



CITY OF MERRILL
BOARD OF REVIEW
AGENDA • THURSDAY JUNE 4, 2020

Regular Meeting

City Hall Council Chambers

4:00 PM

- I. Call to Order
- II. Agenda Items:
 1. Roll Call - City Clerk Heideman
 2. Verify that at least one member has met the mandatory training requirements.
 3. Opening Comments - Mayor Woellner
 4. Acknowledge policy regarding the procedures for waiver of Board of Review hearing requests.
 5. Acknowledge policy regarding the procedures for sworn telephone testimony requests and sworn written testimony requests.
 6. Annual Assessment Report - Bowman Appraisal
 7. Receipt of the Assessment Roll from the Assessor
 8. Board of Review Hearings
- III. Public Comment Period
- IV. Adjournment

Note: The Board of Review will be in session until at least 6:00 P.M.

Board of Review Policy on Procedure for Waiver of Board of Review Hearing Requests

Whereas, sec. 70.47(8m), Wis. Stat. authorizes the Board of Review to consider requests from a taxpayer or assessor, or at its own discretion to waive the hearing of an objection under sec. 70.47(8) or, in a 1st class city, under sec. 70.47(16) and allow the taxpayer to have the taxpayer's assessment reviewed under sec. 70.47(13); and

Whereas, sec. 70.47(8m), Wis. Stat. further states that for purposes of this subsection, the Board of Review shall submit the notice of decision under sec. 70.47(12), Wis. Stat. using the amount of the taxpayer's assessment as established by the municipal assessor as the finalized amount; and

Whereas, sec. 70.47(8m), Wis. Stat. further states that for purposes of this subsection, if the Board of Review waives the hearing, the waiver disallows the taxpayer's claim on excessive assessment under sec. 70.37(3), Wis. Stat. and notwithstanding the time period under sec. 70.37(3)(d), the taxpayer has 60 days from the notice of hearing waiver in which to commence an action under sec. 70.37(3)(d), Wis. Stat.

Whereas, the Department of Revenue has determined that the legal requirements of the Notice to Appear at the Board of Review must be satisfied and the Objection Form must be completed and submitted to the Board of Review as required by law by the taxpayer prior to a Request for Waiver being considered.

Now, therefore, the City Board of Review of the City of Merrill, Lincoln County does hereby adopt as Board of Review policy the following:

1. PROCEDURE:

Before the Board of Review (hereinafter BOR) can consider a request from a taxpayer or assessor, or at its own discretion is made to waive the hearing of an objection the taxpayer must first complete and file with the Clerk of the BOR the following documents:

- a) A timely Notice of Intent to appear at BOR; and
- b) A timely Objection Form for Real Property Assessment (PA-115A);

If the owner fails to file the aforementioned documents as required, no hearing will be scheduled on the objection.

If the owner files the aforementioned documents as required and a request from a taxpayer or assessor, or at its own discretion to made to waive the hearing of an objection, the BOR shall use the following criteria when making its decision.

2. CRITERIA:

The BOR, may consider any or all of the following factors when deciding whether to waive the hearing:

- a. The benefits or detriments of the BOR process
- b. The benefits or detriments of having a record for the Court review
- c. Avoidance of unruly, lengthy, burdensome appeals
- d. Ability to cross examine the person providing the testimony
- e. Any other factors that the BOR deems pertinent to deciding whether to waive the hearing

3. EFFECTIVE DATE:

This policy shall be effective upon passage.

Passed on the 25th day of May, 2017

By the Board of Review of the City of Merrill



Mayor William R. Bialecki
Board of Review Chairperson

Attested by



City Clerk William N. Heideman
Clerk of the Board of Review

Board of Review Policy on Procedure for Sworn Telephone or Sworn Written Testimony Requests

Whereas, sec. 70.47(8), Wis. Stat. authorizes the Board of Review to consider requests from a property owner or the property owner's representative to testify under oath by telephone or written statements under oath to the Board of Review and whether to allow the same; and

Whereas, the Department of Revenue has determined that the legal requirements of the Notice to Appear at the Board of Review must be satisfied and the Objection Form must be completed and submitted to the Board of Review as required by law prior to a Request to Testify by Telephone or Submit Sworn Written Statement form being submitted.

