

BOARD OF REVIEW AGENDA
REVISED
MONONA PUBLIC LIBRARY MUNICIPAL ROOM
1000 NICHOLS ROAD
WEDNESDAY, MAY 30, 2018
6:00 P.M.

- A. Call To Order
- B. Roll Call
- C. Assessor Oath Of Office
- D. Acceptance Of The 2018 Assessment Roll
- E. Approval Of Minutes From May 17, 2018
- F. Appearances Before The Board Of Review:
 - 1. 6:15 p.m. – David Smithson, 6305 Midwood Avenue, Parcel No. 0710-204-5489-0
 - 2. 6:30 p.m. – Brad & Jacci Meier, 600 Bartels Street, Parcel No. 0710-204-4368-8
 - 3. 6:45 p.m. – Wal-mart, 2151 Royal Avenue, Parcel No. 0710-301-4175-2
 - 4. 7:00 p.m. – Matt Fournier, 2101 Broadway - Shopko, Parcel No. 0710-301-2175-7
 - 5. 7:30 p.m. – Bryan Schreiter, 5109 & 5111 Wallace Avenue, Parcel No. 0710-174-6595-6
 - 6. 7:45 p.m. –
 - 7. 8:00 p.m. --
 - 8. 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. JA

BOARD OF REVIEW MINUTES
May 17, 2018

The regular meeting of the Board of Review for the City of Monona was called to order by Chairman Larsen at 5:31 p.m.

Present: Chairman Robert Larsen, Richard Mastenbrook, Scott Warner, and Judy Lynn

Excused: Jim Hoelzel, 1st Alternate Jim Lampe, and 2nd Alternate Chris Coates

Also Present: City Clerk Joan Andrusz

ROLL CALL

APPROVAL OF MINUTES

A motion by Mr. Mastenbrook, seconded by Mr. Warner to approve the minutes of May 31, 2017, was carried.

APPOINTMENT OF CHAIRPERSON

City Clerk Andrusz noted that the City Ordinance states that the Board of Review Chairperson is appointed by the Mayor. That has always been done, but the Board also has historically nominated and appointed the Chair. Chairman Larsen requested that be done this year to comply with the Department of Revenue's stated procedure. City Clerk Andrusz will be researching and amending the City Ordinances after this year's Board of Review.

A motion by Mr. Warner, seconded by Mr. Mastenbrook to nominate and confirm the appointment of Robert Larsen to remain as Board of Review Chairperson for the 2018/2019 term, was carried.

ACKNOWLEDGEMENT

Chairman Larsen announced acknowledgement that the mandatory training requirements specified in §70.46(4), Wisconsin Statutes have been met (Members Jim Lampe and Richard Mastenbrook through April 11, 2020; Chris Coates through May 25, 2019).

Chairman Larsen verified with City Clerk Andrusz that this meeting and the Board of Review hearing have been properly noticed. City Clerk Andrusz reported that in addition to the legal requirement of posting in three public places and on the City Hall door, announcements have been on the radio and on the City's website for several weeks, including regarding Open Book dates. The public notice language will be updated with the new law requirements for next year but notice timing was compliant this year.

ASSESSOR'S REPORT

City Clerk Andrusz announced the assessment roll is not ready. The preliminary result is an overall average increase in assessments of 5.11% (Residential 7.19%, Commercial 0.84%). Assessment Notices were mailed to all property owners on April 13th with the assessment roll available in City Hall on April 13th. Open Book was held on April 23rd and 24th. It was busier than previous years and some adjustments were made. There have been several telephone contacts who were directed to the Assessor, with some issues resolved. There is one case scheduled for the Board of Review hearing as of today, and one that was scheduled but resolved.

City Clerk Andrusz provided information on recent legislation pertaining to property assessment. The law that is pertinent to Board of Review members is that now a hearing should be allowed for a property owner who did not allow interior or exterior view of their property. The Department of Revenue provided Board members with guidelines for handling such cases and urges members to view a training video segment, at a link provided by City Clerk Andrusz, of all of the new law changes. This type of case is not expected this year, but members should be prepared. Chairman Larsen stated the burden is still on the property owner to prove the assessment is incorrect. The Board must weigh the evidence presented and must expect verification of the evidence, including photographs or an independent appraisal.

