



11333 N. Cedarburg Road
Mequon, WI 53092
Phone: 262-236-2914
Fax: 262-242-9655

www.ci.mequon.wi.us

Office of the City Clerk

BOARD OF REVIEW
Tuesday, September 12, 2023
8:00 AM
Christine Nuernberg Hall

Agenda

- 1) Call to Order, Roll Call
- 2) Approve meeting minutes of May 10, 2023
- 3) Report of Board Member Certification/Training
- 4) Assessor's Year in Review Report
- 5) Accept Assessor Affidavit
 - a. Hear Assessor report on Open Book results/status
- 6) Hear and receive personal property assessment adjustments/corrections, if needed
- 7) Approve 2023 assessment roll corrections
- 8) Members verify review of and acceptance of 2023 assessment roll
- 9) Hear/Take action on any requests for telephone/written testimony
- 10) Hear/Take action on any requests for waivers to Circuit Court
- 11) Hear/Take action on any requests for waiver of 48-hour requirement
- 12) Hear and/or schedule property assessment objections
- 13) Schedule any further hearings
- 14) Approve meeting minutes of September 12, 2023 (if ready)
- 15) Adjourn, may be final adjournment unless additional dates are needed for additional cases

Dated: September 12, 2023

/s/ Scott Franklin, Chair

Notice is hereby given that a quorum of other governmental bodies may be present at this meeting to present, discuss and/or gather information about a subject over which they have decision-making responsibility, although they will not take formal action thereto at this meeting.

Persons with disabilities requiring accommodations for attendance at this meeting should contact the City Clerk's Office at 262-236-2914, twenty-four (24) hours in advance of the meeting.

Any questions regarding this agenda may be directed to the Office of the City Clerk at 262-236-2914, Monday through Friday, 8:00 AM – 4:30 PM



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Office of the City Clerk

BOARD OF REVIEW
Wednesday, May 10, 2023
8:15 AM
Christine Nuernberg Hall

Minutes

1) Call to Order, Roll Call

Chairman Franklin called the meeting to order at 8:15 AM.

Present:

- Chair Scott Franklin
- Vice Chair Maureen Baumann
- Board Member Donald Chudnow
- Board Member Daniel Lucht
- Board Member Steven Bersell -- **Absent**
- Board Member Carol Zolot -- **Absent**

Also present: City Clerk Fochs, City Assessor Grota, Les Ahrens and Dwight Frame of Grota Appraisals LLC., Finance Director Engroff, Deputy Clerk Andrykowski, press and interested public.

2) Election of Chairman and Vice Chairman

Motion to nominate Scott Franklin as Chairman.

RESULT: **Approved by Roll Call Vote [Unanimous]**
MOVED BY: Board Member Baumann
SECONDED BY: Board Member Lucht

AYES:	Franklin, Baumann, Chudnow, Lucht
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Motion to nominate Maureen Baumann as Vice Chairman.

RESULT: **Approved by Roll Call Vote [Unanimous]**
MOVED BY: Chairman Franklin
SECONDED BY: Board Member Chudnow

Attachment: 05-10-23 draft minutes (8663 : BOR draft minutes May 10, 2023)

AYES: Franklin, Baumann, Chudnow, Lucht

3) Status Report from Assessor Mike Grota

Les Ahrens, Dwight Frame and Mike Grota reported that the personal property assessments are almost complete. Real estate inspections are ongoing, and he expects no delays are expected. The assessment notices should be mailed to residents in early July 2023. There are fifty new homes in Mequon. The assessment ratio in 2022 was 92%. For 2023 it is expected to be approximately 86%.

4) Adjourn to September 12, 2023, 8:00 am

Motion to adjourn at 8:23 AM.

RESULT: Approved by Voice Acclamation [Unanimous]

MOVED BY: Board Member Chudnow

SECONDED BY: Board Member Baumann

AYES: Franklin, Baumann, Chudnow, Lucht

Respectfully Submitted,
Kathy Andrykowski
 Deputy Clerk



11333 N. Cedarburg Road
Mequon, WI 53092-1930
Phone: 262-242-3100
Fax: 262-242-9655

www.ci.mequon.wi.us

Office of City Clerk

TO: Board of Review
FROM: Caroline Fochs, City Clerk
DATE: September 8, 2023
SUBJECT: Training Affidavit

Background

As of January 1, 2022, one Board of Review member must attend training every year prior to holding the first two-hour meeting, and the Clerk must provide an affidavit of training to the State.

