



City of Appleton

100 North Appleton Street
Appleton, WI 54911-4799
www.appleton.org

Meeting Agenda - Final Board of Review

Wednesday, October 4, 2023

9:00 AM

Council Chambers

1. Call meeting to order
 2. Pledge of Allegiance
 3. Roll call of membership
 4. Approval of minutes from previous meeting
- [23-1153](#) Board of Review Adjourn Mtg. Minutes 5-10-2023

Attachments: [5-10-2023 BOR Meeting Minutes.pdf](#)

Confirmation of Board of Review Notices

- [23-0478](#) 2023 Notices of the Board of Review

Attachments: [Notice of Meeting to Adjourn 5-10-23.pdf](#)
[Revaluation Notice 2023.pdf](#)
[2023 Board of Review Reval & Open Book Notice.pdf](#)

Confirmation of Board of Review Member Training

- [23-1154](#) Board of Review Member Training Affidavit

Attachments: [2023 Training Affidavit -filed 5-17-23.pdf](#)

5. **Presentation of the 2023 Assessment Roll, Omitted Roll & Correction of Error Roll**

- [23-1159](#) 2023 Omitted Property - Azco, Inc. in the amount of \$822,700

Attachments: [2023 Omitted Property - Azco pa-5659f.pdf](#)

- [23-1160](#) 2023 Personal Property correction in the amount of \$3,200

Attachments: [2023Omitted Property -Gary Schmidt pa-5661f.pdf](#)

6. **Confirm with Assessor that Open Book changes are included in the Assessment Roll**

7. **Review the Assessment Roll & Perform Statutory Duties (as time allows)**

8. **Reminder of Board of Review Policies**

[22-0656](#) City of Appleton Policy (Board of Review)- Telephone/Sworn Written Testimony Requests

Attachments: [BOR Policy - Signed - Phone Written Testimony 7-2018.pdf](#)

[22-0657](#) City of Appleton Policy (Board of Review)- Request for Waiver of Hearing

Attachments: [BOR Policy - Signed - Waiver of Hearing Req 7-2018.pdf](#)

9. **Review Waiver of Board of Review Hearing Requests**

10. **Review Written/Telephone Testimony Requests**

[23-1157](#) Request for Telephone Testimony from Melanie Brennan, Agent, representing Enterprise 2007, LLC for the following properties:
- 2501 E Enterprise Ave, Units 2, 3 & 5
Parcels: 31-1-6510-47, 31-1-6510-48, 31-1-6510-50

Attachments: [Enterprise 2007 Telephone Testimony Request.pdf](#)

[311651047 -Agent Authorization Unit 2.pdf](#)

[31-1-65-10-47 Enterprise 2007 Objection Form.pdf](#)

[31-1-65-10-48 Enterprise 2007 Objection Form.pdf](#)

[31-1-65-10-50 Enterprise 2007 Objection Form.pdf](#)

11. **Review Waiver of 48-hour Notice Requests**

12. **Schedule Hearings for Objectors (not previously scheduled)**

Hear Testimony from Scheduled Objectors

[23-1158](#) 10:00 a.m. 726 S Mason Street, Jason Lewandoski
Parcel 31-3-0228-00

Attachments: [726 S Mason St Property Info Sheet.pdf](#)

13. **Deliberate Testimony & Make Determinations as schedule allows**

14. Adjournment

Notice is hereby given that a quorum of the Common Council may be present during this meeting, although no Council action will be taken.

Reasonable Accommodations for Persons with Disabilities will be made upon Request and if Feasible.



City of Appleton

100 North Appleton Street
Appleton, WI 54911-4799
www.appleton.org

Meeting Minutes - Final Board of Review

Wednesday, May 10, 2023

10:00 AM

Council Chambers

1. Call meeting to order

The 2023 Board of Review was called to order by Clerk Lynch at 10:00 a.m.

2. Pledge of Allegiance

3. Roll call of membership

Present: 8 - Woodford, Lynch, Marx, Morgan, Lobner, Croatt, Alfheim and Hartzheim

4. Oaths of Office for Citizen Board of Review Members

Clerk Lynch administered the Oaths of Office to Kyle Lobner, Linda Marx & Sean Morgan.

