



MEETING NOTICE: AGENDA FOR BOARD OF REVIEW

A Board of Review meeting will be held on **Thursday, July 15, 2021 at 9:00 AM**
in the **Council Chambers at City Hall, 819 Superior Avenue, Tomah, WI.**

NOTE: The Board of Review and will dial into the teleconference referenced below prior to the "Call to Order". Any members of the public desiring to monitor the meeting, are to do as follows:

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)

AGENDA:

1. **CALL TO ORDER:**
2. **ROLL CALL**
3. **STATEMENT OF PUBLIC NOTICE**
4. **SELECT A CHAIRPERSON**
5. **SELECT A VICE CHAIRPERSON**
6. **BOARD OF REVIEW VERIFICATION OF TRAINING DOCUMENTATION**
 - A. [Board of Review Verification of Training Documentation](#)
7. **APPROVAL OF THE MINUTES**
 - A. [Approval of Minutes from June 4, 2020](#)
 - B. [Approval of Minutes from June 3, 2021](#)
8. **REAFFIRM THAT THE CITY OF TOMAH HAS AN ORDINANCE FOR THE CONFIDENTIALITY OF INCOME AND EXPENSE INFORMATION**
9. **POLICY ON PROCEDURE FOR SWORN TELEPHONE OR SWORN WRITTEN TESTIMONY**
 - A. [Policy on Sworn Written Testimony Requests](#)
10. **POLICY ON PROCEDURE FOR WAIVER OF BOARD OF REVIEW HEARING REQUESTS**
 - A. [Policy on Procedure for Waiver of Board of Review Hearing Requests](#)
11. **RECEIVE THE ASSESSMENT ROLL AND SWORN STATEMENTS FROM THE CLERK**
12. **EXAMINE THE ROLL, CORRECT DESCRIPTION OR CALCULATION ERRORS, ADD OMITTED PROPERTY, AND ELIMINATE DOUBLE ASSESSED PROPERTY**
13. **CERTIFY ALL CORRECTIONS OF ERROR**
14. **VERIFY WITH THE ASSESSOR THAT OPEN BOOK CHANGES ARE INCLUDED IN THE ASSESSMENT ROLL**
15. **CREATE A NEW HEARING SCHEDULE FOR WRITTEN OBJECTIONS FILED BUT NOT HEARD (IF ANY)**
16. **COMMUNICATIONS AND ANY OTHER BUSINESS AS AUTHORIZED BY LAW**

Board of Review – July 15, 2021

16. ADJOURN IF THE ROLL IS COMPLETE OR CREATE NEW HEARING DATE

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.



Board of Review Member Training Affidavit

Item A.

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 within two years of the BOR's first meeting. (sec. 70.46 (4), Wis. Stats.)

BOR member(s) and attendance date:

<u>SHAWN ZABINSKI</u>	<u>05/07/2021</u>
Name	Date
<u>RICHARD YARRINGTON</u>	<u>05/07/2021</u>
Name	Date
<u>REBECCA WEYER</u>	<u>05/07/2021</u>
Name	Date
<u>LAMONT KIEFER</u>	<u>05/07/2021</u>
Name	Date

05-11-2021 11:05 AM

Date electronically filed

rweyer@tomahonline.com

Clerk email



Board of Review Member Training Affidavit

Item A.

Preparer Information

Name Becki Weyer	Title Clerk
Email rweyer@tomahonline.com	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: 05-11-2021 11:05 AM
Confirmation: PA10720211124O1620749130771
Submission type: ORIGINAL

**BOARD OF REVIEW MINUTES
June 4, 2020**

The meeting of the 2020 Board of Review for the City of Tomah was held in the Council Chambers at City Hall, 819 Superior Avenue, Tomah, WI 54660 on Thursday, June 4, 2020 at 8:30 a.m.

The following members were present: Mike Murray, Travis Scholze, Lamont Kiefer, and JoAnn Cram. Absent: Shawn Zabinski. Others Present: Heather Wolf, Assessor.

Meeting was called to order and roll call taken.

Statement of Public Notice. City Clerk JoAnn Cram advised she published and posted the appropriate notices in accordance with statutes. Notices have been posted at the Tomah Cash Store, Murrays on Main, J & R Variety Store, and City Hall as well as published in the Tomah Journal & Foxy Shopper and posted on the City’s website.

Selection a Chairperson. Nominations were held for Chairperson. Travis Scholze nominated Mike Murray for Chairperson. There were no other nominations. Lamont Kiefer motioned to close nominations for chairperson. Mike Murray was duly elected Chairperson.

Select a Vice-Chairperson. Nominations were held for Vice Chairperson. Lamont Kiefer nominated Travis Scholze for Vice Chairperson. Mike Murray motioned to close the nominations. There were no other nominations. Travis Scholze was duly elected Vice-Chairperson.

Verification of Training. Travis Scholze attended the required training on May 14, 2020. Other members that attended training include Shawn Zabinski, Lamont Kiefer and JoAnn Cram who attended on May 26, 2020. All training was done via the DVD supplied by the Local Government Center UW Extension and approved by the WI Dept. of Revenue. The affidavit has been submitted to the Dept. of Revenue as required on May 26, 2020.

Verification that City of Tomah has an Ordinance for the Confidentiality of Income and Expense Information. City Clerk Cram confirmed that the ordinance is included in the City’s Municipal Code

Adopt Policy on Procedure for Sworn Telephone or Sworn Written Testimony. The Policy on Procedure for Sworn Telephone or Sworn Written Testimony that was approved last year was distributed for review by Committee members.

