



Board of Review

Regular Meeting

335 South Broadway
De Pere, WI 54115
<http://www.de-pere.org>

Agenda

Wednesday, June 7, 2017

10:00 AM

De Pere City Hall Council Chambers

Pursuant to Wisconsin Statutes 19.84, Notice is hereby given to the public that a meeting of the **Board of Review** of the City of De Pere will be held on **June 7, 2017** at **10:00 AM** in the **De Pere City Hall Council Chambers, 335 S. Broadway Street, De Pere, WI 54115.**

I. AGENDA FOR SAID MEETING:

1. Roll Call.
2. Election of Chairperson and Vice-Chairperson.
3. Approval of the Minutes of the 2016 Board of Review Meeting.
4. Clerk Report.
5. Assessor's Report.
6. Review objections that were received 48 hours in advance.
 1. Wal-Mart Objection
 2. Shopko Objection
 3. 805 Roth Road - Adam Ford Objection
7. Public appearances by Objectors without 48 hour notice.
8. Hearings - public appearances by objectors.
9. Deliberations.
10. Clerk reports on how objectors will be notified of decisions if not made at the meeting.
11. Adjournment.

Any person wishing to attend this meeting who, because of disability, requires special accommodations should contact the Clerk-Treasurer's office at 339-4050 by Noon, the previous day so that arrangements can be made.

Mayor
Alderspersons
Board of Review Members
Department Heads
TV, Newspapers & Radio Stations
Kress Family Library
De Pere Chamber of Commerce
Accurate Appraisal
Michael Lee, Paradigm Tax Group
Brendan Douylliez, Paradigm Tax Group

Adam Ford

City of De Pere, Wisconsin

**Request For Board of Review Action**

MEETING DATE: June 7, 2017
DEPARTMENT: City Clerk-Treasurer
FROM: Shana Ledvina
SUBJECT: Approval of the Minutes of the 2016 Board of Review Meeting.

ATTACHMENTS:

- 2016 Board of Review Draft Minutes (DOC)



Board of Review

Regular Meeting

335 South Broadway
De Pere, WI 54115
<http://www.de-pere.org>

Draft Minutes

Wednesday, October 12, 2016

10:00 AM

De Pere City Hall Council Chambers

- I. AGENDA FOR SAID MEETING: The Board of Review Meeting was called to order by Board Member Mark Higgins on 10:00 AM October 12, 2016 at De Pere City Hall Council Chambers, 335 S. Broadway Street, De Pere, WI.

Attendee Name	Title	Status
Todd Bartels	Board Member	Present
Robert Gagan	Board Member	Present
Mark Higgins	Board Member	Present
Laura Rabas	Board Member	Present
Rich Starry	Board Member	Present
Susan Zurawski	Board Member	Present

Also present were City Assessor Lee De Groot, City Building Inspector and Assistant Assessor Dave Hongisto, City Attorney Judy Schmidt-Lehman, and City Clerk-Treasurer Shana Ledvina.

2. Election of Chairperson and Vice-Chairperson.

Laura Rabas moved, seconded by Rich Starry to nominate Mark Higgins as Chairperson. Upon vote, motion carried unanimously. Rich Starry moved, seconded by Mark Higgins to nominate Laura Rabas as Vice-Chairperson. Upon vote, motion carried unanimously.

3. Approval of the Minutes of the 2015 Board of Review Meeting.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Laura Rabas, Board Member
SECONDER:	Todd Bartels, Board Member
AYES:	Bartels, Gagan, Higgins, Rabas, Starry, Zurawski

4. Approval of the City of De Pere Board of Review Policy on Procedure for Sworn Telephone or Sworn Written Testimony Requests.

City Assessor Lee De Groot explained that a new law was passed in 2015 allowing for sworn testimony by phone or in writing at the Board of Review, which created the need to have a policy in place on procedure for handling those testimonies.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Robert Gagan, Board Member
SECONDER:	Laura Rabas, Board Member
AYES:	Bartels, Gagan, Higgins, Rabas, Starry, Zurawski

5. Clerk Report.

Clerk-Treasurer Shana Ledvina reported that Board Members Laura Rabas and Todd Bartels have met the mandatory training requirements specified in Wisconsin Statutes 70.46(4) by reviewing a Department of Revenue approved Board of Review training program.

The Clerk reported that all public notice requirements were met. The Notice of Open Book of Assessments and Board of Review Meeting was published on August 29th, 2016 and September 1st, 2016 and was posted appropriately.

The Clerk reported that the Assessment Roll was received and reviewed on August 31st, 2016. The Open Book was held on September 7th, 2016 from noon to 7:00 p.m. and on September 8th, 2016 from 9:00 a.m. to 3:00 p.m.