5. Elect Chairperson for 2023 Board of Review Session

Croatt moved, seconded by Marx, that the recommendation of Kyle Lobner to serve as Board of Review Chair be approved. Roll Call. Motion carried by the following vote:

Aye: 8 - Woodford, Lynch, Marx, Morgan, Lobner, Croatt, Alfheim and Hartzheim

6. Elect Vice Chairperson for the 2023 Board of Review Session

Hartzheim moved, seconded by Marx, that the recommendation to appoint Chris Croatt as Vice Chair of the Board of Review be approved. Roll Call. Motion carried by the following vote:

Aye: 8 - Woodford, Lynch, Marx, Morgan, Lobner, Croatt, Alfheim and Hartzheim

7. Approval of Previous Meeting Minutes

[23-0477](#)

2022 Board of Review Meeting Minutes

Attachments: [2022 BOR Minutes 5-11-22.pdf](#)

Hartzheim moved, seconded by Croatt, that the Minutes of the 2022 Board of Review be approved. Roll Call. Motion carried by the following vote:

Aye: 8 - Woodford, Lynch, Marx, Morgan, Lobner, Croatt, Alfheim and Hartzheim

8. Confirmation of 2023 Board of Review Notices

[23-0478](#) 2023 Notices of the Board of Review

Attachments: [Notice of Meeting to Adjourn 5-10-23.pdf](#)
[Revaluation Notice 2023.pdf](#)

9. Review Board of Review Policies

[22-0656](#) City of Appleton Policy (Board of Review)- Telephone/Sworn Written Testimony Requests

Attachments: [BOR Policy - Signed - Phone Written Testimony 7-2018.pdf](#)

[22-0657](#) City of Appleton Policy (Board of Review)- Request for Waiver of Hearing

Attachments: [BOR Policy - Signed - Waiver of Hearing Req 7-2018.pdf](#)

10. Board of Review Member Training

Clerk Lynch offered training on conducting hearings to the Board of Review members.

11. Adjourn to Wednesday, October 4, 2023

Hartzheim moved, seconded by Croatt, that the 2023 Board of Review be adjourned at 11:55 a.m., to Wednesday, October 4, 2023. Roll Call. Motion carried by the following vote:

Aye: 8 - Woodford, Lynch, Marx, Morgan, Lobner, Croatt, Alfheim and Hartzheim



LEGAL & ADMINISTRATIVE
SERVICES DEPARTMENT

Office of the City Clerk
Kami Lynch, Clerk

100 North Appleton Street
Appleton, WI 54911

Phone: 920-832-6443

City of Appleton Board of Review Notice:
Meeting to Adjourn the 2023 Board of Review to a Later Date

The City of Appleton - Calumet, Outagamie, & Winnebago Counties, Board of Review will meet on the **10th day of May, 2023** at 10:00 a.m. in the Council Chambers for the purpose of calling the Board of Review into session during the 45 day period beginning on the fourth Monday of April, pursuant to section 70.47(1) of the Wis. Stats.

Due to the fact that the assessment roll is not completed at this time, it is anticipated that **the Board of Review will be adjourned until the 4th day of October, 2023 at 9:00 a.m.**

Pursuant to s. 70.47(2), Wis. Stats.:

After the first meeting of the Board of Review and before the board's final adjournment, no person who is scheduled to appear before the Board of Review may contact, or provide information to, a member of the board about that person's objection except at a session of the board.

No person may appear before the Board of Review, testify to the board by telephone or contest the amount of any assessment unless, at least 48 hours before the first meeting of the board or at least 48 hours before the objection is heard if the objection is allowed under sub. (3)(a), that person provides to the clerk of the Board of Review notice as to whether the person will ask for removal under sub. (6m) (a) and if so which member will be removed and the person's reasonable estimate of the length of time that the hearing will take.

When appearing before the board, the person shall specify, in writing, the person's estimate of the value of the land and of the improvements that are the subject of the person's objection and specify the information that the person used to arrive at that estimate.

No person may appear before the Board of Review, testify to the board by telephone or object to a valuation; if that valuation was made by the assessor or the objector using the income method; unless the person supplies to the assessor all of the information about income and expenses, as specified in the manual under s. 73.03 (2a), that the assessor requests. The municipality or county shall provide by ordinance for the confidentiality of information about income and expenses that the assessor requests under this paragraph and shall provide exceptions for persons using the information in the discharge of duties imposed by law or of the duties of their office or by order of a court. The information that is provided under this paragraph, unless

a court determines that it is inaccurate, is not subject to the right of inspection and copying under s. 19.35 (1).

