

Village of Mukwonago  
**2018 BOARD OF REVIEW MEETING**  
Notice of Meeting and Agenda  
***Wednesday, September 26, 2018***

Time: **4:00 p.m.**

Place: **Mukwonago Municipal Building/Board Room, 440 River Crest Court**

1. Call to Order
2. Roll Call
3. Verify that Member(s) have Met the Mandatory Training Requirements
4. Verify that the Village has an ordinance for the confidentiality of income and expense information provided to the assessor under Wis. Stat. §70.47(7)(af)
5. Review of new laws
6. Re-affirmation of policy on procedure for sworn telephone or sworn written testimony requests
7. Re-affirmation of policy on procedure for waiver of board of review hearing requests
8. Filing and summary of Annual Assessment Report by Assessor's Office
9. Receipt of the Assessment Roll by Clerk from the Assessor and sworn statements from the Clerk
10. Examine the Roll and Correct Errors in Description of Computation and add omitted or eliminate double assessed property
11. Certification of corrections to 2017 real estate assessments pursuant to Wis. Stat. §70.43:
12. Verify with the Assessor that open book changes have been included in the Assessment Roll
13. Allow taxpayers to examine assessment data
14. Consideration of:
  - A. Waivers of the required 48-hour notice of intent to file an objection when there is no good cause
  - B. Requests for waiver of the BOR hearing allowing the property owner an appeal directly to circuit court
  - C. Requests to testify by telephone or submit sworn written statement
  - D. Subpoena requests
  - E. Action on any other legally allowed/required Board of Review matters
15. Review notices of intent to file objection

## 16. Hearings and Decisions on Objections

- A. Tax Key MUKV 2013-994-001; Wal-Mart; Request for Waiver
- B. Tax Key MUKV 2091-024; Owner: James Lossmann
- C. Tax Key MUKV 1973-173; Owner: John and Sharon Croft
- D. Tax Key MUKV 1974-971; Owner: Daniel Leister

## 17. Opportunity for Objectors Who Do Not Give Their Intent and Appear to Give Reason to the Board as to Why They Should be Heard

## 18. Consider scheduling additional Board of Review Date(s) (if needed)

## 19. Adjournment

It is possible that members of, and possibly a quorum of, members of other governmental bodies of the municipality may be in attendance at the above stated meeting to gather information. No action will be taken by any governmental body at the above stated meeting other than the governmental body specifically referred to above in this notice. Please note that, upon reasonable notice, efforts will be made to accommodate the needs of individuals with disabilities through appropriate aids and services. For additional information or to request this service, contact the Clerks Office, 440 River Crest Court, (262) 363-6420.



September 12, 2018

*Via Certified Mail*

Judy Taubert  
Village Clerk's Office  
440 River Crest Ct.  
P.O. Box 206  
Mukwonago, WI 53149

**Re: 2018 Request for Waiver of Board of Review(BOR) Hearing**  
Wal-Mart Real Estate Business Trust  
250 E. Wolf Run  
Mukwonago, WI  
Waukesha County  
Permanent Index Number(s): MUKV-2013-994-001

Dear Ms. Taubert:

Please find the enclosed and completed, Request for Waiver of Board of Review(BOR) Hearing form, as well as the Objection Form for Real Property Assessment.

We would like to waive the hearing of the attached objection, for the above referenced property. We represent the client, Wal-Mart Real Estate Business Trust, who owns the property.

If the Waiver of Hearing is denied, we would like to request a telephone hearing with the Board of Review.

Please let me know if you have any questions or require additional information.

Respectfully submitted,

Paradigm Tax Group

*Brendan Douylliez*

Brendan Douylliez  
*Managing Consultant*

Phone: 312-252-0322  
Email: [bdouylliez@paradigmtax.com](mailto:bdouylliez@paradigmtax.com)

Attachments

## 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 *Property Assessment Appeal Guide for Wisconsin Real Property Owners*.