ADJOURNMENT

A motion by Mr. Warner, seconded by Ms. Lynn to adjourn to a future date when the assessment roll will be ready, May 30, 2018, 6:00 p.m. at the Library Municipal Room, was carried. (6:00 p.m.)

Joan Andrusz
City Clerk

DRAFT

***TO BE PLACED ON THE BOARD OF REVIEW AGENDA;
PLEASE COMPLETE THIS FORM BEFORE LEAVING CITY HALL***

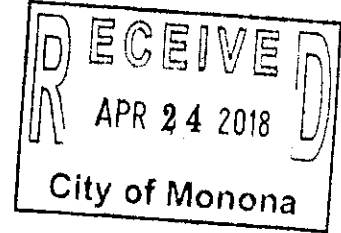
✓ Reported to Jim D
x'd 5-15-18

CITY OF MONONA – 2018 ASSESSMENT YEAR
WRITTEN NOTICE OF INTENT TO FILE AN OBJECTION WITH THE BOARD OF REVIEW

I, David Smithson (insert name) as the property owner or as agent for
Self (insert property owner's name or strike) with an address of
6305 Midwood Ave hereby give notice of an intent to file an objection on the 2018
assessment for the following property: 6305 Midwood Ave (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.

David Smithson (name) 4/24/18 (date) Telephone 608 257-4011
Received by: Alene Houser Date: 4/24/18

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.

Hand delivered
RECEIVED
 MAY 15 2018
 OFFICE OF MONROE

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 (Form PA-105) with this form

Property Owner name (on changed assessment notice) <i>David Smithson</i>			Agent name (if applicable)		
Owner mailing address <i>6305 Midwood Av</i>			Agent mailing address		
City <i>Monona</i>	State <i>WI</i>	Zip <i>53116</i>	City	State	Zip
Owner phone <i>(608) 257-4011</i>	Email		Owner phone ()	Email	

Section 2: Assessment Information and Opinion of Value

Property address <i>6305 Midwood Av</i>			Legal description or parcel no. (on changed assessment notice) <i># 7102645489D</i>		
City <i>Monona</i>	State <i>WI</i>	Zip <i>53116</i>			
Assessment shown on notice - Total <i>\$170,700.00</i>			Your opinion of assessed value - Total <i>121,000.00 = 130,000</i>		

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) <i>Assessment of value of Real Estate + improvement</i>	Basis for your opinion of assessed value: (Attach additional sheets if needed) <i>Other similar properties</i>
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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 \$ _____ Date *1993* (mm-dd-yyyy)

B. Were there any changes made to this property (ex: improvement, remodeling, addition) since acquiring it? Yes No
 If Yes, describe *Deck - 1993-1994; standard repairs & replacements*
 Date of changes *Approx 1993* Cost of changes \$ _____ Does this cost include the value of all labor (including your own)? Yes No

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)

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 _____
 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 <i>David Smithson</i>	Date (mm-dd-yyyy) <i>5-9-2018</i>
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DAVID E. SMITHSON

5/15/18

~~Hand
Delivered~~

6305 MIDWOOD AVENUE
MADISON, WISCONSIN 53716

May 11, 2018

Board of Review

City of Monona

I am contesting the assessment of my property based on other similarly situated properties and based on its unique characteristics in the subject area

In regard to the real property, at the discussion following the open book, I requested information on why my property was the most highly assessed property on a price per acre basis of most of the properties on Midwood Avenue and other representative areas including properties directly contiguous to mine. The representative simply stated that the differences were dictated by the different side of the street, a different street despite proximity, or a vague response that a specific algorithm was applied to different properties and different streets and different sides of the same streets. Despite asserting that this algorithm was used, he could not indicate that he possessed any specific information about my property or any of the others in question and could or would not provide any specific information about what the means of valuing these similar properties was. The property lacks street trees which are generally provided by the city and has sloping ground which is generally not preferred to a flat lot and backs to a busy child care business.

The property is further situated in an area where there are at least 2 child care businesses with drop offs and pick up going on every morning and every afternoon. Several of the homes are

rented too multiple tenants rather than families as required by zoning and is on one of the main routes for the multiple duplex and four-plexes located down the street. In addition it is a street used by the multiple tenants of Pirate Island to access Winnequah Road and Bridge Road and Broadway.