NOTICE OF ASSESSMENT ROLL EXAMINATION & 2023 OPEN BOOK

Pursuant to s. 70.45, Wis. Stats. **The assessment roll for the Year 2023 assessment will be open for examination starting on the 23rd day of August, 2023 at 8:00 a.m. until 4:30 p.m. Monday through Friday.**

Additionally, the assessor shall be available for **Open Book on the 5th day of September, 2023 at City Hall from 8:00 a.m. to 4:30 p.m. through the 22nd day of September, 2023.**

Instructional material will be provided at the open book, and in the City Clerk's office to persons who wish to object to valuations under s. 70.47, Wis. Stats.

Notice is hereby given this 17th day of April, 2023 by:

A handwritten signature in cursive script, appearing to read 'Kami Lynch', with a horizontal line extending to the right.

Kami Lynch, City Clerk



"...meeting community needs...enhancing quality of life."

**LEGAL & ADMINISTRATIVE
SERVICES DEPARTMENT
OFFICE OF THE CITY CLERK**

100 N. Appleton Street
Appleton, Wisconsin 54911-4799
(920) 832-6443
FAX (920) 832-5823

REVALUATION NOTICE

A revaluation of property assessments in the City of Appleton shall occur for the 2023 assessment year. The approximate dates of the revaluation notices being sent to property owners is expected to be in August of 2023. Please also notice that the Assessor has certain statutory authority to enter land as described in Sections 943.13 and 943.15, Wisconsin Statutes.

The ability to enter land is subject to several qualifications and limitations, as described in the statutes. Copies of the applicable statutes can be obtained at public depositories throughout the State of Wisconsin, and from the State of Wisconsin Legislative Reference Bureau website (www.legis.state.wi.us/rsb/stats/html) or a copy may be obtained from the municipal clerk upon payment of applicable copying charges.

Notice is hereby given this 25th day of April, 2023

Kami Lynch, City Clerk



Board of Review Member Training Affidavit

This affidavit confirms that one or more Board of Review (BOR) voting members attended training before the BOR met, satisfying state law (sec. 70.46(4), Wis. Stats.).

STATE OF WISCONSIN

County of OUTAGAMIE

Co-muni code 44201

I, Kami Lynch, the clerk for the CITY OF APPLETON,

swear the following BOR voting member(s), who represent(s) the municipality's chief executive officer or the officer's designee(s), attended a Wisconsin Department of Revenue approved BOR training program before the BOR's first meeting. (sec. 70.46 (4), Wis. Stats.)

BOR member(s) and attendance date:

<u>KAMI LYNCH</u>	<u>03/24/2023</u>
Name	Date
<u>JACOB WOODFORD</u>	<u>05/10/2023</u>
Name	Date
<u>CHRISTOPHER CROATT</u>	<u>05/10/2023</u>
Name	Date
<u>SHERI HARTZHEIM</u>	<u>05/10/2023</u>
Name	Date
<u>KRISTIN ALFHEIM</u>	<u>05/10/2023</u>
Name	Date
<u>KYLE LOBNER</u>	<u>05/10/2023</u>
Name	Date
<u>SEAN MORGAN</u>	<u>05/10/2023</u>
Name	Date
<u>LINDA MARX</u>	<u>05/10/2023</u>
Name	Date

05-17-2023 03:37 PM

Date electronically filed

kami.lynch@appleton.org

Clerk email



Board of Review Member Training Affidavit

Preparer Information

Name Kami Lynch	Title Clerk
Email kami.lynch@appleton.org	Phone 920-832-6443

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: 44201
Submission date: 05-17-2023 03:37 PM
Confirmation: PA10720231206O1684355864690
Submission type: ORIGINAL

2023

(Year)

OMITTED PROPERTY ROLL (SEC. 70.44, WIS. STATS.)

(Also see sec. 74.315, Wis. Stats.)

