



OFFICIAL MINUTES OF THE BOARD OF REVIEW MEETING HELD ON **OCTOBER 24, 2019 AT 9:00 AM.**, IN THE COUNCIL CHAMBERS OF CITY HALL, 2000 NORTH CALHOUN ROAD, BROOKFIELD, WISCONSIN

6 MEMBERS PRESENT: (4 Citizen Members): Dale Casper, Michael Post, David Schneider+, Dean Veling*, (2 Aldermanic Members): Bill Carnell, Jerry Mellone (*Chairman of the Board, + Training Certification Received)

MEMBERS NOT PRESENT: Tom Koch, Alternate Judi Wisla

OTHERS PRESENT: City Attorney Jenna Merten (serving as the Attorney for the Board) Ass't City Attorney Julie Aquavia (serving as the Attorney for the Assessor), City Clerk Kelly Michaels, Ass't City Attorney George Schimmel, City Assessor Allan Land, Assessor's Staff: Nick Garcia, Bill Mortag, Linda Mente, Pam Konet and various objectors as noted below.

1) ROLL CALL (3rd Day in Session) TRACK 001

In accordance with Chapter 19 of Wis. Stats., notice of this meeting was posted in three public buildings (City Hall, Post Office and Public Library) and sent to the Brookfield NOW in the proper manner. The meeting was called to order by the Chairman at 9:00 am. Roll call was taken and it was noted there was a quorum of 6 members present. For the record, the following members have met training certification requirements: Dale Casper, David Schneider, Michael Post, and Alderman Jerry Mellone.

2) IF NECESSARY, CONSIDER CHANGE OF ASSESSMENT FOR PROPERTIES WITH INCORRECT ASSESSMENTS, ORDER NOTICE AND SCHEDULE HEARINGS PURSUANT TO WIS STATS 70.47(6) & (10).

None received.

3) IF NECESSARY, CONSIDER CHANGES TO THE ASSESSMENT ROLL DUE TO AMENDED ASSESSMENTS.

The Clerk introduced the following case with amended assessment and swore all individuals providing testimony as noted below:

Acct #1116 984 006 Owner: North Shore Bank SSB
Property Address: 15700 W Bluemound Road

Land:	\$7,534,100
Improvements:	<u>\$2,082,400</u>
Original Assessment:	\$9,616,500

Land:	\$7,534,100
Improvements:	<u>\$1,465,900</u>
Amended Assessment:	\$9,000,000

Sworn Testimony by: City Assessor: Allan Land

Appraiser Land gave a brief summary of the change in value noting they have been working with the owner/agent relative to obtain additional information and in reviewing the new information, they are recommending the amendment in value before you today.

For the record, a Stipulation of Amended Assessment and Withdrawal of Objection was signed 10/23/2019 thereby cancelling the hearing scheduled for today.

Motion by Veling, seconded by Post to order the assessment roll be changed to the amended assessment value of \$9,000,000 for the real estate property owned by North Shore Bank SSB located at 15700 W Bluemound Road, as indicated above. Motion carried 6-0

4) UPON RECEIVING EXTRAORDINARY CIRCUMSTANCES DEEMED ACCEPTABLE, CONSIDER WHETHER OR NOT TO SCHEDULE, DENY OR WAIVE HEARINGS FOR WRITTEN OBJECTIONS / WAIVER REQUESTS RECEIVED.

None received.

5) HEAR OBJECTIONS FILED TIMELY AND SCHEDULED FOR HEARING TODAY
TRACK 002

The Clerk introduced the following case into record and swore in all individuals providing testimony as noted below. Chairperson Veling explained the protocol that would be followed for today's quasi-judicial hearing.

Parcel #1115 982 003	Land Value:	\$ 2,339,900
Owner: MMP MILW BROOKFIELD PROPCO LLC	Improvements:	\$ 8,477,000
Property Address: 600 North Calhoun Road	2019 Assessed:	\$10,816,900
Agent: Victor Grant, Altus Group US Inc		
Objector's Opinion of Value: \$8,310,000 (amended verbally during the hearing, by the Objector to: \$8,370,000)		

Documents File: 2019 Property Records for City of Brookfield, 5 pages
Objection to Real Property Assessment Form, Rec'd 10/7/19 2:09pm
Agent Authorization Form, Rec'd 10/7/19 2:09pm
Valuation Report, 19 pages, Rec'd 10/7/19 2:09pm

Sworn Testimony by: Objector: Victor Grant, Altus Group US Inc
City Assessor: Allan Land

