



# City of Appleton

100 North Appleton Street  
Appleton, WI 54911-4799  
[www.appletonwi.gov](http://www.appletonwi.gov)

## Meeting Agenda - Final Board of Review

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Thursday, May 15, 2025

9:00 AM

Council Chambers

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1. Call the 2025 Board of Review to order
2. Pledge of Allegiance
3. Roll call of membership
4. Oaths of Office for Citizen Board of Review Members
5. Confirmation of BOR Member Training

[25-0511](#) 2025 BOR Training Affidavit

**Attachments:** [2025 Training Affidavit.pdf](#)

6. Elect Chairperson for the 2025 Board of Review

*Turn meeting over to chair*

7. Elect Vice Chairperson for the 2025 Board of Review

8. Approval of minutes from previous meeting

[25-0512](#) Board of Review meeting minutes from June 5, 2024

**Attachments:** [2024 BOR Meeting Minutes.pdf](#)

9. Confirmation of 2025 Board of Review Notices

[25-0513](#) 2025 Notice of the Board of Review & Open Book

**Attachments:** [2025 BOR Notice.pdf](#)

10. Review Board of Review Policies

[25-0516](#) Telephone/Sworn Written Testimony Requests Policy

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

[25-0517](#) Waiver of Hearing Request Policy

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

11. **Presentation of the 2025 Assessment Roll, Omitted Roll & Correction of Error Roll**
12. **Confirmation from the Assessor that Open Book Changes are included in the Assessment Roll**
13. **Review the Assessment Roll & Perform Statutory Duties**
14. **Review Waiver of Board of Review Hearing Requests**
15. **Review Waiver of 48-Hour Notice Requests**
16. **Review Request for Telephone/Written Testimony**
17. **Schedule Hearings for Objectors (not previously scheduled)**
18. **Hear Testimony from Scheduled Objectors**
19. **Deliberate Testimony & Make Determinations (as schedule allows)**
20. **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.*



# 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:**

KAMI LYNCH

Name

03/07/2025

Date

05-08-2025 04:10 PM

Date electronically filed

kami.lynch@appletonwi.gov

Clerk email



# Board of Review Member Training Affidavit

## Preparer Information

Name Kami Lynch	Title Clerk
Email kami.lynch@appletonwi.gov	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: 05-08-2025 04:10 PM  
Confirmation: PA10720251206O1746738624498  
Submission type: ORIGINAL



# City of Appleton

100 North Appleton Street  
Appleton, WI 54911-4799  
[www.appleton.org](http://www.appleton.org)

## Meeting Minutes - Final Board of Review

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Wednesday, June 5, 2024

9:00 AM

Council Chambers

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1. Call the 2024 Board of Review to order

*The 2024 Board of Review was called to order at 9:01 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 for Kyle Lobner, Linda Marx & Sean Morgan.*

5. Confirmation of BOR Member Training

[24-0726](#)

Board of Review Member Training Affidavit

**Attachments:** [Training Affidavit-2024 BOR.pdf](#)

6. Elect Chairperson for the 2024 Board of Review Session

**Croatt moved, seconded by Marx, that the Kyle Lobner be the Chairperson.  
Roll Call. Motion carried by the following vote:**

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

7. Elect Vice Chairperson for the 2024 Board of Review Session

**Croatt moved, seconded by Marx, that the Ald. Hartzheim be the Vice  
Chairperson. Roll Call. Motion carried by the following vote:**

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

8. Approval of minutes from previous meeting

[24-0724](#)

Board of Review Meeting Minutes from October 4, 2023

**Attachments:**     [2023 BOR - Reval-Meeting Minutes.pdf](#)

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

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

9. Confirmation of 2024 Board of Review Notices

[24-0725](#)

2024 Notice of the Board of Review &amp; Open Book

**Attachments:**     [2024 BOR Notice..pdf](#)

10. 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](#)

11. **Presentation of the 2024 Assessment Roll, Omitted Roll & Correction of Error Roll**

Assessor Tooke presented the Assessment Roll.