6. Assessor's Report.

City Assessor Lee De Groot explained that a revaluation was completed for the City of De Pere this year; residential went up 3.5% and commercial went up 7%, for an overall increase of 4.5%. He stated that many property owners attended the two-day open book session with questions about the increase and the revaluation in general.

7. Review objections that were received 48 hours in advance.

City Assessor Lee De Groot stated that Paradigm Tax Group, the agent filing on behalf of Shopko c/o LCN Capital Partners, filed a Request of Waiver of the Board of Review Hearing. He explained that state law allows for a request of waiver, which, upon approval of the Board of Review, affirms the assessment made by the assessor and allows the taxpayer to commence an action with the Circuit Court within 60 days. He explained that he is recommending the Board of Review grant the waiver, but that the Board of Review must make a motion and vote to approve granting the waiver.

Laura Rabas moved, seconded by Todd Bartels to approve the waiver filed by Paradigm Tax Group on behalf of Shopko c/o LCN Capital Partners. Upon vote, motion carried unanimously.

8. Public appearances by Objectors without 48 hour notice. None.

9. Hearings - public appearances by objectors. None.

10. Deliberations. None.

11. Clerk reports on how objectors will be notified of decisions if not made at the meeting.

Paradigm Tax Group will be notified by certified mail and by email of the decision to approve their Request of Waiver.

12. Adjournment.

Laura Rabas moved, seconded by Rich Starry to adjourn provisionally at 10:15 a.m. with the agreement that the Board of Review members would remain accessible and return if anyone came to present an objection. Motion carried unanimously. No further parties appeared and the 2016 Assessment Roll was accepted with no changes.

Respectfully submitted,

Shana D. Ledvina, Clerk-Treasurer

City of De Pere, Wisconsin

**Request For Board of Review Action**

MEETING DATE: June 7, 2017
DEPARTMENT: City Clerk-Treasurer
FROM: Shana Ledvina
SUBJECT: Wal-Mart Objection

ATTACHMENTS:

- Wal-Mart (PDF)

Paradigm

TAX GROUP

May 31, 2017

Via Certified Mail

Ms. Shana Ledvina
City Clerk
335 S. Broadway
De Pere, WI 54115



Re: 2017 Request for Waiver of Board of Review(BOR) Hearing
Wal-Mart Real Estate Business Trust
1415 Lawrence Dr.
De Pere, WI
Brown County
Permanent Index Number(s): WD-D0011-1

Dear Ms. Ledvina:

Please find the enclosed and completed, Request for Waiver of Board of Review(BOR) Hearing form, as well as the Objection Form for Real Property Assessment.

We would like to waive the hearing of the attached objection, for the above referenced property. We represent the client, Wal-Mart Real Estate Business Trust, who owns the property.

If the Waiver of Hearing is denied, we would like to request a telephone hearing with the Board of Review.

Please let me know if you have any questions or require additional information.

Respectfully submitted,

Paradigm Tax Group

Brendan Douylliez

Brendan Douylliez
Managing Consultant

Phone: 312-252-0322
Email: bdouylliez@paradigmtax.com

Attachments

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) Brendan Douylliez/Robert Hill		
Owner mailing address 1301 SE 10th St			Agent mailing address Paradigm Tax Group 30 N. LaSalle #3520		
City Bentonville	State AR	Zip 72712	City Chicago	State IL	Zip 60602
Owner phone (479) 204 - 3835		Email brandon.caplana@walmart.com	Owner phone (312) 252 - 0322		Email bdouylliez@paradigmatx.com

Section 2: Assessment Information and Opinion of Value

Property address 1415 Lawrence Dr.			Legal description or parcel no. (on changed assessment notice) WD-D0011-1		
City De Pere	State WI	Zip 54115			
Assessment shown on notice - Total \$ 11,953,600			Your opinion of assessed value - Total \$ 9,459,300		

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			11,953,600
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.
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Section 4: Other Property Information

A. How was this property acquired: (check the box that applies) Purchase Trade Gift Inheritance
 Acquisition price \$ 2,444,000 Date - 2000 hand
(mm-dd-yyyy)

B. Were there any changes made to this property (ex: improvement remodeling, addition) since acquiring it? Yes No
 If Yes, describe 2010 remodel
 Date of changes - 2010 Cost of changes \$ N/A Does this cost include the value of all labor (including your own)? Yes No
(mm-dd-yyyy)