Now Therefore the City of Merrill Board of Review of the City of Merrill, Lincoln County does hereby adopt as Board of Review policy the following:

1. PROCEDURE:

Before the Board of Review (hereinafter BOR) can consider a request from a Property owner's representative (hereinafter "owner") to testify by telephone or submit a sworn written statement, the owner must first complete and file with the clerk of the BOR the following documents:

- a) A timely Notice of Intent to appear at BOR;
- b) A timely Objection Form for Real Property Assessment (PA-115A); and
- c) A fully completed Request to Testify by Telephone or Submit a Sworn Written Statement at Board of Review (Form PA-814).

Such requests must be filed with the clerk of the BOR within the first 2 hours of the BOR's first scheduled meeting.

If the owner fails to file the aforementioned documents as required, the BOR will not consider the request.

2. CRITERIA:

The BOR may consider any or all of the following factors when deciding whether to grant or deny the request:

- a. The owner's stated reason(s) for the request as indicated on the PA-814
- b. Fairness to the parties
- c. Ability of the owner to procure in person oral testimony and any due diligence exhibited by the owner in procuring such testimony
- d. Ability to cross examine the person providing the testimony
- e. The BOR's technical capacity to honor the request
- f. Any other factors that the BOR deems pertinent to deciding the request

3. EFFECTIVE DATE:

This policy shall be effective upon passage.

Passed on the 25th day of May, 2017

By the Board of Review of the City of Merrill



Mayor William R. Bialecki
Board of Review Chairperson

Attested by



City Clerk William N. Heideman
Clerk of the Board of Review

Attachment: Sworn Telephone or Sworn Written Testimony Requests (5055 : Acknowledge policy on telephone and written testimony)

Heideman, Bill

From: Cianna Brand <cbrand@grgblaw.com>
Sent: Monday, June 1, 2020 9:51 AM
To: Heideman, Bill; bowmar@sbcglobal.net
Cc: Chris Strohbehn; Russell J. Karnes; Lisa Rave
Subject: 2020 Tax Assessment - Parcel ID:25131071720004 - 505 South Pine Ridge Ave
Attachments: 2020 BOR Packet - Walmart Merrill 2020-6-1.pdf

Hello Ms. Olson,

Attached please find an Agent Authorization, Request for Waiver of BOR Hearing, Objection to Real Property Assessment, Request to Testify by Telephone and an Addendum containing a list of authorized agents filed on behalf of our client Walmart Real Estate Business Trust to the 2020 tax assessment for the above property. The original will be sent out via FedEx as well.

Would you please let us know if our client's request for waiver will be approved, or if you will require someone from our office to appear at the BOR hearing on June 4, 2020 at 4:00pm

Thank you in advance for your assistance.

Cianna M. Brand,
 Litigation Paralegal
 Gimbel, Reilly, Guerin & Brown LLP
 330 East Kilbourn Avenue, Suite 1170
 Milwaukee, Wisconsin 53202
 Direct Line: 414-224-8739 Fax: 414-271-7680
www.grgblaw.com



Attachment: Email Request from Walmart (5054 : Board of Review Hearings)

Gimbel • Reilly • Guerin • Brown

LLP

Writer's Direct E-mail
cbrand@grgblaw.com

June 1, 2020

Via E-mail (Bill.Heideman@ci.merrill.wi.us) and Federal Express

William Heideman, Clerk
Merrill City Hall
1004 E First Street
Merrill, WI 54452

Re: 2020 Request for Waiver of Board of Review (BOR) Hearing
Property Owner: Wal-Mart Real Estate Business Trust
Property Address: 505 S PINE RIDGE AVE MERRILL, WI 54452
Parcel Number: 251-3107-172-0004

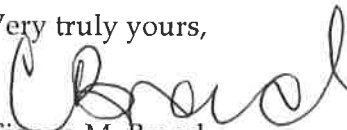
Dear Mr. Heideman:

Enclosed please find an Agent Authorization signed by our client, Wal-Mart Real Estate Business Trust regarding the above referenced property. Please also find the completed Request for Waiver of Board of Review (BOR) Hearing and the Objection to Real Property Assessment.

