



## AGENDA FOR BOARD OF REVIEW

A Board of Review meeting will be held on **Wednesday, July 01, 2026 at 3:00 PM**  
in the **Council Chambers at City Hall, 819 Superior Avenue, Tomah, WI.**

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### Join Zoom Meeting:

<https://zoom.us/j/7689466740?pwd=dEdLR2hXK0ZYMk1qNU5vNFJwMzdSZz09>

Meeting ID: 768 946 6740 Password: Tomah2020

Dial by your location +1 312 626 6799 US (Chicago)

### **CALL TO ORDER:**

1. Pledge of Allegiance
2. Roll Call

### **GENERAL:**

3. Select a Chairperson for BOR
4. Select a Vice-Chairperson for BOR
- [5.](#) Approval of Minutes from June 11, 2025 BOR meeting
- [6.](#) Verify that at Least One BOR Member has met the Mandatory Training Requirements
- [7.](#) Verify City of Tomah Ordinance for Confidentiality of Income and Expense Information - City of Tomah Ordinance Article VIII Sec. 2-688
- [8.](#) Reaffirmation of Policy Regarding Procedure for Sworn Telephone Testimony and Sworn Written Testimony
- [9.](#) Reaffirmation of Policy Regarding Procedure for Waiver of BOR Hearing Requests
10. Filing and Summary of Annual Assessment Report by Assessor
11. Receipt of the Assessment Roll by the Clerk from the Assessor
12. Review the Assessment Roll and Perform Statutory Duties - Examine the Roll, Correct Description or Calculation Errors, Add Omitted Property, Eliminate Double Assessed Property
13. Discussion/Action - Certify all corrections of Error Under State Law Wis. Stat. § 70.43
14. Discussion/Action - Verify with Assessor that Open Book Changes are Included in the Assessment Roll
15. Allow Taxpayers to Examine Assessment Data
16. Consideration of Waivers of Required 48-hour Notice of Intent to File Objection when there is good cause
17. Consideration of Requests for Waiver of BOR Hearing
18. Consideration of Requests to Testify by Telephone or Sworn Written Statement

## **Board of Review – July 01, 2026**

19. Consideration of Subpoena Requests
20. Consideration of/ Act on Any Other Legally Allowed or Required BOR Matters
21. Review Notices of Intent to File Objection
22. Proceed to Hear Objections, if any and if Proper Notice/Waivers Given, unless Scheduled for another date
23. Consider/Act on Scheduling Additional BOR Date(s)

### **ADJOURN: (To Future Date if Necessary)**

**NOTICE:** It is possible that a quorum of members of other governmental bodies of the municipality may be in attendance at the above-stated meeting to gather information. 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. Please note that, upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For additional information or to request this service, contact Nicole Jacobs, City Clerk, at 819 Superior Avenue, Tomah, WI 54660.

# MINUTES FOR BOARD OF REVIEW 2 HOUR MEETING MINUTES 6/11/2025

## **Call Board of Review (BOR) to Order & Meeting Recording Announcement**

A meeting of the Board of Review was held at 819 Superior Ave. in the Council Chambers. The meeting was also available via Zoom and recorded. Clerk Jacobs called the meeting to order at 10:00 a.m. All motions are unanimously approved unless otherwise noted.

## **Roll Call - Confirmation of appropriate BOR and Open Meeting Notices**

Present: Nicole Jacobs, Paul Dwyer, and Shawn Zabinski. Absent: Patrick Devine and Mitchell Koel. The majority was present, quorum reached. Also present was Bradley Murdock, the assessor from Associated Appraisal. The meeting packet included the affidavit from Monroe County Herald showing proper notice of the BOR meeting. The meeting agenda was posted in three public places and the city website on 06/10/2025 and emailed to various media personnel.

## **Select a Chairperson for BOR**

Motion by N. Jacobs, second by S. Zabinski, to appoint Paul Dwyer to be Chairperson for the BOR. Motion carried.

## **Select a Vice-Chairperson for BOR**

Motion by P. Dwyer, second by N. Jacobs, to appoint S. Zabinski to be Vice-Chairperson for the BOR. Motion carried.

## **Approval of Minutes from August 1, 2024**

Motion by S. Zabinski, second by P. Dwyer, to approve the minutes from August 1, 2024. Motion carried.