Exhibits: Objector's:
A. Income Components to the Going Concern, 1 page
B. The Appraisal of Real Estate, 3 pages
C. Untitled Document, 1 page
D. Altus Group – Hospitality Real Estate Consultants, 19 pages

Exhibits: Assessor's:
E. Assessor's Resume, 1 page
F. TownPlace Suites, Brookfield Wisconsin, 12 pages

Following sworn testimony, questions, and closing statements, Board of Review members deliberated and made the following final determination:

Motion by Veling, seconded by Casper to declare that in exercising its judgement and discretion, pursuant to Section 70.47(9)(a) of the Wisconsin Statutes, the Board of Review sustains the same valuation as set by the Assessor and determines that:

- ✓ **The Assessor's valuation is correct;**
- ✓ **The Assessor presented evidence of fair market value of the subject property using assessment methods which conform to statutory requirements and which are outlined in the Wisconsin Property Assessment Manual;**
- ✓ **The property owner/objector did not present sufficient evidence to rebut the presumption of correctness granted by law to the Assessor;**
- ✓ **The Assessor's valuation is reasonable in light of all the relevant evidence.**
- ✓ **Further, the Clerk is directed to prepare the determination for delivery to the objector following today's hearing.**

Motion carried 6-0.

The Clerk hand delivered the Notice of Board of Review Determination to the Objector.

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TRACK 003

The Clerk introduced the following case into record and swore in all individuals providing testimony as noted below. Chairperson Veling explained the protocol that would be followed for today's quasi-judicial hearing.

Parcel #1115 994

Owner: Marriott Business Services Hospitalities
 Property Address: 16865 W Bluemound Road
 Agent: Victor Grant, Altus Group US Inc
 Objector's Opinion of Value: \$11,000,000

Land Value: \$ 3,769,500
 Improvements: \$10,656,400
 2019 Assessed: \$14,425,900

Documents File: 2019 Property Records for City of Brookfield, 2 pages
 Objection to Real Property Assessment Form, Rec'd 10/7/19 2:09pm
 Agent Authorization Form, Rec'd 10/7/19 2:09pm
 Hospitality RE Consultants Valuation Report, 20 pages, Rec'd 10/7/19 2:09pm

Sworn Testimony by: Objector/Agent: Victor Grant, Altus Group US Inc
 City Assessor: Allan Land

Exhibits: Objector's:
 A. Income Components to the Going Concern, 1 page
 B. The Appraisal of Real Estate, 3 pages
 C. Untitled Document, 1 page
 D. 2019 Guide for Property Owners, DOR, 31 pages (Testimony reference only: page 3)
 E. Altus Group – Hospitality Real Estate Consultants, 20 pages

Exhibits: Assessor's:
 F. Assessor's Resume, 1 page
 G. Courtyard by Marriott, Brookfield Wisconsin, 11 pages

Following sworn testimony, questions, and closing statements, Board of Review members deliberated and

made the following final determination:

Motion by Carnell, seconded by Casper to declare that in exercising its judgement and discretion, pursuant to Section 70.47(9)(a) of the Wisconsin Statutes, the Board of Review sustains the same valuation as set by the Assessor and determines that:

- ✓ **The Assessor’s valuation is correct;**
- ✓ **The Assessor presented evidence of fair market value of the subject property using assessment methods which conform to statutory requirements and which are outlined in the Wisconsin Property Assessment Manual;**
- ✓ **The property owner/objector did not present sufficient evidence to rebut the presumption of correctness granted by law to the Assessor;**
- ✓ **The Assessor’s valuation is reasonable in light of all the relevant evidence.**
- ✓ **Further, the Clerk is directed to prepare the determination for delivery to the objector following today’s hearing.**

Motion carried 6-0.

The Clerk hand delivered the Notice of Board of Review Determination to the Objector.



TRACK 004

For the record it was noted, member Dale Casper was excused from the meeting leaving a quorum of 5 members. The Clerk introduced the following case into record and swore in all individuals providing testimony as noted below. Chairperson Veling explained the protocol that would be followed for today’s quasi-judicial hearing.