	(a) Parcel / Account Number Property Location & School Code Owner's Name, Street Address, City, State, Zip (1)	(b) Year Omitted (2)	(c) Assessed Value of Omitted Real Estate	(d) Assessed Value of Omitted Personal Property	(e) Net Mill Rate for Year of Omission	(f) Net Taxes (3)	(g) L-Lottery & Gaming credit F-First Dollar credit T-Total credit (4)	(h) Total General Taxes Due (5)	(i) Special Assessments, Special Charges or Special Taxes
1	31499007595 1025 E South River St 147 Azco, Inc 9400 Ward Parkway Kansas City MO 64114-3319	2021		464,600	0.020937500	9,727.56	L- F- T- 0.00	9,727.56	
2	31499007595 1025 E South River St 147 Azco, Inc 9400 Ward Parkway Kansas City MO 64114-3319	2022		358,100	0.021873460	7,832.89	L- F- T- 0.00	7,832.89	
3						0.00	L- F- T- 0.00	0.00	
4						0.00	L- F- T- 0.00	0.00	
5						0.00	L- F- T- 0.00	0.00	
6						0.00	L- F- T- 0.00	0.00	

2023

OMITTED PROPERTY ROLL (SEC. 70.44, WIS. STATS.) (Continued)

(Year)

	(a) Parcel / Account Number Property Location & School Code Owner's Name, Street Address, City, State, Zip (1)	(b) Year Omitted (2)	(c) Assessed Value of Omitted Real Estate	(d) Assessed Value of Omitted Personal Property	(e) Net Mill Rate for Year of Omission	(f) Net Taxes (3)	(g) L-Lottery & Gaming credit F-First Dollar credit T-Total credit (4)	(h) Total General Taxes Due (5)	(i) Special Assessments, Special Charges or Special Taxes
7						0.00	L- F- T- 0.00	0.00	
8						0.00	L- F- T- 0.00	0.00	
9						0.00	L- F- T- 0.00	0.00	
10						0.00	L- F- T- 0.00	0.00	
Grand Totals . . . →			0	822,700		17,560.45	0.00	17,560.45	0.00

Record Total on
Statement of Assessment - Line 23a

Line 23b

Record this
Total on
Line H of the
Statement of
Taxes

Report in
Sch G of the
Statement
of Taxes

Notes:

- (1) Enter Property and Owner Information in order listed.
- (2) Each year of omitted property and property description must be listed on a separate line.
- (3) Rate X Value. Multiply value of either column (c) or (d) by the mill rate in column (e) and enter result in column (f).
- (4) Enter applicable credits: L - Lottery & Gaming Credit; F - First Dollar Credit; T - Total Credit.
- (5) Total General taxes due: column (f) minus "T" amount from column (g).

2023

(Year)

CORRECTIONS OF ERRORS BY ASSESSORS (SEC. 70.43, WIS. STATS.)

Note: Assessor should complete columns (a) through (e) and forward to the clerk as part of the assessment roll. Send to clerk electronically as well, if possible. The clerk will complete columns (f), (g), and totals.

	(a) Parcel / Account Number Property Location & School Code Owner's Name, Street Address, City, State, Zip (1)	(b) Previous Year's Assessed Value	(c) Corrected Value	(d) Real Property Amount of Adjustment (c-b)	(e) Personal Property Amount of Adjustment (c-b)	(f) Previous Year's Net Mill Rate (2)	(g) T – Tax net school credit L – Lottery credit F – First Dollar credit N – Net Tax (3)
1	31299238610 103 W College Ave 0147 Gary Schmidt - Le Grand Kaukauli 1609 Kenneth Ave Kaukauna WI 54130-3123	3,200	0		3,200	0.021873460	T – 70.00 L – F – N – 70.00
2							T – 0.00 L – F – N – 0.00
3							T – 0.00 L – F – N – 0.00
4							T – 0.00 L – F – N – 0.00
5							T – 0.00 L – F – N – 0.00
6							T – 0.00 L – F – N – 0.00

2023

(Year)

CORRECTIONS OF ERRORS BY ASSESSORS (Continued)

	(a) Parcel / Account Number Property Location & School Code Owner's Name, Street Address, City, State, Zip (1)	(b) Previous Year's Assessed Value	(c) Corrected Value	(d) Real Property Amount of Adjustment (c-b)	(e) Personal Property Amount of Adjustment (c-b)	(f) Previous Year's Net Mill Rate (2)	(g) T – Tax net school credit L – Lottery credit F – First Dollar credit N – Net Tax (3)
7							T – 0.00 L – F – N – 0.00
8							T – 0.00 L – F – N – 0.00
9							T – 0.00 L – F – N – 0.00
10							T – 0.00 L – F – N – 0.00
Grand Totals . . →				0	3,200		70.00

(1) Enter Property and Owner Information in order listed.

