



# BOARD OF REVIEW AGENDA

September 11, 2024 at 9:00 AM

City Hall, 3rd Floor - Council Chambers, 828 Center Avenue,  
Sheboygan, WI

---

Notice of a meeting of the Board of Review at 9:00 AM, WEDNESDAY, September 11, 2024 in City Hall, 3rd Floor - Council Chambers, 828 Center Avenue, Sheboygan, WI. Persons with disabilities who need accommodations to attend the meeting should contact Meredith DeBruin at the City Clerk's Office, 828 Center Avenue, (920) 459-3361.

## OPENING OF MEETING

1. Roll Call
2. Pledge of Allegiance
3. Minutes from the April 22, 2024 Board of Review Meeting

## ITEMS FOR DISCUSSION AND POSSIBLE ACTION

4. Verification of any additional member(s) having met the mandatory training requirements.
5. Receipt of Assessment Department qualifications/credentials.
6. Assessor's Affidavit regarding 2024 Assessment Roll.
7. Receipt and review of Assessment Roll.
8. Certify all corrections of error and verify that open book changes are included in the Assessment Roll.
9. Allow taxpayers to examine the Assessment Roll.
10. Consider any waivers of the 48-hour notice of intent to file requirement.
11. Consider request for waiver of a Board of Review hearing.
12. Consider requests to testify by telephone or submit a sworn written statement.
13. Review Notices of Intent to file objections and prepare hearing schedule.

## NEXT MEETING DATE

14. Next meeting date: October 1, 2024

## ADJOURN

15. Motion to adjourn

***In compliance with Wisconsin's Open Meetings Law, this agenda was posted in the following locations more than 24 hours prior to the time of the meeting:***

*City Hall • Mead Public Library  
Sheboygan County Administration Building • City's website*

**CITY OF SHEBOYGAN**  
**BOARD OF REVIEW MINUTES**

Monday, April 22, 2024

---

**OPENING OF MEETING**

1. Roll Call

Board members present: Linda Serrano, Fay Wingrove, David Hinze, Mike Vandersteen, and Andy Ross – 5.

2. Pledge of Allegiance

The Pledge of Allegiance was recited.

**ITEMS FOR DISCUSSION AND POSSIBLE ACTION**

3. Confirmation of appropriate Board of Review and Open Meeting notices.

City Clerk DeBruin confirmed that the Board of Review notice was published on March 20, 2024 and the 24-hour notice for this meeting was met.

4. Selection of Board of Review Chairperson and Vice Chairperson.

Motion by Andy Ross, Seconded by Linda Serrano to nominate Mike Vandersteen as Chair. All ayes.

Motion by Andy Ross, Seconded by Fay Wingrove to nominate David Hinze as Vice Chair. All ayes.

5. Discussion regarding timeline for mandatory training requirements.

City Clerk DeBruin confirmed that mandatory training needs to be completed prior to the next Board meeting scheduled for September 11, 2024.

6. Verify the City of Sheboygan has adopted an Ordinance for the confidentiality of income and expense information provided to the assessor under state law (sec. 70.47(7)(af)).

City Clerk DeBruin verified that the Common Council adopted Gen. Ord. No. 90-99-00 on February 21, 2000.

7. Policy regarding the procedure for sworn telephone testimony and sworn written testimony.

Motion by David Hinze, Seconded by Linda Serrano to adopt policy. All ayes.

8. Policy regarding the procedure for waiver of Board of Review hearing requests.

Motion by David Hinze, Seconded by Andy Ross to adopt policy. All ayes.

**NEXT MEETING DATE**

9. Next meeting date: September 11, 2024

**ADJOURN**

10. Motion to adjourn

Motion by David Hinze, Seconded by Andy Ross to adjourn at 1:08 p.m. All ayes.



# Board of Review Member Training Affidavit

This affidavit confirms that one or more Board of Review (BOR) voting members attended training before the BOR met, satisfying state law (sec. 70.46(4), Wis. Stats.).