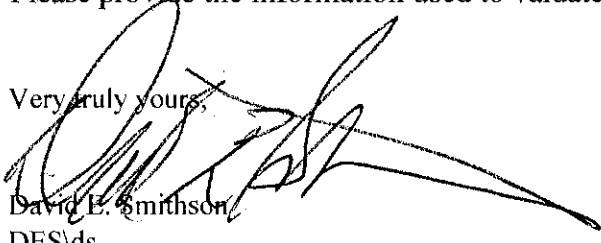
I am hereby requesting that, if these algorithms are going to be asserted in this hearing, that I be provided with a complete copy of all such methods used in the valuation of Monona and the rationale for applying them to specific areas and the factual basis for applying them as was indicated. I request that this information be provided to me at least seven days prior to the date set for my hearing.

In regard to the improvements, there have been none done to the residence since 1996 when a deck, that is now 23 years old, was added to the property. Ordinary maintenance and repairs have been done throughout the years. Simply, the main structure and garage are approximately 100 years old and a 1 ½ story house in a neighborhood of ranches, a wood sided home requiring painting in a neighborhood of aluminum and plastic siding, with a small detached single car garage in a neighborhood of mostly attached 2 car garages. It is an older home with maintenance issues, internal steps and an unconventional style in a dissimilar neighborhood that would have a limited number of persons who might be interested in purchasing it as a single-family home.

As is clear, this appeal is based on common sense and a personal valuation of the specific conditions of my property and its location and size and I would hope that these are sufficient common sense to determine that these matters raised in this appeal merit consideration

Please provide the information used to valuate lots based on other than their absolute size

Very truly yours,

A handwritten signature in black ink, appearing to read 'David E. Smithson', written over the 'Very truly yours,' text.

David E. Smithson
DES\ds

Sampling of Assessed Values of Real Estate derived from gen

<u>Address</u>	<u>Book</u> <u>Size</u>	<u>Assessed Value</u>	<u>Assessed Val.</u> <u>5, 2 2</u>
6305 Midwood	.287	85,500.00	29,790.00
6304 "	.256	67,300.00	17,228.00
6306 "	.29	70,300.00	24,240.00
6307 "	.341	95,600.00	28,035.00
6308 "	.341	74,700.00	21,900.00
6309 "	.365	100,100.00	27,420.00
6310 "	.34	74,600.00	21,940.00
6312 "	.35	75,500.00	21,770.00
6314 "	.35	75,500.00	21,570.00
6306 Winnipegah	.366	45,100.00	13,422.00
This property is contiguous to my property & larger			
6312 Winnipegah	.227	35,600	15,682.00
Also - nearly contiguous to my property but slightly smaller			
4910 Winnipegah	.331	76,200.00	23,021.00
4912 "	.413	109,000.00	26,392.00
4916 "	.567	82,200.00	14,997.30

5809	Maywood	.489	85,800	175,460.00
5910	"	.283	73,200	175,460.00
5912	"	.317	75,300	258,657.9
5913	"	.44	82,900	237,539.00
5906	"	.373	78,700	210,991.00
5907	"	.34	76,700	225,588.00
5908	"	.407	80,800	198,525.00
5201	"	.301	74,400	247,176.00
5202	"	.384	79,400	206,720.00
5204	"	.392	79,900	203,826.49
5206	"	.4	80,400	201,800.00
5573	"	.357	77,800	213,318.00

5702	Bridge	.383	79,400	207,310.00
5704	"	.383	79,400	207,310.00
5808	"	.3	71,100	237,000.00
5812	"	.312	72,200	231,410.00
5900	"	.314	72,400	230,573.00
5904	"	.313	72,200	230,670.00
6300	"	.172	28,300	164,534.00
6308	"	.344	45,300	131,686.00

#2

Received May 24, 2018

Brad & Jacci Meier
600 Bartels Street
Parcel No. 0710-204-4368-8

Received by City Clerk, Joan Andrusz

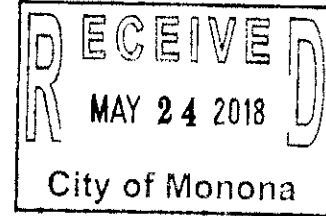
Paradigm

TAX GROUP

May 23, 2018

Via Certified Mail

Ms. Joan Andrusz, City Clerk
City of Monona
5211 Schluter Road
Monona, WI 53716



Re: 2018 Request for Waiver of Board of Review(BOR) Hearing
Wal-Mart Real Estate Business Trust
2151 Royal Ave.
Monona, WI
Dane County
Permanent Index Number(s): 071030141752

Dear Ms. Andrusz:

Please find the enclosed and completed, Request for Waiver of Board of Review(BOR) Hearing form, as well as the Objection Form for Real Property Assessment.

