



BOARD OF REVIEW AGENDA

October 13, 2026 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, TUESDAY, October 13, 2026 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. Approval of minutes from the April 20, 2026 Board of Review meeting

ITEMS FOR DISCUSSION AND POSSIBLE ACTION

4. Confirmation of appropriate Amended Board of Review and Open Meeting notices.
5. Verification that mandatory training requirements by member(s) have been met.
6. Receipt of Assessment Department qualifications/credentials.
7. Assessor's Affidavit regarding 2025 Assessment Roll.
8. Receipt and review of Assessment Roll.
9. Certify all corrections of error and verify that open book changes are included in the Assessment Roll.
10. Allow taxpayers to examine the Assessment Roll.
11. Consider any waivers of the 48-hour notice of intent to file requirement.
12. Consider request for waiver of a Board of Review hearing.
13. Consider requests to testify by telephone or submit a sworn written statement.
14. Review Notices of Intent to file objections and prepare hearing schedule.

NEXT MEETING DATE

15. Next tentatively scheduled meeting: November 11, 2026

ADJOURN

16. 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 20, 2026

Item 3.

OPENING OF MEETING

1. Roll Call
Board members present: Ranieri, Uraynar, Ross, Hinze – 4.
2. Pledge of Allegiance

ITEMS FOR DISCUSSION AND POSSIBLE ACTION

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

MOTION TO SELECT RANIERI AS CHAIR

Motion by Ross, Seconded by Uraynar.

Voting Yea: Ranieri, Uraynar, Ross, Hinze – 4.

MOTION TO SELECT HINZE AS VICE CHAIR

Motion by Ross, Seconded by Uraynar.

Voting Yea: Ranieri, Uraynar, Ross, Hinze – 4.

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

Clerk confirmed all notices were properly filed.

5. 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)).

Clerk confirm Ordinance No. 90-99-00 is adopted by the City of Sheboygan.

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

MOTION TO ADOPT THE POLICY

Motion made by Hinze, Seconded by Ross.

Voting Yea: Ranieri, Uraynar, Ross, Hinze – 4.

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

MOTION TO ADOPT THE POLICY

Motion made by Hinze, Seconded by Ross.

Voting Yea: Ranieri, Uraynar, Ross, Hinze – 4.

NEXT MEETING DATE

8. Next scheduled meeting: September 8, 2026 at 9:00 AM

ADJOURN

9. Motion to Adjourn

MOTION TO ADJOURN AT 9:11 AM

Motion made by Hinze, Seconded by Ross.

Voting Yea: Ranieri, Uraynar, Ross, Hinze – 4.

**BOARD OF REVIEW
AMENDED NOTICE
STATE OF WISCONSIN
CITY OF SHEBOYGAN, SHEBOYGAN COUNTY**

Item 4.

Board of Review met on the 20th day of April, 2026 at 9:00 a.m. at City Hall – 3rd Floor Council Chambers, 828 Center Avenue, for the purpose of calling the Board of Review into session during the forty-five day period beginning on the 4th Monday of April, pursuant to s. 70.47 (1), Wis. Stats.

Due to the fact the assessment roll is not completed at this time, The Board of Review will be adjourned until the 13th day of October, 2026 at 9:00 a.m.

Pursuant to s. 70.47 (2), Wis. Stats.:

No person shall be allowed to appear before the Board of Review, to testify to the Board by telephone or to contest the amount of any assessment of real or personal property if the person has refused a reasonable written request by certified mail from the assessor to enter onto property to conduct an exterior view of such property being assessed.

After the first meeting of the Board of Review and before the Board's final adjournment, no person who is scheduled to appear before the Board of Review may contact, or provide information to, a member of the Board about that person's objection except at a session of the Board.

No person may appear before the Board of Review, testify to the Board by telephone or contest the amount of any assessment unless, at least 48 hours before the first meeting of the Board or at least 48 hours before the objection is heard if the objection is allowed under sub. (3) (a), that person provides to the clerk of the Board of Review notice as to whether the person will ask for removal under sub. (6m) (a) and if so, which member will be removed and the person's reasonable estimate of the length of time that the hearing will take.

When appearing before the Board, the person shall specify, in writing, the person's estimate of the value of the land and of the improvements that are the subject of the person's objection and specify the information that the person used to arrive at the estimate.

No person may appear before the Board of Review, testify to the Board by telephone or object to a valuation; if that valuation was made by the assessor or the objector using the income method; unless the person supplies to the assessor all of the information about income and expenses, as specified in the manual under s. 73.03 (2a), that the assessor requests. The municipality or county shall provide by ordinance for the confidentiality of information about income and expenses that is provided to the assessor under this paragraph and shall provide exceptions for persons using the information in the discharge of duties imposed by law or of the duties of their office or by order of a court. The information that is provided under this paragraph, unless a court determines that it is inaccurate, is not subject to the right of inspection and copying under s. 19.35 (1).

Pursuant to s. 70.45, Wis. Stats. the assessment roll for the Year 2025 assessment will be open for examination starting August 24, 2026 through August 27, 2026 from 8:30 a.m. – 4:00 p.m. and August 28, 2026 from 8:30 a.m. – 10:30 a.m.

Contact via email: Assessor@sheboyganwi.gov or call (920)459-3388 before Open Book ends. Email is preferred.