### STATE OF WISCONSIN

County of SHEBOYGAN

Co-muni code 59281

I, Meredith DeBruin, the clerk for the CITY OF SHEBOYGAN, swear the following BOR voting member(s), who represent(s) the municipality's chief executive officer or the officer's designee(s), attended a Wisconsin Department of Revenue approved BOR training program before the BOR's first meeting. (sec. 70.46 (4), Wis. Stats.)

### BOR member(s) and attendance date:

MICHAEL VANDERSTEEN

Name

08/16/2024

Date

DAVID C HINZE

Name

08/16/2024

Date

08-19-2024 09:17 AM

Date electronically filed

meredith.debruin@sheboyganwi.gov

Clerk email



# Board of Review Member Training Affidavit

## Preparer Information

Name Meredith DeBruin	Title Clerk
Email meredith.debruin@sheboyganwi.gov	Phone 920-459-3364

## Signature Statement

Under penalties of law, I declare this form and all attachments are true, correct and complete to the best of my knowledge and belief.

Do you agree with the statement above?

YES  NO

## Submission Information

You successfully submitted your report. Print a copy for your records.

Comuni code: 59281  
Submission date: 08-19-2024 09:17 AM  
Confirmation: PA10720241623A1724077024872  
Submission type: AMENDED

## 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 1<sup>st</sup> 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 Sheboygan	County Sheboygan
Requestor's name Jaycee Yeadon	Agent name (if applicable)* Jaycee Yeadon & Daniel Willaert
Requestor's mailing address 9229 Delegates Row, Suite 375 Indianapolis, IN 46240	Agent's mailing address 229 Delegates Row, Suite 375 Indianapolis, IN 46240
Requestor's telephone number ( 260 ) 330 - 1303 <input type="checkbox"/> Land Line <input checked="" type="checkbox"/> Cell Phone	Agent's telephone number ( 260 ) 330 - 1303 <input type="checkbox"/> Land Line <input checked="" type="checkbox"/> Cell Phone
Requestor's email address jparrett@dmainc.com	Agent's email address jparrett@dmainc.com

Property address 595 S Taylor Dr, Sheboygan, WI 53081	
Legal description or parcel number 59281215133	
Taxpayer's assessment as established by assessor - Value as determined due to waiving of BOR hearing \$ 12,444,100	
Property owner's opinion of value \$ 8,121,990	
Basis for request Pending at Circuit Court for 2023	
Date Notice of Intent to Appear at BOR was given 09 - 03 - 2024	Date Objection Form was completed and submitted 09 - 03 - 2024

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 \_\_\_\_\_

Writer's Direct E-mail  
ctietjens@mallerysc.com

September 6, 2024

**Via E-mail (meredith.debruin@sheboyganwi.gov) and UPS**

Ms. Meredith DeBruin, City Clerk  
City of Sheboygan  
828 Center Avenue, Suite 103  
Sheboygan, WI 53081

**Re: 2024 Request for Waiver of Board of Review (BOR) Hearing**  
**Property Owner:** Wal-Mart Stores, Inc.  
**Property Address:** 3711 South Taylor Drive, Sheboygan, Wisconsin 53081  
**Parcel Number:** 5921-479120

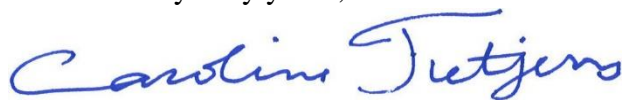
Dear Ms. DeBruin:

Enclosed please find an Agent Authorization signed by our client, Wal-Mart Stores, Inc., regarding the above referenced property. Please also find the completed Request for Waiver of Board of Review (BOR) Hearing and the Objection to Real Property Assessment.

We would like to waive the hearing of the attached objection. If the Waiver of Hearing is denied, we would like to request a telephone hearing with the Board of Review and have therefore enclosed a Request to Testify by Telephone.

Please let us know if you have any questions or require anything further from us. Thank you for your attention to this matter.