Motion by Scholze, second by Kiefer to reaffirm the policy on Procedure for Requests of Sworn Telephone or Sworn Written Testimony Requests as presented. Motion passed without negative vote.

Adopt Policy on Procedure for Waiver of Board of Review Hearing Requests. The Policy on the Waiver of Board of Review Hearing Requests that was approved last year was provided to the Board.

Motion by Scholze, second by Kiefer to reaffirm the policy on Procedure for Waiver of Board of Review Hearing as presented. Motion passed without negative vote.

Receive the Assessment Roll and Sworn Statements from the Clerk. Assessor Wolf has signed the Assessor’s Affidavit and City Clerk Cram received the Assessment Roll prior to the meeting.

Examine the Roll, correct description or calculation errors, add omitted property, and eliminate double assessed property. Assessor Heather Wolf was sworn in.

Certify All Corrections of Error (sec. 70.43 Wis. Stats.)

Assessor Wolf advised that there is one correction of error in personal property. Aldi's preparer (#286-09200-0000) located at 1840 N. Superior Ave., Tomah made an error in the 2019 personal property documentation. The prior year's assessed value was \$350,600 and the corrected value for personal property is \$293,800 which is an adjustment of \$56,800.

Motion by Kiefer, second by Scholze to approve the correction as stipulated above. Motion passed without negative vote.

There were also 2 omitted real estates for a total of \$292,000. These properties changed from the Veterans Assistance Foundation which is a tax-exempt company and were subsequently found.

Parcel #286-02654-3211 – Sue Butterfuss Revocable Trust located at 702 Mubarak St., Tomah – assessed value of omitted property for 2019 was \$173,600.

Parcel #286-02671-0000 – Bobbi Lynn Schoolman located at 304 E Veterans Street, Tomah, - assessed value of omitted property for 2019 was \$118,400.

Motion by Travis Scholze, second by Lamont Kiefer to approve the 2020 errors and omission for the 2020 assessment roll as described above. Motion passed without negative vote.

There is an omitted error of \$127,000. The value of four airport hangars were dropped in the software but the values didn't make it into the actual roll. A personal property assessment for 1620 Winnebago Avenue was also noted in the amount of \$8,700. Omitted bills will be sent.

The following is a summary of the omitted property in the 2020 assessment roll:

Parcel #286-02020-0025 – US Bank National Assoc., located at 1620 Winnebago Ave., Tomah – assessed value of omitted property for 2019 is \$8,700.

Parcel #286-09201-0000 – Joseph Bohn for property located at the City of Tomah Bloyer Airport, Tomah – assessed value of omitted property for 2019 is \$25,000.

Parcel #286-09228-0000 – Todd Potter for property located at the City of Tomah Bloyer Airport, Tomah – assessed value of omitted property for 2019 is \$60,000.

Parcel #286-09260-0000 – Douglas Duncan for property located at the City of Tomah Bloyer Airport, Tomah – assessed value of omitted property for 2019 is \$22,600.

Parcel #286-09292-0000 – Nathan Gebhardt for property located at City of Tomah Bloyer Airport, Tomah – assessed value of omitted property for 2019 is \$10,700.

Motion by Kiefer, second by Scholze to accept the omissions as listed above in the summary. Motion passed without negative vote.

Total assessed value omitted is \$292,000.

Verify with the Assessor that Open Book Changes are Included in the Assessment Roll.

Assessor Wolf verified that all open book changes have been entered into the roll.

Hear written objections if notice was given by the BOR to the property owner and assessor at least 48 hour notice requirement. No objections were received to be heard at the Board of Review meeting. Wal-Mart Supercenter had filed an objection form which was subsequently withdrawn prior to Board of Review convening.

Create a new hearing schedule for written objections filed but not heard (if any). None on file.

Communications and any other business as authorized by law.

Assessor Wolf provided a report to the Board which gives a summary of what was done throughout the year. New construction was around \$21,000,000 (Gundersen Clinic, the finishing of 3rd Gen Building and 2 new bank buildings). Most of this growth is in TID 10 and TID 8. There was \$4.5 million in growth outside the TIDs. There is positive growth. 35 Acres of ag land was reclassified to either residential or commercial which added about ½ million dollars to the roll. The City will receive part of the Ag Use Penalty which will be generated from this change. The former hospital property on Butts Avenue went taxable also. A market update is planned for the City in 2021. The assessment total for 2020 is currently at \$619,041,200 for real estate and \$12,130,500 for personal property for a total of \$631,171,700. The City is estimated at 87% of market value. The assessor advised they verified the agricultural use values were correct. There are a total of 79 parcels in the City classified as agricultural use.

The assessor was available for citizens wishing to meet regarding their assessed values on Thursday, May 21st from 9 to 4 p.m. The Assessment roll for Open book was available Wednesday through Friday, May 20-22, 2020 and has remained since that time available on the City's website.

Multiple changes were made during open book. Approximately 130 real estate notices were sent with change of values. Old Dominion was adjusted for 2020 due to comparables provided. Wal Mart Super Center was also reduced from \$55 per square foot to \$52 per square foot.

Motion by Travis Scholze second by Lamont Kiefer to adjourn the Board of Review Meeting as no objections have been received. Motion passed without negative vote. Meeting adjourned at 10:30 a.m.

