



Board of Review

Regular Meeting

335 South Broadway
De Pere, WI 54115
<https://www.deperewi.gov/>

Agenda

Thursday, May 6, 2021

10:00 AM

Council Chambers and Virtual

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 **May 6, 2021** at **10:00 AM** in the **COUNCIL CHAMBERS, 2ND FLOOR CITY HALL, 335 S. BROADWAY STREET, DE PERE.**

The public may attend the meeting either in person in the Council Chambers or electronically due to the public health emergency. Electronic or telephonic access to the meeting is below:

Computer/smart phone accessing <https://www.gotomeet.me/DePere>

OR

You can also dial in using your phone.
United States (Toll Free): [1 866 899 4679](tel:18668994679)
United States: [+1 \(312\) 757-3117](tel:+13127573117)
Access Code: 154-883-285

I. AGENDA FOR SAID MEETING:

1. Roll Call.
2. Election of Chairperson and Vice-Chairperson.
3. Approval of the minutes of the June 10, 2020 Board of Review meeting.
4. Clerk Report.
5. Assessor's Report.
6. Review objections that were received 48 hours in advance.
 - A. 813 Morning Glory Ln.
 - B. Bigelow Properties - 2105 Ryan Rd, 2100 S. Broadway, 1746 Burgoyne Ct, 2100 Samantha St, 1020 S. Erie St, and 1024 St. Erie St.
 - C. Wal-Mart - 1415 Lawrence Dr.
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'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
Kristie Van Noie
Jerry Bigelow
Cianna Brand – Gimbel, Reilly, Guerin, Brown LLP



City of De Pere, Wisconsin

Request For Board of Review Action

MEETING DATE: May 6, 2021

DEPARTMENT: City Clerk

FROM: Carey Danen

SUBJECT: Approval of the minutes of the June 10, 2020 Board of Review meeting.

ATTACHMENTS:

- 6-10-20 Board of Review Minutes_Draft (PDF)



Board of Review

Regular Meeting

335 South Broadway
De Pere, WI 54115
<https://www.deperewi.gov/>

Draft Minutes

Wednesday, June 10, 2020

10:00 AM

De Pere City Hall Council Chambers

I. AGENDA FOR SAID MEETING:

10:00 AM Meeting called to order on June 10, 2020 at De Pere City Hall Council Chambers, 335 S. Broadway Street, De Pere, WI.

Attendee Name	Title	Status	Arrived
Todd Bartels	Board Member	Present	
Robert Gagan	Board Member	Present	
Laura Rabas	Board Member	Present	
Stacy Schlemmer	Board Member	Excused	
Rich Starry	Board Member	Present	

Also present: City Assessor Addie Ebert, City Attorney Judy Schmidt-Lehman, Assistant City Attorney Kristen Johnson, and City Clerk Carey Danen.

2. Election of Chairperson and Vice-Chairperson.

Bob Gagan nominated Todd Bartels as Chairperson, seconded by Rich Starry. Upon vote, motion carried unanimously.

Bob Gagan nominated Rich Starry as Vice-Chair, seconded by Laura Rabas. Upon vote, motion carried unanimously.

3. Approval of the minutes of the May 2, 2019 Board of Review meeting.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Robert Gagan, Board Member
SECONDER:	Laura Rabas, Board Member
AYES:	Todd Bartels, Robert Gagan, Laura Rabas, Rich Starry
EXCUSED:	Stacy Schlemmer

4. Approval of the minutes of the May 10, 2019 Board of Review meeting.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Robert Gagan, Board Member
SECONDER:	Laura Rabas, Board Member
AYES:	Todd Bartels, Robert Gagan, Laura Rabas, Rich Starry
EXCUSED:	Stacy Schlemmer

5. Clerk Report.

City Clerk Carey Danen reported that Board Member Todd Bartels met the mandatory training requirements specified by Wisconsin State Statutes 70.46(4) by reviewing a

Department of Revenue approved Board of Review training program. The clerk reported that the Notice of Open Book and Board of Review was published on May 1, 2020 and was posted appropriately. The clerk verified that City Ordinance 10-17(g)(12) provides for confidentiality of income/expense information for properties valued using that method. The 2020 assessment roll was received and reviewed on April 9, 2020. Open Book appointments were held telephonically on Wednesday April 15, Thursday April 16, and Thursday May 21. Board Member Gagan moved, seconded by Board Member Starry to accept the clerk's report. Upon vote, motion carried unanimously.