Parcel #1096 140	Land Value:	\$248,600
Owner: Bartholomew F. Reuter	Improvements:	\$630,400
Property Address: 15895 Choctaw Trail	2019 Assessed:	\$879,000
Objector’s Opinion of Value: \$600,457		

Documents File: 1/1/2019 Notice of Assessed Value – Real Property
 Notice of Intent to File Objection with Board of Review, Rec’d 10/7/19 8:04am
 Objection to Real Property Assessment, Rec’d 10/7/19 8:04am

Sworn Testimony by: Objector: Bartholomew F. Reuter
 City Assessor: Allan Land
 Appraiser: Nicholas Garcia

- Exhibits: Objector’s:
- A. 2019 Sales Comparison, 2 pages (1 page back to back)
 - B. Redfin, 19295 Alta Vista Cir, 4 pages (2 pages back to back)
 - C. Redfin, 2240 Still Point Cir, 4 pages (2 pages back to back)
 - D. Coldwell Banker Homes, 2530 Wynfield Ln, 2 pages (1 pages back to back)

- Exhibits: Assessor's:
- E. Appraiser's (Nicholas Garcia) Resume, 1 page
 - F. Arrowhead Appraisals LLC, 2 pages
 - G. 2019 Sales Comparison, 6 pages

- Rebuttal Exhibits: Objector's:
- H. MLS Document, 19525 Summerhill Ct, 3 pages (1 page back to back, 1 single page)

Member Michael Post was excused from the meeting at noon, during the case in which the Objector had begun questioning the Appraiser following their testimony.

The Board recessed for a 5 minute break and then progress to the next four cases on the schedule as the Attorney appearing for Reinhart Boerner Van Deuren S.C., indicated she had another hearing at 2:00 pm., that she needed to attend. The cases involved were expected to resolve rather quickly. Following the conclusion of the four cases advancing in the schedule, the prior case will resume.

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TRACK 005

The Clerk introduced the following case into record:

Parcel #1035 001 003	Land Value:	\$1,179,400
Owner: Broadstone MCW Wisconsin LLC	Improvements:	\$7,040,300
Property Address: 21700 Intertech Dr	2019 Assessed:	\$8,219,700
Agent: Attorney Don M. Millis, Reinhart Boerner Van Deuren S.C		
Objector's Opinion of Value: \$4,650,000		

- Documents File:
- 2019 Property Records for City of Brookfield, 2 pages
 - Letter from Reinhart Notice of Intent to File Objection, Rec'd 10/1/19 1:18pm
 - Cover Letter from Reinhart, Rec'd 10/9/19, 8:48am
 - Objection of Real Property, Rec'd 10/9/19, 8:48am
 - Request for Waiver of Board of Review Hearing**, Rec'd 10/9/19, 8:48am
 - Schedule of Agent Authorization, Rec'd 10/17/2019, 10:52am

Attorney Karla Nettleton of Reinhart, Boerner, VanDeuren S.C appeared before the Board to request waiver of the case to circuit court. Attorney Aquavia noted the subpoena issued by the Board, has been complied with to the Assessor's satisfaction.

Motion by Carnell, seconded by Schneider to grant the objector's request to waive the case directly to circuit court, for an objected assessment on property owned by Broadstone MCW Wisconsin LLC located at 21700 Intertech Drive. Motion carried 4-0.

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The Clerk introduced the following case into record:

Parcel #1151 987	Land Value:	\$ 945,300
Owner: Broadstone FDT Wisconsin LLC	Improvements:	\$4,267,700
Property Address: 1350 S Sunny Slope Rd	2019 Assessed:	\$5,213,000
Agent: Attorney Don M. Millis, Reinhart Boerner Van Deuren S.C		
Objector's Opinion of Value: \$3,600,000		

Documents File: 2019 Property Records for City of Brookfield, 4 pages
Letter from Reinhart Notice of Intent to File Objection, Rec'd 10/1/19 1:18pm
Cover Letter from Reinhart, Rec'd 10/9/19, 8:48am
Objection of Real Property, Rec'd 10/9/19, 8:48am
Request for Waiver of Board of Review Hearing, Rec'd 10/9/19, 8:48am
Schedule of Agent Authorization, Rec'd 10/17/2019, 10:52am

Attorney Karla Nettleton of Reinhart, Boerner, VanDeuren S.C appeared before the Board to request waiver of the case to circuit court. Attorney Aquavia noted the subpoena issued by the Board, has been complied with to the Assessor's satisfaction.

Motion by Veling, seconded by Mellone to grant the objector's request to waive the case directly to circuit court, for an objected assessment on property owned by Broadstone FDT Wisconsin LLC located at 1350 S Sunny Slope Road. Motion carried 4-0.

