

City of West Allis Meeting Minutes

Board of Review

Wayne Clark, Robert Haglund, John Karol, Randy Kassa and Sharon Prindiville

10:00 AM Thursday, May 26, 2022 City Hall, Room 128 7525 W. Greenfield Ave.

REGULAR MEETING

A. CALL TO ORDER

Deputy Clerk Gresch called the 2022 Board of Review to order at 10:03 a.m.

B. ROLL CALL

Present 4 - Wayne Clark, Robert Haglund, Randy Kassa, and Sharon Prindiville

Others Present: Assessor Jason Williams, City Attorney Nick Cerwin representing the Board of Review, Attorney Rebecca Monti representing the City Assessor and Deputy City Clerk Gina Gresch serving as the Clerk of the Board of Review.

C. APPROVAL OF MINUTES

22-0250 June 10, 2021 Draft Board of Review Minutes.

Clark moved to approve, Coley seconded, motion carried.

D. MATTERS FOR DISCUSSION/ACTION

2. 22-0313 Selection of a Board of Review Chairperson.

Coley moved to nominate Wayne Clark as the Board of Review Chair, Haglund

seconded, motion carried by roll call vote:

Aye: 5 - Clark, Coley, Haglund, Kassa and Prindiville

Nay: 0

3. 22-0314 Selection of a Board of Review Vice Chairperson.

Kassa moved to nominate Winard Coley as the Board of Review Vice Chair,

Haglund seconded, motion carried by roll call vote:

Aye: 5 - Clark, Coley, Haglund, Kassa and Prindiville

Nay: 0

22-0310 Verify BOR Members and Staff have met the mandatory training

requirements.

Deputy Clerk Gresch confirmed that the training requirements have been met.

22-0311 5. Confirmation of appropriate Board of Review and Open Meetings notices

published.

Deputy Clerk Gresch confirmed the Open Meetings Law was complied with. The combined Open Book and Board of Review legal notice was published in the paper on

Board of Review		Meeting Minutes May 26,	May 26, 2022
		March 25, 2022; agenda was posted at 9:45am on May 25, 2022.	
6.	<u>22-0306</u>	Re-affirmation of Policy on Procedure for Sworn Telephone or Sworn Written Testimony Requests.	
		Haglund moved to place on file, Coley seconded, motion carried.	
7.	<u>22-0307</u>	Re-affirmation of Policy on Procedure for Waiver of Board Hearings.	
		Kassa moved to place on file, Coley seconded, motion carried.	
8.	22-0312	Re-affirmation of City of West Allis Revised Municipal Code Section 2.14(6) - Confidentiality of Certain Information. Pursuant to Section 70.47(7)(af) of the Wisconsin Statutes, information provided to the City Assessor about income and expenses of the taxpayer shall be held in confidence and shall not be subject to the right of inspection and copying under Section 19.35(1) of the Wisconsin Statutes.	
		Haglund moved to place on file, Coley seconded, motion carried.	
9.	<u>22-0309</u>	2022 Annual Assessment Report Summary.	
		Assessor Williams reviewed his summary with the Board of Review members. The City's assessment ratio is 70%, which is too low, for the second year in a row. The last City-wide revaluation was in 2013 and in 2019 only commercial properties were completed. Our assessment ratio is not compliant with state law which requires a ratio between 90% to 110%. A revaluation should be conducted but they are expensive. He received only one quote, and it was for four million dollars.	
10.	<u>22-0316</u>	Review new assessment laws, if any.	
		Attorney Cerwin stated there are no significant Board of Review related law changes.	
11.	<u>22-0318</u>	Update on previous property tax appeal cases.	
		2020 Cases: The 2020 Home Depot case was settled with a reduction of \$472,100. The Aurora case is still active.	
		2021 Cases: Of the six cases the Board of Review waived to circuit court for resolu	ıtion,

D. PERFORM STATUTORY DUTIES

12. 22-0308 Receipt of the Assessment Roll by Clerk from the Assessor and sworn statements from the Clerk.

settled in 2022 and the Meadowmere case is still active.

Deputy Clerk Gresch confirmed the receipt of the 2022 Assessment Roll and sworn statement by the Assessor.

three did not file with the Circuit Court, one withdrew their objection, another will be

13. 22-0251

Certification of Omitted Property pursuant to Wis. Stat. §70.44: Notice of 2021 Assessment Year Omitted Personal Property for Premier Medical Staffing, 2514 S. 102nd Street, Unit 340, for \$173,000; Personal Property Account Number 30377. Notice mailed to owner on February 25, 2022.

Assessor Williams stated additional Personal Property was discovered for Fiscal Year 2021. He placed a value on the account and sent the property owner notice.

Prindivlle moved to certify the omitted property as presented, Coley seconded, motion carried.

14. 22-0315

Correct Palpable Errors pursuant to Wis. Stat. §70.43: Notice of 2021 Assessment Year Palpable Error for Up Top Motors, 5612 W. National Avenue, for \$3,500; Personal Property Account 27772.

Assessor Williams stated neither business submitted Personal Property returns and were assessed Doomage. Doomage is a value determined by the Assessor. The City Attorney found that both of these businesses are closed so the values should be removed and be refunded those taxes.

Haglund moved to accept the Assessor's correction of Palpable Error, Prindiville seconded, motion carried.

15. **22-0317**

Correct Palpable Errors pursuant to Wis. Stat. §70.43: Notice of 2021 Assessment Year Palpable Error for Wall-2-Wall Cleaning, 1212 S. 58th Street, for \$600; Personal Property Account 28914.