Respectfully submitted,

JoAnn M. Cram, City Clerk

**BOARD OF REVIEW MINUTES
June 3, 2021**

The meeting of the 2021 Board of Review for the City of Tomah was held in the Council Chambers at City Hall, 819 Superior Avenue, Tomah, WI 54660 on Thursday, June 3rd, 2021 at 9:00 a.m.

Call Board of Review to Order by Clerk

The meeting was called to order by clerk Rebecca Weyer.

Roll Call of Board of Review members

The following members were present: Mike Murray, Richard Yarrington, Shawn Zabinski, and Rebecca Weyer. Absent: Lamont Kiefer. Others Present: Heather Wolf, Assessor.

Announcement of Assessment Roll not complete

Assessor Heather Wolf announced that the assessment roll is not complete. Notices will start to be mailed out over the next couple of weeks. The first official meeting will be July 15th, 2021 at 9:00 a.m.

Adjourn until Thursday, July 15th, 2021 at 9:00 a.m.

Motion by Zabinski, second by Yarrington, to adjourn until Thursday, July 15th, 2021 at 9:00 a.m. Motion carried. Meeting adjourned at 9:08 a.m.

Respectfully submitted,

Rebecca Weyer, City Clerk



**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 15th Day of July, 2020 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 1st 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 15th day of July, 2021 by the Board of Review of the City of Tomah.

Board of Review Chairperson

Attested by:

Rebecca Weyer, Clerk of the Board of Review

Owner	Property Description	Districts	Class	Reason for Change	Cat	Class	Acres	Land	Improvements	Total
286-02546-3800 Jededia J. Meinen Jamie S. Meinen 311 Hyland Ave Tomah, WI 54660	311 Hyland Ave LOT 22 OF STONE RIDGE ESTATES 1ST ADDITION; Section: Acres: 0.476	Lake District #8020 School 5747 WWTC	G1	Revalue	5	G1	0.476	\$34,300 \$34,300	\$240,100 \$240,100	\$274,400 \$274,400
286-02716-4700 City of Tomah 819 Superior Ave Tomah, WI 54660	520 Industrial Ave LOT 2 OF 7C5M223 #400829, BEING PRT OF N1/2 OF NE1/4 OF SE1/4 & N1/2 OF NW1/4 OF SE1/4, & SW1/4 OF NE1/4 & SE1/4 OF NE1/4 & S1/2 OF NE1/4 OF Section: 34 Acres: 88.758	Lake District #8020 School 5747 TID District #9 WWTC	X4			X4	88.758	\$0 \$0	\$0 \$0	\$0 \$0
286-02721-2200 Property Tax Dept #8 Wal-Mart Stores East Inc et al Attn: Ms 0555 PO Box 8050 Bentonville, AR 72712-8050	525 Industrial Ave SW1/4 & S1/2 OF NW1/4 LYING S OF L-94 & E OF FORBES RD/INDUSTRIAL AVE, EXC 8CSM74, ALSO EXC 9CSM75; (WAL-MART DISTRIBUTION CENTER - Section: 35 Acres: 190.390	Lake District #8020 School 5747 WWTC	G2 G5 G2 G5 G5	Revalue Revalue Shift to undeveloped Revalue Shift from commercial	5 -5 0 -5 0	G2 G5 G5	122.390 68.000 190.390	\$2,586,700 \$23,800 \$2,610,500	\$24,900,100 \$0 \$24,900,100	\$27,486,800 \$23,800 \$27,510,600
286-02716-4701 Wisconsin Power and Light PO Box 192 Madison, WI 53701	528 Industrial Ave LOT 1 OF 15CSM64 #508523, BEING PART OF THE SE-NE & NE-SE, EXC LINDS IN 23CSM111; SUBJ TO EASE Section: 34 Acres: 3.552	Lake District #8020 School 5747 TID District #9 WWTC	X4			X4	3.552	\$0 \$0	\$0 \$0	\$0 \$0
286-02713-2502 Mathy Construction Co PO Box 189 Onalaska, WI 54650-0189	600 Industrial Ave LOT 1 OF 23CSM111 #598977, BEING PART OF SE1/4-NE1/4; Section: 34 Acres: 19.679	Lake District #8020 School 5747 TID District #9 WWTC	G2	Revalue	5	G2	19.679	\$263,700 \$263,700	\$0 \$0	\$263,700 \$263,700
286-02338-0000 Jonson & Faulkner Properties, LLC 1414 Superior Ave Tomah, WI 54660	111 E Jackson St W 1/2 OF LOTS 11 & 12, BLK 28 OF RAILROAD ADDITION Section: 4 Acres: 0.170	Lake District #8020 School 5747 WWTC	G1	Revalue	5	G1	0.170	\$17,800 \$17,800	\$56,200 \$56,200	\$74,000 \$74,000
286-02342-0000 Bruce W. Gilson PO Box 572 Tomah, WI 54660	122 E Jackson St E 53' OF LOTS 5, 6, & 7, BLK 29, RAILROAD ADDITION Section: Acres: 0.160	Lake District #8020 School 5747 TID District #8 WWTC	G1	Revalue	5	G1	0.160	\$15,100 \$15,100	\$95,700 \$95,700	\$110,800 \$110,800