6. Assessor's Report.

City Assessor Addie Ebert reported that the assessor affidavit and assessor's official oath have been submitted to the Clerk's office. She also confirmed that the 2020 assessment roll is up to date and correct to the best of her knowledge. She stated that Accurate conducted a full revaluation based on market this year, as of January 1, 2020. Residential assessments saw a 5.79% increase in one year. The average increase overall for the municipality was 4.28%, because commercial properties didn't see as much of an increase. Board Member Gagan moved, seconded by Board Member Starry to accept the assessor's report. Upon vote, motion carried unanimously.

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

A. 1951 and 1952 Snowy Owl Court Objection

Board Member Bartels explained the duties of the Board of Review in hearing objections. City Clerk Carey Danen swore in City Assessor Addie Ebert and objector John Cordry. Assistant City Attorney Kristen Johnson pointed out that the objection form requires the property owner's opinion of assessed value, and the Board gave him the opportunity to add it in. Mr. Cordry explained that he started developing his property in 1999, which at that time was in the town of Lawrence. He was convinced by City administration to annex into De Pere. He was assured at the time that because there was no TID assistance, the property taxes on the lots would be held level until the properties sold. Mr. Cordry did not present any comparables to the Board, but stated that after he spoke to Accurate Appraisal, his assessments increased. Mr. Cordry then answered questions from board members.

City Assessor Addie Ebert reviewed the comparable properties that were used in the assessor's analysis, and provided background on the change in the objector's assessment. She explained that developer discounts are now illegal in the state of Wisconsin; they are referred to instead as "lots held in bulk". When Mr. Cordry contacted Accurate, one of the assessors discovered this and removed the discounts. Addie then said she would consider it as lots held in bulk, and put 25% of the discount back on.

Board Member Bartels explained that the board is required to uphold the assessor's opinion unless the objector can provide evidence that they were materially wrong. Board Member Gagan moved, seconded by Board Member Starry to uphold the assessment. Upon vote, motion carried unanimously.

B. 609 N Wisconsin Street Objection

Objector Amy Rock attended by telephone and was sworn in by City Clerk Carey Danen. She did not provide any comparables to the board, but explained the reasons for her objection. She also answered questions from board members.

City Assessor Addie Ebert explained the comparables used in calculating the assessment, noting that the price per square foot is for the building alone, not the land. She also answered questions from Ms. Rock. Board Member Bartels moved, seconded by Board Member Gagan to uphold the assessment. Upon vote, motion carried unanimously.

C. 1601 Lawrence Drive Objection

Objector Dave Gloss was sworn in by City Clerk Carey Danen and reviewed his evidence, which is attached to these minutes as Exhibit A. Mr. Gloss spoke about the impact of the pandemic and loss of rents for his property. He stated that targeting sales for increases in valuation without increasing other properties in the taxed area violates the fairness doctrine in taxation. Board Member Bartels pointed out that the objector was talking about public policy, but the board can only consider whether the assessment is accurate.

City Assessor Addie Ebert acknowledged the effect of the pandemic, but explained that they are required to assess as of January 1st of each year. In response to Mr. Gloss' statement about targeting sales, she explained that when Accurate conducts a revaluation, they are bound by State Statute 70.32. This section requires them to assess at fair market value, which is what the property could be sold for on the open market. The objector then left the meeting. Board Member Bartels moved, seconded by Board Member Starry to uphold the assessment. Upon vote, motion carried unanimously. Assistant City Attorney Kristen Johnson stated that a decision notice will be mailed to the objector even though he left prior to the conclusion of his hearing.

D. 654 Mollies Way Objection

City Clerk Carey Danen swore in objector Ken Zilch, who attended via telephone. He stated that this property is listed incorrectly as a condo in the assessor's description, when it is in fact a duplex with each unit owned individually. He feels it is incorrect to state that all De Pere properties are reassessed annually, because he owns others that did not increase.

City assessor Addie Ebert provided her evidence to the board and shared her comparables with Mr. Zilch. Addie clarified that while they revalue the City of De Pere every year, it does not necessarily mean that all properties are reassessed each year. She also pointed out that the definition of condo comes from the county legal description; the definition of a duplex is two sides owned by the same person. They had to use condos in East De Pere for their comparables, because there were no sales of two story side by side condos in West De Pere. Addie also answered questions from Mr. Zilch. Board Member Bartels moved, seconded by Board Member Gagan to uphold the assessment. Upon vote, motion carried unanimously.

E. 2095 N Rock River Circle Objection

This objection was withdrawn before the meeting.