C. During 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. Was this property appraised within the last five years? 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) 5 - 31 - 17
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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 Walmart Real Estate Business		Taxation district (Check one) <input type="checkbox"/> Town <input type="checkbox"/> Village <input checked="" type="checkbox"/> City		County Brown
Mailing address 1301 SE 10th St Trust		Enter municipality → DE PERE		
City Bentonville		State AR	Zip 72712	Street address of property 1415 LAWRENCE DR
Parcel number WD-00011-1	Phone 479-204-3235	City DE PERE	State WI	Zip 54115
		Email brandon.caplena@walmart.com		Fax () -

Section 2: Authorized Agent Information

Name / title Robert Hill / Robert Hill Law Brendan Doylitez / Managing Consultant		Company name Robert Hill Law, Ltd. Paradigm Tax Group		
Mailing address 30 N LaSalle Street, Suite 3520		Phone (312)252-0322	Fax (312)252-0326	
City Chicago	State IL	Zip 60602	Email hob@roberthilllaw.com & bdoylitez@paradigmintax.com	

Section 3: Agent Authorization

<p>Agent Authorized for: (check all that apply)</p> <p><input type="checkbox"/> Manufacturing property assessment appeals (BOA)</p> <p><input type="checkbox"/> Access to manufacturing assessment system (MAS)</p> <p><input type="checkbox"/> Wisconsin Department of Revenue 70.85 appeals</p> <p><input checked="" type="checkbox"/> Municipal Board of Review</p> <p><input type="checkbox"/> Other _____</p>	<p>Enter Tax Years of Authorization</p> <p>_____</p> <p>_____</p> <p>2017 and 2018</p> <p>_____</p>
<p>Authorization expires: 12/31/2018 (mm-dd-yyyy)</p>	
<p>Send notices and other written communications to: (check one or both) <input checked="" type="checkbox"/> Authorized Agent <input type="checkbox"/> Property Owner</p>	

Section 4: Agreement/Acceptance

I understand, agree and accept:

- The assessor's office may divulge any information it may have on file concerning this property
- My agent has the authority and my permission to accept a subpoena concerning this property on my behalf
- I will provide all information I have that will assist in the discussion and resolution of any assessment appeal of this property
- Signing this document does not relieve me of personal responsibility for timely reporting changes to my property and paying taxes, or penalties for failure to do so, as provided under Wisconsin tax law
- A photocopy and/or faxed copy of this completed form has the same authority as a signed original
- If signed by a corporate officer, partner, or fiduciary on behalf of the owner, I certify that I have the power to execute this Agent Authorization form

Section 5: Owner Grants Authorization

Owner Sign Here	Owner name (please print) Brandon Caplena
	Owner signature
	Company or title Senior Manager - Property Tax Department - Walmart Store, Inc.
Date (mm-dd-yyyy) 4-26-2017	

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 <i>City of DePere</i>	County <i>Brown</i>
Requestor's name <i>Walmart Real Estate Business Trust</i>	Agent name (if applicable)* <i>Brendan Doylliez / Robert Hill</i>
Requestor's mailing address <i>1301 SE 10th St. Bentonville AR 72712</i>	Agent's mailing address <i>Paradigm Tax Group 60602 30 W. LaSalle #3520 Chicago IL</i>
Requestor's telephone number <i>(479) 204-3835</i> <input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone	Agent's telephone number <i>(312) 252-0322</i> <input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone
Requestor's email address <i>brandon.caplana@walmart.com</i>	Agent's email address <i>bdoylliez@paradigmtax.com</i>

Property address <i>1415 Lawrence Dr. DePere, WI 54115</i>	
Legal description or parcel number <i>WD-D0011-1</i>	
Taxpayer's assessment as established by assessor - Value as determined due to waiving of BOR hearing <i>\$ 11,953,600</i>	
Property owner's opinion of value <i>\$ 9,459,300</i>	
Basis for request <i>Take matters directly to Circuit Court</i>	
Date Notice of Intent to Appear at BOR was given <i>5-31-17</i>	Date Objection Form was completed and submitted <i>5-31-17</i>

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.

Brandon Caplana
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. ..."

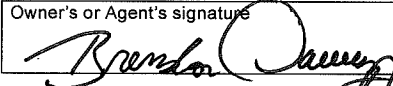
NOTE: The legal requirements of the Notice of Intent to Appear at the BOR must be satisfied and the Objection Form must be completed and submitted to the BOR as required by law prior to the Request to Testify by Telephone or Submit Sworn Written Statement form being submitted.

