



## AGENDA FOR BOARD OF REVIEW 2 HOUR MEETING

A Board of Review 2 Hour Meeting meeting will be held on **Thursday, August 01, 2024 at 10:00 AM** in the **Council Chambers at City Hall, 819 Superior Avenue, Tomah, WI.**

### Join Zoom Meeting

<https://us06web.zoom.us/j/7689466740?pwd=dEdLR2hXK0ZYMK1qNU5vNFJwMzdSZz09&omn=81412295866>

Meeting ID: 768 946 6740  
Passcode: Tomah2020

Dial by phone:  
1 312 626 6799 US (Chicago)

Meeting ID: 768 946 6740  
Passcode: 546782713

### AGENDA

1. **Call Board of Review (BOR) to Order & Meeting Recording Announcement**
2. **Roll Call - Confirmation of appropriate BOR and Open Meeting Notices**  
[Affidavit](#) of Publication
3. **Select a Chairperson for BOR**
4. **Select a Vice-Chairperson for BOR**
5. **Approval of Minutes**  
[Approval](#) of Minutes from June 20, 2023
6. **Verify that at Least One BOR Member has met the Mandatory Training Requirements**
7. **[Proof](#) of Training Affidavit and Submission to DOR**
8. **Verify City of Tomah Ordinance for Confidentiality of Income and Expense Information**  
[City](#) of Tomah Ordinance Article VIII Sec. 2-688
9. **Reaffirmation of Policy Regarding Procedure for Sworn Telephone Testimony and Sworn Written Testimony**  
[Policy](#) for Sworn Written Testimony
10. **Reaffirmation of Policy Regarding Procedure for Waiver of BOR Hearing Requests**  
[Policy](#) on Waiver of Hearings
11. **Filing and Summary of Annual Assessment Report by Assessor**
12. **Receipt of the Assessment Roll by the Clerk from the Assessor**
13. **Filing and Summary of Annual Assessment Report by Assessor**
14. **Review the Assessment Roll and Perform Statutory Duties**

## Board of Review 2 Hour Meeting – August 01, 2024

- 1) Examine the Roll
- 2) Correct Description or Calculation Errors
- 3) Add Omitted Property
- 4) Eliminate Double Assessed Property
15. Discussion/Action - Certify all corrections of Error Under State Law Wis. Stat. § 70.43
16. Discussion/Action - Verify with Assessor that Open Book Changes are Included in the Assessment Roll
17. Allow Taxpayers to Examine Assessment Data
18. During First Two Hours Consideration of:
  - a)Waivers of Required 48-hour Notice of Intent to File Objection when there is good cause
  - b)Requests for Waiver of BOR Hearing
  - c)Requests to Testify by Telephone or Sworn Written Statement
  - d) Subpoena requests
  - e) Act on any other legally allowed or required BOR 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
  - [Objection](#) to Real Property Assessment - Alissa and William Scheerer 503 Alyssa St
21. Consider/Act on Scheduling Additional BOR Date(s)
22. 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 Becki Weyer, City Clerk, at 819 Superior Avenue, Tomah, WI 54660.

**AFFIDAVIT OF PUBLICATION**

State of Texas, County of Bexar, ss:

Yuade Moore, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of Monroe County Herald, a newspaper printed and published in the City of Sparta, County of Monroe, State of Wisconsin, and that this affidavit is Page 1 of 3 with the full text of the sworn-to notice set forth on the pages that follow, and the hereto attached:

**PUBLICATION DATES:**

May. 2, 2024

**NOTICE ID:** 7B2R20qXVnr7ThJWnH8L

**PUBLISHER ID:** 1532

**NOTICE NAME:** Amended Board of Review Notice and Dates

**Publication Fee:** 212.43

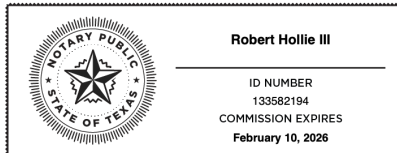
I declare under penalty of false swearing under the law of Wisconsin that the foregoing is true and correct

SIGNED:

(Signed) Yuade Moore

**VERIFICATION**

State of Texas  
County of Bexar



Subscribed in my presence and sworn to before me on this: 05/10/2024

Robert Hollie III

Notary Public  
Electronically signed and notarized online using the Proof platform.

