

**VILLAGE OF THIENSVILLE
BOARD OF REVIEW
MINUTES**

DATE: Wednesday, May 20, 2020
TIME: 12:00 PM – 2:00 PM

LOCATION: 250 Elm Street
Thiensville, WI

Join Zoom Meeting

<https://us02web.zoom.us/j/86374694841?pwd=RnhnbEg5S2VOKzFEOHdTczBjZVl6UT09>

Meeting ID: 863 7469 4841
Password: 667642

+1 301 715 8592
+1 312 626 6799

I.	Call to Order	
	President	Van Mobley
	Trustee	David Lange
	Administrator	Colleen Landisch-Hansen
	Residents	Michael Dyer
		John Rosing
	Alternate	Elmer Prenzlöw
	Attorney	Robert Feind
	Assessor	Lester J. Ahrens IV
	Clerk	Amy L. Langlois

President Mobley called the meeting to order at 12:00 PM.

II. Public Notice of Board of Review

Administrator Landisch-Hansen reported that the Public Notice of Board of Review was posted on the Village website, on the three community bulletin boards and on the front door of the municipal building. The Notice was also published in the News Graphic on April 28, 2020 as required by Wisconsin State Statutes.

III. Election of Chairman and Vice Chairman

MOTION by Trustee Lange, **SECONDED** by Resident Rosing to Elect President Van Mobley as Chairman of the Board of Review. **MOTION CARRIED UNANIMOUSLY.**

MOTION by Resident Rosing, **SECONDED** by Resident Dyer to Elect Trustee Lange as Vice Chairman of the Board of Review. **MOTION CARRIED UNANIMOUSLY.**

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- IV. Approval of Minutes
 - 1. June 5, 2019

MOTION by Administrator Landisch-Hansen, **SECONDED** by Resident Dyer to approve the Board of Review June 5, 2019 Minutes. **MOTION CARRIED UNANIMOUSLY.**

- V. Verify member training affidavit (Attended in 2020 – 2-year certification)
 - 1. Van Mobley, Colleen Landisch-Hansen, Amy L. Langlois, Mike Dyer, David Lange and John Rosing

President Mobley, Administrator Landisch-Hansen, Trustee David Lange, Village Clerk Amy L. Langlois and Residents Mike Dyer and John Rosing have completed training in 2020 and are certified for Board of Review. The Village is compliant.

- VI. Verify that the Village has an Ordinance for the Confidentiality of Income and Expenses provided to the Assessor (Ordinance 2000-08)

MOTION by Resident Dyer, **SECONDED** by Resident Rosing to Verify that the Village has an Ordinance for the Confidentiality of Income and Expenses Provided to the Assessor (Ordinance 2000-08). **MOTION CARRIED UNANIMOUSLY.**

- VII. Verify that the Village has adopted a policy regarding the procedure for Sworn Telephone Testimony and Sworn Written Testimony

MOTION by Resident Rosing, **SECONDED** by Resident Dyer to Verify that the Village has Adopted a Policy Regarding the Procedure for Sworn Telephone Testimony and Sworn Written Testimony. **MOTION CARRIED UNANIMOUSLY.**

- VIII. Verify that the Village has adopted a policy regarding the procedure for Waiver of Board of Review Hearing Requests

MOTION by Resident Dyer, **SECONDED** by Trustee Lange to Verify that the Village has Adopted a Policy Regarding the Procedure for Waiver of Board of Review Hearing Requests. **MOTION CARRIED UNANIMOUSLY.**

- IX. Receive Affidavit of Village Assessor and 2020 Assessment Roll

Assessor Lester Ahrens from Grota Appraisals signed the Assessor's Affidavit dated May 20, 2020. The Notice of Change of Assessment as required by Section 70.365 of the Wisconsin State Statutes was deposited in the U.S. Mail on April 7, 2020. The 2020 Assessment Roll was turned over to Village Clerk Amy L. Langlois.

X. Administrator swears in all persons giving testimony, including the Assessor

Administrator Landisch-Hansen swore in Assessor Lester Ahrens, Grota Appraisals, 7233 North River Road, West Bend, WI 53092 and Attorney Don M. Millis, Reinhart Boerner Van Deuren S.C., 22 East Mifflin Street, Suite 700, Madison, WI 53703.