There were 2 Items on the Omitted Roll:

**Personal Property**

- Wells Fargo \$36,000

- Matthew Misco Insurance - \$8,200

Lynch moved, seconded by Hartzheim, that the omitted properties be approved. Roll Call. Motion carried by the following vote:

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

12. **Confirmation from the Assessor that Open Book Changes are included in the Assessment Roll**

*Assessor Tooke confirmed that all Open Book changes have been included in the assessment roll.*

**13. Review the Assessment Roll & Perform Statutory Duties****14. Review Waiver of Board of Review Hearing Requests**

*There were no waiver requests filed.*

**15. Review Waiver of 48-Hour Notice Requests**

*There were no notice waiver requests filed.*

**16. Review Requests for Telephone/Written Testimony**

*There were no telephone/written testimony requests filed.*

**17. Schedule Hearings for Objectors (not previously scheduled)****18. Hear Testimony from Scheduled Objectors**

[24-0727](#)

10:45 a.m.

3609 S Barker Lane, Michael Muoio, Owner

Parcel# 31-9-2963-00

**Attachments:**

[3609 S Barker Ln Report \\_ Property Info.pdf](#)

[3609 S Barker Lane - Objection.pdf](#)

[Assessor Testimony- 3609 S Barker EXH 1.pdf](#)

**Lobner moved, seconded by Croatt, to sustain the assessor's valuation of \$698,500. Roll Call. Motion carried by the following vote:**

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

**19. Deliberate Testimony and Make Determinations (as schedule allows)****20. Adjournment**

**Hartzheim moved, seconded by Alfheim, that the 2024 Board of Review be adjourned at 11:53 a.m. Roll Call. Motion carried by the following vote:**

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



# CITY OF APPLETON

## **Notice that the Assessment Roll is Open for Examination and Open Book**

### **STATE OF WISCONSIN**

City of Appleton, Calumet, Outagamie, Winnebago Counties, Pursuant to Wis. Stat. §70.45, the assessment roll for the Year 2025 assessment will be open for examination starting on the 28<sup>th</sup> day of April 2025 at 8:00 a.m., until 4:30 p.m., Monday through Friday.

Additionally, the assessor shall be available at City Hall from 8:00 a.m. to 4:30 p.m. M-F April 28<sup>th</sup> – May 7<sup>th</sup>. Instructional material will be provided at the open book to persons who wish to object to valuations under Wis. Stat. § 70.47.

### **Notice of Board of Review Two-Hour Meeting**

Notice is hereby given that the Board of Review for the City of Appleton, Calumet, Outagamie & Winnebago Counties, Wisconsin, shall hold its first meeting on Thursday, May 15, 2025, beginning at 9:00 a.m. at City Hall – Council Chambers 6<sup>th</sup> floor, 100 N Appleton Street, Appleton, WI 54911. Please be advised of the following requirements to appear before the Board of Review and procedural requirements if appearing before the Board of Review:

1. After the first meeting of the Board of Review and before the Board of Review's final adjournment, no person who is scheduled to appear before the Board of Review may contact or provide information to a member of the Board of Review about the person's objection, except at a session of the Board of Review. Open book shall occur no less than 7 days prior to the Board of Review.
2. The Board of Review may not hear an objection to the amount or valuation of property unless, at least 48 hours before the Board of Review's first scheduled meeting, the objector provides to the Board of Review Clerk written or oral notice of an intent to file an objection, except that upon a showing of good cause and the submission of a written objection, the Board of Review shall waive that requirement during the first 2 hours of the Board of Review's first scheduled meeting, and the Board of Review may waive that requirement up to the end of the 5th day of the session, or up to the end of the final day of the session if the session is less than 5 days, with proof of extraordinary circumstances for failure to meet the 48-hour notice requirement and failure to appear before the Board of Review during the first 2 hours of the first scheduled meeting.