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 *Property Assessment Appeal Guide for Wisconsin Real 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 East Inc				Agent name (if applicable) Gimbel, Reilly, Guerin & Brown LLP			
Owner mailing address PO Box 8050				Agent mailing address 330 E. Kilbourn Ave., Suite 1170			
City Bentonville	State AR	Zip 72712		City Milwaukee	State WI	Zip 53202	
Owner phone (479) 204 - 3835	Email brandon.caplana@walmart.com			Owner phone (414) 271 - 1440	Email cstrohbehn@grglaw.com / rkarnes@grglaw.com		

Section 2: Assessment Information and Opinion of Value			
Property address 222 West McCoy Blvd		Legal description or parcel no. (on changed assessment notice) 286-02651-0900	
City Tomah	State WI	Zip 54660	
Assessment shown on notice - Total \$ 7,839,700		Your opinion of assessed value - Total \$ 5,830,000	

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 comparable big box stores and appraisals.	Basis for your opinion of assessed value: (Attach additional sheets if needed) Based on other comparable 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 _____
Date of changes _____ Cost of changes \$ _____ Does this cost include the value of all labor (including your own)? Yes No
(mm-dd-yyyy)
- C. Within the last five years, was this property listed/offered for sale? Yes No
If Yes, how long was the property listed (provide dates) _____ to _____
(mm-dd-yyyy) (mm-dd-yyyy)
Asking price \$ _____ List all offers received _____
- D. Within the last five years, was this property appraised? Yes No
If Yes, provide: Date _____ Value _____ Purpose of appraisal _____
(mm-dd-yyyy)
If this property had more than one appraisal, provide the requested information for each appraisal. _____

Section 5: BOR Hearing Information

- A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): _____
Note: This does not apply in first or second class cities.
- B. Provide a reasonable estimate of the amount of time you need at the hearing 15 minutes.

Property owner or Agent signature 	Date (mm-dd-yyyy) 06 - 16 - 2021
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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 *Property Assessment Appeal Guide for Wisconsin Real 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 Real Estate Business Trust				Agent name (if applicable) Gimbel, Reilly, Guerin & Brown LLP			
Owner mailing address PO Box 8050				Agent mailing address 330 East Kilbourn Avenue Suite 1170			
City Bentonville	State AR	Zip 72712		City Milwaukee	State WI	Zip 53202	
Owner phone (479) 204 - 3835		Email brandon.caplana@walmart.com		Owner phone (414) 271 - 1440		Email cstrohbehn@grgblaw.com / rkarnes@grgblaw.com	

Section 2: Assessment Information and Opinion of Value			
Property address 525 Industrial Avenue		Legal description or parcel no. (on changed assessment notice) 286-02721-2200	
City Tomah	State WI	Zip 54660	
Assessment shown on notice - Total \$ 27,510,600		Your opinion of assessed value - Total \$ 19,310,000	

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 comparable big box stores and appraisals.	Basis for your opinion of assessed value: (Attach additional sheets if needed) Based on other comparable bog box stores and appraisal.

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 _____
 Date of changes ____/____/____ Cost of changes \$ _____ Does this cost include the value of all labor (including your own)? Yes No
(mm-dd-yyyy)
- C. Within the last five years, was this property listed/offered for sale? Yes No
 If Yes, how long was the property listed (provide dates) ____/____/____ to ____/____/____
(mm-dd-yyyy) (mm-dd-yyyy)
 Asking price \$ _____ List all offers received _____
- D. Within the last five years, was this property appraised? Yes No
 If Yes, provide: Date ____/____/____ Value _____ Purpose of appraisal _____
(mm-dd-yyyy)
 If this property had more than one appraisal, provide the requested information for each appraisal. _____

Section 5: BOR Hearing Information

- A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): _____
Note: This does not apply in first or second class cities.
- B. Provide a reasonable estimate of the amount of time you need at the hearing 15 minutes.