XI. Board of Review hears objections, which were scheduled prior to May 18, 2020

Assessor Ahrens shared that an Objection to Real Property Assessment for the local Walgreens as well as a Request for Waiver of Board of Review Hearing signed by Attorney Don Millis was received. Assessor Ahrens requested that the Board review the request from Attorney Millis on behalf of Walgreen Co.

President Mobley shared communication from Attorney Millis dated April 23, 2020 as notice of intent to object on behalf of Walgreen Co. to the 2020 property tax assessment for the property located at 278 North Main Street, Parcel No. 12-050-03-24-005.

Village Attorney Bob Feind referred to an income approach document submitted with the request detailing some comparable rental units. Attorney Feind has some knowledge of these and stated in his opinion that none of the properties listed are comparable to Walgreen Co.

Attorney Feind asked Attorney Millis if he would like to adjourn to a later date. Attorney Millis stated that this is up to the Board of Review and stated that waiver requests are often submitted because since the law was changed a few years ago, they find that sometimes the hearing is waived. Attorney Millis is fine with postponing the hearing for a later date as well, and deferred to the Assessor and the Board of Review.

Assessor Ahrens recommends that the Board waive the request through the Board of Review.

MOTION by Trustee Lange, **SECONDED** by Resident Dyer to approve the Waive the Board of Review Hearing Request from Attorney Don M. Millis, Reinhart Boerner Van Deuren S.C., on Behalf of Walgreen Co., 278 North Main Street, Parcel No. 12-050-03-24-005. **MOTION CARRIED UNANIMOUSLY.**

XII. Board of Review reviews and approves the assessment roll

Assessor Ahrens stated that there were no late Open Book changes and that all Open Book changes are included in the Assessment Role. There were no Corrections of Errors by Assessors (70.43) or Omissions (70.44).

In regards to the level of assessment, the last revaluation was on January 1, 2015. At that time the Department of Revenue (DOR) had established that the Village was at 100.43% level of assessment. Since then, the Village has consistently dropped. Last year the Village was at 86.78%. Based on the calendar year sales in 2019 and for the purpose of this meeting, Assessor Ahrens is estimating the level of assessment to be 80.00%. This will be the second year out of compliance. If a fourth year of noncompliance is reached, the Village Clerk will receive a letter from the DOR stating that the Village is out of compliance. From that point a revaluation must be performed within two years. Assessor Ahrens stated that with the current uncertain times and how this may affect the real estate market, it may be wise to monitor this at this time.

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New construction of \$824,500 was added this year based on building permits issued in the calendar year 2019 and also any projects in previous years that were not completed or were further complete than they were the prior year.

There were no vacant land sales, however, there were a number of improved properties that have sold. This is not a revaluation year - just a general maintenance year.

Trustee Lange inquired as to how a TIF District would impact the Village's level of assessment with the Village at 80.00%. Administrator Landisch-Hansen stated that this remains flat and the TIF is considered separate. Assessor Ahrens stated that the DOR establishes what level the Village is at on an annual basis and is based on what sales have occurred comparing this to assessed values. The middle group (taking out the high and low end properties) is used to establish this level of assessment.

Assessor Ahrens stated that in regards to the Walgreen Co. request, due to the Board of Review waiving the request for a hearing and choosing not to hear testimony, this will likely end up as a claim of excessive assessment and Circuit Court will take it from here and then the Village will respond. Walgreen Co. is using the dark store theory as their defense. The current assessment for Walgreen Co., 278 North Main Street is at \$2,997,100 and the objection from Attorney Millis states an opinion of assessed value at \$2,041,100. Attorney Feind stated that the Village has a right to ask them for their financials, what rents are being paid and is also based on the success of the store. Walgreens (built in 1999) has been operating for 20 years, is successful and also holds a liquor license.

The average house sale (residential and condo) in the Village last year was \$219,200. Homes as well as condos sell very quickly in the Village. Resident Rosing inquired about the revaluation process. Assessor Ahrens stated that there are three options during the revaluation 1) a full physical inspection of the interior and exterior of the home, 2) exterior (everything except for the interior), and 3) a market update using building permits and online resources. Most communities are opting to use the market update process.

President Mobley inquired if there was data available on what percentage of residential properties changed hands. Grota could gather this information upon request. Assessor Ahrens does not believe that there are as many transactions as in the early 2000's. With less inventory on the market, this will help hold house prices where they are.