## **Verify that at Least One BOR Member has met the Mandatory Training Requirements**

The meeting packet included the affidavit that was submitted to the Department of Revenue (DOR) on 05/28/2025. The members who received training were Nicole Jacobs, Mitchell Koel, and Shawn Zabinski.

## **Verify City of Tomah Ordinance for Confidentiality of Income and Expense Information**

City of Tomah Ordinance Article VIII Sec. 2-688 was included in the meeting packet and reviewed by members.

## **Reaffirmation of Policy Regarding Procedure for Sworn Telephone Testimony and Sworn Written Testimony**

Motion by N. Jacobs, second by S. Zabinski, to reaffirm the policy regarding the procedure for sworn telephone and sworn written testimony. Motion carried.

## **Reaffirmation of Policy Regarding Procedure for Waiver of BOR Hearing Requests**

Motion by N. Jacobs, second by S. Zabinski, to reaffirm the policy regarding the procedure for waiver of BOR hearing requests. Motion carried.

## **Filing and Summary of Annual Assessment Report by Assessor**

The annual assessment report has been replaced by the Municipal report that will be filed after the Board of Review is closed.

## **Receipt of the Assessment Roll by the Clerk from the Assessor**

The assessor signed the assessor's affidavit, and the clerk signed for receiving the assessment roll.

## **Review the Assessment Roll and Perform Statutory Duties**

### **1) Examine the Roll**

The Board took time to physically examine the roll.

### **2) Correct Description or Calculation Errors**

## **Board of Review 2 Hour Meeting – June 11, 2025**

Murdock stated there were two corrections of errors from last year. The parcel at 300 Larkin St had included double assessed buildings, which was corrected. The other parcel located at 712 N Glendale Ave was missing a build year and the house was assessed too high by \$68,000; that correction has also been added.

### **3) Add Omitted Property**

There was no omitted property to add.

### **4) Eliminate Double Assessed Property**

There was no double assessed property to eliminate.

### **Discussion/Action - Certify all corrections of Error Under State Law Wis. Stat. § 70.43**

There were two corrections of error to certify including a parcel 300 Larkin St and a parcel on 712 N. Glendale Ave. Motion by S. Zabinski, second N. Jacobs to certify all corrections of errors Under State Law Wis. Stat. 70.43. Motion carried.

### **Discussion/Action - Verify with Assessor that Open Book Changes are Included in the Assessment Roll**

Murdock explained he made eight changes during open book. Those residents provided the assessor with evidence of why they felt their assessment was incorrect and a change was made. A few others came in during open book and no changes were made. All open book changes are included in the assessment roll.

### **Allow Taxpayers to Examine Assessment Data**

There were no taxpayers who attended the meeting.

### **a) Waivers of Required 48-hour Notice of Intent to File Objection when there is good cause**

There were no waivers of 48-hour notice to consider.

### **b) Requests for Waiver of BOR Hearing**

There were no waivers of hearing to consider.

### **c) Requests to Testify by Telephone or Sworn Written Statement**

There were no requests to testify by telephone or sworn written statement.

### **d) Subpoena requests**

There were no subpoena requests to consider.

### **e) Act on any other legally allowed or required BOR matters**

### **Review Notices of Intent to File Objection**

There were none.

### **Proceed to Hear Objections, if any and if Proper Notice/Waivers Given, unless Scheduled for another date**

There were none

### **Consider/Act on Scheduling Additional BOR Date(s)**

There are no further BOR dates needed.

### **Adjourn (To Future Date if Necessary)**

Motion by Jacobs, second by S. Zabinski, to adjourn the 2025 BOR meeting. Motion carried. The meeting was adjourned at 12:01 p.m.

**Board of Review 2 Hour Meeting – June 11, 2025**

Respectfully submitted,

Nicole Jacobs



# 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 MONROE

Co-muni code 41286

I, Nicole Jacobs, the clerk for the CITY OF TOMAH,

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:

DANIEL CREGO 05/27/2026

Name DANIEL CREGO Date 05/27/2026

NICOLE JACOBS 05/27/2026

Name NICOLE JACOBS Date 05/27/2026

05-27-2026 11:10 AM

Date electronically filed

njacobs@tomahwi.gov

Clerk email



# Board of Review Member Training Affidavit

## Preparer Information

Name Nicole Jacobs	Title Clerk
Email njacobs@tomahwi.gov	Phone 608-374-7426

## 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: 41286  
Submission date: 05-27-2026 11:10 AM  
Confirmation: PA10720261124O1779898198180  
Submission type: ORIGINAL