Property owner or Agent signature 	Date (mm-dd-yyyy) 06 - 16 - 2021
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Owner	Property Description	Districts	Class	Reason for Change	Cat	Class	Acres	Land	Improvements	Total
286-02651-6300 CL Chase Trust W10416 County Rd C Camp Douglas, WI 54618	810 E Mccoy Blvd PART OF THE NW1/4 OF SW1/4 BEING LOT 2 OF 4 CSM'S 22 #345456; ALSO AN EASE 30' IN WIDTH FOR INGRESS & EGRESS Section: 22 Acres: 3.550	Lake District #8020 School 5747 WWTC	G2	Revalue	5	G2	3.550 3.550	\$79,700 \$79,700	\$66,500 \$66,500	\$146,200 \$146,200
286-02651-6200 L & I Investments LLC 27294 Us Highway 12 Tomah, WI 54660	1017 E Mccoy Blvd PART OF THE NW1/4 OF SW1/4 BEING LOT 1 OF 18CSM171 #550395 (HOLIDAY INN) Section: 22 Acres: 5.806	Lake District #8020 School 5747 WWTC	G2 G2	Revalue Revalue	5 -5	G2 Totals	5.806 5.806	\$385,000 \$385,000	\$2,852,000 \$2,852,000	\$3,237,000 \$3,237,000
286-02651-5700 Tomah Storage LLC 1307 2nd Ave N Minneapolis, MN 55405	1100 E Mccoy Blvd LOT 1 OF 23CSM018 #593122, BEING PART OF THE NW1/4-SW1/4; Section: 22 Acres: 4.092	Lake District #8020 School 5747 WWTC	G2	Revalue	-5	G2 Totals	4.092 4.092	\$79,900 \$79,900	\$85,100 \$85,100	\$165,000 \$165,000
286-02651-5701 Tomah Storage LLC 1307 2nd Ave N Minneapolis, MN 55405	1100 E Mccoy Blvd LOT 2 OF 23CSM018 #593122, PRT OF NW1/4-SW1/4; Section: 22 Acres: 7.294	Lake District #8020 School 5747 WWTC	G2	Revalue	5	G2 Totals	7.294 7.294	\$151,400 \$151,400	\$998,600 \$998,600	\$1,150,000 \$1,150,000
286-02651-0900 An Arkansas Corporat Wal-Mart Stores East Inc Attn: Ms 0555 PO Box 8050 Bentonville, AR 72712-8050	222 W Mccoy Blvd LOT 1 OF 24CSM086 #609986, BEING PRT OF THE NE1/4 OF SW1/4 Section: 21 Acres: 25.240	Lake District #8020 School 5747 WWTC	G2 G2	Revalue Revalue	5 -5	G2 Totals	25.240 25.240	\$1,867,700 \$1,867,700	\$5,972,000 \$5,972,000	\$7,839,700 \$7,839,700
286-01078-0000 Vicki L. Allen-Wedl 26652 County Highway Ca Tomah, WI 54660	Mclean Ave LTS 3.4,5.6,19,20,21, & 22, BLK 8, HOLLISTER'S FIRST ADDITION; ALSO W15' OF CHASE ST ABUTTING LTS 3 THRU 6 (VICKI ALLEN-WEDL RES LIFE STATE) Section: 4 Acres: 0.360	Lake District #8020 School 5747 TID District #8 WWTC	G1	Revalue	5	G1 Totals	0.360 0.360	\$24,100 \$24,100	\$0 \$0	\$24,100 \$24,100
286-00841-0000 Kenneth F. Bills Melinda M. Bills 501 Mill St Tomah, WI 54660	501 Mill St S 1/2 OF 3CSM316 #344959, BEING PART OF LOT 11 & PART OF VACATED MILL STREET, BLK 3 OF GOODYEAR'S SUBDIVISION Section: 33 Acres: 0.180	Lake District #8020 School 5747 WWTC	G1	Revalue	5	G1 Totals	0.180 0.180	\$16,700 \$16,700	\$127,900 \$127,900	\$144,600 \$144,600

Gimbel • Reilly • Guerin • Brown
LLP

Writer's Direct E-mail
cbrand@grglaw.com

May 11, 2021

Via E-mail (rweyer@tomahonline.com) and Federal Express

Rebecca Weyer,
City of Tomah Clerk,
819 Superior Avenue,
Tomah, WI 54660

Re: 2021 Request for Waiver of Board of Review (BOR) Hearing
Property Owner: Wal-Mart Stores East Inc.
Property Address: 222 West McCoy Blvd, Tomah WI 54660
Parcel Number: 286-02651-0900

Dear Ms. Weyer:

Enclosed please find an Agent Authorization signed by our client, Wal-Mart Stores East 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,



Cianna M. Brand
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 East Inc			Taxation district (Check one) <input type="checkbox"/> Town <input type="checkbox"/> Village <input checked="" type="checkbox"/> City		County Monroe
Mailing address PO Box 8050			Street address of property 222 West McCoy Blvd,		
City Bentonville	State AR	Zip 72712	City Tomah	State WI	Zip 54660
Parcel number 286-02651-0900	Phone (479) 204 - 3835	Email brandon.caplana@walmart.com		Fax () -	

Section 2: Authorized Agent Information

Name / title Attys. Christopher L. Strohbahn/Russell J. Karnes			Company name Gimbel, Reilly, Guerin & Brown LLP		
Mailing address 330 E Kilbourn Ave, Suite 1170			Phone (414) 271 -1440	Fax (414)271 7680	
City Milwaukee	State WI	Zip 53202	Email cstrohbahn@grgblaw.com / rkarnes@grgblaw.com		

Section 3: Agent Authorization

Agent Authorized for: (check all that apply)		Enter Tax Years of Authorization	
<input type="checkbox"/> Manufacturing property assessment appeals (BOA)		2017, 2018, 2019, 2020,2021	
<input type="checkbox"/> Access to manufacturing assessment system (MAS)		_____	
<input checked="" type="checkbox"/> Wisconsin Department of Revenue 70.85 appeals		_____	
<input checked="" type="checkbox"/> Municipal Board of Review		_____	
<input checked="" type="checkbox"/> Other Claim for excessive assessment		_____	
Authorization expires: 12-31-2021 <small>(mm - dd - yyyy)</small>		<small>(unless rescinded in writing prior to expiration)</small>	
Send notices and other written communications to: (check one or both) <input checked="" 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

Owner Sign Here ▶	Owner name (please print) Wal-Mart Stores East Inc	
	Owner signature 	
	Company or title Brandon Caplena, Senior Manager Property Tax Division	Date (mm-dd-yyyy) 05/11/2021

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 *Property Assessment Appeal Guide for Wisconsin Real 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 East Inc			Agent name (if applicable) Gimbel, Reilly, Guerin & Brown LLP				
Owner mailing address PO Box 8050			Agent mailing address 330 E. Kilbourn Ave., Suite 1170				
City Bentonville	State AR	Zip 72712	City Milwaukee	State WI	Zip 53202		
Owner phone (479) 204 - 3835	Email brandon.caplana@walmart.com		Owner phone (414) 271 - 1440	Email cstrohbehn@grgblaw.com / rkarnes@grgblaw.com			

