

BOARD OF REVIEW AGENDA
REVISED
MONONA PUBLIC LIBRARY MUNICIPAL ROOM
1000 NICHOLS ROAD
TUESDAY, JUNE 2, 2016
6:00 P.M.

- A. Call To Order
- B. Roll Call
- C. Assessor Oath Of Office
- D. Acceptance Of The 2016 Assessment Roll
- E. Approval Of Minutes From May 17, 2016
- F. Appearances Before The Board Of Review:
 - 1. 6:15 p.m. – Martha Florey, 4409 Gordon Avenue, Parcel No. 0710-171-6324-6
 - 2. 6:30 p.m. – Verlynn Schmalte, 4302 Shore Acres Road, Parcel No. 0710-171-0784-2
 - 3. 6:45 p.m. – Owen & Jane Decker, 5051 Tonyawatha Trail, Parcel No. 0710-184-7364-1
 - 4. 7:00 p.m. – Wal-Mart, 2151 Royal Avenue, Parcel No. 0710-301-4175-2
 - 5. 7:15 p.m. – Spencer & Candice Cattell, 5509 Midmoor Road, Parcel No. 0710-201-2239-1
 - 6. 7:30 p.m. – Mac & Katie Vesperman, 5508 Midmoor Road, Parcel No. 0710-201-2404-0
 - 7. 7:45 p.m. – Douglas Noot, 405 Nichols Road, Parcel No. 0710-174-7409-9
705 Bartels Street A & B, Parcel No. 0710-204-5434-5
 - 8. 8:00 p.m. --
 - 9. 8:30 p.m. --
- G. Adjournment

NOTE: Upon reasonable notice, the City of Monona will accommodate the needs of disabled individuals through auxiliary aids or services. For additional information or to request this service, contact Joan Andrusz at (608) 222-2525 (not a TDD telephone number), FAX: (608) 222-9225, or through the City Police Department TDD telephone number 441-0399.

The public is notified that any final action taken at a previous meeting may be reconsidered pursuant to the City of Monona ordinances. A suspension of the rules may allow for final action to be taken on an item of New Business.

It is possible that members of and a possible quorum of members of other governmental bodies of the municipality may be in attendance at the above stated meeting to gather information about a subject, over which they have decision-making responsibility. No action will be taken by any governmental body at the above stated meeting other than the governmental body specifically referred to above in this notice.

BOARD OF REVIEW MINUTES

May 17, 2016

The regular meeting of the Board of Review for the City of Monona was called to order by Chairman Robert Larsen at 6:00 p.m.

Present: Chairman Robert Larsen, Richard Mastenbrook, Pat Chermak, Jim Hoelzel, 1st Alternate Judy Lynn, and 2nd Alternate Jim Lampe

Excused: Scott Warner

Also Present: City Clerk Joan Andrusz.

ROLL CALL

Chairman Larsen welcomed Mr. Lampe who introduced himself and provided information on his history of employment and as a Monona resident.

APPROVAL OF MINUTES

A motion by Ms. Chermak, seconded by Mr. Mastenbrook to approve the minutes of June 2, 2015, was carried.

APPOINTMENT OF CHAIRPERSON

A motion by Ms. Chermak, seconded by Mr. Hoelzel to nominate and appoint Robert Larsen to remain as Board of Review Chairperson for the 2016/2017 term, was carried.

ACKNOWLEDGEMENT

Acknowledgement was given that the mandatory training requirements specified in §70.46(4), Wisconsin Statutes have been met. Chairman Larsen and Mr. Hoelzel attended training and their certifications are effective through May 9, 2018.

ASSESSOR'S REPORT

City Clerk Andrusz announced the assessment roll is not ready. The preliminary result is an overall average increase in assessments of 4.80% (Residential 5.47%, Commercial 3.43%). Assessment Notices were mailed to all property owners on April 13th with the assessment roll available in City Hall on April 15th. Open Book was held on April 28th and 29th; some adjustments were made. There are four cases scheduled for the Board of Review hearing as of today, with no paperwork received.

Members questioned how walk-throughs of one-quarter of the City translate into increases throughout the City. Various options for learning the City Assessor's process were discussed, including asking him to attend this meeting, members contacting him via telephone or email, and Department of Revenue information. Explanation of the process will be part of the Board of Review hearing, but the fear is that all complainants may not be present to hear it unless it is repeated for each case.