We would like to waive the hearing of the attached objection, for the above referenced property. We represent the client, Wal-Mart Real Estate Business Trust, who leases the property.

If the Waiver of Hearing is denied, we would like to request a telephone hearing with the Board of Review.

Please let me know if you have any questions or require additional information.

Respectfully submitted,

Paradigm Tax Group

Brendan Douylliez

Brendan Douylliez
Managing Consultant

Phone: 312-252-0322
Email: bdouylliez@paradigmatx.com

Attachments

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 (Form PA-105) with this form			
Property owner name (on changed assessment notice) Wal-mart Real Estate Business Trust				Agent name (if applicable) Brendan Douylliez/Robert Hill			
Owner mailing address P.O. Box 8050				Agent mailing address Paradigm Tax Group 30 N. LaSalle #3520			
City Bentonville		State AR	Zip 72716	City Chicago		State IL	Zip 60602
Owner phone (479) 204 - 3835		Email brandon.caplena@walmart.com		Owner phone (312) 252 - 0322		Email bdouylliez@paradigmatx.com	

Section 2: Assessment Information and Opinion of Value		
Property address 2151 Royal Ave		Legal description or parcel no. (on changed assessment notice) 071030141752
City Monona	State WI	Zip 53713
Assessment shown on notice - Total \$ 28,569,600		Your opinion of assessed value - Total \$ 10,000,000

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			28,569,600
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) Value is excessive based on other comparable big box stores and appraisals.	Basis for your opinion of assessed value: (Attach additional sheets if needed) Based on other comparable big box stores and appraisals.

Section 4: Other Property Information

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

B. Were there any changes made to this property (ex: improvement, remodeling, addition) since acquiring it? Yes No
 If Yes, describe Remodeling
 Date of changes - - 2013 Cost of changes \$ N/A 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 15 minutes.

Property owner or Agent signature 	Date (mm-dd-yyyy) 5-23-18
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Request for Waiver of Board of Review (BOR) Hearing

Section 70.47 (8m), Wis. Stats., states, "The board may, at the request of the taxpayer or assessor, or at its own discretion, waive the hearing of an objection under sub. (8) or, in a 1st class city, under sub. (16) and allow the taxpayer to have the taxpayer's assessment reviewed under sub. (13). For purposes of this subsection, the board shall submit the notice of decision under sub. (12) using the amount of the taxpayer's assessment as the finalized amount. For purposes of this subsection, if the board waives the hearing, the waiver disallows the taxpayer's claim on excessive assessment under sec. 74.37(3) and notwithstanding the time period under sec. 74.37(3)(d), the taxpayer has 60 days from the notice of hearing waiver in which to commence an action under sec. 74.37(3)(d)."

NOTE: The legal requirements of the Notice of Intent to Appear must be satisfied and the Objection Form must be completed and submitted as required by law prior to the Request for Waiver of Board of Review Hearing being submitted.

NOTE: Request for Waiver must be presented prior to the commencement of the hearing.

Municipality City of Monona	County Dane
Requestor's name Wal-mart Real Estate Business Trust	Agent name (if applicable)* Brendan Douylliez/Robert Hill
Requestor's mailing address P.O. Box 8050 Bentonville, AR 72715	Agent's mailing address Paradigm Tax Group 30 N. LaSalle #3520 Chicago, IL 60602
Requestor's telephone number (479) 204 - 3835	Agent's telephone number (312) 252 - 0322
<input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone	<input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone
Requestor's email address brandon.caplana@walmart.com	Agent's email address bdouylliez@paradigmmtax.com