(2) Net Mill Rate – see Publication PA-502, Assessment and Tax Roll Instructions for Clerks at www.revenue.wi.gov/html/pubs.html.

(3) T – Enter total tax less school levy tax credit.
 L – If Principal Residence, enter amount of Lottery & Gaming Credit adjustment, if any.
 F – If Real Estate includes an improvement, enter amount of First Dollar Credit adjustment, if any.
 N – Enter net amount (T minus L and F)

↑
Real Property
Total enter on
line 23c1 of the
Statement of
Assessment

↑
Personal Property
Total enter on
line 23c2 of the
Statement of
Assessment

↑
Total of code "N" entries.
Enter on Line I
of the Statement
of Taxes.

CITY OF APPLETON POLICY		TITLE: BOARD OF REVIEW REQUEST FOR SWORN TELEPHONE OR SWORN WRITTEN TESTIMONY	
ISSUE DATE: May 28, 2015	LAST UPDATE: May, 2018		TOTAL PAGES: 3
POLICY SOURCE: Board of Review / Legal Services – Clerk’s Office			
Reviewed by Attorney’s Office Date: May 2018	Board of Review Approval Date: July 18, 2018		

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 Board of Review of the City of Appleton, 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 (hereafter "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 Object to the assessment and appear at BOR filed at least 48 hours before the commencement of the first scheduled BOR hearing;
- b) A timely filed Objection Form for Real Property Assessment, completed in its entirety (PA-115A);
- c) A fully completed Request to Testify by Telephone or Submit a Sworn Written Statement at BOR (Form PA-814); and
- d) If an agent is designated, a fully completed Agent Authorization Form on Form PA-105.

Other than the Notice of Intent to Object, such requests must be filed with the clerk of the BOR within the first two (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 to

testify by telephone or submit sworn oral testimony.

2. PREREQUISITES

Further, in addition to having the Board consider any such request by the Taxpayer, the taxpayer must have fully complied with all of the statutory procedural requirements of Sec. 70.47(7)(aa) and (ac) to (af) before the taxpayer is eligible to request to testify by telephone or submit a sworn written statement at the BOR. Specifically, the statutory requirements include:

- a) Allowing the assessor to enter onto their property to conduct an exterior view of the property after the assessor has made a written request, sent by certified mail, to inspect the property. ;
- b) No later than seven (7) days before the first meeting of the BOR, providing to the assessor all of the income and expense that the assessor requests if the property has been valued by the objector or the assessor using the income approach; and
- c) Specifying on the objection form an estimate of their property's land and improvement value and the information used to arrive at that estimate.

If the owner fails to satisfy the above referenced requirements in a timely manner in accordance with the statutory requirements, the BOR will not consider the request to testify by telephone or submit sworn oral testimony.

3. CRITERIA

The BOR, may consider any or all of the following factors when deciding whether to grant or deny the request the request to testify by telephone or submit sworn oral testimony:

- a) The owner's stated reason(s) for the request as indicated on the Form 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 examine or question the person(s) providing the testimony, whether written or oral by telephone;
- e) The BOR's technical capacity to honor the request;
- f) The nature of and sufficiency of the written materials proposed to be provided; and
- g) Any other factors that the BOR deems pertinent to deciding the request.

3. EFFECTIVE DATE

This policy shall be effective upon passage.

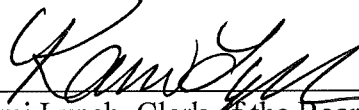
Passed on this 18th day of July 2018.

BY: City of Appleton
Board of Review



James Smith, Chairperson of the Board of Review

ATTEST BY:



Kami Lynch, Clerk of the Board of Review

CITY OF APPLETON POLICY		TITLE: BOARD OF REVIEW REQUEST FOR WAIVER OF HEARING	
ISSUE DATE: May 28, 2015	LAST UPDATE: May, 2018		TOTAL PAGES: 3
POLICY SOURCE: Board of Review / Legal Services – Clerk’s Office			
Reviewed by Attorney’s Office Date: May 2015, May 2018	Board of Review Approval Date: July 18, 2018		

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 first class city under sec. 70.47(16), and allow the taxpayer to have the taxpayer's assessment reviewed under sec. 70.47(13); and

Whereas, sec. 70.47(8m), Wis. Stats., further states that for purposes of this subsection, the Board of Review shall submit the notice of decision under sec. 70.47(12), Wis. Stats., 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. Stats., 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. 74.37(3), Wis. Stats., 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), Wis. Stats.