Municipality City of De Pere	County Brown
Property owner's name Wal-Mart Real Estate Business Trust	Agent name (if applicable) Brendan Douylliez/Robert Hill
Owner's mailing address 1301 SE 10th St. Bentonville, AR 72712	Agent's mailing address Paradigm Tax Group 30 N. LaSalle #3520 Chicago, IL 60602
Owner's telephone number (479) 204 - 3835 <input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone	Agent's telephone number (312) 252 - 0322 <input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone
Owner's email address brandon.caplana@walmart.com	Agent's email address bdouylliez@paradigmatx.com

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

- Property address 1415 Lawrence Dr. De Pere, WI 54115
 - Legal description or parcel number from the current assessment roll WD-D0011-1
 - Total Property Assessment \$ 11,953,600
 - If agent, attach signed Agent Authorization form, PA-105
- Testify by telephone* Submit sworn written statement
- Basis for request Take matters directly to Circuit Court

* If the request is approved, provide the best telephone number to reach you (312) 252 - 0322

Owner's or Agent's signature 	Date 5 - 31 - 17
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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>
Nicholas Hunter	Regional Director	Paradigm Tax Group	30 N. La Salle St. Suite 3520, Chicago, IL 60602	nickhunter@paradigmmtax.com	312-252-0321
Jim Blake	Managing Consultant	Paradigm Tax Group	30 N. La Salle St. Suite 3520, Chicago, IL 60602	jblake@paradigmmtax.com	312-252-0324
Debbie Pellegrino	Consultant	Paradigm Tax Group	30 N. La Salle St. Suite 3520, Chicago, IL 60602	dpellegrino@paradigmmtax.com	312-585-5519
Matthew Fournier	Consultant	Paradigm Tax Group	30 N. La Salle St. Suite 3520, Chicago, IL 60602	mfournier@paradigmmtax.com	312-374-3580
Mike Lee	Consultant	Paradigm Tax Group	30 N. La Salle St. Suite 3520, Chicago, IL 60602	mlee@paradigmmtax.com	312-252-0323
Kendric Olson	Consultant	Paradigm Tax Group	6636 Cedar Avenue S., Suite 160, Minneapolis, MN 55423	kolson@paradigmmtax.com	952-807-5238
Michael Wedl	Consultant	Robert Hill Law, LTD.	1161 Wayzata Blvd. East, #399, Wayzata, MN 55391	mike@usapta.com	763-259-3613
Lane Thor	Managing Consultant	Paradigm Tax Group	6636 Cedar Avenue S., Suite 160, Minneapolis, MN 55423	lthor@paradigmmtax.com	612-299-1267

Attachment: Wal-Mart (5902 : Wal-Mart Objection)

City of De Pere, Wisconsin

**Request For Board of Review Action**

MEETING DATE: June 7, 2017
DEPARTMENT: City Clerk-Treasurer
FROM: Shana Ledvina
SUBJECT: Shopko Objection

ATTACHMENTS:

- Shopko (PDF)



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) ShopKo c/o LCN Capital Partners			Agent name (if applicable) Michael Lee/Paradigm Tax Group		
Owner mailing address 142 W 57th St			Agent mailing address 30 N LaSalle St, Ste 3520		
City NYC	State NY	Zip 10019	City Chicago	State IL	Zip 60602
Owner phone ()	Email karen.belonge@shopko.com		Owner phone (312) 252-0323	Email mlee@paradigmatx.com	

Section 2: Assessment Information and Opinion of Value

Property address 1717 Lawrence Dr			Legal description or parcel no. (on changed assessment notice) WP-00062-1		
City De Pere	State WI	Zip 54115	Your opinion of assessed value - Total 9,000,000		
Assessment shown on notice - Total 19,082,100			Assessment shown on notice - Total 19,082,100		

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) The subject property is being overvalued based on a leased fee value.	Basis for your opinion of assessed value: (Attach additional sheets if needed) The 2016 value is currently filed to circuit court, we have two fee simple appraisals supporting a lower value.
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Section 4: Other Property Information

A. How was this property acquired: (check the box that applies) Purchase Trade Gift Inheritance
 Acquisition price \$ 23,593,488 Date 6- -2015 Allocated leased fee portfolio sale
(mm-dd-yyyy)

B. Were there any changes made to this property (ex: improvement, remodeling, addition) since acquiring it? Yes No
 If Yes, describe _____
 Date of changes (mm-dd-yyyy) Cost of changes \$ _____ Does this cost include the value of all labor (including your own)? Yes No

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

D. Was this property appraised within the last five years? Yes No
 If Yes, provide: Date 1-1-2016 Value 12,470,000 Purpose of appraisal Fee Simple
(mm-dd-yyyy)
 If this property had more than one appraisal, provide the requested information for each appraisal. 1/1/2016 BBG Appraisal \$10,870,000

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 Asking for the BOR to be waived minutes. 2016 appeal still pending