Analysis

The City of Mequon has a tradition of providing training to *all* of its members. Again in 2023, all members of the Board of Review received training provided to them through the University of Wisconsin-Madison Extension during the months of June - August. The attached affidavit was submitted to the State of Wisconsin Department of Revenue in a timely fashion.

Attachments:

Training Affidavit Receipt (PDF)



Board of Review Member Training Affidavit

This affidavit confirms that one or more Board of Review (BOR) voting members attended training before the BOR met, satisfying state law (sec. 70.46(4), Wis. Stats.).

STATE OF WISCONSIN

County of OZAUKEE

Co-muni code 45255

I, Caroline Fochs, the clerk for the CITY OF MEQUON,

swear the following BOR voting member(s), who represent(s) the municipality's chief executive officer or the officer's designee(s), attended a Wisconsin Department of Revenue approved BOR training program before the BOR's first meeting. (sec. 70.46 (4), Wis. Stats.)

BOR member(s) and attendance date:

<u>SCOTT FRANKLIN</u>	<u>06/24/2023</u>
	Date
<u>MAUREEN BAUMANN</u>	<u>07/06/2023</u>
	Date
<u>DONALD CHUDNOW</u>	<u>08/10/2023</u>
	Date
<u>STEVEN BERSELL</u>	<u>08/24/2023</u>
	Date
<u>DANIEL LUCHT</u>	<u>08/05/2023</u>
	Date
<u>CAROL ZOLOT</u>	<u>08/12/2023</u>
	Date

08-28-2023 12:22 PM

Date electronically filed

cfochs@ci.mequon.wi.us

Clerk email

Attachment: Training Affidavit Receipt (8713 : Training Affidavit)



Board of Review Member Training Affidavit

Preparer Information

Name Caroline Fochs	Title Clerk
Email cfochs@ci.mequon.wi.us	Phone 262-236-2912

Signature Statement

Under penalties of law, I declare this form and all attachments are true, correct and complete to the best of my knowledge and belief.

Do you agree with the statement above?

YES NO

Submission Information

You successfully submitted your report. Print a copy for your records.

Comuni code: 45255
 Submission date: 08-28-2023 12:22 PM
 Confirmation: PA10720231225O1693243318241
 Submission type: ORIGINAL

Attachment: Training Affidavit Receipt (8713 : Training Affidavit)

Objection to Real Property Assessment

To file an appeal on your property assessment, you must provide the Board of Review (BOR) clerk written or oral notice of your intent, under stat law (sec. 70.47(7)(a), Wis. Stats.). You must also complete this entire form and submit it to your municipal clerk. To review the best evidence of property value, see the Wisconsin Department Revenue's Guide for Property Owners.

Complete all sections:

Section 1: Property Owner / Agent Information. * If agent, submit written authorization (Form PA-105) with this form. Property owner name: Ben Bartell, SPLASH SWIMMING LLC. Agent name: Gary Kohlenberg. Owner mailing address: 10636 N COMMERCE ST. Agent mailing address: 345 River Bluff Circle. City: MEQUON, WI, Zip: 53092-4642. City: Oconomowoc, WI, Zip: 53066-2772. Owner phone: (612) 616-1508. Email: ben@splashmequon.com. Agent phone: (262) 569-1800. Email: gary@kohlenberg.net.

Section 2: Assessment Information and Opinion of Value. Property Address: 10636 N COMMERCE STREET. Legal description or parcel no.: 140270901000. City: CITY OF MEQUON, WI, Zip: [blank]. Total Assessment shown on notice - Total \$1,679,600.00. Your opinion of assessed value - Total \$1,075,000. If this property contains non-market value class acreage, provide your opinion of the taxable value breakdown:

Table with 4 columns: Statutory Class, Acres, \$ Per Acre, Full Taxable Value. Rows include Residential total market value, Commercial total market value, Agricultural classification (tillable, pasture, specialty, undeveloped, forest), and Class 7 'Other' total market value.

Section 3: Reason for Objection and Basis of Estimate. Reason(s) for your objection: Equalized value exceeds Fair Market Value. Basis for your opinion of assessed value: Supporting documentation to follow under separate cover.

Section 4: Other Property Information. A. Within the last 10 years, did you acquire the property? No. B. Within the last 10 years, did you change this property? Yes. C. Within the last five years, was this property listed/offered for sale? Yes. D. Within the last five years, was this property appraised? Yes.

Section 5: BOR Hearing Information. A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s). B. Provide a reasonable estimate of the amount of time you need at the hearing: 20 minutes.

Property owner or Agent signature: Gary Kohlenberg - Agent. Date: 9/8/2023.