No. Lines: 144  
No. Times: 1  
Total Cost: \$212.43  
Advertisers: City of Tomah - Clerk  
Order #: 1532

**STATE OF WISCONSIN  
CITY OF TOMAH, MONROE COUNTY – AMENDED NOTICE**

Pursuant to Wis. Stat. § 70.45, the assessment roll for the Year 2024 assessment will be open for examination starting on the **26th of June, 2024 at 7:30 a.m. until 4:30 p.m. Monday through Thursday**. The assessment roll shall also be posted on the city's website at [www.tomahwi.gov](http://www.tomahwi.gov).

Additionally, the assessor will be available at the City Hall from **10:00 a.m. – 4:00 p.m. on Wednesday, June 26, 2024**, and will be available via phone on **Thursday, June 27 th from 12:00 p.m. to 5:00 p.m.** Instructional material will be provided at the open book to persons who wish to object to valuations under Wis. Stat. §70.47.

**Notice of Meeting to Adjourn Board of Review to Later Date  
STATE OF WISCONSIN  
City of Tomah, Monroe County**

The Board of Review will meet on **June 3, 2024 at 10:00 a.m.** at the Tomah Municipal Center at 819 Superior Ave, Tomah, WI for the purpose of calling the Board of Review into session during the 45-day period beginning on the 4 th Monday of April, pursuant to Wis. Stat § 70.47(1).

Due to the fact the assessment roll is not completed at this time, the Board of Review will be adjourned until the 1st of August, 2024 at 10:00 a.m. at the Tomah Municipal Center at 819 Superior Ave, Tomah, WI.

Please be advised of the following requirements to appear before the Board of Review and procedural requirements if appearing before the Board of Review (See Wis. Stat. § 70.47(2));

1. After the first meeting of the Board of Review and before the Board of Review'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 of Review about that person's objection except at a session of the Board of Review.

2. No person may appear before the Board of Review, testify to the Board of Review by telephone, or contest the amount of any assessment unless, at least 48 hours before the first meeting of the Board of Review or at least 48 hours before the objection is heard if the objection is allowed under Wis. Stat. § 70.47(3)(a), that person provides to the Board of Review Clerk notice as to whether the person will ask for removal under Wis. Stat. § 70.47(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.

3. When appearing before the Board of Review, 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 that estimate.

4. No person may appear before the Board of Review, testify to the Board of Review 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 that the assessor requests, unless no later than 7 days before the first meeting of the Board of Review, as specified in the manual under Wis. Stat. § 73.03(2a). 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 person 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 Wis. Stat. § 19.35(1).

**NOTICE OF BOARD OF REVIEW TWO-HOUR MEETING**

Notice is hereby given that the Board of Review for the City of Tomah, Monroe County, Wisconsin, shall hold its first meeting on **Thursday, August 1, 2024, at 10:00 a.m.** in the Council Chambers at the Tomah Municipal Building, 819 Superior Ave, Tomah, WI. Please be advised of the following requirements to appear before the Board of Review and procedural requirements if appearing before the Board of Review:

1. After the first meeting of the Board of Review and before the Board of Review'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 of Review about that person's objection except at a session of

the Board of Review. Open book shall occur no less than 7 days prior to the Board of Review.

2. The Board of Review may not hear an objection to the amount or valuation of property unless, at least 48 hours before the Board of Review's first scheduled meeting, the objector provides to the Board of Review Clerk written or oral notice of an intent to file an objection, the Board of Review shall waive that requirement during the first 2 hours of the Board of Review's first scheduled meeting, and the Board of Review may waive that requirement up to the end of the 5 th day of the session, or up to the end of the final day of the session if the session is less than 5 days, with proof of extraordinary circumstances for failure to meet the 48-hour notice requirement and failure to appear before the Board of Review during the first 2 hours of the first scheduled meeting.

