



VILLAGE OF THIENSVILLE
Board of Review
AGENDA

DATE: Wednesday, May 22, 2024

LOCATION: 250 Elm Street, Thiensville, WI

TIME: 9:00 AM

I. CALL TO ORDER

II. ROLL CALL

PRESIDENT: JOHN ROSING
TRUSTEE: DAVID LANGE
ADMINISTRATOR: COLLEEN LANDISCH-HANSEN
RESIDENTS: JOHN LIEGEOIS
VAN MOBLEY
ALTERNATE: JOSH ROEMER
ATTORNEY: ROBERT FEIND
ASSESSOR: LESTER J. AHRENS IV, CATALIS
DEPUTY VILLAGE CLERK: BEN HONECK

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

A. 2024 Notice of the Board of Review (att)

B. 2024 Notice of Open Book (att)

IV. ELECTION OF CHAIRPERSON AND VICE-CHAIRPERSON

V. APPROVAL OF MINUTES

A. June 28, 2023 (att)

VI. VERIFY MEMBER TRAINING AFFIDAVIT

A. Colleen Landisch-Hansen, John Rosing, David Lange, John Liegeois, Van Mobley, Josh Roemer

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

A. Ordinance 2000-08 (att)

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

A. Procedure for Sworn Telephone Testimony (att)

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

A. Procedure for Wavier of Board of Review Hearing Requests (att)

X. RECEIVE AFFIDAVIT OF VILLAGE ASSESSOR AND 2024 ASSESSMENT ROLL

XI. ADMINISTRATOR SWEARS IN ALL PERSONS GIVING TESTIMONY, INCLUDING THE ASSESSOR

XII. BOARD OF REVIEW HEARS OBJECTIONS, WHICH WERE SCHEDULED PRIOR TO MAY 20, 2024

XIII. BOARD OF REVIEW REVIEWS AND APPROVES THE ASSESSMENT ROLL

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

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

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

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

Colleen Landisch-Hansen, Interim Village Clerk

May 20, 2024

Please advise the Thiensville Municipal Hall, 250 Elm Street (262-242-3720) at least 24 hours prior to the start of this meeting if you have disabilities and desire special accommodations.



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

DATE: Wednesday, May 22, 2024
TIME: 9:00 AM until 11:00 AM
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 22, 2024 from 9:00 AM until 11:00 AM, at the Thiensville Village Hall for the purpose of calling the Board of Review into session during the forty-five day period beginning on the 4th Monday of April, pursuant to Wis. Stats. S. 70.47(1). Please be advised of the following requirements to appear before the Board of Review and procedural requirements if appearing before the Board, pursuant to Wis. Stats. S. 70.47(2):

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 2nd day of May, 2024

Colleen Landisch-Hansen, Village Administrator/Interim Clerk

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 2024 will be available at the Village Hall, 250 Elm Street. Open Book for the Village of Thiensville will be held in person Friday, April 26, 2024 from 9:00 AM until 11:00 AM. Open Book appointments are not necessary but are recommended, please call Mike Smigielski at 262-253-1142 or email any time before the end of the Open Book at mikes@catalisgov.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 22, 2024 from 9:00 AM until 11:00 AM at Thiensville Village Hall, 250 Elm Street.

Notice is hereby given this 4th day of April, 2024.

Colleen Landisch-Hansen
Village Administrator/Interim Clerk
Village of Thiensville, Ozaukee County, Wisconsin



VILLAGE OF THIENSVILLE
Board of Review
MINUTES

DATE: Wednesday, June 28, 2023

LOCATION: 250 Elm Street, Thiensville, WI

TIME: 9:00 AM

I. CALL TO ORDER

President Mobley called the meeting to order at 9:00 AM.

II. ROLL CALL

PRESIDENT: VAN MOBLEY
TRUSTEE: DAVID LANGE
ADMINISTRATOR/INTERIM COLLEEN LANDISCH-HANSEN
VILLAGE CLERK
RESIDENTS: MICHAEL DYER
JOHN ROSING
ALTERNATES: ELMER PRENZLOW
JOHN LIEGEOIS
ATTORNEY: ROBERT FEIND
ASSESSOR: LESTER J. AHRENS IV, GROTA APPRAISALS, LLC

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 25, 2023 and the Public Notice of Board of Review was published on May 25, 2023 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.

A. 2023 Notice of the Board of Review (att)

B. 2023 Notice of Open Book

IV. ELECTION OF CHAIRPERSON AND VICE-CHAIRPERSON

MOTION by Trustee Lange, **SECONDED** by Resident Dyer to Elect President Van Mobley as

Chairman. **MOTION CARRIED UNANIMOUSLY.**

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

V. APPROVAL OF MINUTES

MOTION by Resident Rosing, **SECONDED** by Trustee Lange to approve the May 18, 2022, Board of Review Minutes. **MOTION CARRIED UNANIMOUSLY.**

A. May 18, 2022 (att)

VI. VERIFY MEMBER TRAINING AFFIDAVIT

President Mobley, Administrator Landisch-Hansen, Trustee David Lange, and Residents Michael Dyer, Elmer C. Prenzlów, John Liegeois and John Rosing have completed training in 2023 and are certified for Board of Review. The Village is compliant.

A. Michael J. Dyer, Colleen Landisch-Hansen, David A. Lange, John Liegeois, Van A. Mobley, Elmer Prenzlów, John Rosing (att)

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).