Section 2: Assessment Information and Opinion of Value			
Property address 222 West McCoy Blvd		Legal description or parcel no. (on changed assessment notice) 286-02651-0900	
City Tomah	State WI	Zip 54660	
Assessment shown on notice - Total \$ 7,834,200		Your opinion of assessed value - Total \$ 5,830,000	

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 comparable big box stores and appraisals.	Basis for your opinion of assessed value: (Attach additional sheets if needed) Based on other comparable 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 _____
 Date of changes - - Cost of changes \$ _____ Does this cost include the value of all labor (including your own)? Yes No
(mm-dd-yyyy)

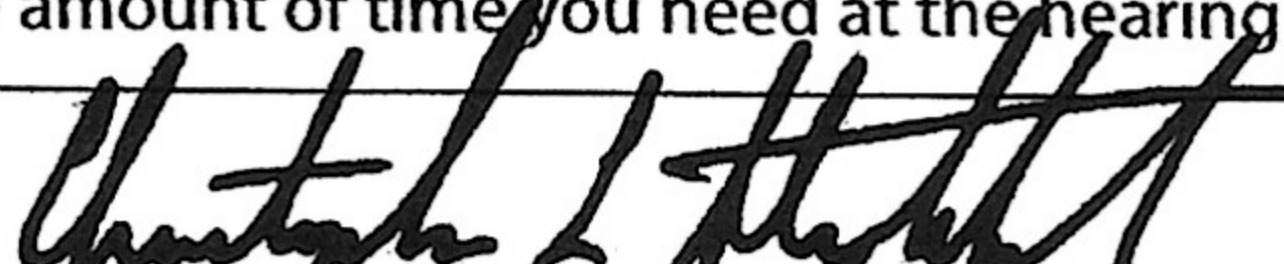
C. Within the last five years, was this property listed/offered for sale? Yes No
 If Yes, how long was the property listed (provide dates) - - to - -
(mm-dd-yyyy) (mm-dd-yyyy)
 Asking price \$ _____ List all offers received _____

D. Within the last five years, was this property appraised? Yes No
 If Yes, provide: Date - - Value _____ Purpose of appraisal _____
(mm-dd-yyyy)
 If this property had more than one appraisal, provide the requested information for each appraisal. _____

Section 5: BOR Hearing Information

A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): _____
Note: This does not apply in first or second class cities.

B. Provide a reasonable estimate of the amount of time you need at the hearing 15 minutes.

Property owner or Agent signature 	Date (mm-dd-yyyy) 05 - 11 - 2021
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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)."

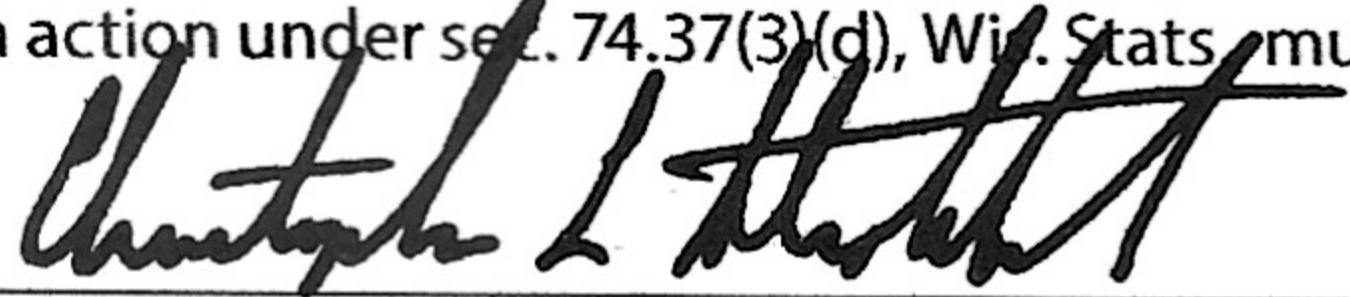
NOTE: The legal requirements of the Notice of Intent to Appear must be satisfied and the Objection Form must be completed and submitted as required by law prior to the Request for Waiver of Board of Review Hearing being submitted.

NOTE: Request for Waiver must be presented prior to the commencement of the hearing.

Municipality City of Tomah	County Monroe
Requestor's name Wal-Mart Stores East Inc	Agent name (if applicable)* Attys Christopher L. Strohbehn and Russell J. Karnes
Requestor's mailing address PO Box 8050 , Bentonville, AR 72712	Agent's mailing address Gimbel, Reilly, Guerin & Brown LLP 330 E. Kilbourn Ave, Suite 1170, Milwaukee WI 53202
Requestor's telephone number (479) 204 - 3835 <input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone	Agent's telephone number (414) 271 - 1440 <input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone
Requestor's email address brandon.caplana@walmart.com	Agent's email address cstrohbehn@grgblaw.com / rkarnes@grgblaw.com

Property address 222 West McCoy Blvd, Tomah WI 54660	
Legal description or parcel number 286-02651-0900	
Taxpayer's assessment as established by assessor - Value as determined due to waiving of BOR hearing \$ 7,834,200	
Property owner's opinion of value \$ 5,830,000	
Basis for request To take matter directly to Circuit Court.	
Date Notice of Intent to Appear at BOR was given 05 - 11 - 2021	Date Objection Form was completed and submitted 05 - 11 - 2021