We would like to waive the hearing of the attached objection. If the Waiver of Hearing is denied, we would like to request a telephone hearing with the Board of Review and have therefore enclosed a Request to Testify by Telephone.

Please let us know if you have any questions or require anything further from us. Thank you for your attention to this matter.

Very truly yours,



Cianna M. Brand
Paralegal

Enclosures

330 East Kilbourn Avenue
Suite 1170
Milwaukee, WI 53202
P: 414-271-1440
F: 414-271-7680
www.grgblaw.com

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 Wal-Mart Real Estate Business Trust			Taxation district <input type="checkbox"/> Town <input type="checkbox"/> Village <input checked="" type="checkbox"/> City County (Check one) Enter municipality → Merrill Lincoln	
Mailing address P.O. Box 8050			Street address of property 525 South Pine Ridge Ave	
City Bentonville	State AR	Zip 72712	City Merrill	State WI Zip 54452
Parcel number 068-2801-104-09670	Phone (479) 204 - 3835	Email brandon.caplana@walmart.com		Fax () -

Section 2: Authorized Agent Information

Name / title Atlys Christopher L. Strohbahn and Russell J. Karnes			Company name Gimbel, Reilly, Guerin & Brown LLP	
Mailing address 330 E. Kilbourn Avenue, Suite 1170			Phone (414) 271 - 1440	Fax (414) 271 - 7680
City Milwaukee	State WI	Zip 53202	Email cstrohbahn@grgblaw.com rkarnes@grgblaw.com	

Section 3: Agent Authorization

Agent Authorized for: (check all that apply)		Enter Tax Years of Authorization	
<input type="checkbox"/> Manufacturing property assessment appeals (BOA)		2017, 2018, 2019, 2020	
<input type="checkbox"/> Access to manufacturing assessment system (MAS)			
<input checked="" type="checkbox"/> Wisconsin Department of Revenue 70.85 appeals			
<input checked="" type="checkbox"/> Municipal Board of Review			
<input checked="" type="checkbox"/> Other _____			
Authorization expires: 12 - 31 - 2021 (mm - dd - yyyy)		(unless rescinded in writing prior to expiration)	
Send notices and other written communications to: (check one or both) <input checked="" type="checkbox"/> Authorized Agent <input checked="" type="checkbox"/> Property Owner			

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) Wal-Mart Real Estate Business Trust	
	Owner signature <i>Wayne Hamilton</i>	
	Company or title Wayne Hamilton, Vice President	Date (mm-dd-yyyy) 6/1/2020

Attachment: Hearing Packet - Walmart (5054 : Board of Review Hearings)

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 state 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 *Property Assessment Appeal Guide for Wisconsin Real 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 (on changed assessment notice) Wal-Mart Real Estate Business Trust			Agent name (if applicable) Gimbel, Reilly, Guerin & Brown LLP		
Owner mailing address 1301 SE 10th Street			Agent mailing address 330 E. Kilbourn Ave., Suite 1170		
City Bentonville	State AR	Zip 72716	City Milwaukee	State WI	Zip 53202
Owner phone (479) 204 - 3835	Email brandon.caplena@walmart.com		Owner phone (414) 271 - 1440	Email cstrohbehn@grgblaw.com	

Section 2: Assessment Information and Opinion of Value

Property address 505 South Pine Ridge Ave			Legal description or parcel no. (on changed assessment notice) 251-3107-172-0004		
City Merrill	State WI	Zip 54452			
Assessment shown on notice - Total \$ 9,956,700			Your opinion of assessed value - Total \$ 5,138,500		

If this property contains non-market value class acreage, provide your opinion of the taxable value breakdown:

Statutory Class	Acres		\$ Per Acre	Full Taxable Value
Residential total market value				
Commercial total market value				
Agricultural classification: # of tillable acres	@		\$ acre use value	
# of pasture acres	@		\$ acre use value	
# of specialty acres	@		\$ acre use value	
Undeveloped classification # of acres	@		\$ acre @ 50% of market value	
Agricultural forest classification # of acres	@		\$ acre @ 50% of market value	
Forest classification # of acres	@		\$ acre @ market value	
Class 7 "Other" total market value			market value	
Managed forest land acres	@		\$ acre @ 50% of market value	
Managed forest land acres	@		\$ acre @ market value	