Property owner or Agent signature <i>Michael Lee</i>	Date (mm-dd-yyyy) 6-2-2017
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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) ShopKo c/o LCN Capital Partners			Agent name (if applicable) Michael Lee/Paradigm Tax Group		
Owner mailing address 142 W 57th St			Agent mailing address 30 N LaSalle St, Ste 3520		
City NYC	State NY	Zip 10019	City Chicago	State IL	Zip 60602
Owner phone () -	Email karen.belonge@shopko.com	Owner phone (312) 252 - 0323	Email mlee@paradigmatx.com		

Section 2: Assessment Information and Opinion of Value

Property address 1717 Lawrence Dr			Legal description or parcel no. (on changed assessment notice) WD-364-D-503		
City De Pere	State WI	Zip 54115			
Assessment shown on notice - Total 594,400			Your opinion of assessed value - Total 500,000		

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) The subject property is being overvalued based on a leased fee value.	Basis for your opinion of assessed value: (Attach additional sheets if needed) The 2016 value is currently filed to circuit court, we have two fee simple appraisals supporting a lower value.
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A. How was this property acquired: (check the box that applies) Purchase Trade Gift Inheritance
 Acquisition price \$ 23,593,488 Date 6- -2015 Allocated leased fee portfolio sale (mm-dd-yyyy)

B. Were there any changes made to this property (ex: improvement, remodeling, addition) since acquiring it? Yes No
 If Yes, describe _____
 Date of changes (mm-dd-yyyy) Cost of changes \$ _____ Does this cost include the value of all labor (including your own)? Yes No

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

D. Was this property appraised within the last five years? Yes No
 If Yes, provide: Date 1-1-2016 Value 12,470,000 Purpose of appraisal Fee Simple (mm-dd-yyyy)
 If this property had more than one appraisal, provide the requested information for each appraisal, 1/1/2016 BBG Appraisal \$10,870,000

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 _____ minutes. Asking for the BOR to be waived. 2016 appeal still pending

Property owner or Agent signature <i>Michael Lee</i>	Date (mm-dd-yyyy) 6-2-2017
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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) ShopKo c/o LCN Capital Partners			Agent name (if applicable) Michael Lee/Paradigm Tax Group		
Owner mailing address 142 W 57th St			Agent mailing address 30 N LaSalle St, Ste 3520		
City NYC	State NY	Zip 10019	City Chicago	State IL	Zip 60602
Owner phone () -	Email karen.belonge@shopko.com	Owner phone (312) 252 - 0323	Email mlee@paradigmntax.com		

Section 2: Assessment Information and Opinion of Value

Property address 1717 Lawrence Dr			Legal description or parcel no. (on changed assessment notice) WD-364-D-503-2		
City De Pere	State WI	Zip 54115			
Assessment shown on notice - Total 159,600			Your opinion of assessed value - Total 150,000		

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) The subject property is being overvalued based on a leased fee value.	Basis for your opinion of assessed value: (Attach additional sheets if needed) The 2016 value is currently filed to circuit court, we have two fee simple appraisals supporting a lower value.
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Section 4: Other Property Information

A. How was this property acquired: (check the box that applies) Purchase Trade Gift Inheritance
 Acquisition price \$ 23,593,488 Date 6- -2015 Allocated leased fee portfolio sale
 (mm-dd-yyyy)

B. Were there any changes made to this property (ex: improvement, remodeling, addition) since acquiring it? 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. During the last five years, was this property listed/offered for sale? Yes No
 If Yes, how long was the property listed (provide dates) N/A to N/A
 (mm-dd-yyyy) (mm-dd-yyyy)
 Asking price \$ Portfolio Sale List all offers received Portfolio Sale

D. Was this property appraised within the last five years? Yes No
 If Yes, provide: Date 1-1-2016 Value 12,470,000 Purpose of appraisal Fee Simple
 (mm-dd-yyyy)
 If this property had more than one appraisal, provide the requested information for each appraisal. 1/1/2016 BBG Appraisal \$10,870,000

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 _____ minutes. Asking for the BOR to be waived 2016 appeal still pending

Property owner or Agent signature Michael Lee	Date (mm-dd-yyyy) 6-2-2017
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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) ShopKo c/o LCN Capital Partners				Agent name (if applicable) Michael Lee/Paradigm Tax Group			
Owner mailing address 142 W 57th St				Agent mailing address 30 N LaSalle St, Ste 3520			
City NYC	State NY	Zip 10019	City Chicago	State IL	Zip 60602		
Owner phone () -	Email karen.belonge@shopko.com	Owner phone (312) 252-0323	Email mlee@paradigmtax.com				

Section 2: Assessment Information and Opinion of Value			
Property address 1717 Lawrence Dr			Legal description or parcel no. (on changed assessment notice) WD-364-D-504-3
City De Pere	State WI	Zip 54115	
Assessment shown on notice - Total 92,500			Your opinion of assessed value - Total 80,000

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) The subject property is being overvalued based on a leased fee value.	Basis for your opinion of assessed value: (Attach additional sheets if needed) The 2016 value is currently filed to circuit court, we have two fee simple appraisals supporting a lower value.