**Complete all sections:**

<b>Section 1: Property Owner / Agent Information</b>				* If agent, submit written authorization (Form PA-105) with this form			
Property owner name (on changed assessment notice) <b>Wal Mart Real Estate Business Trust</b>				Agent name (if applicable) <b>Brendan Douylliez/Robert Hill</b>			
Owner mailing address <b>1301 SE 10th St</b>				Agent mailing address <b>Paradigm Tax Group 30 N LaSalle #3520</b>			
City <b>Bentonville</b>	State <b>AR</b>	Zip <b>72712</b>		City <b>Chicago</b>	State <b>IL</b>	Zip <b>60602</b>	
Owner phone <b>(479) 204 - 3835</b>		Email <b>brandon.caplana@walmart.com</b>		Owner phone <b>(312) 252 - 0322</b>		Email <b>bdouylliez@paradigmntax.com</b>	

<b>Section 2: Assessment Information and Opinion of Value</b>			
Property address <b>250 E. Wolf Run</b>			Legal description or parcel no. (on changed assessment notice) <b>MUKV-2013-994-001</b>
City <b>Mukwonago</b>	State <b>WI</b>	Zip <b>53149</b>	
Assessment shown on notice - Total <b>\$ 14,394,000</b>			Your opinion of assessed value - Total <b>\$ 9,250,000</b>

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			14,637,600
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	

<b>Section 3: Reason for Objection and Basis of Estimate</b>	
Reason(s) for your objection: (Attach additional sheets if needed) Value is excessive based on other comparable big box stores and appraisals	Basis for your opinion of assessed value: (Attach additional sheets if needed) Based on other comparable big box stores and appraisals

**Section 4: Other Property Information**

A. How was this property acquired: (check the box that applies)  Purchase  Trade  Gift  Inheritance  
 Acquisition price \$ 2,038,700 Date - - 2003 Land Only  
(mm-dd-yyyy)

B. Were there any changes made to this property (ex: improvement, remodeling, addition) since acquiring it? .....  Yes  No  
 If Yes, describe Remodel  
 Date of changes - - 2012 Cost of changes \$ N/A Does this cost include the value of all labor (including your own)?  Yes  No  
(mm-dd-yyyy)

C. During 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) Asking price \$ \_\_\_\_\_ List all offers received \_\_\_\_\_

D. Was this property appraised within the last five years? .....  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 15 minutes.

Property owner or Agent signature 	Date (mm-dd-yyyy) <b>09 - 10 - 2018</b>
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## Request for Waiver of Board of Review (BOR) Hearing

Section 70.47 (8m), Wis. Stats., states, "The board may, at the request of the taxpayer or assessor, or at its own discretion, waive the hearing of an objection under sub. (8) or, in a 1<sup>st</sup> class city, under sub. (16) and allow the taxpayer to have the taxpayer's assessment reviewed under sub. (13). For purposes of this subsection, the board shall submit the notice of decision under sub. (12) using the amount of the taxpayer's assessment as the finalized amount. For purposes of this subsection, if the board waives the hearing, the waiver disallows the taxpayer's claim on excessive assessment under sec. 74.37(3) 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)."

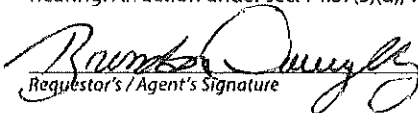
**NOTE: The legal requirements of the Notice of Intent to Appear must be satisfied and the Objection Form must be completed and submitted as required by law prior to the Request for Waiver of Board of Review Hearing being submitted.**

