

## AGENDA

1. Call Board of Review to Order.
2. Roll Call.
3. Confirmation of appropriate Board of Review and Open Meetings notices.
4. Select a Chairperson for Board of Review.
5. Select a Vice-Chairperson for Board of Review.
6. Verify that a member has met the mandatory training requirements.
7. Verify that the City has an ordinance for the confidentiality of income and expense information provided to the assessor under state law (sec. 70.47(7)(af).
8. Review of new laws.
9. Adoption of policy regarding the procedure for sworn testimony and sworn written testimony.
10. Adoption of policy regarding the procedure for waiver of Board of Review hearing requests.
11. Filing and summary of Annual Assessment Report by Assessor's Office.
12. Receipt of the Assessment Roll by Clerk from the Assessor.
13. Receive the Assessment roll and sworn statements from the clerk.
14. Review the Assessment Roll and Perform Statutory Duties:
  - a. Examine the roll,
  - b. Correct description or calculation errors,
  - c. Add omitted property, and
  - d. Eliminate double assessed property.
15. Discussion/Action – Certify all corrections of error under state law (sec. 70.43, Wis. Stats.)
16. Discussion/Action – Verify with the assessor that open book changes are included in the assessment roll.
17. Allow taxpayers to examine assessment data.
18. During the first two hours, consideration of:
  - a. Waivers of the required 48-hour notice of intent to file objection when there is good cause,
  - b. Requests for waiver of the BOR hearing allowing the property owner an appeal directly to circuit court,
  - c. Requests to testify by telephone or submit sworn written statement,
  - d. Subpoena requests, and
  - e. Act on any other legally allowed/required Board of Review matters.
19. Review Notices of Intent to File Objection.
20. Proceed to hear objections, if any and if proper notice/waivers given unless scheduled for another date.
  - a. Parcel #216-1213 (Mission Village of Dodgeville LLC)
  - b. Any additional objection hearings as granted by waiver of the 48-hour notice
21. Consider/act on scheduling additional Board of Review Date(s).
22. Adjourn (to future date if necessary).

## RESOLUTION 2023-08

### A RESOLUTION TO ESTABLISH PROCEDURES AND CRITERIA FOR ALLOWING ALTERNATIVE FORMS OF SWORN TESTIMONY AT BOARD OF REVIEW (BOR) HEARINGS

**WHEREAS**, sec. 70.47(8), Wis. Stat. authorizes the Board of Review (BOR) to consider requests from a property owner or the property owner's representative to appear before the Board of Review under oath by telephone or to submit written statements under oath to the Board of Review; and

**WHEREAS**, the Wisconsin 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 Sworn Written Statement form being considered;

**NOW, THEREFORE BE IT RESOLVED** by the Board of Review for the City of Dodgeville, Iowa County, Wisconsin, does hereby adopt the following:

#### 1. PROCEDURE:

Before the Board of Review (BOR) can consider a request from a property owner or the property owner's representative ("property owner") to testify by phone or submit a sworn written statement, the property owner must first complete and file with the BOR clerk the following documents:

- a. A timely Notice of Intent to appear at the 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 Board of Review (Form PA-814)

Requests must be filed with BOR Clerk within the first 2 hours of the BOR's first full meeting. If the property owner fails to file the documents as required, the BOR will not consider the request.

#### 2. CRITERIA:

The Board of Review may consider any or all of the following factors when deciding whether to grant or deny the request:

- a. The requester's stated reason(s) for the request as indicated on the PA-814;
- b. Fairness to the parties;
- c. The property owner's ability to procure in-person oral testimony and any due diligence exhibited by the property owner in procuring such testimony;
- d. Ability to cross examine the person(s) providing the testimony;
- e. The BOR's technical capacity to honor the request; and,
- f. Any other factors that the Board of Review deems pertinent to deciding the request.



**CITY OF DODGEVILLE**  
100 E. Fountain St.  
Dodgeville, WI 53533  
Main Line: 608-930-5228  
<https://dodgevillewi.gov>

Adopted this 12<sup>th</sup> day of May, 2023.