3. Objections to the amount or valuation of property shall first be made in writing and filed with the Board of Review Clerk within the first 2 hours of the Board of Review's first scheduled meeting, except that, upon evidence of extraordinary circumstances, the Board of Review may waive that requirement up to the end of the 5 th day of the session, or up to the end of the final day of the session if the session is less than 5 days. The Board of Review may require objections to the amount or valuation of property to be submitted on forms approved by the Wisconsin Department of Revenue, and the Board of Review shall require that any forms include stated valuations of the property in question.

Persons who own land and improvements to that land may object to the aggregate valuation of that land and improvements to that land, but no person who owns land and improvements to that land may object only to the valuation of that land or only to the valuation of improvements to that land. No person may be allowed in any action or proceedings to question the amount or valuation of property unless the written objection has been filed and that person in good faith presented evidence to the Board of Review in support of the objections and made full disclosure before the Board of Review, under oath, of all of that person's property liable to assessment in the district and the value of that property. The requirement that objections be in writing may be waived by express action of the Board.

4. When appearing before the Board of Review, the objecting 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 used to arrive at that estimate.

5. No person may appear before the Board of Review, testify to the Board of Review by telephone, or object to a valuation if that valuation was made by the assessor or the objector using the income method of valuation, unless no later than 7 days before the first meeting of the Board of Review, the person supplies the assessor with all the information about income and expenses that the assessor requests, as specified in Assessor's Manual Under Wis. Stat. § 73.03(2a). The City of Tomah has an ordinance for the confidentiality of information about income and expenses that is provided to the assessor under this paragraph that provides exceptions for persons using information in the discharge of duties imposed by law or the duties of their officer or by order of a court. The information that is provided in this paragraph, unless a court determines that it is inaccurate, is not subject to the right of inspection and copying under Wis. Stat. § 19.35(1).

6. The Board of Review shall hear upon oath, by telephone, all ill or disabled persons who present to the Board of Review a letter from a physician assistant, or advanced practice nurse prescriber certified under Wis. Stat. § 441.16(2), that confirms their illness or disability. No other persons may testify by telephone unless the Board of Review, in its discretion, has determined to grant a property owner's or their representative's request to testify under oath by telephone or written statement.

7. No person may appear before the Board of Review, testify to the Board of Review by telephone, or contest the amount of any assessment unless, at least 48 hours before the first meeting of the Board of Review, or at least 48 hours before the objection is heard if the objection is allowed under Wis. Stat. § 70.47(3)(a), that person provides notice to the Board of Review Clerk as to whether the person will ask for the removal of a member of the Board of Review and, if so, which member, and provides a reasonable estimate of the length of time the hearing will take.

Amended notice is hereby given this 2nd day of May, 2024  
Rebecca Weyer, City Clerk



# MINUTES FOR BOARD OF REVIEW JUNE 20, 2023

## Call to Order and Roll Call

The meeting was called to order by Lamont Kiefer at 09:00 a.m. Present: Lamont Kiefer, Becki Weyer, Shawn Zabinski, and Richard Yarrington (arrived at 9:09 a.m.) Absent: Michael Murray. Quorum present. Also present: Bradley Murdock from Associated Appraisal.

## Confirmation of Appropriate BOR and Open Meetings Notices

Weyer confirmed that a combined notice of meeting to adjourn and 2-hour meeting was published on May 4, 2023 in the city's official newspaper, posted on the city's website, and posted at City Hall notice board. Weyer provided copies of the newspaper affidavit and confirmed that open meeting notice laws were adhered to regarding the current 06/20/2023 with notification sent to media, posting on the city's official website, and posting in one public place.

## Select a Chairperson for BOR

Zabinski nominated Kiefer, Weyer seconded, Kiefer duly appointed BOR chair.