8. Public appearances by Objectors without 48 hour notice.

Objector Debra Bramschreiber appeared before the Board of Review without notice regarding the property at 427 S. Superior St. City Assessor Addie Ebert reviewed the property and determined that she was prepared to provide evidence.

9. Hearings - public appearances by objectors.

Ms. Bramschreiber was sworn in by the City Clerk and explained the reason for her objection. She explained that it is a two family home, but she has been unable to rent the upper unit because it is not habitable. She also answered questions from board members.

10. Deliberations.

City Assessor Addie Ebert stated that she does not have many comparisons for true flats (up/down duplexes). After the objector's testimony that the upstairs is not habitable, Addie would revise the condition rating to "fair", which would reduce the assessed value to \$110,000. She stated that she is not impeaching herself, because this change is due to new information brought to her today. Board Member Gagan moved, seconded by Board Member Bartels to accept the assessor's change. Upon vote, motion carried unanimously.

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

City Clerk Carey Danen personally provided a decision notice to objector Debra Bramschreiber. Decision notices to all other objectors will be provided via certified mail.

12. Adjournment.

Board Member Rabas moved, seconded by Board Member Gagan to adjourn provisionally at 11:30 AM, with the agreement that the Board of Review members will remain accessible and return if anyone comes to present an objection. Upon vote, motion carried unanimously.

Respectfully submitted,
Carey Danen, City Clerk

Carey E. Danen

From: Dave Gloss <dgloss99@gmail.com>
Sent: Wednesday, June 10, 2020 8:58 AM
To: Carey E. Danen
Subject: Appeal for WD D0020, Fwd: DePere

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Attached is a sonata of our appeal.

----- Forwarded message -----

From: Dave Gloss <dgloss99@gmail.com>
Date: Wed, Jun 10, 2020, 8:46 AM
Subject: DePere
To: <dmeyer495@gmail.com>

We paid \$3175000 for a building that in 2018 produced \$280,000 net income. That is a yield (or cap rate) of 8.8%. ($280000/0.088=3175000$).

As a consequence of the closure dictated by the state because of the pandemic two of the four tenants have not paid rent April and May (one has not paid March) and one of those leases expires at the end of July. It is unknown if they will renew. the attributable shortfall is \$5,870 per month (\$70440/yr). The effected tenants are a dance studio and a hair salon.

Applying the cap rate of 8.8% on \$70,440 results in a loss of valuation of \$800,454.00 or $70440/0.088=800454$. And a subsequent new value of \$2,374,545. and that is assuming an investor is willing to acquire a property at 8.8% cap rate which in this environment is a generous assumption. A higher demand for the cap rate reduces the value even further.

Accordingly I've asked for only a 3% increase in the assessment. That would bring the value to \$2750000.

We are living in an unprecedented times. The commercial brokers are very concerned as to if and when the market will return to normal. My daughter works for Wells Fargo in St Louis and they do not expect to return the 5,000 people to the central campus until January 1st. Kimberly-Clark stated yesterday they do not expect to return their office workers until January 1st 2021 as well.

Lastly I would like to bring up that targeting sales for increases in valuations without increasing other properties in the taxed area violates the fairness doctrine in taxation. Many municipalities recognize the unfairness of such an approach and instead hold off on increasing those valuations until they do the total revaluation as required by the state. That protects them from having someone file a lawsuit and seeking class-action status.



City of De Pere, Wisconsin

Request For Board of Review Action

MEETING DATE: May 6, 2021
DEPARTMENT: City Clerk
FROM: Carey Danen
SUBJECT: A. 813 Morning Glory Ln.



City of De Pere, Wisconsin

Request For Board of Review Action

MEETING DATE: May 6, 2021

DEPARTMENT: City Clerk

FROM: Carey Danen

SUBJECT: B. Bigelow Properties - 2105 Ryan Rd, 2100 S. Broadway, 1746 Burgoyne Ct, 2100 Samantha St, 1020 S. Erie St, and 1024 St. Erie St.



City of De Pere, Wisconsin

Request For Board of Review Action

MEETING DATE: May 6, 2021
DEPARTMENT: City Clerk
FROM: Carey Danen
SUBJECT: C. Wal-Mart - 1415 Lawrence Dr.