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**Sec. 2-688. Certain records of the assessor.**

Whenever the assessor in the performance of his duties requests or obtains income and expense information, pursuant to Wis. Stats. § 70.47(7)(af) or any successor statute, the income and expense information that is provided to the assessor shall be held by him on a confidential basis. Such information, unless otherwise ordered by a court of competent jurisdiction, is not subject to the right of inspection and copying under Wis. Stats. § 19.35(1); provided, however, that this section shall not apply to information revealed to and used by persons:

- (1) Pursuant to order of court;
- (2) In the discharge of duties imposed by law; and
- (3) In the discharge of duties imposed by office including, but not limited to, use by the assessor in performance of official duties of the assessor's office and use by the board of review in performance of its official duties.

(Code 1993, § 1.49)

**BOARD OF REVIEW POLICY ON  
PROCEDURE FOR SWORN TELEPHONE OR SWORN WRITTEN TESTIMONY REQUESTS**

**WHEREAS**, Sec. 70.47(8), Wis. Stat. authorizes the Board of Review to consider requests from a property owner or the property owner’s representative to testify under oath by telephone or written statements under oath to the Board of Review and whether to allow the same; and

**WHEREAS**, the 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 from being submitted.

Now, Therefore the City Board of Review of the City of Tomah of Monroe County does hereby adopt as Board of Review policy the following:

**1. PROCEDURE:**

Before the Board of Review (hereinafter BOR) can consider a request from a property owner or the property owner’s representative (hereinafter “owner”) to testify by telephone or submit a sworn written statement, the owner must first complete and file with the Clerk of the BOR the following documents:

- (a) A timely Notice of Intent to appear at 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).

Such requests must be filed with the clerk of the BOR within the first 2 hours of the BOR’s first scheduled meeting.

If the owner fails to file the aforementioned documents as required, the BOR will not consider the request.

**2. CRITERIA:**

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

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

**3. EFFECTIVE DATE:**

This policy shall be effective upon passage.

Passed on the 11<sup>th</sup> day of June, 2025 by the Board of Review of the City of Tomah.

\_\_\_\_\_  
Board of Review Chairperson

Attested by:

\_\_\_\_\_  
Nicole Jacobs, Clerk of the Board of Review

**BOARD OF REVIEW POLICY ON  
PROCEDURE FOR WAIVER OF BOARD OF REVIEW HEARING REQUESTS**

**WHEREAS**, Sec. 70.47(8m), Wis. Stat. authorizes the Board of Review to consider requests from a taxpayer or assessor, or at its own discretion to waive the hearing of an objection under sec. 70.47(8) or, in a 1<sup>st</sup> class city, under sec. 70.4716) and allow the taxpayer to have the taxpayer’s assessment reviewed under sec. 70.47(13); and

**WHEREAS**, Sec. 70.47(8m), Wis. Stat. further states that for purposes of this subsection, the Board of Review shall submit the notice of decision under sec. 70.47(12), Wis. Stat. using the amount of the taxpayer’s assessment as established by the municipal assessor as the finalized amount; and

**WHEREAS**, Sec. 70.47(8m), Wis. Stat. 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 sec. 70.37(3), Wis. Stat. and notwithstanding the time period under sec. 70.37(3)(d), the taxpayer has 60 days from the notice of hearing waiver in which to commence an action under sec. 70.37(3)(d), Wis. Stat.

**WHEREAS**, the 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 by the taxpayer prior to a Request for Waiver being considered.

Now, Therefore the City Board of Review of the City of Tomah of Monroe County does hereby adopt as Board of Review policy the following:

**1. PROCEDURE:**

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

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

If the owner fails to file the aforementioned documents as required, no hearing will be scheduled on the objection.

**2. CRITERIA:**

The BOR, may consider any or all of the following factors when deciding whether to waive the hearing:

- (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 providing the testimony
- (e) Any other factors that the BOR deems pertinent to deciding whether to waive the hearing.

**3. EFFECTIVE DATE:**

This policy shall be effective upon passage.

Passed on the 11<sup>th</sup> day of May, 2025 by the Board of Review of the City of Tomah.

\_\_\_\_\_  
Board of Review Chairperson

Attested by:

\_\_\_\_\_  
Nicole Jacobs, Clerk of the Board of Review