By the Board of Review of the City of Dodgeville.

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Board of Review Chairperson

Attested by:

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Lauree Aulik, Board of Review Clerk

**RESOLUTION 2023-09**  
**A RESOLUTION TO ESTABLISH PROCEDURES AND CRITERIA 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) and allow the taxpayer to have the taxpayer's assessment reviewed under Wis. Stat. §70.47(13) ; and

**WHEREAS**, Wis. Stat. §70.47(8m) further states that for purposes of this subsection, the Board of Review shall submit the Notice of Decision under Wis. Stat. §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 for purposes of this subsection, if the Board of Review waives the hearing, the waiver disallows the taxpayer's claim on excessive assessment under Wis. Stat. §74.37(3), and, notwithstanding the time period under Wis. Stat. §74.37(3)(d), the taxpayer has 90 days from the notice of hearing waiver in which to commence an action under §74.37(3)(d); and

**WHEREAS**, the Wisconsin Department of Revenue has determined that the legal requirements of the Notice to Appear a 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 by the taxpayer prior to a Request for Waive being considered;

**NOW, THEREFORE BE IT RESOLVED** by the Board of Review for the City of Dodgeville, Iowa County, Wisconsin, does hereby adopt the following policy:

**1. PROCEDURE:**

Before the Board of Review (BOR) can consider a request from a taxpayer or assessor or at its own discretion waive the hearing of an objection, the taxpayer must first complete and file with the BOR clerk the following documents:

- a. A timely Notice of Intent to appear at the BOR; and,
- b. A timely Objection Form for Real Property Assessment (PA-115A); and

If the owner fails to file the documents as required, no hearing will be scheduled on the objection. If the owner filed the documents as required and a request from the owner or assessor is made to waive the hearing of an objection, or if the BOR considers waiving the hearing at its own discretion, the BOR shall use the following criteria to make its decision.

## 2. CRITERIA:

The Board of Review may consider any or all of the following factors when deciding whether to grant or deny the request:

- a. The benefits or detriments of the BOR process
- b. The benefits or detriments of having a record for the Court review
- c. Avoidance of unruly, lengthy, burdensome appeals
- d. Ability to cross examine the person(s) providing the testimony;
- e. Any other factors that the BOR deems pertinent to deciding whether to waive the hearing

## 3. EFFECTIVE DATE:

This policy is effective upon passage.

Adopted this 12<sup>th</sup> day of May, 2023.

By the Board of Review of the City of Dodgeville.

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Board of Review Chairperson

Attested by:

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Lauree Aulik, Board of Review Clerk



## 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 [Guide for 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) Mission Village of Dodgeville LLC			Agent name (if applicable) Pivotal Tax Solutions				
Owner mailing address 7447 University Ave., Ste 210			Agent mailing address 202 N. Lindsay Rd., Ste. 201				
City Middleton	State WI	Zip 53562	City Mesa	State AZ	Zip 85213		
Owner phone ( ) -	Email		Owner phone ( 480 ) 634- 6169	Email appeals@pivotaltax.com			
Section 2: Assessment Information and Opinion of Value							
Property address 200 Colin Dr, 202 Colin Dr			Legal description or parcel no. (on changed assessment notice) Lot 1, CSM 1527-11-24				
City Dodgeville	State WI	Zip 53533					
Assessment shown on notice - Total \$ 1,884,500			Your opinion of assessed value - Total \$ 1,300,000				

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)	Basis for your opinion of assessed value: (Attach additional sheets if needed)

### Section 4: Other Property Information

- A. Within the last 10 years, did you acquire the property? .....  Yes  No  
 If Yes, provide acquisition price \$ \_\_\_\_\_ Date 9-30-2015  Purchase  Trade  Gift  Inheritance  
(mm-dd-yyyy)
- B. Within the last 10 years, did you change this property (ex: remodel, addition)? .....  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. Within 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. Within the last five years, was this property appraised? .....  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- 2 -2023
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## Mission Village of Dodgeville