Instructional material will be provided at the open book to persons who wish to object to valuations under s. 70.47, Wis. Stats.

Notice is hereby given this 29th day of June, 2026 by:
Meredith DeBruin, City Clerk

Account Number:	1012694
Customer Name:	Sheb, City Of,Legal Acct
Customer Address:	Sheb, City Of,Legal Acct 828 Center AVE # 110 Accounts Payable Sheboygan WI 53081-4442
Contact Name:	ACCT SHEB, CITY OF,LEGAL
Contact Phone:	
Contact Email:	
PO Number:	

Date:	06/24/2026
Order Number:	12438694
Prepayment Amount:	\$ 0.00

Column Count:	1.0000
Line Count:	104.0000
Height in Inches:	8.6000

Print

Product	#Insertions	Start - End	Category
SHE Sheboygan Press	1	06/29/2026 - 06/29/2026	Govt Public Notices
SHE sheboyganpress.com	1	06/29/2026 - 06/29/2026	Govt Public Notices

As an incentive for customers, we provide a discount off the total order cost equal to the 3.99% service fee if you pay with Cash/Check/ACH. Pay by Cash/Check/ACH and save!

Total Cash Order Confirmation Amount Due	\$81.08
Tax Amount	\$0.00
Service Fee 3.99%	\$3.24
Cash/Check/ACH Discount	-\$3.24
Payment Amount by Cash/Check/ACH	\$81.08
Payment Amount by Credit Card	\$84.32

Order Confirmation Amount

\$81.08

7

2/2



Board of Review Member Training Affidavit

Item 5.

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:

PAUL SCHENK

Name

06/15/2026

Date

RONALD RANIERI

Name

08/19/2026

Date

10-07-2026 08:38 AM

Date electronically filed

meredith.debruin@sheboyganwi.gov

Clerk email



Board of Review Member Training Affidavit

Item 5.

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: 10-07-2026 08:38 AM

Confirmation: PA10720261623O1791380301859

Submission type: ORIGINAL

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 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 ☐ Land Line ☒ Cell Phone	Agent's telephone number (260) 330 - 1303 ☐ Land Line ☒ 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

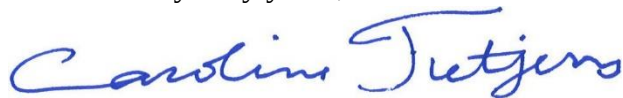
Dear Ms. DeBruin:

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

Section 2: Authorized Agent Information

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

Section 3: Agent Authorization

Agent Authorized for: (check all that apply) ☒ Manufacturing property assessment appeals (BOA) ☐ Wisconsin Department of Revenue 70.85 appeals ☒ Municipal Board of Review ☒ Other _____		Enter Tax Years of Authorization 2018, 2019, 2020, 2021, 2022, 2023, 2024 _____ _____ _____
Authorization expires: <u>12 - 31 - 2024</u> (mm - dd - yyyy)		(unless rescinded in writing prior to expiration)
Send notices and other written communications to: (check one or both) ☒ Authorized Agent ☒ 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 <i>Brandon Caplena</i>	
	Company or title Walmart Stores, Inc.	Date (mm-dd-yyyy) 09/06/2024-

Objection to Real Property Assessment

Item 12.

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) Wal-Mart Stores, Inc.				Agent name (if applicable) 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. (on changed assessment notice) 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: (Attach additional sheets if needed) Value is excessive based on other big box stores and appraisals.	Basis for your opinion of assessed value: (Attach additional sheets if needed) 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) 09 - 06 - 2024
--	-------------------------------------

Request for Waiver of Board of Review (BOR) Hearing

Item 12.

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

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

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

Item 12.

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

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

- Property address 3711 South Taylor Drive
- Legal description or parcel number from the current assessment roll 5921-479120
- Total Property Assessment \$20,564,500
- 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 09/06/2024
---	--------------------

For Board Use Only

☐ Approved ☐ Denied

Reason

☐ Taxpayer advised

ADDENDUM

LIST OF ADDITIONAL AUTHORIZED AGENTS

Name	Title	Company Name	Mailing Address	Email	Phone
Christopher L. Strohbehn	Attorney	Mallery, s.c.	731 North Jackson Street, Suite 900, Milwaukee, WI 53202	cstrohbehn@mallerysc.com	414-271-2424
Russell J. Karnes	Attorney	Mallery, s.c.	731 North Jackson Street, Suite 900, Milwaukee, WI 53202	rkarnes@mallerysc.com	414-271-2424
Samantha B. Bailey	Attorney	Mallery, s.c.	731 North Jackson Street, Suite 900, Milwaukee, WI 53202	sbailey@mallerysc.com	414-271-2424
Stephen L. Lovell	Attorney	Mallery, s.c.	731 North Jackson Street, Suite 900, Milwaukee, WI 53202	slovell@mallerysc.com	414-271-2424
Bob Wentzel	Consultant	Alliance Property Consultants, Inc.	11985 Technology Drive, Suite 260, Eden, MN 55344	bobwentzel9@aol.com	952-942-6734
Bill Wentzel	Consultant	Alliance Property Consultants, Inc.	11985 Technology Drive, Suite 260, Eden, MN 55344	billw@alliancepropertyconsultants.com	952-942-6734