Property address 2151 Royal Ave. Monona, WI	
Legal description or parcel number 071030141752	
Taxpayer's assessment as established by assessor - Value as determined due to waiving of BOR hearing \$ 25,569,600	
Property owner's opinion of value \$ 10,000,000	
Basis for request Take matters directly to Circuit Court, 2017 Appeal pending	
Date Notice of Intent to Appear at BOR was given 5 - 22 - 18	Date Objection Form was completed and submitted 5 - 23 - 18

All parties to the hearing understand that in granting of this waiver there can be no appeal to the Department of Revenue under sec. 70.85, Wis. Stats. An action under sec. 70.47(13), Wis. Stats., must be commenced within 90 days of the receipt of the notice of the waiving of the hearing. An action under sec. 74.37(3)(d), Wis. Stats., must be commenced with 60 days of the receipt of the notice of the waiving of the hearing.


Requestor's / Agent's Signature

***If agent, attach signed Agent Authorization Form, PA-105**

Decision

Approved Denied

Reason _____

Board of Review Chairperson's Signature

Date

Taxpayer advised _____
Date

Request to Testify by Telephone or Submit a Sworn Written Statement at the Board of Review (BOR)

Section 70.47(8), Wis. Stats., states "...Instead of appearing in person at the hearing, the board may allow the property owner, or the property owner's representative, at the request of either person, to appear before the board, under oath, by telephone or to submit written statements, under oath, to the board. ..."

NOTE: The legal requirements of the Notice of Intent to Appear at the BOR must be satisfied and the Objection Form must be completed and submitted to the BOR as required by law prior to the Request to Testify by Telephone or Submit Sworn Written Statement form being submitted.

Municipality City of Monona	County Dane
Property owner's name Wal-mart Real Estate Business Trust	Agent name (if applicable) Brendan Douylliez/Robert Hill
Owner's mailing address P.O. Box 8050 Bentonville, AR 72715	Agent's mailing address Paradigm Tax Group 30 N. LaSalle #3520 Chicago, IL 60602
Owner's telephone number (479) 204 - 3835	Agent's telephone number (312) 252 - 0322
<input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone	<input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone
Owner's email address brandon.caplana@walmart.com	Agent's email address bdouylliez@paradigmatx.com

Please provide the following information on the property and the assessment to which you are objecting. (Attach additional sheets, if necessary.)

1. Property address 2151 Royal Ave. Monona, WI 53713

2. Legal description or parcel number from the current assessment roll 071030141752

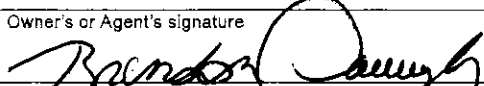
3. Total Property Assessment \$ 28,569,600

4. If agent, attach signed Agent Authorization form, PA-105

Testify by telephone* Submit sworn written statement

Basis for request Take matters directly to Circuit Court, 2017 appeal pending

*If the request is approved, provide the best telephone number to reach you (312) 252 - 0322

Owner's or Agent's signature 	Date 5 - 23 - 18
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For Board Use Only

Approved Denied

Reason _____

Taxpayer advised _____
Date _____

Agent Authorization for Property Assessment Appeals

If an agent is representing the property owner or municipality, the property owner or municipality must provide prior written authorization for the agent to represent the company or municipality when contacting the reviewing authority.

Section 1: Property Owner and Property Information

Company/property owner name Wal-Mart Real Estate Business Trust		Taxation district (Check one) <input type="checkbox"/> Town <input type="checkbox"/> Village <input checked="" type="checkbox"/> City		County DANE
Mailing address P.O. Box 8050		Enter municipality - MONONA		
City Bentonville		State AR	Zip 72715	Street address of property 2151 Royal Ave
Parcel number 071030141752		Phone 479-204-3835	City MONONA	State WI
		Email brandon.caplena@walmart.com	Zip 53713	Fax () -

Section 2: Authorized Agent Information

Name / title Robert Hill / Robert Hill Law Brendan Dondoz / Managing Consultant		Company name Robert Hill Law, Ltd. Paradigm Tax Group	
Mailing address 30 N LaSalle Street, Suite 3520		Phone (312)252-0322	Fax (312)252-0325
City Chicago	State IL	Zip 60602	Email bob@roberthilllaw.com & bdondoz@paradigmgroup.com