200 Colin Dr  
Dodgeville, WI

Parcel #216 1213



## Value Summary

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To Whom It May Concern:

The following is a history of the assessor's values over the past three years:

Year	Total Value	\$ / Unit
2021	\$ 1,470,200	\$ 36,755.00
2022	\$ 1,994,500	\$ 49,862.50
<b>2023</b>	<b>\$ 1,884,500</b>	<b>\$ 47,112.50</b>

Based on our analysis, we are requesting the following value for this property:

Method	Value	\$ / Unit
Income (Actual)	\$ 1,310,100 /	\$ 32,752.50
<b>Requested Value</b>	<b>\$ 1,310,100 /</b>	<b>\$ 32,752.50</b>

## Property Summary

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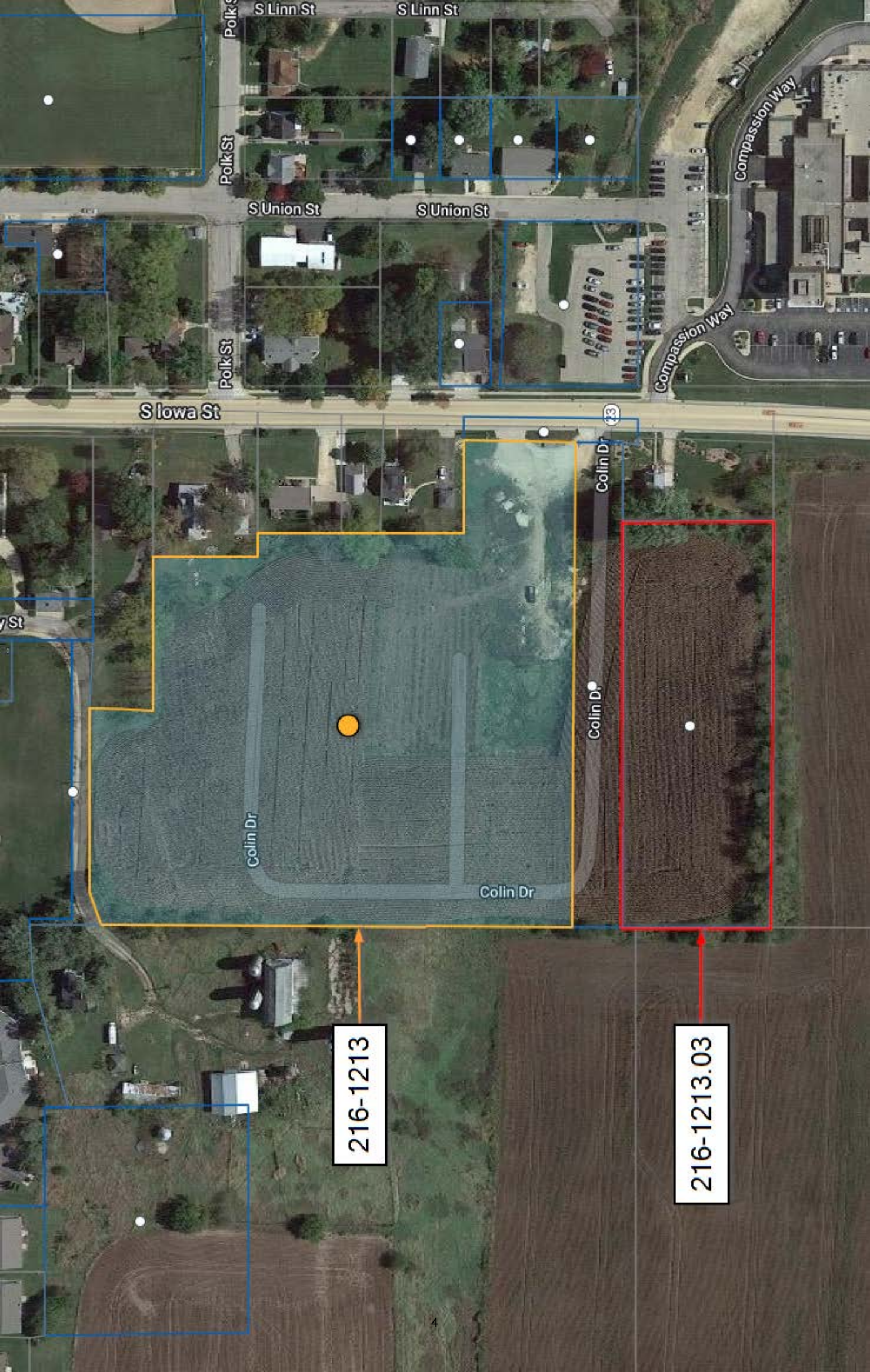
Parcel Count:	1		
Location:	200 Colin Dr in Dodgeville		
Major Cross Streets:	Colin Dr & S Iowa St		
Owner:	Mission Village of Dodgeville LLC		
Year Built:	2015		
Building Square Feet:	49,113	Units/Rooms:	40
Land Square Feet:	276,606	Acres:	6.35
Land/Build/Ratio:	5.63		