President Mobley inquired as to if trees are considered in an assessment. Assessor Ahrens stated that there are times that, depending on the lot size, value is added for a wooded or partly wooded parcel compared to an open property with few or no trees. Recently, there has been concern regarding the amount of ash trees and the fact that they are dead or dying. Some consideration is given to this fact and assessors are working with homeowners regarding their assessment.

Resident Dyer inquired about how the Village's assessment ratio varies across the different segments i.e. condos, commercial, residential. Assessor Ahrens shared that condos seem to be about 4% light compared to what the average is. Last year it was at about 10% so things are starting to level out. As far as commercial goes, this is just a touch higher than the average. There is nothing glaring as far as the different market segments go that one is real out of line compared to the others. Typically, if there is something that is 10% or greater out of line, that is concerning.

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Assessor Ahrens prepared the Annual Assessment Report for the Village as required by the Department of Revenue.

MOTION by Resident Dyer, **SECONDED** by Resident Rosing to Approve and Accept the Annual Assessment Roll for the Village of Thiensville. **MOTION CARRIED UNANIMOUSLY.**

XIII. Board of Review schedules objections, which require a 48-hour notice

None.

XIV. Board of Review hears any objections where the 48-hour notice was waived by both the objector and the Assessor

None.

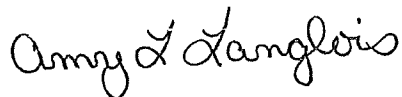
XV. Recess the Board of Review to reconvene when the 48-hour notice has been complied with (if needed)

None.

XVI. Adjournment Sine Die (Only if there were no objections filed which require a 48-hour notice)

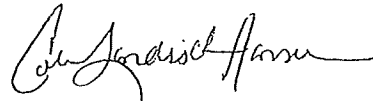
MOTION by Trustee Lange, **SECONDED** by Resident Dyer to Adjourn Sine Die at 2:00 PM. **MOTION CARRIED UNANIMOUSLY.**

Submitted by,



Amy L. Langlois
Village Clerk

Approved by,



Colleen Landisch-Hansen
Administrator

AFFIDAVIT OF PUBLICATION

State of Wisconsin Circuit Court Ozaukee County PROOF OF PUBLICATION

Telephone Number: 262-242-3720

ACCT Number: 167236

Account Name: Thiensville, Village of
Address: 250 Elm St
Thiensville, WI 53092-1602



IN THE MATTER OF: VOT 2021 **Open Book Notice**
AD Number: 105652011
AD Cost: 20.49

I, Charlotte Speener, being sworn, state:

I am the billing coordinator of the News Graphic, a public newspaper of general circulation, printed and published in the English language in the City of Cedarburg, in Ozaukee County, Wisconsin, and fully complying with the laws of Wisconsin relating to the publication of legal notices.

The notice, of which a printed copy attached hereto, is a true copy taken from the newspaper as published on the following dates.

4/1/21

Signed: _____

Charlotte Speener, Billing Coordinator

STATE OF WISCONSIN SS.
OZAUKEE COUNTY

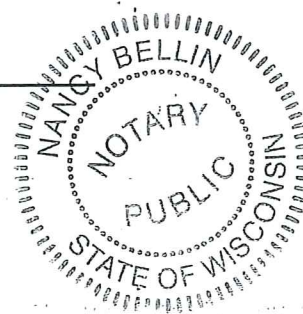
Personally came before me, this date of April 1, 2021

the above named Charlotte Speener to me known to be the person who executed the foregoing instrument and acknowledged the same.

Signed: _____

Nancy Bellin
Notary Public, Wisconsin

My Commission expires: 10/4/22



NOTICE OF OPEN BOOK
STATE OF WISCONSIN
VILLAGE OF THIENSVILLE
OZAUKEE COUNTY
Pursuant to Sec. 70.45 of the Wisconsin Statutes, the Village of Thiensville assessment roll for the year 2021 assessment will be available at the Village Hall, 250 Elm St. Open Book for the Village of Thiensville will be Fri, April 23, 2021 from Noon until 2:00 PM. Open Book will be via phone or email ONLY due to COVID-19 virus restrictions known at present. Call Mike Smigielski at 262-253-1142 or email any time before the end of the Open Book at mikes@wi-assessor.com. Instructional material about the assessment,

how to file an objection & Board of Review procedures under Wisconsin law can be obtained by contacting the Village Hall at 262-242-3720. Board of Review will be held on Wed, May 19, 2021 from Noon until 2:00 PM at Village Hall, 250 Elm St. Notice is hereby given this 1st day of April, 2021. Amy L. Langlois, Village Clerk
Village of Thiensville, Ozaukee County, Wisconsin
Publish: 4/1
WNAXLP

