



**Village of Thiensville**  
**Board of Review**  
**AGENDA**

**Date:**  
Thursday, May 22, 2025

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LOCATION: 250 Elm Street, Thiensville, WI

**Time:** 9:00 AM

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**I. CALL TO ORDER**

**II. ROLL CALL**

**President**

John Rosing

**Administrator**

Colleen Landisch-Hansen

**Attorney**

Tim Shoonenberg

**Deputy Clerk**

Ben Honeck

**Village Trustee**

David Lange

**Residents**

John Liegeois

Van Mobley

**Assessor**

Ray Kochak, CATALIS

**Alternate**

Josh Roemer

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

A. 2025 Combined Notice of Board of Review & Open Book (att)

**IV. ELECTION OF CHAIRPERSON AND VICE-CHAIRPERSON**

**V. APPROVAL OF MINUTES**

A. May 22, 2024 (att)

**VI. VERIFY MEMBER TRAINING AFFIDAVIT**

A. John Rosing, David Lange, Colleen Landisch-Hansen (att)

**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 Waiver of Board of Review Hearing Requests (att)

**X. RECEIVE AFFIDAVIT OF VILLAGE ASSESSOR AND 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, 2025**

**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, Village Clerk

May 20, 2025

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.

## **C. Sample Combined Notice – Assessment Roll is Open for Examination and Open Book and Board of Review Two-Hour Meeting**

### **Notice that the Assessment Roll is Open for Examination and Open Book**

#### **STATE OF WISCONSIN**

Village of Thiensville Ozaukee County Pursuant to Wis. Stat. § 70.45, the assessment roll for the Year 2025 assessment will be open for examination starting on the 25th day of April, 2025 at 8:00 AM, until 4:30 PM, Monday through Friday.

Additionally, the assessor shall be available at 262-253-1142 or at [mikes@catalisgov.com](mailto:mikes@catalisgov.com). Instructional material will be provided at the open book to persons who wish to object to valuations under Wis. Stat. § 70.47.

#### **Notice of Board of Review Two-Hour Meeting**

Notice is hereby given that the Board of Review for the *Village* of Thiensville, Ozaukee County, Wisconsin, shall hold its first meeting on Thursday, May 22, 2025 from 9:00AM to 11:00 AM at *Village Hall, 250 Elm Street, Thiensville WI*. Please be advised of the following requirements to appear before the Board of Review and procedural requirements if appearing before the Board of Review:

1. After the first meeting of the Board of Review and before the Board of Review'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 of Review about the person's objection, except at a session of the Board of Review. Open book shall occur no less than 7 days prior to the Board of Review.
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 of Review's first scheduled meeting, the objector provides to the Board of Review 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 of Review shall waive that requirement during the first 2 hours of the Board of Review's first scheduled meeting, and the Board of Review 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.

**C. Sample Combined Notice - Assessment Roll is Open for Examination and Open Book and Board of Review Two-Hour Meeting - *continued***

3. Objections to the amount or valuation of property shall first be made in writing and filed with the Board of Review Clerk within the first 2 hours of the Board of Review's first scheduled meeting, except that, upon evidence of extraordinary circumstances, the Board of Review 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 of Review may require objections to the amount or valuation of property to be submitted on forms approved by the Wisconsin Department of Revenue, and the Board of Review 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 of Review in support of the objections and made full disclosure before the Board of Review, 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 used to arrive at that estimate.
5. No person may appear before the Board of Review, testify to the Board of Review 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 no later than 7 days before the first meeting of the Board of Review, the person supplies the assessor with all the information about income and expenses that the assessor requests, as specified in Assessor's Manual Under Wis. Stat. § 73.03(2a). 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 in this paragraph, unless a court determines that it is inaccurate, is not subject to the right of inspection and copying under Wis. Stat. § 19.35(1).
6. The Board of Review shall hear upon oath, by telephone, all ill or disabled persons who present to the board a letter from a physician, physician assistant, or advanced practice nurse prescriber certified under Wis. Stat. § 441.16(2) that confirms their illness or disability. No other persons may testify by telephone unless the Board of Review, 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.

**C. Sample Combined Notice – Assessment Roll is Open for Examination and Open Book and Board of Review Two-Hour Meeting - *continued***

7. No person may appear before the Board of Review, testify to the Board of Review by telephone, or contest the amount of any assessment unless, at least 48 hours before the first meeting of the Board of Review, or at least 48 hours before the objection is heard if the objection is allowed under Wis. Stat. § 70.47(3)(a), that person provides notice to the Board of Review Clerk 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.
  
8. No person shall be allowed to appear before the board of review, to testify to the board by telephone or to contest the amount of any assessment of real or personal property if the person has refused a reasonable written request by certified mail of the assessor to enter onto property to conduct an exterior view of the real or personal property being assessed.