ADJOURNMENT

A motion by Ms. Chermak, seconded by Mr. Mastenbrook to adjourn to a future date when the assessment roll will be ready, June 2, 2016, 6:00 p.m. at the Library Municipal Room, was carried. (6:29 p.m.)

Joan Andrusz
City Clerk



Rec'd 5-31-16
DM

Reinhart Boerner Van Deuren s.c.
P.O. Box 2018
Madison, WI 53701-2018

22 East Mifflin Street
Suite 600
Madison, WI 53703

Telephone: 608-229-2200
Facsimile: 608-229-2100
reinhartlaw.com

May 31, 2016

Don M. Millis
Direct Dial: 608-229-2234
dmillis@reinhartlaw.com

SENT VIA FACSIMILE (608-222-9225)

Joan Andrusz, Clerk
City of Monona
5211 Schluter Road

Dear Ms. Andrusz:

Re: 5051 Tonywatha Trail, parcel # 0710-
184-7364-1

Pursuant to Wis. Stat. § 70.47(7)(a) this letter constitutes the notice of intent to object filed on behalf of Owen and Jane Decker to the 2016 property tax assessment for the above-referenced property.

Your attention is drawn to Wis. Stat. § 70.47(7)(a) which provides that a taxpayer may appear before the Board of Review provided the taxpayer has given notice of intent to object at least 48 hours prior to the initial meeting of the Board of Review. This section also provides that an objection form need not be filed until the first two hours of the initial meeting. There is no requirement to file an objection form 48 hours in advance of the initial meeting.

Please provide the undersigned with 48 hours notice of the time, date and place of the Board of Review hearing on the objection in the above-reference matter.

Respectfully submitted,

A handwritten signature in cursive script that reads "Don Millis".

Don M. Millis

34169920

Rec'd 5-31-16
PT

Objection to Real Property Assessment

To file an appeal on your property assessment, you must provide the Board of Review (BOR) clerk written or oral notice of your intent, under state law (sec. 70.47(7)(a), Wis. Stats.). You must also complete this entire form and submit it to your municipal clerk. To review the best evidence of property value, see the Wisconsin Department Revenue's *Property Assessment Appeal Guide for Wisconsin Real Property Owners*.

Complete all sections:

Section 1: Property Owner / Agent Information

* If agent, submit written authorization with this form

Property owner name (on changed assessment notice) JBM TIERRA CORNERS LLC			Agent name (if applicable) Brandon Caplena		
Owner mailing address 2223 AVENIDA DE LA PLAYA STE 350			Agent mailing address P.O. Box 8050		
City La Jolla	State CA	Zip 92037	City Bentonville	State AR	Zip 72716-8050
Owner phone (858) 456 - 5650	Email jim@jbmprop.com		Owner phone (479) 270 - 7723	Email brandon.caplena@walmart.com	

Section 2: Assessment Information and Opinion of Value

Property address 2151 Royal Avenue			Legal description or parcel no. (on changed assessment notice) 0710-301-4175-2		
City Monona	State WI	Zip 53713			
Assessment shown on notice - Total \$ 28,569,600			Your opinion of assessed value - Total \$ 8,500,000		

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

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

Section 3: Reason for Objection and Basis of Estimate

Reason(s) for your objection: (Attach additional sheets if needed) Excessive value, Protective filing	Basis for your opinion of assessed value: (Attach additional sheets if needed) Supportive documentation forthcoming
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Section 4: Other Property Information

A. How was this property acquired: (check the box that applies) Purchase Trade Gift Inheritance
 Acquisition price \$ 10,600,000 Date 12 - 22 - 2015 (mm-dd-yyyy)

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

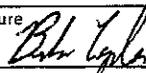
C. During the last five years, was this property listed/offered for sale? Yes No
 If Yes, how long was the property listed (provide dates) - - - - to - - - - (mm-dd-yyyy) (mm-dd-yyyy)
 Asking price \$ _____ List all offers received _____

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

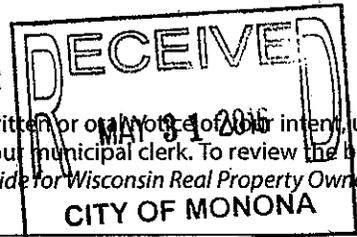
Section 5: BOR Hearing Information

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

B. Provide a reasonable estimate of the amount of time you need at the hearing 30 minutes.

Property owner or Agent signature 	Date (mm-dd-yyyy) 05 - 27 - 2016
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Objection to Real Property Assessment



