



CITY OF WAUWATOSA
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BOARD OF REVIEW

Wednesday, September 18, 2013 – 9:00 a.m.

PRESENT: Messrs. Benz, Duffey, Stefaniak -3

ALSO PRESENT: Mr. Walsh and Ms. Stokke-Ceci, newest Board members; Mr. Miner, Assessor;
Mr. Lenski, Deputy Assessor; Mr. Kesner, City Attorney, Ms. Miller-Carter,
Asst. City Attorney; Mr. Tuff and Mmes. Chabron and Aho, staff appraisers

Mr. Benz in the Chair

Assessment Roll. Mr. Miner presented the Board with the completed real estate property and personal property assessment rolls. The residential property value is \$3,225,372, down 9% over last year. The commercial value is \$1,661,446,600, an increase of 8.41%. The State has not yet finalized the manufacturing value for the city. Local personal property assessment is at \$182,867,500. The city's total value is \$5,248,773,400, a decrease of 4% compared to 2012.

The Board accepted the rolls as presented.

Omitted Properties and Correction of Errors. Mr. Miner then reviewed the omitted properties per Wisconsin Statutes 70.44, stating that there was just one, International Environmental Management, for which \$7,190 in personal property value was omitted.

There were four corrections of errors per Wisconsin Statutes 70.43 for properties at 3077 N. Mayfair Road (personal property; \$66,980 was a double assessment), 1200 N. Mayfair Road (real property; previous year's value was \$564,170 and was corrected to \$494,490), 1430 N. 119th Street (real property; value was reduced from \$274,100 to \$64,000 due to a fire the assessor's office was previously unaware of), and 819 N. 112th Street (real property; the house was razed and the value was reduced from \$79,000 to \$45,500).

Stipulations. Several stipulations were read into the record and accepted as submitted:

256-0149-00	<u>2012</u>	<u>2013</u>	<u>Change</u>
Land	45,600	34,500	11,100
Improvements	167,500	158,500	9,000
TOTAL	213,100	193,000	20,100

295-0122-02	<u>2012</u>	<u>2013</u>	<u>Change</u>
Land	64,400	66,200	1,800
Improvements	347,700	143,600	204,100
TOTAL	412,100	209,800	202,300
376-0242-00			
Land	81,000	85,700	4,700
Improvements	154,700	149,700	5,000
TOTAL	235,700	235,700	300
411-0382-00			
Land	37,700	41,100	3,400
Improvements	162,500	129,300	33,200
TOTAL	200,200	170,400	29,800
296-9998-01			
Land	906,800	578,700	328,100
Improvements	454,000	46,300	407,700
TOTAL	1,360,800	625,000	735,800
297-9995-10			
Land	314,300	404,800	90,500
Improvements	0	0	0
TOTAL	314,300	404,800	90,500
298-9979-00			
Land	339,700	250,100	89,600
Improvements	268,500	279,900	11,400
TOTAL	608,200	530,000	78,200
370-0343-00			
Land	16,000	102,600	86,600
Improvements	475,300	451,400	23,900
TOTAL	491,300	554,000	62,700
370-0353-00			
Land	61,200	250,200	189,000
Improvements	312,200	434,800	122,600
TOTAL	373,400	685,000	311,600
371-0061-00			
Land	37,800	113,400	75,600
Improvements	297,200	396,600	99,400
TOTAL	335,000	510,000	175,000

371-0076-00	<u>2012</u>	<u>2013</u>	<u>Change</u>
Land	52,500	45,400	7,100
Improvements	1,218,300	1,138,500	79,800
TOTAL	1,270,800	1,183,900	86,900
379-9999-59			
Land	2,625,800	6,640,800	4,015,000
Improvements	12,693,900	9,037,000	3,656,900
TOTAL	15,319,700	15,677,800	358,100
342-0288-00			
Land	124,700	85,000	39,700
Improvements	234,900	159,600	75,300
TOTAL	359,600	244,600	115,000
375-9990-13			
Land	1,268,200	1,155,000	113,200
Improvements	3,056,200	1,980,000	1,076,200
TOTAL	4,324,400	3,135,000	1,189,400

Mr. Miner noted that the aforementioned stipulations reflect adjustments that were made in the last week after staff appraisers received additional information.