NOTICE OF OPEN BOOK
STATE OF WISCONSIN
VILLAGE OF THIENSVILLE
OZAUKEE COUNTY

Pursuant to Sec. 70.45 of the Wisconsin Statutes, the Village of Thiensville assessment roll for the year 2021 assessment will be available at the Village Hall, 250 Elm Street. Open Book for the Village of Thiensville will be Friday, April 23, 2021 from Noon until 2:00 PM. Open Book will be via phone or email ONLY due to COVID-19 virus restrictions known at present. Call Mike Smigielski at 262-253-1142 or email any time before the end of the Open Book at mikes@wi-assessor.com. Instructional material about the assessment, how to file an objection and Board of Review procedures under Wisconsin law can be obtained by contacting the Village Hall at 262-242-3720. Board of Review will be held on Wednesday, May 19, 2021 from Noon until 2:00 PM at Village Hall, 250 Elm Street.

Notice is hereby given this 1st day of April, 2021.

Amy L. Langlois, Village Clerk
Village of Thiensville, Ozaukee County, Wisconsin

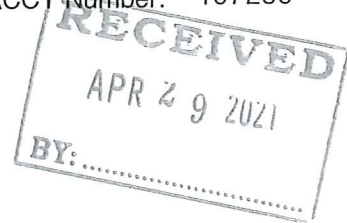
AFFIDAVIT OF PUBLICATION

State of Wisconsin Circuit Court Ozaukee County PROOF OF PUBLICATION

Telephone Number: 262-242-3720

ACCT Number: 167236

Account Name: Thiensville, Village of
Address: 250 Elm St
Thiensville, WI 53092-1602



TER OF: VOT 2021 BOR 5/19/2021
105738008
99.98

I, Charlotte Speener, being sworn, state:

I am the billing coordinator of the News Graphic, a public newspaper of general circulation, printed and published in the English language in the City of Cedarburg, in Ozaukee County, Wisconsin, and fully complying with the laws of Wisconsin relating to the publication of legal notices.

The notice, of which a printed copy attached hereto, is a true copy taken from the newspaper as published on the following dates.

4/27/21

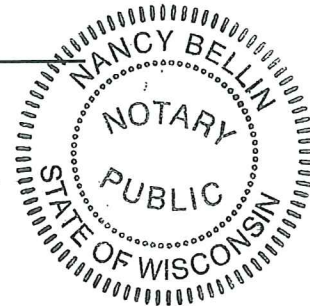
Signed: Charlotte Speener
Charlotte Speener, Billing Coordinator

STATE OF WISCONSIN SS.
OZAUKEE COUNTY

Personally came before me, this date of April 27, 2021
the above named Charlotte Speener to me known to be the person who executed
the foregoing instrument and acknowledged the same.

Signed: Nancy Bellin
Nancy Bellin
Notary Public, Wisconsin

My Commission expires: 10/4/22



RECYCLING PARTS AND AUTO
40 ACRES
PLACE: Village Hall, Village Board Room, 250 Elm Street, Thiensville, Wisconsin
Notice is hereby given at the Board of Review for the Village of Thiensville, Ozaukee County, Wisconsin, shall hold its meeting on Wednesday, May 19, 2021 from 1:00 PM until 2:00 PM.

At the Thiensville Village Hall. Please be advised of the following requirements to appear before the Board of Review and procedural requirements appearing before the board:

IN LIGHT OF THE RISKS ASSOCIATED WITH COVID-19, PLEASE NOTE: Wis. Stats. 70.47(8) states, "Instead of appearing in person...the board may allow the property owner...to appear before the board, under oath, by telephone or to submit written statements, under oath, to the Board." Please contact the Village Clerk for more information at (262) 242-3720.

