



City of West Allis

Meeting Minutes

Board of Review

*Wayne Clark, Winard Coley, Robert Haglund,
Randy Kassa and Sharon Prindiville*

Thursday, June 10, 2021

10:00 AM

City Hall, Common Council Chambers
7525 W. Greenfield Ave.

REGULAR MEETING

1. Call to Order

Deputy Clerk Gresch called the 2021 Board of Review to order at 10 a.m.

2. Roll Call

Present 4 - Wayne Clark, Winard Coley, Robert Haglund, and Sharon Prindiville

Excused 1 - Randy Kassa

Others Present: Assessor Jason Williams, City Attorneys Nick Cerwin representing the BOR and Rebecca Hammock representing the City Assessor and Deputy City Clerk Gina Gresch served as the Clerk of the BOR.

3. Confirmation of appropriate Board of Review and Open Meetings notices

Deputy Clerk Gresch stated Open Meetings Law Notice was complied with. The agenda was posted online and sent to the media on Tuesday, June 8 at 5 p.m.

4. Selection of a Board of Review Chairperson

Coley nominated Wayne Clark as the Board of Review Chair, Prindiville seconded, motion carried by the following vote:

Aye: 4 - Clark, Coley, Haglund, and Prindiville

No: 0

5. Selection of a Board of Review Vice Chairperson

Prindiville nominated Winard Coley as the Board of Review Vice Chair, Haglund seconded, motion carried by the following vote:

Aye: 4 - Clark, Coley, Haglund, and Prindiville

No: 0

6. Verify that Member(s) have met the mandatory training requirements

Deputy Clerk Gresch confirmed that the training requirements were met.

7. Verify that the City has an ordinance for the confidentiality of income and expense information provided to the assessor under Wis. Stat. §70.47(7)(af)

Verification was made that the City has an ordinance for the confidentiality of income and expense information.

[21-0193](#)

DOR guidance about impact of COVID on assessed values

Assessor Williams stated COVID had a great impact on real estate. The Department of Revenue issued an opinion on how the assessor should be treating that fact. If the municipality is in a maintenance year the assessor should not take into consideration any COVID effects. During a revaluation, usually the assessor reviewed the last three years of the market but doesn't want to include this one year which was an anomaly. He further reviewed the DOR guidance and stated there are other scenarios but they are related to doing a revaluation which the City is not doing.

8. Update on previous property tax appeal cases

Assessor Williams stated last year there were nine cases which were waived to circuit court for resolution. Of those nine, only three are active (Aurora, Home Depot & Wilde Toyota). The other six either didn't file or withdrew their objection. He is planning to inspect the hospital facility and is looking at the amount of square footage allowable under the PILOT agreement, which would be for the spaces leased out to tenants/doctors. Home Depot filed but hasn't reached out to the City for discussions. Their report to the City is due July 1. Wilde Toyota held two mediation meetings with a judge and we are at an impasse. We are going to try for a third mediation because they submitted new information to consider. That will be sometime in July. Home Depot and Wilde filed additional objections will be included with the prior objections. These three cases total about \$16.9 million in tax base.

9. Review of new laws

Attorney Cerwin stated the changes are minimal which covered training requirements and removing 'osteopath'.

10. Re-affirmation of policy on procedure for sworn telephone or sworn written testimony requests

Attorney Cerwin stated the City has a policy in place and reviewed it.

Haglund moved to re-affirm the policy as recommended by the Attorney, Coley seconded, motion carried by the following vote:

Aye: 4 - Clark, Coley, Haglund, and Prindiville

No: 0

11. Re-affirmation of policy on procedure for waiver of board of review hearing requests

Attorney Cerwin stated the City has a policy in place and reviewed it.

Coley moved to re-affirm the policy as recommended by the Attorney, Prindiville seconded, motion carried by the following vote:

Aye: 4 - Clark, Coley, Haglund, and Prindiville

No: 0

12. Filing and summary of Annual Assessment Report by Assessor's Office

Assessor Williams reported that commercial values increased by \$25.6 million and real property increased by \$11.9 million. The DOR requires municipalities to keep their assessed value between 90% and 110%. West Allis is at 82.6% based on our raw sales estimate. If the value stays in that 80% range we will be out of compliance and have seven years to fix it, which requires a revaluation. That process is expensive and we could possibly spread it out over a few years. Also, the ratio could correct itself depending on sales and the market.

13. Receipt of the Assessment Roll by Clerk from the Assessor and sworn statements from the Clerk

Deputy Clerk Gresch confirmed the receipt of the assessment roll and sworn statements.

14. Perform Statutory Duties:**a. Examine the Roll**

Assessor Williams stated we have a paperless version of the assessment roll. BOR members requested various properties to review their assessed value.

b. Correct description or calculation errors

None.

c. Add omitted property

None.

d. Eliminate double assessed property

None.

15. Certify all corrections of error under state law Wis. Stat. §70.43

Assessor Williams stated there are three palpable errors; one personal property and two commercial properties. The errors were fixed months ago but they still have to be reported.