ATTACHMENTS:

- 2021 Objection - Walmart De Pere 2021-4-21 (PDF)

Gimbel · Reilly · Guerin · Brown
LLP

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

April 21, 2021

Via E-mail (cdanen@mail.de-pere.org) and Federal Express

Ms. Carey Danen,
City of De Pere Clerk,
335 South Broadway,
De Pere, WI 54115

Re: 2021 Request for Waiver of Board of Review (BOR) Hearing
Property Owner: Wal-Mart Real Estate Business Trust
Property Address: 1514 Lawrence Drive, De Pere, WI 54115
Parcel Number: WD-D0011-1

Dear Ms. Danen:

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.grglaw.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 Brown
Mailing address 1301 SE 10th Street			Street address of property 1415 Lawrence Drive		
City Bentonville	State AR	Zip 72716	City De Pere	State WI	Zip 54115
Parcel number WD-D0011-1	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@grglaw.com / rkarnes@grglaw.com		

Section 3: Agent Authorization

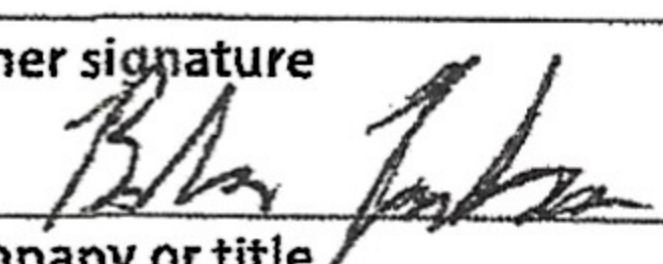
Agent Authorized for: (check all that apply)		Enter Tax Years of Authorization	
<input type="checkbox"/> Manufacturing property assessment appeals (BOA)		2017, 2018, 2019, 2020,2021	
<input type="checkbox"/> Access to manufacturing assessment system (MAS)		_____	
<input checked="" type="checkbox"/> Wisconsin Department of Revenue 70.85 appeals		_____	
<input checked="" type="checkbox"/> Municipal Board of Review		_____	
<input checked="" type="checkbox"/> Other <u>Claim for excessive assessment</u>		_____	
Authorization expires: <u>12-31-2021</u> <i>(mm - dd - yyyy)</i>		(unless rescinded in writing prior to expiration)	
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) 04/21/2021

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 1301 SE 10th Street			Agent mailing address 330 E. Kilbourn Ave., Suite 1170				
City Bentonville	State WI	Zip 72716	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 1415 Lawrence Drive		Legal description or parcel no. (on changed assessment notice) WD-D0011-1	
City De Pere	State WI	Zip 54115	
Assessment shown on notice - Total \$ 9,950,000		Your opinion of assessed value - Total \$ 7,959,630	

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 \$ 2,444,000 Date 06 - 26 - 2002 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 12 - 12 - 2017 Cost of changes \$ 112,041 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) 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) 04 - 21 - 2021
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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) Attys Christopher L. Strohbahn and Russell J. Karnes
Owner's mailing address 1301 SE 10th Street Bentonville, AR 72716	Agent's mailing address Gimbel, Reilly, Guerin & Brown LLP 330 E. Kilbourn Ave., Suite 1170, Milwaukee WI 53202
Owner's telephone number (476) 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 cstrohbahn@grglaw.com / rkarnes@grglaw.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 Drive, De Pere, WI 54115
- Legal description or parcel number from the current assessment roll WD-D0011-1
- Total Property Assessment \$ 9,950,000
- If agent, attach signed Agent Authorization form, PA-105

Testify by telephone* Submit sworn written statement

Basis for request To take matter 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 04 - 21 - 2021
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For Board Use Only

Approved Denied

Reason _____

Taxpayer advised _____
Date

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 Wal-Mart Real Estate Business Trust	Agent name (if applicable)* Attys Christopher L. Strohbahn and Russell J. Karnes
Requestor's mailing address 1301 SE 10th Street Bentonville, AR 72716	Agent's mailing address Gimbel, Reilly, Guerin & Brown LLP 330 E. Kilbourn Ave., Suite 1170, Milwaukee WI 53202
Requestor's telephone number (476) 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 cstrohbahn@grglaw.com / rkarnes@grglaw.com

Property address 1415 Lawrence Drive, De Pere, WI 54115	
Legal description or parcel number WD-D0011-1	
Taxpayer's assessment as established by assessor - Value as determined due to waiving of BOR hearing \$ 9,950,000	
Property owner's opinion of value \$ 7,959,630	
Basis for request To take matter to Circuit Court.	
Date Notice of Intent to Appear at BOR was given 04 - 21 - 2021	Date Objection Form was completed and submitted 04 - 21 - 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

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	bobwentzel9@aol.com	952-942-6734
Bill Wentzel	Consultant	Alliance Property Consultants, Inc.	11985 Technology Drive, Suite 260, Eden, MN 55344	billw@alliancepropertyconsultants.com	952-942-6734