Requests for Waiver of 48-Hour Notice of Intent. The following property owners requested that the Board accept their property assessment objection forms despite their not having complied with the statutorily-required submission deadlines:

Theresa Rooney, 10422 W. Fisher Parkway, explained that she was unable to submit her Notice of Intent to submit an objection form, or the objection form itself, in a timely manner (48 hours prior to this hearing) because she had transportation problems last week.

It was moved by Mr. Duffey, seconded by Mr. Stefaniak to deny the request to waive the 48-hour notice requirement and accept the objection form. -3

Kenneth Sidello, 4864 S. Tenth Street, Milwaukee, representing 6423 W. North Avenue, stated that he and his wife had two family emergencies that took them out-of-state very recently. His in-laws both had medical emergencies and have no other family close by who could help them. Mr. Sidello stated that his own parents were caring for the Sidello's six children during this time. Information about filing deadlines came while he and his wife were out of town.

It was moved by Mr. Duffey, seconded by Mr. Stefaniak to waive the 48-hour notice requirement and accept the objection form. -3

Pat Zabrowski, 1563 N. 122nd Street, acknowledged that he did not have any good reason for missing the filing deadlines. He asked, however, that he be permitted to add his objection form to this year's file inasmuch as he does intend to challenge his assessment next year.

It was moved by Mr. Duffey, seconded by Mr. Stefaniak to deny the request to waive the 48-hour notice requirement and accept the objection form. -3

Mr. Zabrowski submitted his objection form for informational purposes only.

Karen Freiberg, 2031 Martha Washington Drive, stated that she repeatedly attempted to contact the Assessor's office about her property's assessment. She left voice mail messages on August 28, September 3, and on September 13. She did not receive a call back, however, until 10:30 a.m. on September 16th - after the 48-hour Notice of Intent deadline (September 16, 2013, 9 a.m.) had passed. Ms. Freiberg opined that she met the spirit of the Notice of Intent deadline.

Mr. Tuff, staff appraiser, stated that he did return Ms. Freiberg's call. Mr. Lenski, Deputy Assessor, pointed out that the instructions state the property owner should contact the Clerk's office if they wish to file an objection form or Notice of Intent. The open book period at the Assessor's office was August 13 – September 3, though staff continued to meet with property owners after that date.

Mr. Duffey agreed that Ms. Freiberg attempted to meet with the Assessor's office as the instructions state, but did not fulfill the 48-hour Notice requirement.

It was moved by Mr. Duffey, seconded by Mr. Stefaniak to deny the request to waive the 48-hour notice requirement and accept the objection form. -3

Inasmuch as the property owner had submitted a timely Notice of Intent to file an objection form with the City Clerk's office, the Board instructed the Secretary to accept the objection form submitted by Matthew and Heather Thurin, 2567 N. 71st Street (tax key #331-0099-00).

Compliance Issues. Mr. Miner explained that Chad Zeznanski, Wipfli LLP, 1000 Innovation Drive, is an authorized representative for several commercial properties for which objection forms had been submitted: 515 Glenview Avenue, 8306 W. Blue Mound Road, 8318 W. Blue Mound Road, 8340 W. Blue Mound Road, and Glenview Avenue.

Supporting documents was submitted to the Assessor's office regarding the income/expense request for information issued by the department in January. However, the data is not in the requested format; it is very difficult to decipher because data on all the properties is co-mingled. Three years of income/expense information was requested, as well as the rent roll for the same time period. The combined statement of income reflects all the properties. The owner apparently views all the properties (including buildings and parking lots) as a single unit. Staff attempted to create a rent roll out of the submitted information and sent it to Mr. Zeznanski for

review on September 13th. It was re-sent on September 16th. Additional information, however, has not yet been received.