Section 3: Agent Authorization

Agent Authorized for: (check all that apply) <input type="checkbox"/> Manufacturing property assessment appeals (BOA) <input type="checkbox"/> Access to manufacturing assessment system (MAS) <input type="checkbox"/> Wisconsin Department of Revenue 70.85 appeals <input checked="" type="checkbox"/> Municipal Board of Review <input type="checkbox"/> Other _____	Enter Tax Years of Authorization _____ _____ 2017 and 2018 _____
Authorization expires: <u>12/31/2018</u> (mm-dd-yyyy)	
Send notices and other written communications to: (check one or both) <input checked="" type="checkbox"/> Authorized Agent <input type="checkbox"/> Property Owner	

Section 4: Agreement/Acceptance

I understand, agree and accept:

- The assessor's office may divulge any information it may have on file concerning this property
- My agent has the authority and my permission to accept a subpoena concerning this property on my behalf
- I will provide all information I have that will assist in the discussion and resolution of any assessment appeal of this property
- Signing this document does not relieve me of personal responsibility for timely reporting changes to my property and paying taxes, or penalties for failure to do so, as provided under Wisconsin tax law
- A photocopy and/or faxed copy of this completed form has the same authority as a signed original
- If signed by a corporate officer, partner, or fiduciary on behalf of the owner, I certify that I have the power to execute this Agent Authorization form

Section 5: Owner Grants Authorization

Owner Sign Here	Owner name (please print) Brandon Caplena
	Owner signature
	Company or title Senior Manager - Property Tax Department - Walmart Store, Inc.
	Date (mm-dd-yyyy) 4-26-2017

ADDENDUM

LIST OF ADDITIONAL AUTHORIZED AGENTS

<u>Name</u>	<u>Title</u>	<u>Company Name</u>	<u>Mailing Address</u>	<u>Email</u>	<u>Phone</u>
Nicholas Hunter	Regional Director	Paradigm Tax Group	30 N. La Salle St. Suite 3520, Chicago, IL 60602	nickhunter@paradigmmtax.com	312-252-0321
Debbie Pellegrino	Consultant	Paradigm Tax Group	30 N. La Salle St. Suite 3520, Chicago, IL 60602	dpellegrino@paradigmmtax.com	312-585-5519
Matthew Fournier	Consultant	Paradigm Tax Group	30 N. La Salle St. Suite 3520, Chicago, IL 60602	mfournier@paradigmmtax.com	312-374-3580
Michael Carver	Managing Consultant	Paradigm Tax Group	30 N. La Salle St. Suite 3520, Chicago, IL 60602	mcarver@paradigmmtax.com	312-252-0323
Kendric Olson	Consultant	Paradigm Tax Group	6636 Cedar Avenue S., Suite 160, Minneapolis, MN 55423	kolson@paradigmmtax.com	952-807-5238
Michael Wedl	Consultant	Robert Hill Law, LTD.	1161 Wayzata Blvd. East, #399, Wayzata, MN 55391	mike@usapta.com	763-259-613
Lane Thor	Managing Consultant	Paradigm Tax Group	6636 Cedar Avenue S., Suite 160, Minneapolis, MN 55423	lthor@paradigmmtax.com	612-299-1267
Mike Lima	Consultant	Paradigm Tax Group	30 N. La Salle St. Suite 3520, Chicago, IL 60602	mlima@paradigmmtax.com	317-340-8958
Krystle Williams	Consultant	Paradigm Tax Group	30 N. La Salle St. Suite 3520, Chicago, IL 60602	kwilliams@paradigmmtax.com	312-374-3581

Agent Authorization for Property Assessment Appeals

If an agent is representing the property owner or municipality, the property owner or municipality must provide prior written authorization for the agent to represent the company or municipality when contacting the reviewing authority.