16. Verify with the Assessor that open book changes have been included in the Assessment Roll

Assessor Williams stated all of the Open Book changes are reflected in the Assessment Roll presented today.

17. Allow taxpayers to examine assessment data

None present.

18. Consideration of:**a. Waivers of the required 48-hour notice of intent to file an objection when there is good cause**

Coley moved to deny the request to waive the 48-hour deadline for Element84 LLC, Prindiville seconded, motion failed due to a tie vote; Aye - Coley & Prindiville; Nay - Clark & Haglund.

Haglund moved to approve the request to waive the 48-hour deadline for Element84 LLC, Clark seconded, motion carried by the following vote: Aye - Clark, Haglund & Coley; Nay - Prindiville.

b. Waivers or requests for waiver of the BOR hearing allowing the property owner an appeal directly to circuit court

Prindiville moved to approve the BOR hearing waiver request for Home Depot, Haglund seconded, motion carried by the following vote:

4 - Clark, Prindiville, Haglund, Coley
0 -

Prindiville moved to approve the BOR hearing waiver request for Wilde Toyota, Haglund seconded, motion carried by the following vote:

4 - Clark, Prindiville, Haglund, Coley
0 -

Haglund moved to approve the BOR hearing waiver request for Element84 LLC, Coley seconded, motion carried by the following vote:

4 - Clark, Prindiville, Haglund, Coley
0 -

Prindiville moved to approve the BOR hearing waiver request for Boucher, Haglund seconded, motion carried by the following vote:

4 - Clark, Prindiville, Haglund, Coley
0 -

Coley moved to approve the BOR hearing waiver request for Meadowmere Nursing Home, Haglund seconded, motion carried by the following vote:

4 - Clark, Prindiville, Haglund, Coley
0 -

Coley moved to approve the BOR hearing waiver request for Curt Chybowski, Haglund seconded, motion carried by the following vote:

3 - Prindiville, Haglund, Coley
1 - Clark

Coley moved to approve the BOR hearing waiver request for Mousa Salem, Clark seconded, motion carried by the following vote:

3 - Clark, Prindiville, Coley
1 - Haglund

c. Requests to testify by telephone or submit sworn written statement

None.

d. Objection forms and hearing for property owners who did not submit acceptable income and expense information pursuant to Wis. Stat. §70.47(7)(af)

Haglund moved to deny the hearing request for Olson Capital subject to §70.47(7)(af), not submitting the necessary income and expense information, Prindiville seconded, motion carried by the following vote:

Aye: 4 - Clark, Coley, Haglund, and Prindiville

No: 0

e. Subpoena requests

None.

f. Action on any other legally allowed/required Board of Review matters

Coley moved to deny the hearing request for Old National Bank subject to §70.47(7)(a), not submitting the objection on the approved form, Prindiville seconded, motion carried by the following vote:

Aye: 4 - Clark, Coley, Haglund, and Prindiville

No: 0

g. Palpable Errors pursuant to Wis. Stat. §70.43

Coley moved to accept the changes to the palpable errors as stated under agenda item #15, Haglund seconded, motion carried by the following vote:

Aye: 4 - Clark, Coley, Haglund, and Prindiville

No: 0

h. Omitted Property pursuant to Wis. Stat. §70.44

None.

19. Review notices of intent to file objection

Attorney Hammock stated there were six Notices of Intent to File but none of those submitted the Objection Form by Noon today.

20. Consideration of proposed schedule of hearings on objections

Attorney Hammock stated there are no other hearings to schedule. Attorney Cerwin stated Noon was the deadline to apply and request the 48-hour waiver. As of now, nothing has been received in person or electronically.

21. Opportunity for objectors who do not give their intent to appear to give reason to the board as to why they should be heard

None.

22. Adjournment

Haglund moved to close the 2021 Assessment Roll and adjourn the 2021 Board of Review at 12:48 p.m., Coley seconded, motion carried.



All meetings of the {bdName} are public meetings. In order for the general public to make comments at the committee meetings, the individual(s) must be scheduled (as an appearance) with the chair of the committee or the appropriate staff contact; otherwise, the meeting of the committee is a working session for the committee itself, and discussion by those in attendance is limited to committee members, the mayor, other alderpersons, staff and others that may be a party to the matter being discussed.

NON-DISCRIMINATION STATEMENT

The City of West Allis does not discriminate against individuals on the basis of race, color, religion, age, marital or veterans' status, sex, national origin, disability or any other legally protected status in the admission or access to, or treatment or employment in, its services, programs or activities.

AMERICANS WITH DISABILITIES ACT NOTICE

Upon reasonable notice the City will furnish appropriate auxiliary aids and services when necessary to afford individuals with disabilities an equal opportunity to participate in and to enjoy the benefits of a service, program or activity provided by the City.

LIMITED ENGLISH PROFICIENCY STATEMENT

It is the policy of the City of West Allis to provide language access services to populations of persons with Limited English Proficiency (LEP) who are eligible to be served or likely to be directly affected by our programs. Such services will be focused on providing meaningful access to our programs, services and/or benefits.