## Select a Vice-Chairperson for BOR

Weyer nominated Shawn Zabinski for Vice-Chair, Kiefer seconded. Zabinski duly appointed Vice Chair.

## Approval of Minutes from June 02, 2022

Motion by Zabinski, second by Kiefer to approve the Minutes from June 02, 2023. Motion carried.

## Approval of Minutes from June 16, 2022

Motion by Zabinski, second by Kiefer to approve the minutes from June 16, 2022 with making a correction to the start time of the meeting was called to order at 09:05 a.m. vs. 09:04 a.m. as Kiefer called the meeting to order and arrived at 9:05 a.m. Motion carried.

## Verify Annual Mandatory Training Requirements

Weyer confirmed to the Board that annual training was completed by Michael Murray, Lamont Kiefer, Becki Weyer, and Shawn Zabinski on 05/11/2023. She provided a copy of the training affidavit that was submitted to the Department of Revenue on 05/11/2023.

## Reaffirm City Ordinance for Confidentiality of Income and Expense Information

Motion by Weyer, second by Kiefer, to reaffirm the ordinance. Weyer read aloud the ordinance and provided a copy in the meeting packet and during the meeting. Motion carried.

ec. 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)

## Review of New Laws

Assessor Bradley Murdock from Associated Appraisal informed the Board that an oath of office is now required whenever a new taking new assessor is assigned to a municipality.

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

A copy of the policy regarding the procedure for sworn telephone testimony was provided in the meeting packet. Motion by Zabinski, second by Yarrington, to reaffirm the policy regarding the procedure for sworn telephone testimony and sworn written testimony. Motion carried.

# Board of Review – June 20, 2023

## 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 20<sup>th</sup> Day of June, 2023 by the Board of Review of the City of Tomah.

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

Attested by:

\_\_\_\_\_  
Rebecca Weyer, Clerk of the Board of Review

## Reaffirmation of Policy Regarding Waiver of BOR Hearing Requests

The policy regarding waiver of BOR hearing requests was included in the meeting packet and disseminated to members during the meeting. Motion by Kiefer, second by Zabinski, to reaffirm the policy regarding waiver of BOR Hearing Requests. Motion carried.

# Board of Review – June 20, 2023

## 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 20<sup>th</sup> day of June, 2023 by the Board of Review of the City of Tomah.

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

Attested by:

\_\_\_\_\_  
Rebecca Weyer, Clerk of the Board of Review

## New City Assessor Oath of Office

The Assessor stood and completed an oath of office with the BOR as witness. He signed a written copy of the oath and completed the assessor's affidavit in front of the board. A written copy is included in the city's copy of the official assessment book.

## Filing and Summary of Annual Assessment Report by Assessor's Office

The assessor answered questions and provided an overall annual assessment during the examination of the roll. A statement of assessment is included with the physical copy of the assessment roll.

## Receipt of the assessment roll by the Clerk from the Assessor

The assessor officially signed the roll to the custody of the clerk.

## Receive the Assessment Roll and Sworn Statements from the Clerk

After receiving the assessment roll from the assessor, the clerk signed sworn statements accepting the roll. Copies of the sworn statements are included in the city's official copy of the assessment roll.



## **Board of Review – June 20, 2023**

### **Examine the Roll**

The roll was passed around the Board and members asked questions from the Assessor. Murdock informed the board that there is currently a bill being considered that could eliminate the personal property tax altogether. Until the final rulings, it is unknown if these values will be relevant for assessment purposes in the current or future years. If passed, it is likely that municipalities would receive credit from the state for what would have normally been collected in taxes from personal property.

The current estimated level of assessment is about 80%, which is down from 91%. To comply, a municipality needs to be between 90% and 110% of market value. The sales ratio in residential was 80% while commercial sales was about 76%, which means there is a wider gap between the amount people are paying at market price and assessment level this year than in previous years. The market is slowing down, which means although the city is in its first year out of compliance, the out of compliance percentage will slow down over the next couple of years. There was about a \$10 million increase in new build value. 221 permits were issued, which is about 2.8 million dollars-worth of permit value. One notable new construction is the hotel completed last year, which is in the TID.

