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 2022 will be available at the Village Hall, 250 Elm Street. Open Book for the Village of Thiensville will be Friday, April 22, 2022 from Noon until 2:00 PM. Open Book will be via phone or email ONLY due to the COVID virus. 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 18, 2022 from Noon until 2:00 PM at Village Hall, 250 Elm Street.

Notice is hereby given this 5th day of April, 2022.

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

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

DATE: Wednesday, May 18, 2022
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 18, 2022 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:

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.

Notice is hereby given this 19th day of April, 2022 Amy L. Langlois, Village Clerk

VILLAGE OF THIENSVILLE
BOARD OF REVIEW
MINUTES

DATE:	Wednesday, May 19, 2021	**LOCATION:**	250 Elm Street Board Room Thiensville, WI
TIME:	12:00 PM – 2:00 PM		

I. CALL TO ORDER

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

II. ROLL CALL

President	Van Mobley
Trustee	David Lange
Administrator	Colleen Landisch-Hansen
Residents	Michael Dyer
	John Rosing
Alternate	Elmer Prenzlow
Attorney	Robert Feind
Assessor	Lester J. Ahrens IV, Grota Appraisals, LLC
Village Clerk	Amy L. Langlois

III. CONFIRMATION OF APPROPRIATE BOARD OF REVIEW AND OPEN MEETINGS NOTICES

Administrator Landisch-Hansen reported that the Public Notice of Open Book was published on April 1, 2021 and the Public Notice of Board of Review was published on April 27, 2021 as required by Wisconsin State Statutes. Both Notices were also posted on the Village website, on two community bulletin boards and on the front door of the municipal building.

IV. ELECTION OF CHAIRPERSON AND VICE-CHAIRPERSON

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

V. APPROVAL OF MINUTES

1. May 20, 2020

MOTION by Resident Rosing, **SECONDED** by Resident Dyer to approve the May 20, 2020, Board of Review Minutes. **MOTION CARRIED UNANIMOUSLY.**

VI. VERIFY MEMBER TRAINING AFFIDAVIT

Michael Dyer, Colleen Landisch-Hansen, Amy L. Langlois, Van A. Mobley, Elmer C. Prenzlow, John Rosing and David Lange

President Mobley, Administrator Landisch-Hansen, Trustee David Lange, Village Clerk Amy L. Langlois and Residents Michael Dyer, Elmer C. Prenzlow and John Rosing have completed training in 2021 and are certified for Board of Review. The Village is compliant.

VII. VERIFY THAT THE VILLAGE HAS AN ORDINANCE FOR THE CONFIDENTIALITY OF INCOME AND EXPENSES PROVIDED TO THE ASSESSOR (ORDINANCE 2000-08)

The Board of Review verified that the Village has an Ordinance for the Confidentiality of Income and Expenses Provided to the Assessor (Ordinance 2000-08).

VIII. VERIFY THAT THE VILLAGE HAS ADOPTED A POLICY REGARDING THE PROCEDURE FOR SWORN TELEPHONE TESTIMONY AND SWORN WRITTEN TESTIMONY

The Board of Review verified that the Village adopted a policy regarding the procedure for sworn telephone testimony and sworn written testimony on October 7, 2015.

IX. VERIFY THAT THE VILLAGE HAS ADOPTED A POLICY REGARDING THE PROCEDURE FOR WAIVER OF BOARD OF REVIEW HEARING REQUESTS

The Board of Review verified that the Village adopted a policy regarding the procedure for waiver of Board of Review hearing requests on October 7, 2015.

X. RECEIVE AFFIDAVIT OF VILLAGE ASSESSOR AND 2021 ASSESSMENT ROLL

Assessor Lester Ahrens from Grota Appraisals presented to the Board of Review the 2021 Final Assessment Roll and signed Assessor's Affidavit dated May 19, 2021. The 2021 Assessment Roll was turned over to Village Clerk Amy L. Langlois for signature.

XI. 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.

XII. BOARD OF REVIEW HEARS OBJECTIONS, WHICH WERE SCHEDULED PRIOR TO MAY 17, 2021

No objections have been filed prior to May 17, 2021.

XIII. BOARD OF REVIEW REVIEWS AND APPROVES THE ASSESSMENT ROLL

The Board of Review reviewed the Assessment Roll.

Assessor Ahrens shared that there were no Open Book contacts or late Open Book adjustments to complete. There was about $2.3 million added in new construction this year; most of which was in the residential category. About half a million was in commercial. Most of this is attributed to permits and unfinished projects from prior years and also reviews from sales. Grota is finding at the time of a sale that a lot of remodeling projects have been completed without permits being pulled; this is not just in Thiensville.

In regards to the level of assessment, in 2020 the DOR determined that the overall level of assessment in the Village was 83%; this is the Village's second year out of compliance. This year, the Village's estimated ratio is 76%. This will be the Village's third year out of compliance. Assuming that the market trend does not change, more than likely the Village will receive a Notice of Noncompliance from the DOR next year. Then, the Village has two additional years to come into compliance before there has to be a revaluation. Assessor Ahrens suggested that the Village start planning for this. Estimate cost for a revaluation is $32,000.

Administrator Landisch-Hansen inquired if Assessor Ahrens sees a shift from commercial to residential in value. Assessor Ahrens reported that as of last year for residential the level of assessment was 81% and commercial was 89%; there more than likely will be a shift of burden as far as taxes go from commercial to residential.

MOTION by Resident Dyer, **SECONDED** by Trustee Lange to Approve and Accept the 2021 Assessment Roll for the Village of Thiensville. **MOTION CARRIED UNANIMOUSLY.**

XIV. BOARD OF REVIEW SCHEDULES OBJECTIONS WHICH REQUIRE A 48-HOUR NOTICE

None.

XV. BOARD OF REVIEW HEARS ANY OBJECTIONS WHERE THE 48-HOUR NOTICE WAS WAIVED BY BOTH THE OBJECTOR AND THE ASSESSOR

None.

XVI. RECESS THE BOARD OF REVIEW TO RECONVENE WHEN THE 48-HOUR NOTICE HAS BEEN COMPLIED WITH (IF NEEDED)

None.

XVII. ADJOURNMENT SINE DIE (ONLY IF THERE WERE NO OBJECTIONS FILED WHICH REQUIRE A 48-HOUR NOTICE)

MOTION by Resident Dyer, **SECONDED** by Trustee Lange to adjourn the Board of Review Sine Die at 2:00 PM. **MOTION CARRIED UNANIMOUSLY.**

Submitted by,

Amy L Langlois

Amy L. Langlois
Village Clerk

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?

[X] 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:

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

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
DONALD A. MOLYNEUX
Village President

John R. Gibbons
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

Board of Review Chairperson

Attested by:

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 7th day of October, 2015

By the Board of Review of the Village of Thiensville

Board of Review Chairperson

Attested by:

Dianne S. Robertson
Clerk of the Board of Review