The Clerk introduced the following case into record:

Parcel #1059 075	Land Value:	\$ 491,300
Owner: Sherwood Manor VI LLC	Improvements:	\$5,625,700
Property Address: 13800 W North Ave	2019 Assessed:	\$6,117,000
Agent: Attorney Don M. Millis, Reinhart Boerner Van Deuren S.C		
Objector's Opinion of Value: \$3,900,000		

Documents File: 2019 Property Records for City of Brookfield, 3 pages
Letter from Reinhart Notice of Intent to File Objection, Rec'd 10/1/19 1:19pm
Cover Letter from Reinhart, Rec'd 10/9/19, 8:48am
Objection of Real Property, Rec'd 10/9/19, 8:48am
Schedule of Agent Authorization, Rec'd 10/14/2019, 3:44 pm

Attorney Karla Nettleton of Reinhart, Boerner, VanDeuren S.C appeared before the Board to verbally request waiver of the case to circuit court. Attorney Aquavia noted the subpoena issued by the Board, has been complied with to the Assessor's satisfaction.

Motion by Veling, seconded by Schneider to grant the objector's request to waive the case directly to circuit court, for an objected assessment on property owned by Sherwood Manor VI LLC located at 13800 W North Avenue. Motion carried 4-0.

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The Clerk introduced the following case into record:

Parcel #1108 136 004	Land Value:	\$ 5,293,500
Owner: Target Corporation	Improvements:	\$ 9,517,800
Property Address: 12725 W Bluemound Road	2019 Assessed:	\$14,811,300
Agent: Attorney Don M. Millis, Reinhart Boerner Van Deuren S.C		
Objector's Opinion of Value: \$10,807,000		

Documents File: 2019 Property Records for City of Brookfield, 3 pages
Letter from Reinhart Notice of Intent to File Objection, Rec'd 10/1/19 1:19pm
Cover Letter from Reinhart, Rec'd 10/9/19, 8:48am
Objection of Real Property, Rec'd 10/9/19, 8:48am

Attorney Julie Aquavia, legal counsel for the City Assessor noted the subpoena issued by the Board, had been complied with to the Assessor's satisfaction. She indicated the Assessor is prepared at this time to request waiver of the case directly to circuit court. Attorney Karla Nettleton appearing before the Board of Review on behalf of Reinhart, Boerner VanDeuren indicated they had no objection to the waiver.

Motion by Veling, seconded by Schneider to grant the Assessor's request to waive the case directly to circuit court, for an objected assessment on property owned by Target Corporation located at 12725 W Bluemound Road. Motion carried 4-0.

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TRACK 006

The Clerk noted the resumption of the following residential case at the point in which the Assessor's staff had completed testimony and the Objector was questioning the Appraiser. It was noted for the record all individuals providing testimony were still under oath.

Parcel #1096 140	Land Value:	\$248,600
Owner: Bartholomew F. Reuter	Improvements:	\$630,400
Property Address: 15895 Choctaw Trail	2019 Assessed:	\$879,000
Objector's Opinion of Value: \$600,457		

Documents File: 1/1/2019 Notice of Assessed Value – Real Property
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Sworn Testimony by: Objector: Bartholomew F. Reuter
City Assessor: Allan Land
Appraiser: Nicholas Garcia

Exhibits: Objector's:
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Exhibits: Assessor's:
E. Appraiser's (Nicholas Garcia) Resume, 1 page
F. Arrowhead Appraisals LLC, 2 pages
G. 2019 Sales Comparison, 6 pages

Rebuttal Exhibits: Objector's:
H. MLS Document, 19525 Summerhill Ct, 3 pages (1 page back to back, 1 single page)

Attorney Aquavia objected to Exhibit I. The objection was sustained and Exhibit I was not accepted into the record.

Following sworn testimony, questions, and closing statements, Board of Review members deliberated and made the following final determination:

Motion by Carnell, seconded by Schneider to declare that in exercising its judgement and discretion, pursuant to Section 70.47(9)(a) of the Wisconsin Statutes, the Board of Review sustains the same valuation as set by the Assessor and determines that:

- ✓ The Assessor's valuation is correct;
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- ✓ The property owner/objector did not present sufficient evidence to rebut the presumption of correctness granted by law to the Assessor;
- ✓ The Assessor's valuation is reasonable in light of all the relevant evidence.
- ✓ Further, the Clerk is directed to prepare the determination for delivery to the objector following today's hearing.

Motion carried 4-0.

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TRACK 007

6) MINUTES OF THE OCTOBER 22, 2019 BOARD OF REVIEW MINUTES

Motion by Mellone, seconded by Carnell to approve the minutes of the October 22nd, 2019 meeting as presented. Motion carried 4-0.

7) ADJOURN FOR FURTHER HEARINGS IF NECESSARY OR ADJOURN SINE DIE

Motion by Veling, seconded by Schneider to adjourn the meeting sine die. Motion carried unanimously. Meeting adjourned at 1:49 pm.



Respectfully Submitted:
Kelly Michaels, City Clerk