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 _____

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

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 Tomah	County Monroe
Property owner's name Wai-Mart Stores East Inc	Agent name (if applicable) Attys Christopher L. Strohbehn and Russell J. Karnes
Owner's mailing address PO Box 8050 , Bentonville, AR 72712	Agent's mailing address Gimbel, Reilly, Guerin & Brown LLP 330 E. Kilbourn Ave, Suite 1170, Milwaukee WI 53202
Owner's telephone number (479) 204 - 3835 <input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone	Agent's telephone number (414) 271 - 1440 <input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone
Owner's email address brandon.caplana@walmart.com	Agent's email address cstrohbehn@grgblaw.com / rkarnes@grgblaw.com

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

1. Property address 222 West McCoy Blvd, Tomah WI 54660

2. Legal description or parcel number from the current assessment roll 286-02651-0900

3. Total Property Assessment \$ 7,834,200

4. If agent, attach signed Agent Authorization form, PA-105

Testify by telephone* Submit sworn written statement

Basis for request To take matter directly to Circuit Court.

* If the request is approved, provide the best telephone number to reach you (414) 271 - 1440

Owner's or Agent's signature 	Date 05 - 11 - 2021
----------------------------------	------------------------

For Board Use Only

Approved Denied

Reason _____

Taxpayer advised _____
Date

ADDENDUM

LIST OF ADDITIONAL AUTHORIZED AGENTS

<u>Name</u>	<u>Title</u>	<u>Company Name</u>	<u>Mailing Address</u>	<u>Email</u>	<u>Phone</u>
Christopher L. Strohbehn	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	cstrohbehn@grgblaw.com	414-224-3643
Russell J. Karnes	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	rkarnes@grgblaw.com	414-224-8735
Erin Strohbehn	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	estrohbehn@grgblaw.com	414-224-8666
D. Michael Guerin	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	dmguerin@grgblaw.com	414-224-3654
Brianna Meyer	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	bmeyer@grgblaw.com	414-224-3647
Jaclyn C. Kallie	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	jkallie@grgblaw.com	414-271-1440
Christopher M. Hayden	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	chayden@grgblaw.com	414-271-1440
Cianna M. Brand	Paralegal	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	cbrand@grgblaw.com	414-224-8739
Corina Torres	Paralegal	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	ctorres@grgblaw.com	414-271-7126
Bob Wentzel	Consultant	Alliance Property Consultants, Inc.	11985 Technology Drive, Suite 260, Eden, MN 55344	bobwentzel@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

Gimbel · Reilly · Guerin · Brown
LLP

Writer's Direct E-mail
cbrand@grgblaw.com

May 11, 2021

Via E-mail (rweyer@tomahonline.com) and Federal Express

Rebecca Weyer,
City of Tomah Clerk,
819 Superior Avenue,
Tomah, WI 54660

Re: 2021 Request for Waiver of Board of Review (BOR) Hearing
Property Owner: Wal-Mart Real Estate Business Trust
Property Address: 525 Industrial Avenue, Tomah WI 54660
Parcel Number: 286-02721-2200

Dear Ms. Weyer:

Enclosed please find an Agent Authorization signed by our client, Wal-Mart Real Estate Business Trust, 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,



Cianna M. Brand
Paralegal

Enclosures

330 East Kilbourn Avenue
Suite 1170
Milwaukee, WI 53202
P: 414-271-1440
F: 414-271-7680
www.grgblaw.com

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 Real Estate Business Trust			Taxation district (Check one) <input type="checkbox"/> Town <input type="checkbox"/> Village <input checked="" type="checkbox"/> City		County Monroe
Mailing address PO Box 8050			Street address of property 525 Industrial Avenue		
City Bentonville	State AR	Zip 72712	City Tomah	State WI	Zip 54660
Parcel number 286-02721-2200	Phone (479) 204 - 3835		Email brandon.caplana@walmart.com		Fax () -

Section 2: Authorized Agent Information

Name / title Attys. Christopher L. Strohbahn/Russell J. Karnes			Company name Gimbel, Reilly, Guerin & Brown LLP		
Mailing address 330 E Kilbourn Ave, Suite 1170			Phone (414) 271 -1440	Fax (414)271 7680	
City Milwaukee	State WI	Zip 53202	Email cstrohbahn@grgblaw.com / rkarnes@grgblaw.com		

Section 3: Agent Authorization

Agent Authorized for: (check all that apply) <input type="checkbox"/> Manufacturing property assessment appeals (BOA) <input type="checkbox"/> Access to manufacturing assessment system (MAS) <input checked="" type="checkbox"/> Wisconsin Department of Revenue 70.85 appeals <input checked="" type="checkbox"/> Municipal Board of Review <input checked="" type="checkbox"/> Other <u>Claim for excessive assessment</u>	Enter Tax Years of Authorization <u>2017, 2018, 2019, 2020,2021</u> <hr/> <hr/> <hr/>
Authorization expires: <u>12-31-2021</u> <small>(mm - dd - yyyy)</small>	<small>(unless rescinded in writing prior to expiration)</small>
Send notices and other written communications to: (check one or both) <input checked="" 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

Owner Sign Here ▶	Owner name (please print) Wal-Mart Real Estate Business Trust	
	Owner signature 	
	Company or title Brandon Caplena, Senior Manager Property Tax Division	Date (mm-dd-yyyy) 05/11/2021