To file an appeal on your property assessment, you must provide the Board of Review (BOR) clerk written or oral notice of your intent, under state law (sec. 70.47(7)(a), Wis. Stats.). You must also complete this entire form and submit it to your municipal clerk. To review the best evidence of property value, see the Wisconsin Department Revenue's *Property Assessment Appeal Guide for Wisconsin Real Property Owners*.

Complete all sections:

Section 1: Property Owner / Agent Information

* If agent, submit written authorization with this form

Property owner name (on changed assessment notice) SPENCER J. & Candice J. Cattell			Agent name (if applicable)		
Owner mailing address 5509 MIDMOOR Rd			Agent mailing address		
City MONONA	State WI	Zip 53716	City	State	Zip
Owner phone [REDACTED]	Email CSC94@CHARTER.NET		Owner phone () -	Email	

Section 2: Assessment Information and Opinion of Value

Property address 5509 MIDMOOR Rd			Legal description or parcel no. (on changed assessment notice) # 071020122391		
City MONONA	State WI	Zip 53716			
Assessment shown on notice - Total 399,600.			Your opinion of assessed value - Total 384,960.		

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

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

Section 3: Reason for Objection and Basis of Estimate

Reason(s) for your objection: (Attach additional sheets if needed) LAND VALUE UP 40% IN 1yr	Basis for your opinion of assessed value: (Attach additional sheets if needed) LAND VALUE WITH 20% INCREASE
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Section 4: Other Property Information

A. How was this property acquired: (check the box that applies) Purchase Trade Gift Inheritance
 Acquisition price \$ 234,000 Date 9-15-15 (mm-dd-yyyy)

B. Were there any changes made to this property (ex: improvement, remodeling, addition) since acquiring it? Yes No
 If Yes, describe Remodel HOME
 Date of changes 8-5-15 Cost of changes \$ 150,000 Does this cost include the value of all labor (including your own)? Yes No (mm-dd-yyyy)

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

D. Was this property appraised within the last five years? Yes No
 If Yes, provide: Date 8-5-14 Value 234,000 Purpose of appraisal TRANSFER TO TRUST (mm-dd-yyyy)
 If this property had more than one appraisal, provide the requested information for each appraisal.

Section 5: BOR Hearing Information

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

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

Property owner or Agent signature 	Date (mm-dd-yyyy) 5-31-16
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*****TO BE PLACED ON THE BOARD OF REVIEW AGENDA,
PLEASE COMPLETE THIS FORM BEFORE LEAVING CITY HALL*****

Rec'd
5-31-16
GPA

**CITY OF MONONA – 2016 ASSESSMENT YEAR
WRITTEN NOTICE OF INTENT TO FILE AN OBJECTION WITH THE BOARD OF REVIEW**

I, Spencer J. Cattell (insert name) as the property owner or as agent for
(same) (insert property owner's name or strike) with an address of
5509 MIDMOOR Rd hereby give notice of an intent to file an objection on the 2016
assessment for the following property: 5509 MIDMOOR Rd (insert address of subject property).

THIS NOTICE OF INTENT IS BEING FILED (please check one):

- at least 48 hours before the Board's first scheduled meeting
- during the first two hours of the Board's first scheduled meeting
(please complete Section A)
- up to the end of the fifth day of the session or up to the end of the final day of the session if the session is
less than five days (please complete Section B)

**FILING OF THIS FORM DOES NOT RELIEVE THE OBJECTOR OF THE REQUIREMENT
OF TIMELY FILING A FULLY COMPLETED WRITTEN OBJECTION ON THE PROPER FORM
(PA-115A - ATTACHED) WITH THE CLERK OF THE BOARD OF REVIEW.**

SPENCER J. CATTELL (name) 5-31-16 (date) Telephone [REDACTED]
Received by: Alan Hansen Date: 5/31/16

Section A: The Board of Review shall grant a waiver of the 48-hour notice of an intent to file a written or oral objection if a property owner who does not meet the notice requirement appears before the Board during the first two hours of the meeting, **SHOWS GOOD CAUSE FOR FAILURE TO MEET THE 48-HOUR NOTICE REQUIREMENT, AND FILES A WRITTEN OBJECTION.** My good cause is as follows:

Section B: The Board of Review may waive all notice requirements and hear the objection even if a property owner fails to provide written or oral notice of an intent to object 48 hours before the first scheduled meeting, and fails to request a waiver of the notice requirement during the first two hours of the meeting, if the property owner appears before the Board at any time up to the end of the fifth day of the session or up to the end of the final day of the session if the session is less than five days, and **FILES A WRITTEN OBJECTION AND PROVIDES EVIDENCE OF EXTRAORDINARY CIRCUMSTANCES.** Proof of my extraordinary circumstances is as follows:

**A WRITTEN OBJECTION COMPLETELY FILLED OUT ON THE CORRECT FORM (PA-115A - ATTACHED)
MUST BE PROPERLY FILED WITH THE CLERK OF THE BOARD OF REVIEW.**

Objection to Real Property Assessment

To file an appeal on your property assessment, you must provide the Board of Review (BOR) clerk written or oral notice of your intent, under state law (sec. 70.47(7)(a), Wis. Stats.). You must also complete this entire form and submit it to your municipal clerk. To review the best evidence of property value, see the Wisconsin Department Revenue's *Property Assessment Appeal Guide for Wisconsin Real Property Owners*.

Complete all sections:

Section 1: Property Owner / Agent Information				* If agent, submit written authorization with this form
Property owner name (on changed assessment notice) MAC AND KATIE VESPERMAN		Agent name (if applicable)		<div style="border: 2px solid black; padding: 5px; width: fit-content; margin: auto;"> <p style="font-size: 2em; margin: 0;">RECEIVED</p> <p style="font-size: 1.5em; margin: 0;">MAY 31 2016</p> <p style="font-size: 0.8em; margin: 0;">CITY OF MONONA</p> </div>
Owner mailing address 5508 MIDMOOR ROAD		Agent mailing address		
City MONONA	State WI	Zip 53716	City	
Email mvesperman@edgewood.edu		Owner phone () - ()		

Section 2: Assessment Information and Opinion of Value			
Property address 5508 MIDMOOR ROAD		Legal description or parcel no. (on changed assessment notice) # 071020124040	
City MONONA	State WI	Zip 53716	
Assessment shown on notice - Total 220,700		Your opinion of assessed value - Total 172,300	

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

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

Section 3: Reason for Objection and Basis of Estimate	
Reason(s) for your objection: (Attach additional sheets if needed) 40% increase in Land assessment in one year.	Basis for your opinion of assessed value: (Attach additional sheets if needed) Too large of an annual increase. Parcel #071020122284 more acreage, property assessed @ \$52,700.

Section 4: Other Property Information	
A. How was this property acquired: (check the box that applies) <input checked="" type="checkbox"/> Purchase <input type="checkbox"/> Trade <input type="checkbox"/> Gift <input type="checkbox"/> Inheritance	
Acquisition price \$ 214,900 Date 7-01-2008 <small>(mm-dd-yyyy)</small>	
B. Were there any changes made to this property (ex: improvement, remodeling, addition) since acquiring it? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
If Yes, describe House was demolished/torn down.	
Date of changes 4-26-2016 Cost of changes \$ / Does this cost include the value of all labor (including your own)? <input type="checkbox"/> Yes <input type="checkbox"/> No <small>(mm-dd-yyyy)</small>	
C. During the last five years, was this property listed/offered for sale? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
If Yes, how long was the property listed (provide dates) _____ to _____ <small>(mm-dd-yyyy)</small> to <small>(mm-dd-yyyy)</small>	
Asking price \$ _____ List all offers received _____	
D. Was this property appraised within the last five years? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
If Yes, provide: Date 4-16 Value 240,000 Purpose of appraisal CONSTRUCTION LOAN <small>(mm-dd-yyyy)</small>	
If this property had more than one appraisal, provide the requested information for each appraisal. _____	

Section 5: BOR Hearing Information	
A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): _____	
Note: This does not apply in first or second class cities.	
B. Provide a reasonable estimate of the amount of time you need at the hearing 10 minutes.	

Property owner or Agent signature 	Date (mm-dd-yyyy) 5-31-2016
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