During Open Book, the assessor talked to three property owners regarding four properties. 201 Larkin Street had a question about a valuation increase that was due to the replacement of an old sign outside the building. 501 and 503 Alyssa Street had a question about a condo that was split, the change was downward from the initial assessment. (5%). The owner provided information about building quality, and the assessor made an adjustment to be more in line with other similar buildings in the area. 215 Buan Street, the hotel, had questions about the price per room value. The owner sent a list of other per room values in other hotels, and the assessor made some changes to the value of the new hotel, based on per room value. (Hotel went down 8% total value).

### **Add Omitted Property**

There was no omitted property found.

### **Eliminate double Assessed Property**

There was no double assessed property found.

### **Discussion/Action Certify all corrections of error under state law (Wis. Stat. § 70.43)**

There were no corrections of error to report.

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

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

There were no tax payers present who wished to examine the completed assessment.

### **Waivers of the required 48-hour notice of intent to file an objection when there is good cause**

There were no waivers of the 48-hour notice or objections submitted.

### **Requests for waiver of the BOR hearing allowing the property owner an appeal directly to the circuit court**

There were no requests for waiver of BOR hearing presented.

### **Requests to testify by telephone or submit a sworn written statement**

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

### **Subpoena requests**

There were no subpoena requests to consider.

### **Act on any other legally allowed or required BOR Matters**

110 E Council was found during the examination of the roll to be listed at full value. The property had a fire at the end of 2022 that resulted in the property being condemned. The clerk contacted the building inspector during the meeting, who was able to provide photos of the property.

## **Board of Review – June 20, 2023**

The Board considered information from the building inspector and assessor to consider a change in the assessed value of the property due to the fire. At 10:26 a.m. Building Inspector Shane Rolff entered the meeting to give information about 110 E Council St. Rolff stated that the improvements/repairs would cost over \$100,000 to make habitable again. They are currently under a raze or repair order. The assessor took the opportunity to question the inspector on the damage to the building and its potential value at this time.

Motion by Weyer, second by Zabinski, to change the improved value to from \$141,900 to \$28,400 at 110 E Council St. Parcel 286-01901-0000. The new total value will be \$40,500 compared to \$154,000 in the initial roll. A Notice of Board of Review Determination was filled out and a copy will be sent to the owner of the property.

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

There were no notices of intent to file objection to review.

### **Proceed to Hear Objections, if Any and if Propert Notice/Waivers Given, Unless Scheduled for Another Date**

There were no objections to hear.

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

No further BOR date meetings are required for the 2023 assessment year.

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

Motion by Yarrington, second by Weyer, to have a final adjournment for the 2023 City of Tomah Board of Review. Motion carried. The meeting was adjourned at 11:04 a.m.

Respectfully submitted,

Rebecca Weyer, Clerk



# 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, Becki Weyer, 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:

<u>REBECCA WEYER</u>	<u>05/30/2024</u>
Name	Date
<u>NICOLE HART</u>	<u>05/30/2024</u>
Name	Date
<u>SHAWN ZABINSKI</u>	<u>05/30/2024</u>
Name	Date

05-31-2024 10:37 AM

Date electronically filed

rweyer@tomahwi.gov

Clerk email



# Board of Review Member Training Affidavit

## Preparer Information

Name Becki Weyer	Title Clerk
Email rweyer@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: 05-31-2024 10:37 AM  
Confirmation: PA10720241124O1717169876405  
Submission type: ORIGINAL

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 1<sup>st</sup> day of August, 2024 by the Board of Review of the City of Tomah.

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

Attested by:

\_\_\_\_\_  
Rebecca Weyer, 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 20<sup>th</sup> day of June, 2023 by the Board of Review of the City of Tomah.