After the first meeting of the Board of Review and before the Board's final adjournment, no person who is scheduled to appear before the Board of Review may contact a member of the Board to provide information about the person's objection, except at a session of the Board. The Board of Review may not hear an objection to the amount or valuation of property unless, at least 48 hours before the Board's first scheduled meeting, the objector provides to the Board's Clerk written or oral notice of an intent to object, except at upon a showing of good cause and the sub-



NOTICE OF THE BOARD OF REVIEW
VILLAGE OF THIENSVILLE, OZAUKEE COUNTY

DATE: Wednesday, May 19, 2021
TIME: 12:00 PM until 2:00 PM
PLACE: Village Hall, Village Board Room, 250 Elm Street, Thiensville, Wisconsin

Notice is hereby given that the Board of Review for the Village of Thiensville, Ozaukee County, Wisconsin, shall hold its meeting on Wednesday, May 19, 2021 from 12:00 PM until 2:00 PM, at the Thiensville Village Hall. Please be advised of the following requirements to appear before the Board of Review and procedural requirements if appearing before the Board:

IN LIGHT OF THE RISKS ASSOCIATED WITH COVID-19, PLEASE NOTE:

Wis. Stats. 70.47(8) states, "Instead of appearing in person...the Board may allow the property owner...to appear before the board, under oath, by telephone or to submit written statements, under oath, to the Board." Please contact the Village Clerk for more information at (262) 242-3720.

1. After the first meeting of the Board of Review and before the Board's final adjournment, no person who is scheduled to appear before the Board of Review may contact or provide information to a member of the Board about the person's objection, except at a session of the Board.
2. The Board of Review may not hear an objection to the amount or valuation of property unless, at least 48 hours before the Board's first scheduled meeting, the objector provides to the Board's Clerk written or oral notice of an intent to file an objection, except that upon a showing of good cause and the submission of a written objection, the Board shall waive that requirement during the first 2 hours of the Board's first scheduled meeting, and the Board may waive that requirement up to the end of the 5th day of the session or up to the end of the final day of the session if the session is less than 5 days with proof of extraordinary circumstances for failure to meet the 48-hour notice requirement and failure to appear before the Board of Review during the first 2 hours of the first scheduled meeting.
3. Objections to the amount or valuation of property shall first be made in writing and filed with the Clerk of the Board of Review within the first 2 hours of the Board's first scheduled meeting, except that, upon evidence of extraordinary circumstances, the Board may waive that requirement up to the end of the 5th day of the session or up to the end of the final day of the session if the session is less than 5 days. The Board may require objections to the amount or valuation of property to be submitted on forms approved by the Department of Revenue, and the Board shall require that any forms include stated valuations of the property in question. Persons who own land and improvements to that land may object to the aggregate valuation of that land and improvements to that land, but no person who owns land and improvements to that land may object only to the valuation of that land or only to the valuation of improvements to that land. No person may be allowed in any action or proceedings to question the amount or valuation of property unless the written objection has been filed and that person in good faith presented evidence to the Board in support of the objections and made full disclosure before the Board, under oath, of all of that person's property liable to assessment in the district and the value of that property. The requirement that objections be in writing may be waived by express action of the Board.
4. When appearing before the Board of Review, the objecting person shall specify in writing the person's estimate of the value of the land and of the improvements that are the subject of the person's objection and specify the information that the person used to arrive at that estimate.
5. No person may appear before the Board of Review, testify to the Board by telephone, or object to a valuation if that valuation was made by the assessor or the objector using the income method of valuation, unless the person supplies the assessor with all the information about income and expenses, as specified in the assessor's manual under S. 73.03 (2a), Wis. Stats., that the assessor requests. The Village of Thiensville has an Ordinance for the confidentiality of information about income and expenses that is provided to the assessor under this paragraph that provides exceptions for persons using information in the discharge of duties imposed by law or the duties of their officer or by order of a court. The information that is provided under this paragraph, unless a court determined that it is inaccurate, is not subject to the right of inspection and copying under S. 19.35 (1), Wis. Stats.
6. The Board shall hear upon oath, by telephone, all ill or disabled persons who present to the Board a letter from a physician, surgeon, or osteopath that confirms their illness or disability. No other persons may testify by telephone unless the Board, in its discretion, has determined to grant a property owner's or their representative's request to testify under oath by telephone or written statement.
7. No person may appear before the Board of Review, testify to the Board by telephone, or contest the amount of any assessment unless, at least 48 hours before the first meeting of the Board, or at least 48 hours before the objection is heard if the objection is allowed under S. 70.47 (3) (a), Wis. Stats., that person provides to the Clerk of the Board of Review notice as to whether the person will ask for the removal of a member of the Board of Review and, if so, which member, and provides a reasonable estimate of the length of time the hearing will take.