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 *Property Assessment Appeal Guide for Wisconsin Real 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 Real Estate Business Trust			Agent name (if applicable) Gimbel, Reilly, Guerin & Brown LLP		
Owner mailing address PO Box 8050			Agent mailing address 330 East Kilbourn Avenue Suite 1170		
City Bentonville	State AR	Zip 72712	City Milwaukee	State WI	Zip 53202
Owner phone (479) 204 - 3835	Email brandon.caplana@walmart.com		Owner phone (414) 271 - 1440	Email cstrohbehn@grgblaw.com / rkarnes@grgblaw.com	

Section 2: Assessment Information and Opinion of Value

Property address 525 Industrial Avenue			Legal description or parcel no. (on changed assessment notice) 286-02721-2200		
City Tomah	State WI	Zip 54660			
Assessment shown on notice - Total \$ 27,511,200			Your opinion of assessed value - Total \$ 19,310,000		

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 comparable big box stores and appraisals.	Basis for your opinion of assessed value: (Attach additional sheets if needed) Based on other comparable bog box stores and appraisal.
--	--

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 _____
 Date of changes - - Cost of changes \$ _____ Does this cost include the value of all labor (including your own)? Yes No
(mm-dd-yyyy)
- C. Within the last five years, was this property listed/offered for sale? Yes No
 If Yes, how long was the property listed (provide dates) - - to - -
(mm-dd-yyyy) (mm-dd-yyyy)
 Asking price \$ _____ List all offers received _____
- D. Within the last five years, was this property appraised? Yes No
 If Yes, provide: Date - - Value _____ Purpose of appraisal _____
(mm-dd-yyyy)
 If this property had more than one appraisal, provide the requested information for each appraisal. _____

Section 5: BOR Hearing Information

- A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): _____
Note: This does not apply in first or second class cities.
- B. Provide a reasonable estimate of the amount of time you need at the hearing 15 minutes.

Property owner or Agent signature 	Date (mm-dd-yyyy) 05 - 11 - 2021
---------------------------------------	--

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 Tomah	County Monroe
Requestor's name Wal-Mart Real Estate Business Trust	Agent name (if applicable)* Attys Christopher L. Strohbahn and Russell J. Karnes
Requestor's mailing address PO Box 8050 Bentonville, AR 72712	Agent's mailing address Gimbel, Reilly, Guerin & Brown LLP 330 E. Kilbourn Avenue, Suite 1170, Milwaukee WI 53202
Requestor's telephone number (479) 204 - 3835 <input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone	Agent's telephone number (414) 271 - 1440 <input type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone
Requestor's email address brandon.caplana@walmart.com	Agent's email address cstrohbahn@grgblaw.com / rkarnes@grgblaw.com

Property address 525 Industrial Avenue, Tomah, WI 54660	
Legal description or parcel number 286-02721-2200	
Taxpayer's assessment as established by assessor - Value as determined due to waiving of BOR hearing \$ 27,511,200	
Property owner's opinion of value \$ 19,310,000	
Basis for request To take matter directly Circuit Court.	
Date Notice of Intent to Appear at BOR was given 05 - 11 - 2021	Date Objection Form was completed and submitted 05 - 11 - 2021

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 _____

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

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 Tomah	County Monroe
Property owner's name Wal-Mart Real Estate Business Trust	Agent name (if applicable) Attys Christopher L. Strohbehn and Russell J. Karnes
Owner's mailing address PO Box 8050 Bentonville, AR 72712	Agent's mailing address Gimbel, Reilly, Guerin & Brown LLP 330 E. Kilbourn Avenue, Suite 1170, Milwaukee WI 53202
Owner's telephone number (479) 204 - 3835 <input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone	Agent's telephone number (414) 271 - 1440 <input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone
Owner's email address brandon.caplana@walmart.com	Agent's email address cstrohbehn@grgblaw.com / rkarnes@grgblaw.com

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

1. Property address 525 Industrial Avenue, Tomah, WI 54660

 2. Legal description or parcel number from the current assessment roll 286-02721-2200

 3. Total Property Assessment \$ 27,511,200

 4. If agent, attach signed Agent Authorization form, PA-105
- Testify by telephone* Submit sworn written statement
- Basis for request To take matter directly Circuit Court.
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*If the request is approved, provide the best telephone number to reach you (414) 271 - 1440

Owner's or Agent's signature 	Date 05 - 11 - 2021
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For Board Use Only

Approved Denied

Reason _____

Taxpayer advised _____
Date

ADDENDUM

LIST OF ADDITIONAL AUTHORIZED AGENTS

<u>Name</u>	<u>Title</u>	<u>Company Name</u>	<u>Mailing Address</u>	<u>Email</u>	<u>Phone</u>
Christopher L. Strohbehn	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	cstrohbehn@grgblaw.com	414-224-3643
Russell J. Karnes	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	rkarnes@grgblaw.com	414-224-8735
Erin Strohbehn	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	estrohbehn@grgblaw.com	414-224-8666
D. Michael Guerin	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	dmguerin@grgblaw.com	414-224-3654
Brianna Meyer	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	bmeyer@grgblaw.com	414-224-3647
Jaclyn C. Kallie	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	jkallie@grgblaw.com	414-271-1440
Christopher M. Hayden	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	chayden@grgblaw.com	414-271-1440
Cianna M. Brand	Paralegal	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	cbrand@grgblaw.com	414-224-8739
Corina Torres	Paralegal	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	ctorres@grgblaw.com	414-271-7126
Bob Wentzel	Consultant	Alliance Property Consultants, Inc.	11985 Technology Drive, Suite 260, Eden, MN 55344	bobwentzel@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