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

Attested by:

\_\_\_\_\_  
Rebecca Weyer, Clerk of the Board of Review

# 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>Alissa C. Scheerer</b>			Taxation district (Check one) <input type="checkbox"/> Town <input type="checkbox"/> Village <input checked="" type="checkbox"/> City		County <b>Monroe</b>
Mailing address <b>1503 Hollister Ave</b>			Street address of property <b>503 Alyssa St</b>		
City <b>Tomah</b>	State <b>WI</b>	Zip <b>54660</b>	City <b>Tomah</b>	State <b>WI</b>	Zip <b>54660</b>
Parcel number <b>28502573-9125</b>	Phone <b>(414) 533 - 2246</b>		Email <b>a.scheerer4@gmail.com</b>		Fax <b>( ) -</b>

**Section 2: Authorized Agent Information**

Name / title <b>William P. Scheerer</b>			Company name		
Mailing address <b>1503 Hollister Ave</b>			Phone <b>( ) -</b>		Fax <b>( ) -</b>
City <b>Tomah</b>	State <b>WI</b>	Zip <b>54660</b>	Email		

**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**

\_\_\_\_\_

**2024**

\_\_\_\_\_

**Authorization expires:** 05 - 31 - 24 (unless rescinded in writing prior to expiration)  
*(mm - dd - yyyy)*

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**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**

<b>Owner Sign Here</b> ▶	Owner name (please print) <b>Alissa Scheerer</b>	
	Owner signature	
	Company or title	Date (mm-dd-yyyy) <b>- -</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>ALISSA C. SCHNEIDER</b>			Taxation district (Check one) <input type="checkbox"/> Town <input type="checkbox"/> Village <input checked="" type="checkbox"/> City Enter municipality → <b>TOMAH</b>		County <b>MCMRDB</b>
Mailing address <b>1503 HELLIGER AVE</b>			Street address of property <b>503 ALYSSA ST</b>		
City <b>TOMAH</b>	State <b>WI</b>	Zip <b>54680</b>	City <b>TOMAH</b>	State <b>WI</b>	Zip <b>54680</b>
Parcel number <b>286-02673-9125</b>		Phone <b>(414) 533-2246</b>	Email <b>aschneider@gmail.com</b>		Fax ( ) -

### Section 2: Authorized Agent Information

Name / title <b>WILLIAM P. SCHNEIDER</b>			Company name		
Mailing address <b>1503 HELLIGER AVE</b>			Phone ( ) -		Fax ( ) -
City <b>TOMAH</b>	State <b>WI</b>	Zip <b>54680</b>	Email		

### Section 3: Agent Authorization

<b>Agent Authorized for:</b> (check all that apply)		<b>Enter Tax Years of Authorization</b>	
<input type="checkbox"/> Manufacturing property assessment appeals (BOA)			
<input type="checkbox"/> Wisconsin Department of Revenue 70.85 appeals			
<input checked="" type="checkbox"/> Municipal Board of Review		<b>2024</b>	
<input type="checkbox"/> Other			
<b>Authorization expires:</b> <u>05-31-2025</u> <small>(mm - dd - yyyy)</small>		<small>(unless rescinded in writing prior to expiration)</small>	
<b>Send notices and other written communications to:</b> (check one or both)			
<input type="checkbox"/> Authorized Agent		<input checked="" 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>ALISSA C. SCHNEIDER</b>	Date (mm-dd-yyyy) <b>07-30-2024</b>
	Owner signature 	
	Company or title	

## 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(1)(b), 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:

<b>* If agent, submit written authorization (Form PA-105) with this form</b>			
<b>Section 1: Property Owner / Agent Information</b>			
Property owner (name for changed assessment notice) <b>ALISSA C. SCHEERER</b>		Agent name (if applicable) <b>WILLIAM T. SCHEERER</b>	
Owner mailing address <b>1503 HICKSTON AVE</b>		Agent mailing address <b>same as owner</b>	
City <b>TOMAH</b>	State <b>WI</b>	Zip <b>54660</b>	City <b></b> State <b></b> Zip <b></b>
Owner phone <b>(744) 533-2246</b>	Email <b>a.scheerer.4@gmail.com</b>	Owner phone <b>(744) 878-5211</b>	Email <b>jscheerer.wi@gmail.com</b>
<b>Section 2: Assessment Information and Opinion of Value</b>			
Property address <b>503 Alyssa St</b>		Legal description or parcel no. (on changed assessment notice) <b>286-02673-9125</b>	
City <b>Tomah</b>	State <b>WI</b>	Zip <b>54660</b>	
Assessment shown on notice - Total <b>223,000</b>		Your opinion of assessed value - Total <b>200,000</b>	