Board of Review Member Training Affidavit

Preparer Information

Name Amy Langlois	Title Clerk
Email alanglois@village.thiensville.wi.us	Phone 262-242-3720

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: 45186
Submission date: 05-13-2021 08:45 AM
Confirmation: PA10720211223O1620913539166
Submission type: ORIGINAL



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 45186

I, Amy Langlois, the clerk for the VILLAGE OF THIENSVILLE,

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 within two years of the BOR's first meeting. (sec. 70.46 (4), Wis. Stats.)

BOR member(s) and attendance date:

<u>MICHAEL DYER</u>	<u>04/29/2021</u>
Name	Date
<u>COLLEEN LANDISCH-HANSEN</u>	<u>04/29/2021</u>
Name	Date
<u>AMY L LANGLOIS</u>	<u>04/29/2021</u>
Name	Date
<u>VAN A MOBLEY</u>	<u>04/29/2021</u>
Name	Date
<u>ELMER C PRENZLOW</u>	<u>04/29/2021</u>
Name	Date
<u>JOHN ROSING</u>	<u>04/29/2021</u>
Name	Date
<u>DAVID LANGE</u>	<u>05/08/2021</u>
Name	Date

05-13-2021 08:45 AM

Date electronically filed

alanglois@village.thiensville.wi.us

Clerk email

VILLAGE OF THIENSVILLE
ORDINANCE NO. 2000-08

AN ORDINANCE RELATING TO THE CONFIDENTIALITY OF
INFORMATION ABOUT INCOME AND EXPENSES REQUESTED BY
THE ASSESSOR IN PROPERTY ASSESSMENT MATTERS IN THE
VILLAGE OF THIENSVILLE, OZAUKEE COUNTY, WISCONSIN

WHEREAS, as part of the Budget Adjustment Act, 1997 Wisconsin Act 237, a number of significant changes regarding property tax assessment appeals and Board of Review procedures were enacted; and

WHEREAS, at Section 279(K) of 1997 Wisconsin Act 237, Section 70.47(7)(af) of the Wisconsin Statutes was created; and

WHEREAS, Section 70.47(7)(af), Wisconsin Statutes, requires that the municipality provide by ordinance for the confidentiality of information about income and expenses that is provided to the Assessor under Section 70.47(7)(af), Wisconsin Statutes and shall provide exceptions for persons using the information in the discharge of duties imposed by law or of the duties of their office or by order of the court,

NOW, THEREFORE, the Village Board of the Village of Thiensville, Ozaukee County, Wisconsin, DO ORDAIN AS FOLLOWS:

CREATING SECTION 2-258(c)

SECTION 1:

Whenever the Assessor, in the performance of the Assessor's duties, requests or obtains income and expense information pursuant to Section 70.47(7)(af), Wisconsin Statutes, or any successor statute thereto, then, such income and expense information that is provided to the Assessor shall be held by the Assessor on a confidential basis, except, however, that said information may be revealed to and used by persons: in the discharging of duties imposed by law; in the discharge of duties imposed by office (including, but not limited to, use by the Assessor in performance of official duties of the Assessor's office and use by the Board of Review in performance of its official duties); or pursuant to order of a court. Income and expense information provided to the Assessor under Section 70.47(7)(af), unless a court determines that it is inaccurate, is, per Section 70.47(7)(af), not subject to the right of inspection and copying under Section 19.35(1), Wisconsin Statutes.

SECTION 2:

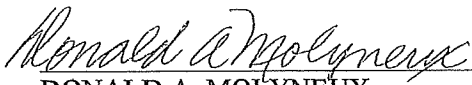
The several sections of this ordinance are declared to be severable. If any section or portion thereof shall be declared by a court of competent jurisdiction to be invalid, unlawful or unenforceable, such decision shall apply only to the specific section or portion thereof directly specified in the decision, and shall not affect the validity of any other provisions, sections or portions thereof of the ordinance. The remainder of the ordinance shall remain in full force and effect. Any other ordinances whose terms are in conflict with the provisions of this ordinance are hereby repealed as to those terms that conflict.