Mr. Miner reiterated that in January 2013 a letter was sent to every commercial property owner, detailing the type of specific information being sought by March 1, 2013. Since this property owner has yet to fully comply, Mr. Miner asked that the properties not be scheduled for hearing. Staff has been unable to complete the sales, income, and cost approaches for valuation.

Mr. Miner confirmed that he and Mr. Zeznanski have been involved in discussions concerning the aforementioned properties. He speculated that Mr. Zeznanski may not have additional data available in a more usable format. Mr. Miner added that the analysis he performed based upon the data submitted does not support changing the assessment.

In response to a question, it was confirmed that Mr. Zeznanski had not been informed that this issue would be brought before the Board at this meeting. Mr. Miner stated that he would still be willing to accept and consider clarified information on the subject properties if submitted. The intent of the requirement on property owners to submit usable information is to enable the assessor to set a correct value on properties the first time, and to not be subject to information being submitted at the last moment.

Discussion ensued among Board members about the advisability of establishing a firm deadline for data submission by which Mr. Zeznanski must comply.

It was moved Mr. Duffey, seconded by Mr. Stefaniak that the property owner be permitted to make a further submission of data to the City Clerk's office by 12:00 noon on Tuesday, September 24, 2013. If the submissions is not made, the objections will be disallowed. The Board will receive an update report from Mr. Miner on September 25th on the data submitted.

It was agreed that notice will be sent to both Mr. Jennings, the owner, and to Mr. Zeznanski, his agent.

The next compliance issue concerned 12300 W. Burleigh Street. Mr. Miner stated that he has had contact with the owner's agent, Jennifer Vondracek of Ennes & Associates. Mr. Miner had set the value of the property based on its sale. The agent, however, did not feel this was appropriate and opted to proceed with the objection process. Mr. Miner stated he received an email at 4:23 p.m. on September 17th (yesterday) with information about the appeal. The owner had not provided necessary income/expense information. Mr. Miner reiterated that property owners were advised in January 2013 of information that was to be provided to the assessor's office by March 1, 2013.

The sale of this property occurred in April or May 2013, after that due date. During the open book period, Mr. Miner did have a phone conversation about arriving at the set value by using the sales data. The agent did not feel this was appropriate. Even though a Notice of Intent to file

was submitted to the Clerk's office on September 11, the large packet of supporting documentation was not emailed to the Assessor's office until September 17th. It does not appear income approach data was provided.

It was moved by Mr. Duffey, seconded by Mr. Stefaniak to disallow the objection form due to failure to comply with submission requirements. -3

The next compliance issue involved 1400 N. 113th Street. The property owner had received the letter in January requesting submission of income/expense information by March 1, 2013. It was not supplied. The owner's attorney called to speak about the property and was informed that the requested data had not been supplied. Atty. Somers followed up with an email asking about the requested information and the January letter. Mr. Miner provided this information. Atty. Somers emailed Mr. Miner at 2:49 p.m. on September 17th and attached the income/expense data and other pertinent materials.

Mr. Miner also noted that the property is being offered for sale, which gives the Assessor's office an indication of what the owner feels it is worth. The department typically applies a 5% discount to asking prices, since it is only an asking price. However, it is market data.

It was moved by Mr. Stefaniak, seconded by Mr. Duffey to disallow the objection form due to failure to comply with submission requirements. -3

Prior to recessing, the Board briefly discussed the submission deadlines, the challenges that come from late submissions, the efforts to perform income, expense, and sales valuation approaches when data is incomplete or missing, and how/whether the Board's rules and regulations ought to be modified to address these situations. Providing a workable timeline framework to all parties may help without denying due process.

The meeting recessed at 11:05 a.m. until Wednesday, September 25, 2013 at 9 a.m.

Carla A. Ledesma, Board Secretary

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