Section 4: Other Property Information

A. How was this property acquired: (check the box that applies) Purchase Trade Gift Inheritance
 Acquisition price \$ 23,593,488 Date 6- -2015 Allocated leased fee portfolio sale
 (mm-dd-yyyy)

B. Were there any changes made to this property (ex: improvement, remodeling, addition) since acquiring it? Yes No
 If Yes, describe _____
 Date of changes (mm-dd-yyyy) Cost of changes \$ _____ Does this cost include the value of all labor (including your own)? Yes No

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

D. Was this property appraised within the last five years? Yes No
 If Yes, provide: Date 1-1-2016 Value 12,470,000 Purpose of appraisal Fee Simple
 (mm-dd-yyyy)
 If this property had more than one appraisal, provide the requested information for each appraisal. 1/1/2016 BBG Appraisal \$10,870,000

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 _____ minutes. Asking for the BOR to be waived. 2016 appeal still pending

Property owner or Agent signature Michael Lee	Date (mm-dd-yyyy) 6-2-2017
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LETTER OF AUTHORIZATION

TO: Ad Valorem Tax Authorities and Others To Whom It May Concern

This letter will introduce the firm of PARADIGM TAX GROUP, which is authorized to represent us concerning Ad Valorem Taxes on real property owned and/or operated by SHOPKO STORES OPERATING CO., LLC for tax year 2017. This authorization letter will supersede any previous letters of authorization on file.

PARADIGM TAX GROUP is authorized to file property returns, to review and receive copies of any prior tax year's tax returns, to investigate appraisals and assessments, to submit income and expense information, to appeal property values and taxes, to receive tax bills, to appear before administrative boards or agencies, and to prepare to take such actions in our offices as necessary to effectuate same. PARADIGM TAX GROUP is authorized to act as agent, and/or attorney in fact, with those aforementioned rights on the property owned or controlled by the undersigned entity.

IN WITNESS WHEREOF:

The undersigned has hereunto set our hands and affixed our seals this the 6th day of April, 2017.

ACCEPTED:

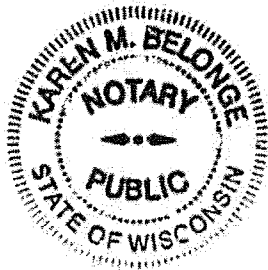
SHOPKO STORES OPERATING CO., LLC

Signed, sealed, and delivered in the presence of:

Karen M. Belonge
Brown Co Wisconsin
Notary Public

Commission Expires 3/13/20

BY: Kelly Weerts
PRINT NAME: KELLY WEERTS
TITLE: VP-Controller
DATE: 4/6/17



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)."

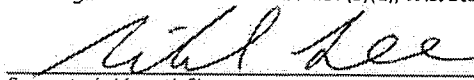
NOTE: The legal requirements of the Notice of Intent to Appear must be satisfied and the Objection Form must be completed and submitted as required by law prior to the Request for Waiver of Board of Review Hearing being submitted.

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

Municipality City of De Pere	County Brown
Requestor's name Shopko c/o LCN Capital Partners	Agent name (if applicable)* Michael Lee / Paradigm Tax Group
Requestor's mailing address 142 W 57th St NYC, NY 10019	Agent's mailing address 30 N LaSalle St, Ste 3520 Chicago IL 60602
Requestor's telephone number () - <input type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone	Agent's telephone number (312) 252-0323 <input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone
Requestor's email address Karen.belonge@shopko.com	Agent's email address mlee@paradigmatax.com

Property address 1717 Lawrence Dr, De Pere, WI 54115	
Legal description or parcel number WD-D0062-1; WD-D0062-2; WD-364-D-503; WD-364-D-503-1 WD-364-D-503-2; WD-364-D-503-3; WD-364-D-504-3; WD-364-D-536	
Taxpayer's assessment as established by assessor - Value as determined due to waiving of BOR hearing \$ 20,095,600	
Property owner's opinion of value \$ 9,874,000	
Basis for request Pending 2016 appeal at circuit court	
Date Notice of Intent to Appear at BOR was given 6-1-2017	Date Objection Form was completed and submitted 6-2-2017

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 _____

City of De Pere, Wisconsin

**Request For Board of Review Action**

MEETING DATE: June 7, 2017
DEPARTMENT: City Clerk-Treasurer
FROM: Shana Ledvina
SUBJECT: 805 Roth Road - Adam Ford Objection

ATTACHMENTS:

- 805 Roth Road (PDF)

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*.



