



CITY OF WAUWATOSA  
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### **BOARD OF REVIEW**

**Wednesday, May 18, 2011 – 9:00 a.m.**

PRESENT: Messrs. Benz, Duffey, Van Bibber (9:25 a.m.); Ms. Wakefield -4

EXCUSED: Messrs. Lemke and Rice

ALSO Mr. Miner, Assessor; Mr. Lenski, Deputy Assessor; Ms. Aldana, Asst. City  
PRESENT: Attorney/HR Director; Mr. Tuff, Appraiser; Ms. Ledesma, City Clerk

Ms. Ledesma in the Chair

The first order of business was the selection of chair and vice-chair for the 2011 Board.

It was moved by Mr. Duffey, seconded by Ms.  
Wakefield to nominate Mr. Benz as chair. -3

Mr. Benz assumed the Chair.

It was moved by Ms. Wakefield, seconded by Mr.  
Duffey to nominate Mr. Rice as vice-chair. -3

Mr. Miner presented the Board with the completed 2011 assessment roll. When comparing residential properties (one-, two-, or three-family) between last year and this year, the values are down .22%; with commercial properties, the decrease is .21% (about \$3.2 million dollars). Overall, the values on locally assessed real property are down about \$11 million dollars. With personal property, the decrease is about \$1 million dollars. The total locally assessed property value is \$5,326,334,310.

The assessment ration is projected to be 105%. The figure is based on the analysis of sales that occurred in 2010. This is an estimate because the final number is compiled by the Department of Revenue (DOR). The DOR factors in this information, as well as new construction, fires, and tear-downs.

The last citywide reassessment occurred in 2006 when the market was still climbing. It has come down some since then and staff estimates values to be at around the 2005 levels (somewhat lower than 2006 levels). Thus, most assessments have not changed. Sales on residential properties are coming in about 9% above the assessed amount. Commercial property sales are coming in right around where they were in 2006. The 105% ratio figure and the assessment are used to determine fair market value.

Mr. Miner stated that the omitted property roll (ss. 70.44) and corrections of errors (ss. 70.43) information being presented to the Board involves just personal property this year. It is information the Assessor's office was unaware of as of January 1, 2011, and becomes part of the official roll.

It was moved by Mr. Duffey, seconded by Ms. Wakefield to approve the 2011 assessment roll as presented. -3

It was moved by Mr. Duffey, seconded by Ms. Wakefield to approve the omitted property roll information and corrections of errors as presented. -3

Mr. Miner presented two stipulations for the Board's consideration and approval.

Ms. Aldana clarified the Wheaton Franciscan stipulation; the property owner is asking that the 2011 Board hearing be waived inasmuch as the owner is suing the city. Once the court makes a ruling, the court's determination will be used as the 2011 valuation. These stipulations have been executed with Wheaton Franciscan for the past 3-4 years. It is hoped that the matter will be substantially resolved this summer. The stipulation states that the city agrees the Board would uphold the assessment placed on the subject properties by the Assessor; the property owner agrees with this statement as it gives the owner the right to proceed to court.

Stipulation: 411-9976-05 (comprised of parcel nos. 411-9976-03, 411-9977-01, and 411-9977-02 ), 201 N. Mayfair Road, and 411-9994-03, N. Mayfair Road

It was moved by Mr. Duffey, seconded by Ms. Wakefield to approve the aforementioned stipulation. -3

(Mr. Van Bibber present 9:25 a.m.)

Mr. Miner explained the second stipulation involving Bonstores Realty One, LLC, noting that this issue will also be determined by the court. The stipulation asks the city to tie the 2011 assessment back to the 2009 appeal the property owner put forth before the Board. The court will determine the property value for 2009, and this figure will likewise become the assessment for 2010 and 2011.

Stipulation: 335-9998-16, 2400 N. Mayfair Road

It was moved by Ms. Wakefield, seconded by Mr. Duffey to approve the aforementioned stipulation. -3

Two property owners next approached the Board asking that their objection forms be accepted despite not having provided the required 48-hour notice of intent to file (an objection form).

Ms. Aldana clarified that the property owners need to show good cause to the Board for having failed to provide the required notice of intent to file. The Board can then determine whether or not to grant a waiver from the 48-hour notice requirement.

Helmut Toldt, 4040 N. Calhoun Road, Brookfield, asked to file an objection form for the 17-acre property at N. 113th Street and W. Walnut Road (tax key nos. 375-0034-00, 375-0035-00, 375-0036-00, 375-0037-00, 375-0038-00, 375-0039-00, and 375-0040-00) purchased from the city in December 2010.

he past 4-5 weeks have been very unusually for him and his business. He acknowledged receipt of the notice of assessment for the parcel mailed by the Assessor's office. However, the notice then sat on his office manager's desk for a couple of weeks; his office manager has been battling serious health issues, has been periodically hospitalized, and consequently, her time in the office has been very sporadic. Mr. Toldt reiterated, however, that he did see the notice of assessment and thought the issue would be simple to resolve. He does have the appraisal prepared at the time the land was purchased. No improvements have been made to date.

During this same period, Mr. Toldt explained, he completed a commitment to assist his neighbor who is in New Mexico. At the same time, Mr. Toldt's father suffered some significant health issues. Then, his daughter's family was faced with a last-minute move due to a job offer; their home had to be prepared for sale. Consequently, he did not spend much time in his own office of late. His office staff consists of just two people and because of extenuating circumstances, the notice of assessment did not get addressed. He realized this past weekend that he had missed the deadline.

Mr. Miner stated that his office sends out the notices timely; his office gives more time than is statutorily required to meet with property owners. His office is bound to adhere to certain deadlines, however.

It was moved by Mr. Duffey, seconded by Ms. Wakefield to waive the 48-hour notice requirement and accept the objection form in accordance with the statutes inasmuch as good cause was shown. -3

Brett Hess, 2102 Menomonee River Parkway, asked to file an objection form for his property; he just closed on it on May 13th and thought, mistakenly, that the deadline to file was later than it was. He called the Clerk's office at 10:30 a.m. on Monday, May 16, and was told the deadline to file the notice of intent was 9 a.m. on May 16. At issue is the sale price versus the appraised price.

It was moved by Ms. Wakefield, seconded by Mr. Duffey to waive the 48-hour notice requirement and accept the objection form in accordance with the statutes inasmuch as good cause was shown. -3

One case was scheduled for hearing before the Board:

**8223 Stickney Avenue  
343-0344-00**

It was moved by Ms. Wakefield, seconded by Mr. Duffey to sustain the Assessor's value since neither the property owner, nor a representative, appeared at the hearing. -3

The meeting recessed at 11:00 a.m. until 9:00 a.m. on May 25, 2011.

Carla A. Ledesma, Board Secretary

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