Section 1: Property Owner and Property Information

Company/property owner name JBM Tierra Corners LLC			Taxation district (Check one) <input type="checkbox"/> Town <input type="checkbox"/> Village <input checked="" type="checkbox"/> City		County Dane
Mailing address 2223 Avenida De La Playa STE 350			Enter municipality → Monona		
City La Jolla			State CA	Zip 92037	Street address of property 2151 Royal Avenue
Parcel number 0710-301-4175-2			Phone (658) 468-5650	City Monona	State WI
				Zip 53713	Email jim@jbmprop.com
					Fax ()

Section 2: Authorized Agent Information

Name / Title Robert Hill / Robert Hill Law Brendan Dowd / Managing Consultant			Company name Robert Hill Law, Ltd. Paradigm Tax Group		
Mailing address 30 N LaSalle Street, Suite 3620			Phone (312) 252-0322		
City Chicago			State IL	Zip 60602	Fax (312) 252-0328
			Email bob@rhill-law.com bdown@paradigmatax.com		

Section 3: Agent Authorization

Agent Authorized for: (check all that apply)		Enter Tax Years of Authorization	
<input type="checkbox"/>	Manufacturing property assessment appeals (BOA)		
<input type="checkbox"/>	Access to manufacturing assessment system (MAS)		
<input type="checkbox"/>	Wisconsin Department of Revenue 70.86 appeals		
<input checked="" type="checkbox"/>	Municipal Board of Review		
<input type="checkbox"/>	Other		
Authorization expires: 12/31/2018 <small>(mm - dd - yyyy)</small>			
Send notices and other written communications to: (check one or both)			
		<input checked="" type="checkbox"/>	Authorized Agent
		<input type="checkbox"/>	Property Owner

Section 4: Agreement/Acceptance

I understand, agree and accept:

- The assessor's office may divulge any information it may have on file concerning this property
- My agent has the authority and my permission to accept a subpoena concerning this property on my behalf
- I will provide all information I have that will assist in the discussion and resolution of any assessment appeal of this property
- Signing this document does not relieve me of personal responsibility for timely reporting changes to my property and paying taxes, or penalties for failure to do so, as provided under Wisconsin tax law
- A photocopy and/or faxed copy of this completed form has the same authority as a signed original
- If signed by a corporate officer, partner, or fiduciary on behalf of the owner, I certify that I have the power to execute this Agent Authorization form

Section 5: Owner Grants Authorization

Owner name (please print) JBM TIERRA CORNERS, LLC		Date (mm-dd-yyyy) 4/28/17	
Owner signature <i>Jim Adams</i>	Company or title MANAGING MEMBER		
Owner Sign Here ▶			

ADDENDUM

LIST OF ADDITIONAL AUTHORIZED AGENTS

<u>Name</u>	<u>Title</u>	<u>Company Name</u>	<u>Mailing Address</u>	<u>Email</u>	<u>Phone</u>
Nicholas Hunter	Regional Director	Paradigm Tax Group	30 N. La Salle St. Suite 3520, Chicago, IL 60602	nickhunter@paradigmmtax.com	312-252-0321
Debbie Pellegrino	Consultant	Paradigm Tax Group	30 N. La Salle St. Suite 3520, Chicago, IL 60602	dpellegrino@paradigmmtax.com	312-585-5519
Matthew Fournier	Consultant	Paradigm Tax Group	30 N. La Salle St. Suite 3520, Chicago, IL 60602	mfournier@paradigmmtax.com	312-374-3580
Michael Carver	Managing Consultant	Paradigm Tax Group	30 N. La Salle St. Suite 3520, Chicago, IL 60602	mcarver@paradigmmtax.com	312-252-0323
Kendric Olson	Consultant	Paradigm Tax Group	6636 Cedar Avenue S., Suite 160, Minneapolis, MN 55423	kolson@paradigmmtax.com	952-807-5238
Michael Wedl	Consultant	Robert Hill Law, LTD.	1161 Wayzata Blvd. East, #399, Wayzata, MN 55391	mike@usapta.com	763-259-613
Lane Thor	Managing Consultant	Paradigm Tax Group	6636 Cedar Avenue S., Suite 160, Minneapolis, MN 55423	lthor@paradigmmtax.com	612-299-1267
Mike Lima	Consultant	Paradigm Tax Group	30 N. La Salle St. Suite 3520, Chicago, IL 60602	mlima@paradigmmtax.com	317-340-8958
Krystle Williams	Consultant	Paradigm Tax Group	30 N. La Salle St. Suite 3520, Chicago, IL 60602	kwilliams@paradigmmtax.com	312-374-3581



May 25, 2018

Via Electronic Mail

Ms. Joan Andrusz
City Clerk – City of Monona
5211 Schluter Road
Monona, WI 53716

Re: 2018 Request for Waiver of Board of Review(BOR) Hearing
Shopko, Inc
2101 W Broadway
Monona, WI
Dane County
Permanent Index Number(s): 0710-301-2175-7

Dear Ms. Andrusz:

Please find the enclosed and completed Objection Form for Real Property Assessment.