3. Objections to the amount or valuation of property shall first be made in writing and filed with the Board of Review Clerk within the first 2 hours of the Board of Review's first scheduled meeting, except that, upon evidence of extraordinary circumstances, the Board of Review may waive that requirement up to the end of the 5th day of the session, or up to the end of the final day of the session if the session is less than 5 days. The Board of Review may require objections to the amount or valuation of property to be submitted on forms approved by the Wisconsin Department of Revenue, and the Board of Review shall require that any forms include stated valuations of the property in question. Persons who own land and improvements to that land may object to the aggregate valuation of that land and improvements to that land, but no person who owns land and improvements to that land may object only to the valuation of that land or only to the valuation of improvements to that land. No person may be allowed in any action or proceedings to question the amount or valuation of property unless the written objection has been filed and that person in good faith presented evidence to the Board of Review in support of the objections and made full disclosure before the Board of Review, under oath, of all of that person's property liable to assessment in the district and the value of that property. The requirement that objections be in writing may be waived by express action of the Board.
4. When appearing before the Board of Review, the objecting person shall specify in writing the person's estimate of the value of the land and of the improvements that are the subject of the person's objection and specify the information used to arrive at that estimate.
5. No person may appear before the Board of Review, testify to the Board of Review by telephone, or object to a valuation if that valuation was made by the assessor or the objector using the income method of valuation, unless no later than 7 days before the first meeting of the Board of Review, the person supplies the assessor with all the information about income and expenses that the assessor requests, as specified in Assessor's Manual Under Wis. Stat. §73.03(2a). The City of Appleton an ordinance for the confidentiality of information about income and expenses that is provided to the assessor under this paragraph that provides exceptions for persons using information in the discharge of duties imposed by law or the duties of their officer or by order of a court. The information that is provided in this paragraph, unless a court determines that it is inaccurate, is not subject to the right of inspection and copying under Wis. Stat. § 19.35(1).
6. The Board of Review shall hear upon oath, by telephone, all ill or disabled persons who present to the board a letter from a physician, physician assistant, or advanced practice nurse prescriber certified under Wis. Stat. § 441.16(2) that confirms their illness or disability. No other persons may testify by telephone unless the Board of Review, in its discretion, has determined to grant a property owner's or their representative's request to testify under oath by telephone or written statement.
7. No person may appear before the Board of Review, testify to the Board of Review by telephone, or contest the amount of any assessment unless, at least 48 hours before the first meeting of the Board of Review, or at least 48 hours before the objection is heard if the objection is allowed under Wis. Stat.

§70.47(3)(a), that person provides notice to the Board of Review Clerk as to whether the person will ask for the removal of a member of the Board of Review and, if so, which member, and provides a reasonable estimate of the length of time the hearing will take.

8. No person shall be allowed to appear before the board of review, to testify to the board by telephone or to contest the amount of any assessment of real or personal property if the person has refused a reasonable written request by certified mail of the assessor to enter onto property to conduct an exterior view of the real or personal property being assessed.

Notice is hereby given this 1st day of April 2025.

Publish: April 7, 2025

/s Kami Lynch, City Clerk



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

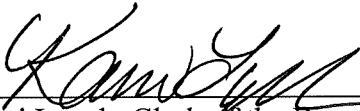
This policy shall be effective upon passage.

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



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

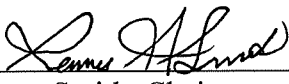
- e) The fairness to the parties involved;
- f) The BOR's technical comfort to hear the matter;
- g) The inability to examine or question the person(s) providing testimony in the event the hearing is waived;
- h) Any other factors that the Board deems pertinent to deciding whether to waive the hearing.

4. EFFECTIVE DATE

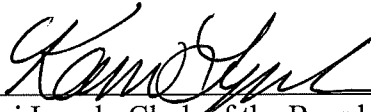
This policy shall be effective upon passage.

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