Section 3: Reason for Objection and Basis of Estimate

Reason(s) for your objection: (Attach additional sheets if needed) Value is excessive based on other comparable big box stores and appraisals.	Basis for your opinion of assessed value: (Attach additional sheets if needed) Based on other comparable big box stores and appraisals.
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Section 4: Other Property Information

A. How was this property acquired: (check the box that applies) Purchase Trade Gift Inheritance
 Acquisition price \$ 1,524,800 Date 12 - 18 - 2012 (mm-dd-yyyy)

B. Were there any changes made to this property (ex: improvement, remodeling, addition) since acquiring it? Yes No
 If Yes, describe _____
 Date of changes - - Cost of changes \$ _____ Does this cost include the value of all labor (including your own)? Yes No (mm-dd-yyyy)

C. During the last five years, was this property listed/offered for sale? Yes No
 If Yes, how long was the property listed (provide dates) - - to - - (mm-dd-yyyy) (mm-dd-yyyy)
 Asking price \$ _____ List all offers received _____

D. Was this property appraised within the last five years? Yes No
 If Yes, provide: Date - - Value _____ Purpose of appraisal _____ (mm-dd-yyyy)
 If this property had more than one appraisal, provide the requested information for each appraisal. _____

Section 5: BOR Hearing Information

A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): _____
Note: This does not apply in first or second class cities.

B. Provide a reasonable estimate of the amount of time you need at the hearing 15 minutes.

Property owner or Agent signature 	Date (mm-dd-yyyy) 06 - 01 - 2020
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Attachment: Hearing Packet - Walmart (5054 : Board of Review Hearings)

Request to Testify by Telephone or Submit a Sworn Written Statement at the Board of Review (BOR)

Section 70.47(8), Wis. Stats., states "...Instead of appearing in person at the hearing, the board may allow the property owner, or the property owner's representative, at the request of either person, to appear before the board, under oath, by telephone or to submit written statements, under oath, to the board. ..."

NOTE: The legal requirements of the Notice of Intent to Appear at the BOR must be satisfied and the Objection Form must be completed and submitted to the BOR as required by law prior to the Request to Testify by Telephone or Submit Sworn Written Statement form being submitted.

Municipality Merrill	County Lincoln
Property owner's name Wal-Mart Real Estate Business Trust	Agent name (if applicable) Christopher L. Strohbahn / Russell J. Karnes
Owner's mailing address 1301 SE 10th Street Bentonville, AR 72716	Agent's mailing address Gimbel, Reilly, Guerin & Brown, LLP 330 East Kilbourn Avenue, Suite 1170, Milw., WI 53202
Owner's telephone number (479) 204 - 3835 <input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone	Agent's telephone number (414) 271 - 1440 <input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone
Owner's email address brandon.caplana@walmart.com	Agent's email address cstrohbahn@grgblaw.com / rkarnes@grgblaw.com

Please provide the following information on the property and the assessment to which you are objecting. (Attach additional sheets, if necessary.)

- Property address 505 South Pine Ridge Ave, Merrill, WI 54452
 - Legal description or parcel number from the current assessment roll 251-3107-172-0004
 - Total Property Assessment \$ 9,956,700
 - If agent, attach signed Agent Authorization form, PA-105
- Testify by telephone* Submit sworn written statement
- Basis for request To take matter directly to Circuit Court.

* If the request is approved, provide the best telephone number to reach you (414) 271 - 1440

Owner's or Agent's signature 	Date 06 - 01 - 2020
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For Board Use Only

Approved Denied
Reason _____

Taxpayer advised _____
Date _____

Attachment: Hearing Packet - Walmart (5054 : Board of Review Hearings)

Request for Waiver of Board of Review (BOR) Hearing

Section 70.47 (8m), Wis. Stats., states, "The board may, at the request of the taxpayer or assessor, or at its own discretion, waive the hearing of an objection under sub. (8) or, in a 1st class city, under sub. (16) and allow the taxpayer to have the taxpayer's assessment reviewed under sub. (13). For purposes of this subsection, the board shall submit the notice of decision under sub. (12) using the amount of the taxpayer's assessment as the finalized amount. For purposes of this subsection, if the board waives the hearing, the waiver disallows the taxpayer's claim on excessive assessment under sec. 74.37(3) and notwithstanding the time period under sec. 74.37(3)(d), the taxpayer has 60 days from the notice of hearing waiver in which to commence an action under sec. 74.37(3)(d)."