SECTION 3: EFFECTIVE DATE

This ordinance shall take effect immediately upon passage and posting or publication as provided by law.

PASSED AND ADOPTED by the Village Board of the Village of Thiensville, this 15th day of May, 2000.

ATTEST:


DONALD A. MOLYNEUX
Village President


JOHN R. GIBBONS
Village Clerk

**VILLAGE OF THIENSVILLE BOARD OF REVIEW POLICY
PROCEDURE FOR SWORN TELEPHONE
OR
SWORN WRITTEN TESTIMONY REQUESTS**

WHEREAS, Wis. Stat. §70.47(8) 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 a Sworn Written Statement from being submitted.

NOW, THEREFORE, the Village Board of Review of the Village of Thiensville, Ozaukee County does hereby adopt as Board of Review policy the following:

1. Procedure:

Before the Board of Review ("BOR") can consider a request from a property owner or the property owner's representative ("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; and
- 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 BOR (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 form; and
- b) Fairness to the parties; and
- c) Ability of the owner to procure in-person oral testimony and any due diligence exhibited by the owner in procuring such testimony; and
- d) Ability to cross examine the person providing the testimony; and
- e) The BOR's technical capacity to honor the request; and
- 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 7th day of October, 2015

By the Board of Review of the Village of Thiensville

Van C. Mable
Board of Review Chairperson

Attested by:

Shirley S. Robertson
Clerk of the Board of Review

**VILLAGE OF THIENSVILLE BOARD OF REVIEW POLICY
PROCEDURE FOR WAIVER OF BOARD OF REVIEW
HEARING REQUESTS**

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

WHEREAS, Wis. Stat. §70.47(8m) further states that the BOR shall submit notice of its decision under § 70.47(12) using the amount of the taxpayer’s assessment as established by the municipal assessor as the finalized amount; and

WHEREAS, Wis. Stat. §70.47(8m) further states that if the BOR waives the hearing, the waiver disallows the taxpayer’s claim on excessive assessment under §70.37(3) and notwithstanding the time period under §70.37(3)(d), the taxpayer has 60 days from the notice of hearing waiver in which to commence an action under § 70.37(3)(d).

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

NOW, THEREFORE, the Village Board of Review of the Village of Thiensville, Ozaukee County does hereby adopt as Board of Review Policy the following:

1. Procedure:

Before the Board of Review (“BOR”) can consider a request from a taxpayer or assessor or at its own discretion 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 filed Notice of Intent to appear at BOR; and
- b) A timely filed 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 is 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 waive the hearing:

- a) The benefits or detriments of the BOR process; and
- b) The benefits or detriments of having a record for the Court review; and
- c) Avoidance of unruly, lengthy, burdensome appeals; and
- d) Ability to cross examine the person providing the testimony; and
- 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 17th day of October, 2015

By the Board of Review of the Village of Thiensville

Von C. Mobley
Board of Review Chairperson

Attested by:

Deanne A. Rebertus
Clerk of the Board of Review



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 45186

I, Amy Langlois, the clerk for the VILLAGE OF THIENSVILLE,

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 within two years of the BOR's first meeting. (sec. 70.46 (4), Wis. Stats.)

BOR member(s) and attendance date:

<u>MICHAEL DYER</u>	<u>04/29/2021</u>
Name	Date
<u>COLLEEN LANDISCH-HANSEN</u>	<u>04/29/2021</u>
Name	Date
<u>AMY L LANGLOIS</u>	<u>04/29/2021</u>
Name	Date
<u>VAN A MOBLEY</u>	<u>04/29/2021</u>
Name	Date
<u>ELMER C PRENZLOW</u>	<u>04/29/2021</u>
Name	Date
<u>JOHN ROSING</u>	<u>04/29/2021</u>
Name	Date
<u>DAVID LANGE</u>	<u>05/08/2021</u>
Name	Date

05-13-2021 08:45 AM

Date electronically filed

alanglois@village.thiensville.wi.us

Clerk email



Board of Review Member Training Affidavit

Preparer Information

Name Amy Langlois	Title Clerk
Email alanglois@village.thiensville.wi.us	Phone 262-242-3720

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: 45186

Submission date: 05-13-2021 08:45 AM

Confirmation: PA10720211223O1620913539166

Submission type: ORIGINAL