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 in its entirety 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 of Appleton Board of Review 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 the 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 that is filed no later than 48 hours before the commencement of the first scheduled meeting of the BOR for that tax year;
- b) A timely filed Objection Form that is completed in its entirety for the Real

Property Assessment (PA-115A);

c) A fully completed Request for Waiver of BOR Hearing on Form PA-813 (if the request is coming from the taxpayer); and

d) If an agent is designated, a fully completed Agent Authorization Form, PA-105.

If the owner fails to provide the aforementioned documents, no hearing will be scheduled on the objection and no waiver will be granted.

2. PREREQUISITES

In addition, the taxpayer must have fully complied with all the statutory procedural requirements of sec. 70.47(7)(aa) and (ac) to (af) before the taxpayer is eligible to request a waiver of the BOR hearing. Specifically, the statutory requirements include:

a) Allowing the assessor to enter onto their property to conduct an exterior view of the property after the assessor has made a written request, sent by certified mail, to inspect the property.

b) No later than seven (7) days before the first meeting of the BOR, providing to the assessor all of the income and expense that the assessor requests if the property has been valued by themselves or the assessor using the income approach; and

c) Specifying on the objection form an estimate of their property's land and improvement value and the information used to arrive at that estimate.

If the owner fails to provide the aforementioned documents as required or allow for an inspection of their property, no hearing will be scheduled on the objection and no waiver granted.

3. CRITERIA

If the owner satisfies all of the aforementioned requirements as required and a request from a taxpayer or assessor, or at its own discretion, is made to waive the Board hearing of an objection, the BOR shall use the following criteria when making its decision. The BOR may consider any or all of the following factors when deciding whether to waive the hearing:

a) All parties, including the property owner and assessor, shall be in agreement to waive a hearing;

b) The benefits or detriments of using the Board of Review process in the consideration of all pertinent information concerning the assessment before the tax bill is sent;

c) The owner's stated reason(s) for the request is indicated on the Form PA-813;

d) The benefits or detriments of having a Board record for the Court's subsequent review;


- e) The fairness to the parties involved;
- f) The BOR's technical comfort to hear the matter;
- g) The inability to examine or question the person(s) providing testimony in the event the hearing is waived;
- h) Any other factors that the Board deems pertinent to deciding whether to waive the hearing.

4. EFFECTIVE DATE

This policy shall be effective upon passage.

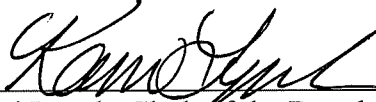
Passed on this 18th day of July 2018.

BY: City of Appleton
Board of Review



James Smith, Chairperson of the Board of Review

ATTEST BY:



Kami Lynch, Clerk of the Board of Review

Agent Authorization

for Property Assessment Appeals

If an agent is representing the property owner or municipality, the property owner or municipality must provide prior written authorization for the agent to represent the company or municipality when contacting the reviewing authority.

Section 1: Property Owner and Property Information

Company/property owner name Enterprise 2007 LLC			Taxation district (Check one) <input type="checkbox"/> Town <input type="checkbox"/> Village <input checked="" type="checkbox"/> City			County Outagamie		
Mailing address PO Box 1006			Street address of property 2501 E Enterprise Dr					
City Fond Du Lac		State WI	Zip 54936-1006		City Appleton		State WI	Zip 54913
Parcel number 311651047		Phone () -		Email			Fax () -	

Section 2: Authorized Agent Information

Name / title Melanie Brennan Sr. Mgr./ Joel Kugelman Consultant			Company name DMA, Inc					
Mailing address 9229 Delegates Row, Suite 375			Phone (708) 220 - 3748			Fax () -		
City Indianapolis		State IN	Zip 46240		Email mbrennan@dmainc.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 checked="" 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>2023</p> <p>2023</p> <p>_____</p>
<p>Authorization expires: <u>12 -31 - 2023</u> (unless rescinded in writing prior to expiration)</p> <p style="text-align: center;"><small>(mm - dd - yyyy)</small></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) Enterprise 2007 LLC	
	Owner signature 	
	Company or title VP - Asset Management, Summit Smith Development, Agent	Date (mm-dd-yyyy) 09 - 29 - 2023