Very truly yours,



CAROLINE E. TIETJENS  
Paralegal

Enclosures



# 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>Wal-Mart Stores, Inc.</b>			Taxation district (Check one) <input type="checkbox"/> Town <input type="checkbox"/> Village <input checked="" type="checkbox"/> City		County
Mailing address <b>P.O. Box 8050</b>			Enter municipality → <b>Sheboygan</b>		<b>Sheboygan</b>
Street address of property <b>3711 South Taylor Drive</b>					
City <b>Bentonville</b>	State <b>AR</b>	Zip <b>72712</b>	City <b>Sheboygan</b>	State <b>WI</b>	Zip <b>53081</b>
Parcel number <b>5921-479120</b>	Phone <b>(479) 204 - 3835</b>	Email <b>brandon.caplena@walmart.com</b>		Fax ( ) -	

### Section 2: Authorized Agent Information

Name / title <b>Attys Christopher L. Strohbahn, Russell J. Karnes, Samantha S. Bailey, Stephen L. Lovell</b>			Company name <b>Mallery, s.c.</b>		
Mailing address <b>731 North Jackson Street, Suite 900</b>			Phone <b>(414) 271 - 2424</b>	Fax <b>(414) 271 - 8678</b>	
City <b>Milwaukee</b>	State <b>WI</b>	Zip <b>53202</b>	Email <b>cstrohbahn@mallerysc.com/rkarnes@mallerysc.com</b>		

### Section 3: Agent Authorization

<p><b>Agent Authorized for:</b> (check all that apply)</p> <p><input checked="" type="checkbox"/> Manufacturing property assessment appeals (BOA)</p> <p><input type="checkbox"/> Wisconsin Department of Revenue 70.85 appeals</p> <p><input checked="" type="checkbox"/> Municipal Board of Review</p> <p><input checked="" type="checkbox"/> Other _____</p>	<p><b>Enter Tax Years of Authorization</b></p> <p><u>2018, 2019, 2020, 2021, 2022, 2023, 2024</u></p> <p>_____</p> <p>_____</p>
<p><b>Authorization expires:</b> <u>12 - 31 - 2024</u> (unless rescinded in writing prior to expiration)</p> <p style="text-align: center;"><small>(mm - dd - yyyy)</small></p>	
<p><b>Send notices and other written communications to:</b> (check one or both) <input checked="" type="checkbox"/> Authorized Agent <input checked="" type="checkbox"/> Property Owner</p>	

### 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>Brandon Caplena</b>	
	Owner signature <i>Brandon Caplena</i>	
	Company or title <b>Walmart Stores, Inc.</b>	Date (mm-dd-yyyy) <b>09/06/2024-</b>

# Objection to Real Property Assessment

Item 11.

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 <i>(on changed assessment notice)</i> Wal-Mart Stores, Inc.				Agent name <i>(if applicable)</i> Mallery, s.c.			
Owner mailing address P.O. Box 8050				Agent mailing address 731 North Jackson Street, Suite 900			
City Bentonville	State AR	Zip 72712		City Milwaukee	State WI	Zip 53202	
Owner phone (479) 204-3835	Email brandon.caplena@walmart.com			Owner phone (414) 271-2424	Email cstrohbehn@mallerysc.com/ rkarnes@mallerysc.com		
Section 2: Assessment Information and Opinion of Value							
Property address 3711 South Taylor Drive				Legal description or parcel no. <i>(on changed assessment notice)</i> 5921-479120			
City Sheboygan	State WI	Zip 53081					
Assessment shown on notice - Total \$20,564,500				Your opinion of assessed value - Total \$9,380,000			

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: <i>(Attach additional sheets if needed)</i> Value is excessive based on other big box stores and appraisals.	Basis for your opinion of assessed value: <i>(Attach additional sheets if needed)</i> Based on other big box stores and appraisals.

**Section 4: Other Property Information**

- A. Within the last 10 years, did you acquire the property?  Yes  No  
 If Yes, provide acquisition price \$ \_\_\_\_\_ Date      -      -       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 Remodel Remodel (8/5/2022): \$5,723,080.93, Remodel (11/20/2020): \$3,847,549.55  
 Date of changes 02 - 20 - 2017 Cost of changes \$ 600.00 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 06 - 30 - 2023 Value \$9,380,000 Purpose of appraisal Retrospective Market Valuation  
(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) <b>09 - 06 - 2024</b>
---------------------------------------	--

# Request for Waiver of Board of Review (BOR) Hearing

Item 11.