Notice is hereby given this 10th day of April, 2025 by: \_\_\_\_\_ .

Village Clerk Colleen Landisch-Hansen

**NOTES:**

- When combining the required open book and Board of Review notices, this form may be used.
- Wis. Stats Chapter 70 does not define what constitutes a 48-hour notice. Thus, Wis. Stat § 990.001 Construction of Laws would apply. Wis Stat. § 990.001(4)(a) ) specifically excludes "the whole of Sunday and of any legal holiday, from midnight to midnight . . ." from a 48-hour time limitation. Therefore, when publishing a notice or receiving an "Intent to File an Objection," remember to factor in any Sunday or legal holiday when determining the appropriate time to publish or receive an objection.
- Refer to the notice requirements listed in Wis. Stats. §§ 70.45 and 70.47.
- Publish or post this combined notice as a Class 1 notice under ch. 985, Wis. Stat., at least 15 days prior to the date the assessment roll will be open for inspection. (Note that at least 30 days 'notice prior to the Board of Review meeting is required in a revaluation year).
- The combined notice must be published or posted at least 21 days prior to the Board of Review meeting, because there must be at least 7 days 'separation between the final date the assessment roll is open for inspection and the Board of Review meeting.
- A 24-hour Open Meeting notice is also required (use the sample First Two Hour Meeting Agenda on Handbook page 35 and review the information on Handbook pages 14-15).
- The Board of Review must meet for a minimum of 2 hours at its first full session.
- The Wisconsin Department of Revenue has created Form PA-814 for requesting to testify by telephone or sworn written statement.



VILLAGE OF THIENSVILLE  
Board of Review  
MINUTES

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**

Administrator Landisch-Hansen reported that the Public Notice of Open Book was published on 4/4/2024 and the Public Notice of Board of Review was published on 5/2/2024 as required by Wisconsin State Statute

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

B. 2024 Notice of Open Book (att)

**IV. ELECTION OF CHAIRPERSON AND VICE-CHAIRPERSON**

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

**MOTION** by Resident Mobley **SECONDED** by Administrator Landisch-Hansen to elect Trustee Lange as Vice-Chairman of the Board of Review. **MOTION CARRIED UNANIMOUSLY.**

## **V. APPROVAL OF MINUTES**

A. June 28, 2023 (att)

**MOTION** by Trustee Lange, **SECONDED** by Resident Mobley to approve the June 28, 2023, Board of Review Minutes. **MOTION CARRIED UNANIMOUSLY**

## **VI. VERIFY MEMBER TRAINING AFFIDAVIT**

Administrator Colleen Landisch-Hansen, President John Rosing, Trustee David Lange, Resident John Liegeois, Resident Van Mobley, and Resident Josh Roemer have completed training in 2024 and are certified for Board of Review. The Village is compliant.

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)**

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 2024 ASSESSMENT ROLL**

Assessor Lester Ahrens from CATALIS presented to the Board of Review the 2024 Final Assessment Roll and signed Assessor's Affidavit dated May 22 2024. The 2024 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.

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

No objections filed prior to May 20, 2024

**XIII. BOARD OF REVIEW REVIEWS AND APPROVES THE ASSESSMENT ROLL**

The Board of Review reviews the 2024 Assessment Roll.

Assessor Ahrens shares that the assessment level for the Village of Thiensville is 101% and predicts that after re-assessment it will be around 94.5%, which would still be considered compliant. The Assessor also adds that there continues to be appreciation in both residential and commercial property.

Assessor Ahrens also states that about \$4,000,000 was added to the 2024 roll from new construction. With the passing of Wisconsin Act 12, personal property taxes for businesses have been eliminated, which also affects the 2024 roll. Additionally, Assessor Ahrens speculates Thiensville is trending to be out of compliance by 2025 if current trends continue.

**MOTION** by Resident Roemer, **SECONDED** by Trustee Lange to Approve and Accept the 2024 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 Roemer **SECONDED** by Trustee Lange to adjourn the Board of Review Sine Die at 11:02 AM. **MOTION CARRIED UNANIMOUSLY.**

[MIN\_SIGNATURES]

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:

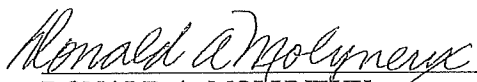
The several sections of this ordinance are declared to be severable. If any section or portion thereof shall be declared by a court of competent jurisdiction to be invalid, unlawful or unenforceable, such decision shall apply only to the specific section or portion thereof directly specified in the decision, 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 15<sup>th</sup> 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 17<sup>th</sup> 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 1<sup>st</sup> 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 17<sup>th</sup> 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. Rebertus*  
Clerk of the Board of Review