A. Ordinance 2000-08 (att)

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.

A. Procedure for Sworn Telephone Testimony (att)

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.

A. Procedure for Wavier of Board of Review Hearing Requests (att)

X. RECEIVE AFFIDAVIT OF VILLAGE ASSESSOR AND 2023 ASSESSMENT ROLL

Assessor Lester Ahrens from CATALIS presented to the Board of Review the 2023 Final Assessment Roll and signed Assessor's Affidavit dated June 28, 2023. The 2023 Assessment Roll was turned over to Administrator/Interim Clerk Landisch-Hansen for signature.

XI. ADMINISTRATOR SWEARS IN ALL PERSONS GIVING TESTIMONY, INCLUDING THE ASSESSOR

Administrator Landisch-Hansen swore in Assessor Lester Ahrens, CATALIS, 7233 North River Road, West Bend, WI 53092.

Administrator Landisch-Hansen swore in Property Owner Sara Roemer 601 Oakwood Drive, Thiensville, WI 53092.

Administrator Landisch-Hansen swore in Property Owner Joshua Roemer 601 Oakwood Drive, Thiensville, WI 53092.

XII. BOARD OF REVIEW HEARS OBJECTIONS, WHICH WERE SCHEDULED PRIOR TO JUNE 26, 2023

Sara Roemer and Joshua Roemer submitted an objection to the Real Property Assessment for 601 Oakwood Drive, Thiensville, WI 53092. The Roemer's feel the assessment is inflated due to the purchase price of the home and ask that the Board review the assessment.

The Roemer's provided documentation of comparisons of surrounding properties adjacent to 601 Oakwood Drive, entered into the record as the Objector's Exhibit. The Objector's Exhibit consisted of a list of comparable properties noting the square footage, year built, and property value for each listed address. All properties listed are corner lots. Only one of the listed properties sold within the last two years. The Roemer's feel a fair assessment should be \$400,000 rather than the \$449,400 that was assessed.

Assessor Ahrens provided testimony and three exhibits; Assessor Exhibit 1 - 2023 Property Record for 601 Oakwood Drive, Assessor Exhibit 2 - Aerial view of property at 601 Oakwood Drive, and Assessor Exhibit 3 - 2023 Sales Comparison Report.

The purpose of the assessment was to determine the market value of the subject property as of January 1, 2023 based on a market analysis of sales from June 1st, 2020 to December 31, 2022. Adjustments in valuation were in accordance with Chapter 70 of the Wisconsin State Statues, the guidelines of the Wisconsin Property Assessment Manual and the procedures of the Assessor's office. Market value of a property is defined as: the amount it will sell for upon

arm's length negotiation on the open market, between an owner willing but not obligated to sell, and a buyer willing but not obligated to buy. A recent sale of the subject property is the best information regarding its market value if it conforms to other similar comparable property and their sale price.

The last transfer of the subject property was on July 15, 2022 for \$445,000.

The comparable properties used are 310 Woodside Lane, 413 Oakwood Drive, and 581 Rosedale Drive.

All the comparable properties used are within the Village of Thiensville and are single-family ranch homes. The subject property was built in 1961; comparables range from 1957-1958. The subject property total living area is 1,907 sq/ft; comparables range from 1,666-2,240 sq/ft. The sale prices of the comparables range from \$352,000 - \$495,100.

The sales properties are adjusted for the differences. The indicated market value for the subject property based on these comparables range from \$428,500 - \$510,800. The comparable sales used provide an indicated market value of \$470,900. The 2023 assessment value is \$449,400. The method used to determine value for this property is consistent for all properties in the Village of Thiensville.

The assessed value is based upon the best evidence available at the time the value was set. It is the recommendation of the assessment office that the current assessed value of \$449,400 be sustained for the 2023 assessment year.

After deliberation of the Board of Review members, a final determination was made to uphold the Assessor's valuation of 601 Oakwood Drive.

MOTION to declare that in exercising judgment and discretion pursuant to 70.47, the Board of Review determine that the assessor valuation is correct for the property of 601 Oakwood Drive by Resident Liegeois **SECONDED** by Resident Dyer.

ROLL CALL VOTE

Ayes: President Mobley, Trustee Lange, Resident Dyer, Resident Prenzlou, Resident Liegeois and Resident Rosing

Nays: None

MOTION CARRIED.

XIII. BOARD OF REVIEW REVIEWS AND APPROVES THE ASSESSMENT ROLL

The Board of Review reviewed the 2023 Assessment Roll.

MOTION by Trustee Lange, **SECONDED** by Resident Dyer to Approve and Accept the 2023 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 to adjourn by Resident Dyer **SECONDED** by Resident Rosing to adjourn the Board of Review Sine Die at 11:12 AM. **MOTION CARRIED UNANIMOUSLY.**

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:

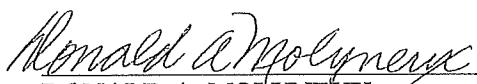
The several sections of this ordinance are declared to be severable. If any section or portion thereof shall be declared by a court of competent jurisdiction to be invalid, unlawful or unenforceable, such decision shall apply only to the specific section or portion thereof directly specified in the decision, 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 17th day of October, 2015

By the Board of Review of the Village of Thiensville

Van C. Mabley
Board of Review Chairperson

Attested by:

Maime S. Rebertson
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

Vin C. Mobley
Board of Review Chairperson

Attested by:

Deanne A. Roberts
Clerk of the Board of Review