2023 Breakdown	Value	\$ / Unit	
2023 Land Value (\$/SF):	\$ 195,500	\$ 0.71	
2023 Imp Value: Leasable	\$ 1,689,000	\$ 42,225.00	
2023 Total Value:	\$ 1,884,500	\$ 47,112.50	

## Executive Summary

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The subject is an affordable housing development in Dodgeville in south west Wisconsin. The appellant has provided support for the income approach, considering actual year-end 2021 income and expense data. The year-end 2022 data has been requested but not yet received.



S Iowa St

S Union St

S Union St

Polk St

S Linn St

S Linn St

Compassion Way

Compassion Way

Colin Dr

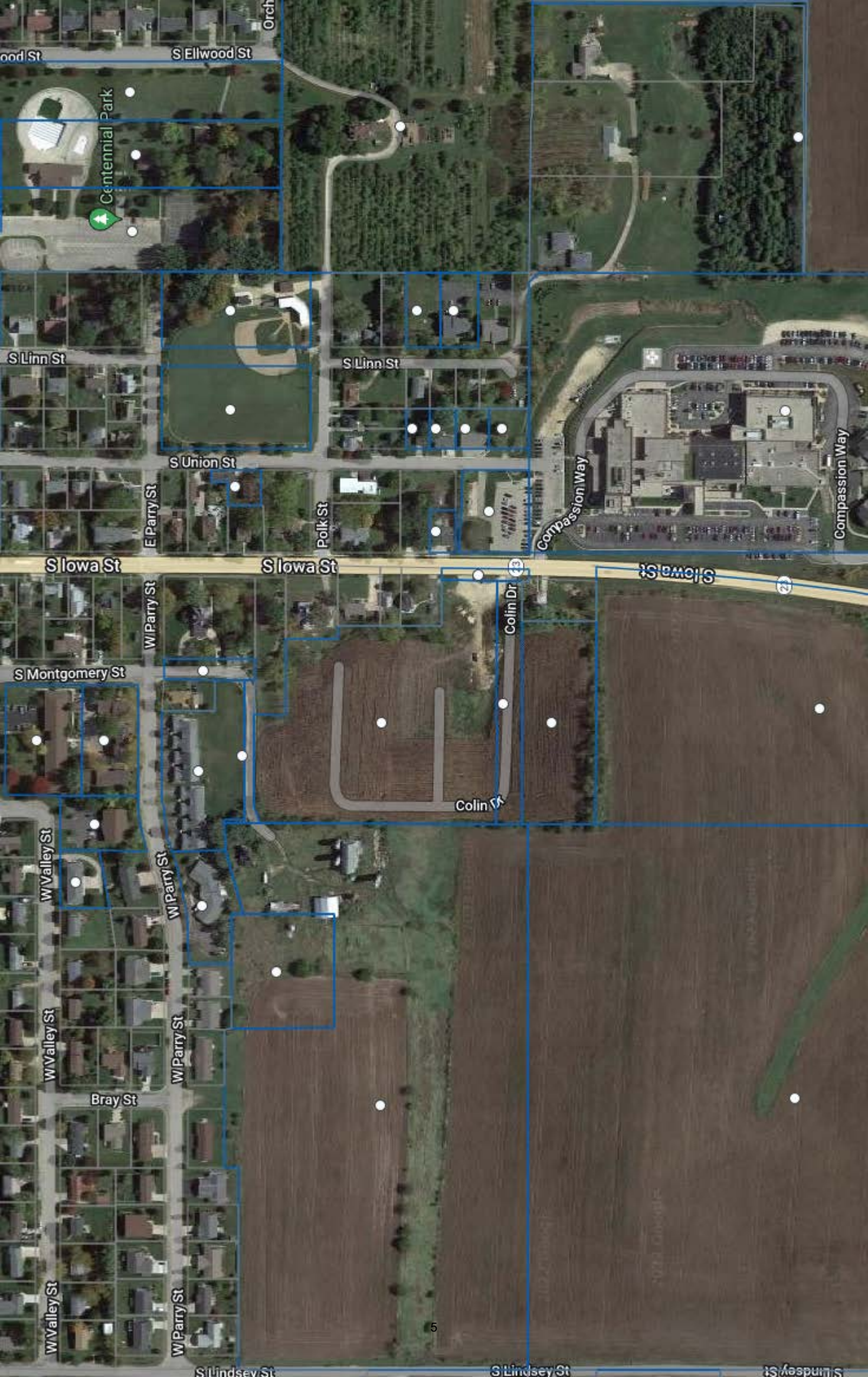
Colin Dr

Colin Dr

Colin Dr

216-1213

216-1213.03



Centennial Park

S Ellwood St

S Linn St

S Linn St

S Union St

E Parry St

Polk St

S Iowa St

S Iowa St

S Iowa St

S Montgomery St