1.6.3.a

Packet Pg. 21

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) <u>Adam Ford</u>				Agent name (if applicable)			
Owner mailing address <u>805 Roth Rd.</u>				Agent mailing address			
City <u>De Pere</u>		State <u>WI</u>	Zip <u>54115</u>	City		State	Zip
Owner phone <u>(920) 309-0250</u>		Email <u>Fordinski@hotmail.com</u>		Owner phone () -		Email	

Section 2: Assessment Information and Opinion of Value			
Property address <u>805 Roth Rd.</u>			Legal description or parcel no. (on changed assessment notice)
City <u>De Pere</u>	State <u>WI</u>	Zip <u>54115</u>	
Assessment shown on notice - Total <u>\$193,800.00</u>			Your opinion of assessed value - Total <u>\$165,000.00</u>

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) <u>Not an accurate appraisal, no walk through, pictures. I believe it was based around newer nicer homes.</u>	Basis for your opinion of assessed value: (Attach additional sheets if needed) <u>See attached recent sold DePere homes. I bought this house 7 1/2 years ago for \$152,500.00</u>

Section 4: Other Property Information

A. How was this property acquired: (check the box that applies) Purchase Trade Gift Inheritance
 Acquisition price \$ 152,500.00 Date 11-25-2009
(mm-dd-yyyy)

B. Were there any changes made to this property (ex: improvement, remodeling, addition) since acquiring it? Yes No
 If Yes, describe backyard fence, yard, some landscaping
 Date of changes - - Cost of changes \$ 2,500.00 Does this cost include the value of all labor (including your own)? Yes No
(mm-dd-yyyy)

C. During 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. Was this property appraised within the last five years? Yes No
 If Yes, provide: Date 9-27-2012 Value 162,400.00 Purpose of appraisal re finance purposes
(mm-dd-yyyy)
 If this property had more than one appraisal, provide the requested information for each appraisal. NA

Section 5: BOR Hearing Information

A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): NA
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 <u>Adam Ford</u>	Date (mm-dd-yyyy) <u>5-31-17</u>
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City of De Pere, Brown County 2017 Notice of Changed Assessment

THIS IS NOT A TAX BILL

Under state law (Sec. 70.365, Wis. Stats.), your property assessment for the current year is listed below.

Property owner

ADAM R FORD
805 ROTH RD
DE PERE, WI 54115

Parcel information

Parcel #: ED-2752
Address: 805 ROTH RD
Legal Description:
TRAILSIDE ESTATES LOT 130
13,046 SQ FT

General information

Open Book May 17, 2017 9:00 a.m. - 12:00 p.m.
Board of Review June 7, 2017 10:00 a.m. - 12:00 p.m.
Meeting Location De Pere City Hall
335 South Broadway

Contact information

Assessor Accurate Appraisal, LLC
Lee De Groot
800-770-3927
question@accurateassessor.com
Municipal Clerk Shana Ledvina
(920) 339-4050

Assessment change

Year	General Property			PFC / MFL
	Land	Improvement	Total	Bldgs. on Leased Land
2016	\$ 41,500	\$ 121,500	\$163,000	
2017	\$ 41,500	\$ 152,300	\$193,800	
Total assessment change			\$30,800	
Reason for change(s)				
05	Increase due to revaluation			
Note: If an Agricultural Land Conversion Charge Form PR-298 is enclosed, you must pay a conversion charge under state law (sec. 74.485, Wis. Stats.).				

Assessment information

Wisconsin law requires that all taxable property (except agricultural, agricultural forest and undeveloped) is assessed at full market value as of January 1 each year. Assessments at a percentage of full market value are acceptable when applied uniformly. To determine if your assessment is fair, you must analyze it in relation to full market value. This is done by dividing your assessment by the general level of assessment for your municipality.

To appeal your assessment

First, discuss with your local assessor – minor errors and misunderstandings can often be corrected with the assessor instead of making a formal appeal.

To file a formal appeal – give notice of your intent to appeal by contacting the Board of Review (BOR) clerk at least 48 hours before the BOR begins. Complete and file your appeal form with the BOR clerk no later than the first two hours of the BOR's first meeting. Make sure you file a completed form or the BOR may not review your appeal.

To appeal your assessment in Madison or Milwaukee – you must file your appeal with that city's Board of Assessors. For more information, visit the appropriate website.