Attachment: Objection 2023 (8771 : Splash)

Notice of Intent to File Objection with Board of Review

I, Gary Kohlenberg of Kohlenberg Consulting L.L.C. DBA PropertyTaxBill.com as the agent of the property owner Ben Bartell SPLASH SWIMMING LLC, hereby give notice of intent to file an objection on the assessment for the following property: Property Tax ID# 140270901000 10636 N COMMERCE STREET for the 2023 Assessment Year in the municipality of CITY OF MEQUON. Valuation assigned by Assessor is \$1,679,600.00. THIS NOTICE OF INTENT IS BEING FILED at least 48 hours before the Board's first scheduled meeting.



Gary Kohlenberg

Friday, September 8, 2023

Gary Kohlenberg
Kohlenberg Consulting L.L.C. /PropertyTaxBill.com

Attachment: Objection 2023 (8771 : Splash)

PropertyTaxBill.com

345 River Bluff Circle • Oconomowoc, WI 53066-3480

phone (262) 569-1800 • fax (888) 308-3919
email gary@propertytaxbill.com • www.propertytaxbill.com

Friday, September 8, 2023

Attn: Municipal Clerk

Dear Municipal Clerk,

Please acknowledge in writing receipt of the attached Notice of Intent to File and Objection Form For Real Property Assessment regarding TAX ID# 140270901000 located at 10636 N COMMERCE STREET in CITY OF MEQUON. Please notify me via fax (888) 308-3919 or email gary@kohlenberg.net with the date and time for my appointment before the Board of Review. Thank you,

Sincerely,



Gary Kohlenberg

Agent Authorization for Property Assessment Appeals

If an agent is representing the property owner or municipality, the property owner or municipality must provide prior written authorization for the agent to represent the company or municipality when contacting the reviewing authority.

Section 1: Property Owner and Property Information

Company / property owner name Splash Holdings, LLC Kimberly Campbell			Taxation District (Check one) <input type="checkbox"/> Town <input type="checkbox"/> Village <input type="checkbox"/> City		County
Mailing address N60W38421 Blackhawk Dr			Street address of property 10636 N COMMERCE STREET		
City Oconomowoc	State WI	Zip 53066	City	State WI	Zip
Parcel number 140270901000	Phone (414) 469-8451	Email		Fax ()	

Section 2: Authorized Agent Information

Name / title Gary Kohlenberg			Company name Kohlenberg Consulting LLC		
Mailing address 345 River Bluff Circle			Phone (262) 569-1800	Fax (888) 308-3919	
City Oconomowoc	State WI	Zip 53066	Email gary@kohlenberg.net		

Section 3: Agent Authorization

<p>Agent Authorized for: (check all that apply)</p> <p><input type="checkbox"/> Manufacturing property assessment appeals (BOA)</p> <p><input type="checkbox"/> Access to manufacturing assessment system (MAS)</p> <p><input checked="" type="checkbox"/> Wisconsin Department of Revenue 70.85 appeals</p> <p><input checked="" type="checkbox"/> Municipal Board of Review</p> <p><input checked="" type="checkbox"/> Other <u>Communicate with Assessor</u></p> <p>Authorization expires: <u>12-31-2023</u> (mm-dd-yyyy)</p>	<p>Enter Tax Years of Authorization</p> <p>_____</p> <p>_____ 2023</p> <p>_____ 2023</p> <p>_____ 2023</p>
<p>Send notices and other written communications to: (check one or both) <input checked="" type="checkbox"/> Authorized Agent <input checked="" type="checkbox"/> Property Owner</p>	

Section 4: Agreement/Acceptance

I understand, agree and accept:

- The assessor's office may divulge any information it may have on file concerning this property
- My agent has the authority and my permission to accept a subpoena concerning this property on my behalf
- I will provide all information I have that will assist in the discussion and resolution of any assessment appeal of this property
- Signing this document does not relieve me of personal responsibility for timely reporting changes to my property and paying taxes, or penalties for failure to do so, as provided under Wisconsin tax law
- A photocopy and/or faxed copy of this completed form has the same authority as a signed original
- If signed by a corporate officer, partner, or fiduciary on behalf of the owner, I certify that I have the power to execute this Agent Authorization form

Section 5: Owner Grants Authorization

Owner Sign Here	Owner name (please print) Kimberly Campbell	
	Owner signature <i>Kimberly Campbell</i>	
	Company or title SPLASH SWIMMING LLC Splash! Holdings	Date (mm-dd-yyyy) June 6, 2023