W Parry St

Colin Dr

Colin Dr

W Valley St

W Parry St

W Valley St

W Parry St

Bray St

W Valley St

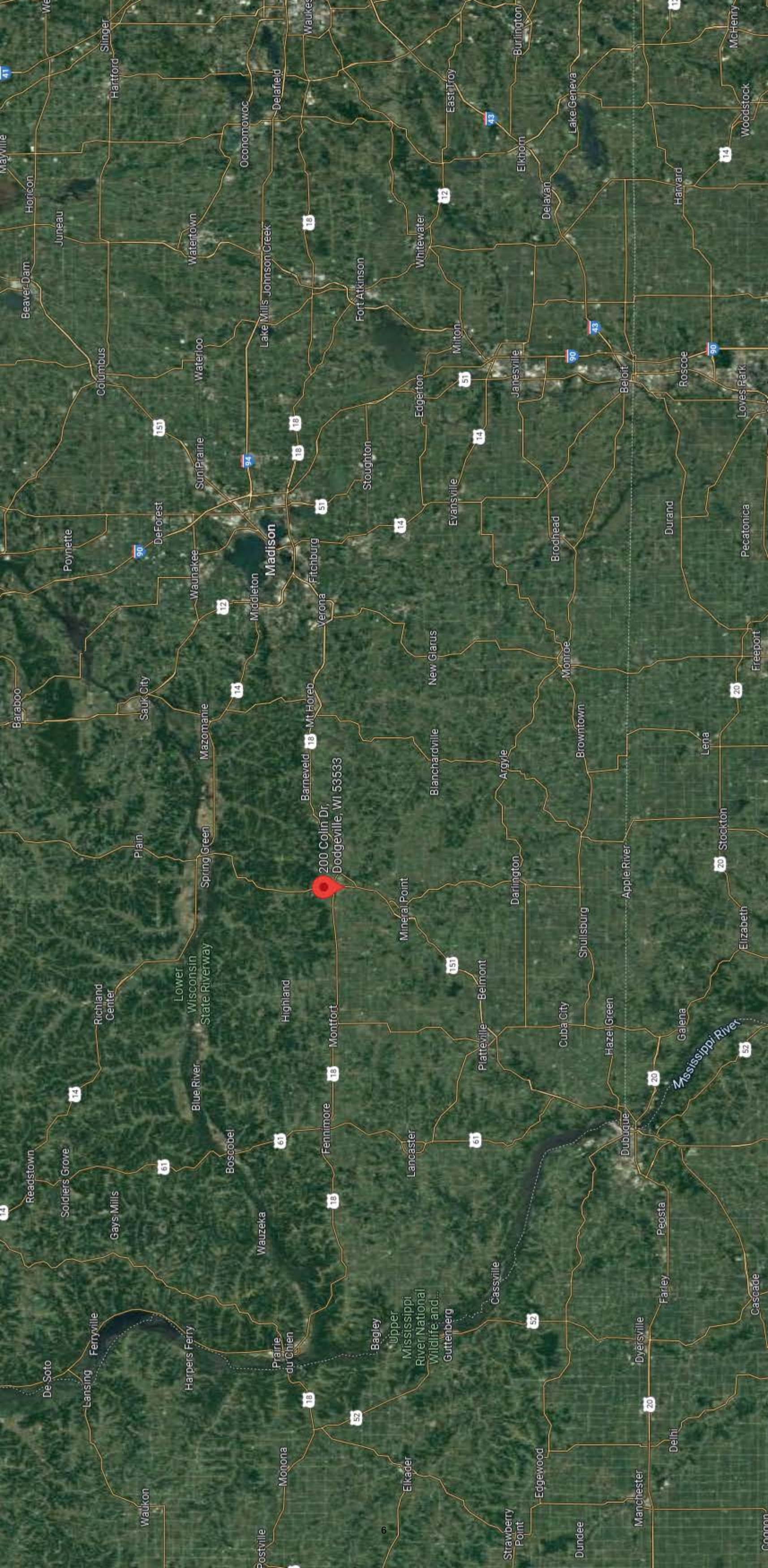
W Parry St

S Lindsey St

S Lindsey St

S Lindsey St

5



200 Coljin Dr,  
Dodgeville, WI 53533

Madison

Mississippi River

Dodgeville

Beloit

Janesville

Watkinsville

Stoughton

Edgerton

Whitewater

East Troy

Burlington

Delavan

Lake Geneva

Woodstock

McHenry

Harvard

Roscoe

Loves Park

Pecatonica

Durand

Freeport

Lena

Stockton

Elizabeth

Apple River

Shullsburg

Brownstown

Momroe

Brodhead

Evansville

Milton

Edgerton

Stoughton

Fort Atkinson

Whitewater

East Troy

Burlington

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## Actual Income Analysis

Actual Income Analysis as of 12/31/2022

	<b>2022</b>	<b>2021</b>
Total Units	40	40
<b>Income</b>		
Rental Income	392,220	373,975
Vacancies & Concessions	-32,678	-9,314
Other Income	14,897	6,752
<b>Adjusted Gross Income</b>	<b>374,439</b>	<b>371,413</b>
<b>Expenses</b>		
Salaries & Employee Benefits	37,301	30,608
Repairs & Maintenance	73,486	47,182
Utilities	42,021	35,097
Property Mgmt Fee	23,878	23,623
Real Estate Taxes	43,886	40,799
Property Insurance	11,568	10,974
Miscellaneous Operating	30,981	26,980
Reserve for Replacement*	19,611	18,699
<b>Total Expenses</b>	<b>282,732</b>	<b>233,962</b>
<b>Net Operating Income</b>	<b>91,707</b>	<b>137,451</b>
Effective Tax Rate	0.00%	0.00%
Base Cap Rate	7.00%	7.00%
<b>Effective Cap Rate</b>	<b>7.00%</b>	<b>7.00%</b>
<b>Indicated Income Value (\$)</b>	<b>1,310,100</b>	1,963,592
<b>Value / Unit (\$)</b>	<b>32,752.50</b>	49,089.80

\* Reserves for Replacement are not provided by the property owner, they are an addition to the