- Madison: cityofmadison.com/assessor/assessmentappeals.cfm
- Milwaukee: city.milwaukee.gov/AssessmentAppeals796.htm

For more information on the appeal process:

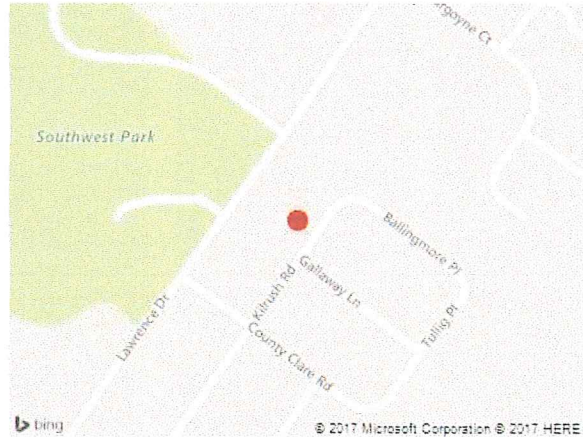
- Contact your municipal clerk listed above
- Review the "Property Assessment Appeal Guide for Wisconsin Real Property Owners"
 - » Visit revenue.wi.gov and search keyword "Assessment Appeal"
 - » Contact the Department of Revenue, Office of Technical and Assessment Services, Box 8971, Madison WI 53708-8971 to request a copy of the guide

PR-301 (03-16)

City, State, or Zip



2424 Kilrush Rd, De Pere, WI 54115



2424 Kilrush Rd, De Pere, WI 54115

3 beds · 2 baths · 1,344 sqft

Edit home facts for a more accurate Zestimate.

SOLD: \$170,500

Sold on 05/07/15

Zestimate®: \$192,833

Est. Refi Payment
\$643/mo

Note: This property is not currently for sale or for rent. The description below may be from a previous listing.

Quiet W De Pere neighborhood! Open concept living room w/cathedral ceiling. Appliance kitchen offers oak cabinets, lazy susan, pull out drawers, center island & dinette w/doors to patio. Master suite w/double closets & private full bath. Unspoiled lower level is stubbed for full bath, 1st floor laundry. **2.5 car attached garage.** Convenient location w/easy highway access.

Facts and Features

Type
Single Family

Year Built
2006

Heating
Forced air

Cooling
Central

Parking
2 spaces

Lot
0.26 acres

INTERIOR FEATURES

Bedrooms

Beds: 3

Flooring

Floor size: 1,344 sqft

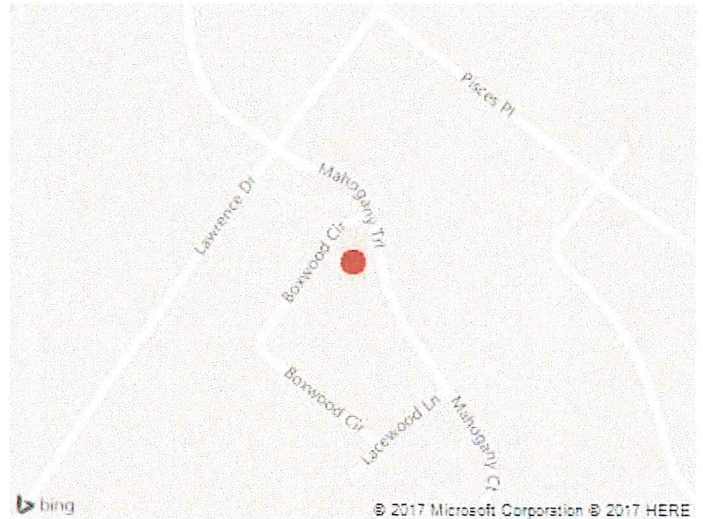
Heating and Cooling

Heating: Forced air

Heating: Gas

Cooling: Central

2667 Boxwood Cir, De Pere, WI 54115



2667 Boxwood Cir, De Pere, WI 54115

3 beds · 2 baths · 1,375 sqft

Edit home facts for a more accurate Zestimate.

SOLD: \$160,000

Sold on 07/01/15

Zestimate®: \$199,399

Est. Refi Payment
\$604/mo

Note: This property is not currently for sale or for rent. The description below may be from a previous listing.

Like new 3 bed 2 bath split bedroom ranch in a quiet Town of Lawrence area. This home features cathedral ceilings, carpet and tile floors, oak cabinets and trim, central air, and central vac. First floor laundry. Large master suite with walk-in closet. Exceptionally well maintained home! Additional property info: http://www.forsalebyowner.com/listing/3-bed-Single-Family-home-for-sale-by-owner-2667-Boxwood-Cir-54115/24030395?provider_id=28079

Facts and Features



Type
Single Family



Year Built
2009



Heating
Other



Cooling
Central



Parking
2 spaces



Lot
0.43 acres

INTERIOR FEATURES

Bedrooms

Beds: 3

Heating and Cooling

Heating: Other

Cooling: Central