Prindiville moved to accept the Assessor's correction of Palpable Error, Coley seconded, motion carried.

16. <u>22-0319</u>

Verify 2022 Open Book changes have been included in the Assessment Roll

Assessor Williams confirmed he made the Open Book changes to the Assessment Roll.

17. 22-0320

Consideration of the following:

- a. Waivers of the required 48-hour notice of intent to file an objection when there is good cause.
- b. Waivers or requests for waiver of the BOR hearing allowing the property owner an appeal directly to circuit court.
- c. Requests to testify by telephone or submit sworn written statement.
- 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).
- e. Subpoena requests.
- f. Action on any other legally allowed/required Board of Review matters.
- a. Waivers of the required 48-hour notice of intent to file an objection when there is good cause.

Assessor Williams stated there is a 48-hour deadline to file a Notice of Intent to File an Objection form. Pete Cooney, Pete's Pops owner arrived during the meeting and can show good cause why he missed the deadline. The owner stated he recently moved homes, moved shop locations which changed his addresses. He is objecting to the Doomage assigned because he doesn't own the building and nothing is made on-site. This location just opened May 2021 and forgot he had Personal Property in West Allis.

He has a unique operation as it is a walk-up only. Inside is product stock, a POS system and a desk; the public does not enter the building.

Kassa moved to approve the waiver of the 48-hour notice requirement for showing of good cause, based on the newness of business and changing addresses, Coley seconded, motion carried.

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

The Assessor's Office has not received any requests for Waivers to Circuit Court from the public. Eleven properties filed real property objections. Due to the pending legal action on two properties, they should be waived to Circuit Court by the Board of Review.

Coley moved to approve the Board of Review Hearing Waiver Request by the City Assessor for AEM to allow the property owner to file the objection directly to Circuit Court, Prindiville seconded, motion carried by roll call vote:

Aye: 5 - Clark, Coley, Haglund, Kassa and Prindiville No: 0

Coley moved to approve the Board of Review Hearing Waiver Request by the City Assessor for Aria to allow the property owner to file the objection directly to Circuit Court, Prindiville seconded, motion carried by roll call vote:

Aye: 5 - Clark, Coley, Haglund, Kassa and Prindiville No: 0

Prindiville moved to approve the Board of Review Hearing Waiver Request by the City Assessor for Roman Electric to allow the property owner to file the objection directly to Circuit Court, based on the avoidance of unruly, lengthy and burdensome appeals, Coley seconded, motion carried by roll call vote:

Aye: 5 - Clark, Coley, Haglund, Kassa and Prindiville No: 0

Haglund moved to approve the Board of Review Hearing Waiver Request by the City Assessor for Roaring Fork to allow the property owner to file the objection directly to Circuit Court, based on the avoidance of unruly, lengthy and burdensome appeals, Coley seconded, motion carried by roll call vote:

Aye: 5 - Clark, Coley, Haglund, Kassa and Prindiville

No: 0

Prindiville moved to approve the Board of Review Hearing Waiver Request by the City Assessor for Aimbridge Hospitality to allow the property owner to file the objection directly to Circuit Court, based on the avoidance of unruly, lengthy and burdensome appeals, Haglund seconded, motion carried by roll call vote:

Aye: 5 - Clark, Coley, Haglund, Kassa and Prindiville

No: 0

The Board of Review recessed for a 10 minute break at 12:10PM; resumed meeting at 12:22PM.

Kassa moved to accept a Personal Property value of \$2,500 based on the evidence presented by the property owner, Haglund seconded, motion carried by roll call vote:

Aye: 5 - Clark, Coley, Haglund, Kassa and Prindiville

No: 0

Coley moved to approve the Board of Review Hearing Waiver Request by the City Assessor for Motor Castings Parcels 439-9004-000 & 439-0088-000 and Standard Ductile & Grey Iron Foundry, Parcel 439-0001-037 to allow the property owner to file the objection directly to Circuit Court, based on the avoidance of unruly, lengthy and burdensome appeals, Haglund seconded, motion carried by roll call vote:

Aye: 5 - Clark, Coley, Haglund, Kassa and Prindiville No: 0

Winard moved to deny the Board of Review Hearing Waiver Request by the City Assessor for Brand Industries. Clark seconded, motion carried by roll call vote:

Aye: 5 - Clark, Coley, Haglund, Kassa and Prindiville No: 0

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

The Assessor's Office has not received any requests for Waivers to Circuit Court from the public. Eleven properties filed real property objections. Due to the pending legal action on two properties, they should be waived to Circuit Court by the Board of Review.

Coley moved to deny the request for a telephonic hearing for ?? because the BOR already waived the hearing, Prindiville seconded, motion carried by roll call vote:

Aye: 5 - Clark, Coley, Haglund, Kassa and Prindiville

No: 0

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 request for a hearing for MOCI Leasing based on not providing the income and expense information as requested by the City Assessor, Coley seconded, motion carried by roll call vote:

Aye: 5 - Clark, Coley, Haglund, Kassa and Prindiville

No: 0

e. Subpoena requests.

None.

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

None.

18. <u>22-0321</u> Review notices of Intent to File Objection.

None.

19. 22-0322 Consideration of proposed schedule of hearings on objections and schedule a hearing date, if needed.

Hearing scheduled for Brand Industrial Services on June 9, 2022 at 11AM

20. 22-0323 Opportunity for objectors who do not submit an Intent to Object form give reason to the Board of Review as to why they should be heard.

None.

E. ADJOURNMENT

Kassa moved to recess the Board of Review at 1:05PM to June 9, 2022 at 11AM, Haglund 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.