Mission Village of Dodgeville, LLC

STATEMENTS OF OPERATIONS

Years ended December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Revenue		
Rental income	\$ 392,220	\$ 373,975
Vacancies and concessions	(32,678)	(9,314)
Other operating income	<u>14,897</u>	<u>6,752</u>
 Total revenue	 <u>374,439</u>	 <u>371,413</u>
Operating expenses		
Salaries and employee benefits	37,301	30,608
Repairs and maintenance	73,486	47,182
Utilities	42,021	35,097
Property management fee	23,878	23,623
Real estate taxes	43,886	40,799
Property insurance	11,568	10,974
Miscellaneous operating expenses	<u>30,981</u>	<u>26,980</u>
 Total operating expenses	 <u>263,121</u>	 <u>215,263</u>
 Net operating income	 <u>111,318</u>	 <u>156,150</u>
Other income (expense)		
Interest income	2,441	339
Interest expense - first mortgage	(87,221)	(88,226)
Interest expense - other loans	(33,526)	(33,512)
Asset management fee	(5,971)	(5,797)
Depreciation	(192,869)	(192,414)
Amortization	<u>(5,016)</u>	<u>(5,016)</u>
 Total other income (expense)	 <u>(322,162)</u>	 <u>(324,626)</u>
 Net loss	 <u>\$ (210,844)</u>	 <u>\$ (168,476)</u>



## Packet Summary

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In conclusion, based on our analysis, we are requesting the following value for this property

Method	Value	\$ / Unit
Income (Actual)	\$ 1,310,100 /	\$ 32,752.50
<b>Requested Value</b>	<b>\$ 1,310,100 /</b>	<b>\$ 32,752.50</b>



# 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 <b>Mission Village of Dodgeville LLC (The Commonwealth Companies)</b>			Taxation district (Check one) <input type="checkbox"/> Town <input type="checkbox"/> Village <input checked="" type="checkbox"/> City		County <b>Iowa</b>
Mailing address <b>7447 University Ave, Suite 210</b>			Street address of property <b>See Attached Schedule A</b>		
City <b>Middleton</b>	State <b>WI</b>	Zip <b>53562</b>	City <b>Dodgeville</b>	State <b>WI</b>	Zip
Parcel number <b>See Attached Schedule A</b>		Phone <b>( ) -</b>	Email		Fax <b>( ) -</b>

### Section 2: Authorized Agent Information

Name / title <b>Christopher Glidewell, Austin Glidewell, Wayne Tennenbaum, Chaz Standage</b>			Company name <b>Pivotal Tax Solutions</b>		
Mailing address <b>202 N. Lindsay Rd, Ste. 201</b>			Phone <b>(480) 634 - 6169</b>	Fax <b>(480) 615 - 0318</b>	
City <b>Mesa</b>	State <b>AZ</b>	Zip <b>85213</b>	Email <b>Appeals@PivotalTax.com</b>		

### Section 3: Agent Authorization

<b>Agent Authorized for: (check all that apply)</b> <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 _____	<b>Enter Tax Years of Authorization</b> _____ _____ <u>2023, 2024</u> _____ _____
<b>Authorization expires:</b> _____ (unless rescinded in writing prior to expiration) (mm - dd - yyyy)	
<b>Send notices and other written communications to: (check one or both)</b> <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

<b>Owner Sign Here</b> ▶	Owner name (please print) <b>Deborah Kamprath</b>	
	Owner signature 	
	Company or title <b>Commonwealth Development / Authorized Signer</b>	Date (mm-dd-yyyy) <b>3 - 27 - 2023</b>

# Pivotal Tax Solutions, LLC

Agency Authorization for Calendar Year 2022 and Prior

## Schedule A

These properties are Owned, Occupied, and/or Controlled by Client.

State	County	Parcel #	Property	Address	Owner
WI	Iowa	216 1213	Mission Village of Dodgeville	200 Colin Dr, 202 Colin Dr	Mission Village of Dodgeville LLC
WI	Iowa	216 1213.03	Mission Village of Dodgeville	200 Colin Dr, 202 Colin Dr	Mission Village of Dodgeville LLC