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BOARD OF REVIEW

Thursday, May 23, 2013 – 9:10 a.m.

PRESENT: Messrs. Benz, Duffey, Stefaniak -3

ALSO

PRESENT: Mr. Miner, Assessor; Mr. Lenski, Deputy Assessor; Ms. Ledesma, Board Secretary

Ms. Ledesma in the Chair

Organizational Meeting. The first order of business was selection of a chair and vice-chair.

It was moved by Mr. Duffey, seconded by Mr. Stefaniak to nominate Mr. Benz as Board Chair. -3

Mr. Benz assumed the chair.

It was moved by Mr. Stefaniak, seconded by Mr. Duffey to nominate Mr. Duffey as Vice-Chair. -3

Ms. Ledesma confirmed that Messrs. Benz and Duffey are both certified by the state; per Wisconsin Statutes 70.46 (4) at least one Board member must be certified when the Board is in session.

Mr. Miner advised that per Wisconsin Statutes 70.47.7 (a)(f) all commercial property owners received letters from his office in January wherein he informed the owners that the Assessor's office would be using the income approach on every property. A form was provided to the owners; they were instructed that if they did not submit requested income and expense information, the office will use market information compiled from owners that did provide the information.

Mr. Miner asked that the Board decline to hear objections from commercial property owners who are non-compliant in providing requested information, and to instruct the Clerk's office staff not to schedule a hearing.

Mr. Miner noted that fewer than 50% of the commercial property owners have returned income and expense statements as requested. Between 60-70% of owners of multi-family buildings returned this information, and about one-third of the office building owners did so.

Mr. Miner suggested that a new process be implemented for scheduling of objection hearings such that the Clerk's office staff will contact the Assessor's office to determine whether an objector has supplied income and expense information. If this has not been done, a letter can be sent advising the objector that no hearing will be scheduled.

Mr. Lenski reiterated that the commercial property owners were provided the pertinent statutory information concerning this requirement in their January 2013 mailing.

In response to a query about the possibility of commercial property owners submitting this information prior to the deadline for submission of objection forms, Mr. Miner stated that this "11th hour" submission is unacceptable.

Mr. Duffey opined that the statutes do not specifically state when this income and expense information must be submitted, so how can scheduling be denied?

Mr. Miner responded that according to Attorney Kesner, the Assessor's office had established a timeline and due date for submission; if owners failed to comply, they have not met their burden. He added that he is setting values on 440 properties; some owners sought and received extensions and provided their information in March. He explained that any information that may be submitted now, or going forward, will be used for the 2014 valuations. The current valuation process is underway and absent required information, the market method will be used this year.

Mr. Kesner was called into the meeting at 9:25 a.m. to address 70.47 as it pertains to the timely submission of requested material. Mr. Duffey reiterated his concern about the lack of a specific deadline in the statutes and whether the Board has the authority to refuse to schedule a hearing for those commercial property owners who have not complied by now.

Mr. Kesner explained that since the statutes do not specifically state a deadline, if the Assessor can tell the Board that he was unable to obtain necessary information to help him establish values, the Board can advise the objector that a hearing will not be scheduled because they did not provide requested information. Mr. Kesner reiterated that the Assessor must convince the Board that since information was not timely submitted in advance of establishing values, it is too late now to do so.

Mr. Miner added that this is a revaluation year and the office has defined processes it is using for every property. Mr. Lenski noted that the staff has to have enough time to review submitted information in order to use it to establish values. In non-revaluation years, last-minute data was accepted in the past.

Mr. Kesner noted that the Clerk's office will be the one turning away objectors on the Board's behalf after verifying with the Assessor's office that requested income and expense data was not received by a certain date. Data submitted late cannot be used to establish value for this year.

In response to a query about any right-of-appeal procedure, Mr. Kesner stated that the remedy is to take the matter to court. An appeal cannot be made to the Board of Review. The property owner will think they have the right to file a lawsuit in circuit court that they were denied the opportunity to object. They would be challenging the application of the statute.

It was agreed that Mr. Kesner will draft appropriate language to reflect this new policy and include it in the Board's Rules and Procedures adopted in 2012.

In addressing the issue of the scheduling of residential property owners' objections who have refused entry to city appraisers after a certified interior inspection letter was sent, Mr. Miner noted that this situation occurs infrequently. Visits to properties are typically made after building permits are issued and after a property is sold.

Mr. Miner stated that if the property owner refuses to allow an interior inspection, value will be established based upon the best information available to the Assessor's office staff (permits, listings, etc.). Mr. Lenski clarified that there is a state statute which states that if the Assessor's office staff is refused entry, the owner cannot object to the valuation.

Mr. Miner briefly addressed the factors impacting the staff's setting of values. They had hoped to use a new computer system for this revaluation, but since it is not ready, the old system will be used for residential values. Commercial valuations will be set based upon templates using certain facts or assumptions. It is anticipated values will be established by the third week of July and necessary notices will be mailed during the rest of that month.

August will be devoted to the open book informal review process. The next meeting of the Board of Review can then be scheduled for 10 a.m. on Thursday, September 5, 2013. Objection forms will be due in the Clerk's office by Tuesday, September 3rd at 10 a.m. Residential cases can be scheduled for September 5th. Any commercial cases can be scheduled for 9 a.m. on September 17th and 18th.

A brief discussion ensued about a *Findings of Fact and Decision* form that Board members learned about in certification training. It is a five-page document summarizing key information about objection proceedings with respect to testimony, determinations, and decisions. Mr. Kesner suggested that it may be a useful tool to use in commercial hearings.

The meeting recessed at 9:55 a.m. until September 5, 2013 at 10:00 a.m.

Carla A. Ledesma, Board Secretary

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