As previously mentioned, we are in discussions with the assessor and hope to have this matter resolved prior to hearing.

Please let me know if you have any questions or require additional information.

Respectfully submitted,

Paradigm Tax Group

Matthew Fournier

Matthew Fournier
Consultant

Phone: 312-374-3580
Email: mfournier@paradigmtax.com

Attachments

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 of 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 (Form PA-105) with this form			
Property owner name (on changed assessment notice) Landsinger MV GST Trust (C/O Shopko; Taxpayer)				Agent name (if applicable) Matthew Fournier-Paradigm Tax Group			
Owner mailing address 700 Pilgrim Way				Agent mailing address 30 N LaSalle; STE 3520			
City Green Bay	State WI	Zip 54304		City Chicago	State IL	Zip 60602	
Owner phone ()		Email		Owner phone (312) 374 - 3580		Email mfournier@paradigmntax.com	

Section 2: Assessment Information and Opinion of Value			
Property address 2101 W Broadway		Legal description or parcel no. (on changed assessment notice) 0710-301-2175-7	
City Monona	State WI	Zip 54143	
Assessment shown on notice - Total \$ 6,750,000		Your opinion of assessed value - Total \$ 4,832,000	

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) Property is overassessed	Basis for your opinion of assessed value: (Attach additional sheets if needed) Appeal based on equity and uniformity

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 \$ 7,500,000 Date 11 - - 2015 <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 Various remodels	
Date of changes <small>(mm-dd-yyyy)</small>	Cost of changes \$ Does this cost include the value of all labor (including your own)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
C. During the last five years, was this property listed/offered for sale? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
If Yes, how long was the property listed (provide dates) <small>(mm-dd-yyyy)</small> to <small>(mm-dd-yyyy)</small>	
Asking price \$ List all offers received Property sold in 2015	
D. Was this property appraised within the last five years? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
If Yes, provide: Date <small>(mm-dd-yyyy)</small> Value Purpose of appraisal	
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 15 minutes.	

Property owner or Agent signature <i>Mark Fournier</i>	Date (mm-dd-yyyy)
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LETTER OF AUTHORIZATION

TO: Ad Valorem Tax Authorities and Others To Whom It May Concern

This letter will introduce the firm of PARADIGM TAX GROUP, which is authorized to represent us concerning Ad Valorem Taxes on real property owned and/or operated by SHOPKO STORES OPERATING CO., LLC for tax year 2018. This authorization letter will supersede any previous letters of authorization on file.

PARADIGM TAX GROUP is authorized to file property returns, to review and receive copies of any prior tax year's tax returns, to investigate appraisals and assessments, to submit income and expense information, to appeal property values and taxes, to receive tax bills, to appear before administrative boards or agencies, and to prepare to take such actions in our offices as necessary to effectuate same. PARADIGM TAX GROUP is authorized to act as agent, and/or attorney in fact, with those aforementioned rights on the property owned or controlled by the undersigned entity.

IN WITNESS WHEREOF:

The undersigned has hereunto set our hands and affixed our seals this the 20th day of December, 2017.

ACCEPTED:

SHOPKO STORES OPERATING CO., LLC

Signed, sealed, and delivered in the presence of:

Karen M. Belonge
Belong Co. WI
Notary Public

Commission Expires: 3/13/20

BY:

Kelly Weerts

PRINT NAME:

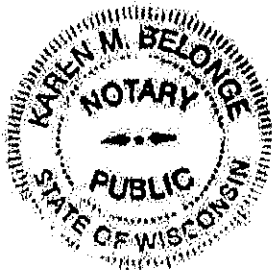
Kelly Weerts

TITLE:

VP - Controller

DATE:

12/20/17



#5

Received May 25, 2018

Bryan Schreiter
5109 & 5111 Wallace Avenue
Parcel No. 0710-174-6595-6

Received by City Clerk, Joan Andrusz