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) <b>- Value too high based on comparable properties and those of mose beds/baths/above grade</b>	Basis for your opinion of assessed value: (Attach additional sheets if needed) <b>- comparable properties - no recent comparable sales of like property</b>
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**Section 4: Other Property Information**

A. Within the last 10 years, did you acquire the property?  Yes  No  
 If Yes, provide acquisition price \$ \_\_\_\_\_ Date **8-2021**  Purchase  Trade  Gift  Inheritance

B. Within the last 10 years, did you change this property (ex: remodel, addition)?  Yes  No  
 If Yes, describe **Birth/New Construction**  
 Date of changes **9-2021** Cost of changes \$ \_\_\_\_\_ Does this cost include the value of all labor (including your own)?  Yes  No

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 \_\_\_\_\_  
 Asking price \$ \_\_\_\_\_ List all offers received \_\_\_\_\_

D. Within the last five years, was this property appraised?  Yes  No  
 If Yes, provide: Date **2023** Value **181,800** Purpose of appraisal **New Appraisal**  
 If this property had more than one appraisal, provide the requested information for each appraisal. **2022 \$92,500 New full apprais**  
**based on parcel x 7025**

**Section 5: BOR Hearing Information**

A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): **KIRK ARITY**  
 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 **10** minutes.

Property owner or Agent signature <b>x Alissa Scheerer</b>	Date (mm-dd-yyyy) <b>07-30-2024</b>
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# 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 <a href="#">authorization (Form PA-105)</a> with this form			
Property owner name <i>(on changed assessment notice)</i> <b>Alissa C. Scheerer</b>				Agent name <i>(if applicable)</i>			
Owner mailing address <b>1503 Hollister Ave</b>				Agent mailing address <b>1503 Hollister Ave</b>			
City <b>Tomah</b>		State <b>WI</b>	Zip <b>54660</b>	City <b>Tomah</b>		State <b>WI</b>	Zip <b>54660</b>
Owner phone <b>(414-533-2246)</b>		Email <b>a.scheerer4@gmail.com</b>		Owner phone <b>(414-856-5211)</b>		Email	
Section 2: Assessment Information and Opinion of Value							
Property address <b>503 Alyssa St</b>				Legal description or parcel no. <i>(on changed assessment notice)</i>			
City <b>Tomah</b>		State <b>WI</b>	Zip <b>54660</b>	<b>286-02673-91258</b>			
Assessment shown on notice – <b>Total</b> <b>223,000</b>				Your opinion of assessed value – <b>Total</b> <b>200,000</b>			

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> <b>Value too high based on comparable properties and those of more beds/baths/above grade</b>	Basis for your opinion of assessed value: <i>(Attach additional sheets if needed)</i> <b>Comparable properties, no recent comparable sales of like property, equitable tax breaks</b>

### Section 4: Other Property Information

- A. Within the last 10 years, did you acquire the property?  Yes  No  
 If Yes, provide acquisition price \$ \_\_\_\_\_ Date 08-2021  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 Built/New construction  
 Date of changes 09-2021 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 - 2023 Value 181,800 Purpose of appraisal new assessor  
(mm-dd-yyyy)  
 If this property had more than one appraisal, provide the requested information for each appraisal: 2022-192,450 new built/full access half of parcel X-2025

### Section 5: BOR Hearing Information

- A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): Kirk Arity  
**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 10 minutes.

Property owner or Agent signature  <b>Received electronically</b>	Date (mm-dd-yyyy) <b>07/30/2024</b>
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