Objection to Real Property Assessment

To file an appeal on your property assessment, you must provide the Board of Review (BOR) clerk written or oral notice of your intent, under state law (sec. 70.47(7)(a), Wis. Stats.). You must also complete this entire form and submit it to your municipal clerk. To review the best evidence of property value, see the Wisconsin Department Revenue's [Guide for Property Owners](#).

Complete all sections:

Section 1: Property Owner / Agent Information				* If agent, submit written authorization (Form PA-105) with this form			
Property owner name (on changed assessment notice)				Agent name (if applicable)			
Owner mailing address				Agent mailing address			
City		State	Zip	City		State	Zip
Owner phone () -		Email		Owner phone () -		Email	
Section 2: Assessment Information and Opinion of Value							
Property address				Legal description or parcel no. (on changed assessment notice)			
City		State	Zip				
Assessment shown on notice – Total				Your opinion of assessed value – Total			

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)	Basis for your opinion of assessed value: (Attach additional sheets if needed)

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 _____ minutes.

Property owner or Agent signature <i>Melanie Brennan</i>	Date (mm-dd-yyyy) - -
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 If Yes, how long was the property listed *(provide dates)* - - to - -
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Property owner or Agent signature <div style="text-align: center; font-family: cursive; font-size: 1.2em; margin-top: 10px;">Melanie Brennan</div>	Date (mm-dd-yyyy) <div style="text-align: center; margin-top: 10px;">- -</div>
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- B. Provide a reasonable estimate of the amount of time you need at the hearing _____ minutes.

Property owner or Agent signature <i>Melanie Brennan</i>	Date (mm-dd-yyyy) - -
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


← select parcel from results list below to view information  

Features displayed: 1 - 1 / 1

▶ 31-3-0228-00 | 726 S MASON ST



-  Zoom to
-  Pan to
-  Show on map
-  Export all >
-  Export selected >

< 1 > 100 /page ▾

General Information

Garbage Day: Monday
Recycle Day: Monday week of 10/2/2023
Leaf Collection:
Water Source: Appleton
Sanitary District: Appleton
School District: Appleton
Elementary School:
Middle School:
High School:
Fire Station Number: District 3
Fire Station Address: 801 W. Grove St

Building Information

Living Units: 1
Year Built: 1924
Number of Stories: 1.5
Total Living Area: 1176
1st Floor Living Area*: 672
Number of Bedrooms: 3
Number of Full Baths: 1
Number of Half-Baths: 0
Fireplaces:
Basement: Full

*Total Living Area does not include area below grade.

Number of Attached Garages: DETACHED GARAGE - FRAME
Attached Garage Sq. Ft.: 240

Voting Information

Polling Location: [visit MyVote](#)
Aldersperson: Alex Schultz
Aldersperson District: 9
City Ward: 26
County: Outagamie County
County Supervisor District: 19
Assembly District: 57
Senate District: 19
Congressional District: 8

Link to Wisconsin State Legislature:
<https://legis.wisconsin.gov/>

Parcel & Zoning Information

Assessment Class: RESIDENTIAL

Name: JASON LEWANDOSKI
Address: 726 S MASON ST
 APPLETON WI
 54914

Legal Description: FAIRVIEW ADDN 3WD LOT 8
 BLK 1

Frontage/SqFt/Acres: 50
Effective Depth: 150

Zoning: R1B

Assessment & Tax Information

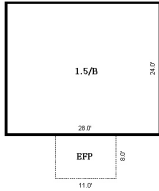
2023 In Process Assessment

Land: \$25,000
 Building: \$144,700
 Total: \$169,700

2022 Tax Information

Property Taxes: \$2,552.64
Special Assessments: \$0
State Credits: \$165.46
Less Lottery Credit: \$-198.09
1st Dollar Credit: \$-60.35
Tax Bill Amount: \$2,294.2

For questions on tax credits, please contact the County Treasurer.



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Contact us at gis@appleton.org