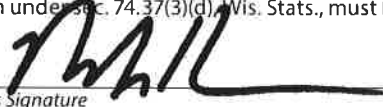
NOTE: The legal requirements of the Notice of Intent to Appear must be satisfied and the Objection Form must be completed and submitted as required by law prior to the Request for Waiver of Board of Review Hearing being submitted.

NOTE: Request for Waiver must be presented prior to the commencement of the hearing.

Municipality Merrill	County Lincoln
Requestor's name Wal-Mart Real Estate Business Trust	Agent name (if applicable)* Christopher L. Strohben / Russell J. Karnes
Requestor's mailing address 1301 SE 10th Street Bentonville, AR 72716	Agent's mailing address Gimbel, Reilly, Guerin & Brown, LLP 330 E. Kilbourn Ave., Milwaukee, WI 53202
Requestor's telephone number (479) 204 - 3835 <input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone	Agent's telephone number (414) 271 - 1440 <input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone
Requestor's email address brandon.caplana@walmart.com	Agent's email address cstrohbehn@grgblaw.com / rkarnes@grgblaw.com

Property address 505 South Pine Ridge Ave, Merrill, WI 54452	
Legal description or parcel number 251-3107-172-0004	
Taxpayer's assessment as established by assessor - Value as determined due to waiving of BOR hearing \$ 9,956,700	
Property owner's opinion of value \$ 5,138,500	
Basis for request To take matter directly to Circuit Court.	
Date Notice of Intent to Appear at BOR was given 06 - 01 - 2020	Date Objection Form was completed and submitted 06 - 01 - 2020

All parties to the hearing understand that in granting of this waiver there can be no appeal to the Department of Revenue under sec. 70.85, Wis. Stats. An action under sec. 70.47(13), Wis. Stats., must be commenced within 90 days of the receipt of the notice of the waiving of the hearing. An action under sec. 74.37(3)(d), Wis. Stats., must be commenced with 60 days of the receipt of the notice of the waiving of the hearing.

Requestor's / Agent's Signature 

***If agent, attach signed Agent Authorization Form, PA-105**

Decision

Approved Denied

Reason _____

Board of Review Chairperson's Signature _____ Date _____

Taxpayer advised _____ Date _____

Attachment: Hearing Packet - Walmart (5054 : Board of Review Hearings)

ADDENDUM
LIST OF ADDITIONAL AUTHORIZED AGENTS

<u>Name</u>	<u>Title</u>	<u>Company Name</u>	<u>Mailing Address</u>	<u>Email</u>	<u>Phone</u>
Christopher L. Strohbehn	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	cstrohbehn@grgblaw.com	414-224-3643
Russell J. Karnes	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	rkarnes@grgblaw.com	414-224-8735
Erin Strohbehn	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	estrohbehn@grgblaw.com	414-224-8666
D. Michael Guerin	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	dmguerin@grgblaw.com	414-224-3654
Brianna Meyer	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	bmeyer@grgblaw.com	414-224-3647
Jaclyn C. Kallie	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	jkallie@grgblaw.com	414-271-1440
Lisa M. Rave	Paralegal	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	lrave@grgblaw.com	414-271-7126
Cianna M. Brand	Paralegal	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	cbrand@grgblaw.com	414-224-8739
Robert Hill	Attorney	Robert Hill Law, LTD.	1161 Wayzata Blvd East, Suite 399, Wayzata, MN 55391	bob@roberthilllaw.com	952-426-7373
Michael Wedl	Consultant	Robert Hill Law, LTD.	1161 Wayzata Blvd East, Suite 399, Wayzata, MN 55391	mike@usapta.com	763-259-3613
Bob Wentzel	Consultant	Alliance Property Consultants, Inc.	11985 Technology Drive, Suite 260, Eden, MN 55344	bobwentzel9@aol.com	952-942-6734
Bill Wentzel	Consultant	Alliance Property Consultants, Inc.	11985 Technology Drive, Suite 260, Eden, MN 55344	billw@alliancepropertyconsultants.com	952-942-6734