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 1<sup>st</sup> 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 <b>City of Sheboygan</b>	County <b>Sheboygan</b>
Requestor's name <b>Wal-Mart Stores, Inc.</b>	Agent name (if applicable)* <b>Mallery, s.c.</b>
Requestor's mailing address <b>P.O. Box 8050 Bentonville, AR 72712</b>	Agent's mailing address <b>731 North Jackson Street, Suite 900 Milwaukee, WI 53202</b>
Requestor's telephone number <b>( 479 ) 204 - 3838</b>	Agent's telephone number <b>( 414 ) 271 - 2424</b>
<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 <b>brandon.caplana@walmart.com</b>	Agent's email address <b>cstrohbehn@mallerysc.com/rkarnes@mallerysc.com</b>

Property address <b>3711 South Taylor Drive, Sheboygan, WI</b>	
Legal description or parcel number <b>5921-479120</b>	
Taxpayer's assessment as established by assessor – Value as determined due to waiving of BOR hearing <b>\$ 20,564,500</b>	
Property owner's opinion of value <b>\$ 9,380,000</b>	
Basis for request <b>To take matter directly to Circuit Court.</b>	
Date Notice of Intent to Appear at BOR was given <b>09 - 06 - 2024</b>	Date Objection Form was completed and submitted <b>09 - 06 - 2024</b>

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 \_\_\_\_\_

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

Item 11.

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 <b>City of Sheboygan</b>	County <b>Sheboygan</b>
Property owner's name <b>Wal-Mart Stores, Inc.</b>	Agent name (if applicable) <b>Mallery, s</b>
Owner's mailing address <b>P.O. Box 8050 Bentonville, AR 72712</b>	Agent's mailing address <b>731 North Jackson Street, Suite 900 Milwaukee, WI 53202</b>
Owner's telephone number ( <b>479</b> ) 204-3835	Agent's telephone number ( <b>414</b> ) 271-2424
<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 <b>brandon.caplena@walmart.com</b>	Agent's email address <b>cstrohbehn@mallerysc.com/rkarnes@mallerysc.com</b>

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

1. Property address 3711 South Taylor Drive
2. Legal description or parcel number from the current assessment roll 5921-479120
3. Total Property Assessment \$20,564,500
4. If agent, attach signed Agent Authorization form, PA-105

Testify by telephone\*       Submit sworn written statement

Basis for request To take matter directly to Circuit Court.

\*If the request is approved, provide the best telephone number to reach you \_\_\_\_\_

Owner's or Agent's signature 	Date <b>09/06/2024</b>
---	---------------------------

**For Board Use Only**

Approved       Denied

Reason \_\_\_\_\_

Taxpayer advised \_\_\_\_\_

# 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>
Christopher L. Strohbehn	Attorney	Mallery, s.c.	731 North Jackson Street, Suite 900, Milwaukee, WI 53202	<a href="mailto:cstrohbehn@mallerysc.com">cstrohbehn@mallerysc.com</a>	414-271-2424
Russell J. Karnes	Attorney	Mallery, s.c.	731 North Jackson Street, Suite 900, Milwaukee, WI 53202	<a href="mailto:rkarnes@mallerysc.com">rkarnes@mallerysc.com</a>	414-271-2424
Samantha B. Bailey	Attorney	Mallery, s.c.	731 North Jackson Street, Suite 900, Milwaukee, WI 53202	<a href="mailto:sbailey@mallerysc.com">sbailey@mallerysc.com</a>	414-271-2424
Stephen L. Lovell	Attorney	Mallery, s.c.	731 North Jackson Street, Suite 900, Milwaukee, WI 53202	<a href="mailto:slovell@mallerysc.com">slovell@mallerysc.com</a>	414-271-2424
Bob Wentzel	Consultant	Alliance Property Consultants, Inc.	11985 Technology Drive, Suite 260, Eden, MN 55344	<a href="mailto:bobwentzel9@aol.com">bobwentzel9@aol.com</a>	952-942-6734
Bill Wentzel	Consultant	Alliance Property Consultants, Inc.	11985 Technology Drive, Suite 260, Eden, MN 55344	<a href="mailto:billw@alliancepropertyconsultants.com">billw@alliancepropertyconsultants.com</a>	952-942-6734