**NOTE: Request for Waiver must be presented prior to the commencement of the hearing.**

Municipality <b>Village of Mukwonago</b>	County <b>Waukesha</b>
Requestor's name <b>Wal Mart Real Estate Business Trust</b>	Agent name (if applicable)* <b>Brendan Douylliez / Robert Hill</b>
Requestor's mailing address <b>PO Box 8050 Bentonville AR 72712</b>	Agent's mailing address <b>Paradigm Tax Group 30 N LaSalle #3520 Chicago, IL 60602</b>
Requestor's telephone number <b>( 479 ) 252 - 0322</b>	Agent's telephone number <b>( 312 ) 252 - 0322</b>
<input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone	<input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone
Requestor's email address <b>brandon.caplana@walmart.com</b>	Agent's email address <b>bdouylliez@paradigmtax.com</b>

Property address <b>250 E Wolf Run Mukwonago WI</b>	
Legal description or parcel number <b>MUKV-2013-994-001</b>	
Taxpayer's assessment as established by assessor - Value as determined due to waiving of BOR hearing <b>\$ 14,394,000</b>	
Property owner's opinion of value <b>\$ 9,250,000</b>	
Basis for request <b>Pending Matters in Circuit Court for 2017</b>	
Date Notice of Intent to Appear at BOR was given <b>09-10-2018</b>	Date Objection Form was completed and submitted <b>09-10-2018</b>

All parties to the hearing understand that in granting of this waiver there can be no appeal to the Department of Revenue under sec. 70.85, Wis. Stats. An action under sec. 70.47(13), Wis. Stats., must be commenced within 90 days of the receipt of the notice of the waiving of the hearing. An action under sec. 74.37(3)(d), Wis. Stats., must be commenced with 60 days of the receipt of the notice of the waiving of the hearing.

  
Requestor's / Agent's Signature

**\*If agent, attach signed Agent Authorization Form, PA-105**

**Decision**

Approved       Denied

Reason \_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Board of Review Chairperson's Signature

\_\_\_\_\_  
Date

Taxpayer advised \_\_\_\_\_  
Date

## Request to Testify by Telephone or Submit a Sworn Written Statement at the Board of Review (BOR)

Section 70.47(8), Wis. Stats., states "...Instead of appearing in person at the hearing, the board **may** allow the property owner, or the property owner's representative, at the request of either person, to appear before the board, under oath, by telephone or to submit written statements, under oath, to the board. ..."

**NOTE: The legal requirements of the Notice of Intent to Appear at the BOR must be satisfied and the Objection Form must be completed and submitted to the BOR as required by law prior to the Request to Testify by Telephone or Submit Sworn Written Statement form being submitted.**

Municipality <b>Village of Mukwonago</b>	County <b>Waukesha</b>
Property owner's name <b>Wal-Mart Real Estate Business Trust</b>	Agent name (if applicable) <b>Brendan Douylliez / Robert Hill</b>
Owner's mailing address <b>PO Box 8050 Bentonville, AR 72712</b>	Agent's mailing address <b>Paradigm Tax Group 30 N LaSalle #3520 Chicago, IL 60602</b>
Owner's telephone number <b>( 479 ) 204 - 3835</b>	Agent's telephone number <b>( 312 ) 252 - 0322</b>
<input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone	<input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone
Owner's email address <b>brandon.caplana@walmart.com</b>	Agent's email address <b>bdouylliez@paradigmtax.com</b>

Please provide the following information on the property and the assessment to which you are objecting. (Attach additional sheets, if necessary.)

1. Property address 250 E Wolf Run Mukwonago, WI

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2. Legal description or parcel number from the current assessment roll MUKV-2013-994-001

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3. Total Property Assessment \$ 14,394,000
4. If agent, attach signed Agent Authorization form, PA-105

Testify by telephone\*       Submit sworn written statement

Basis for request Pending Matters in Circuit Court for 2017

\*If the request is approved, provide the best telephone number to reach you ( 312 ) 252 - 0322

Owner's or Agent's signature 	Date <b>09 - 10 - 2018</b>
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**For Board Use Only**

Approved       Denied

Reason \_\_\_\_\_

Taxpayer advised \_\_\_\_\_  
Date \_\_\_\_\_

## 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 <b>Wal-Mart Real Estate Business Trust</b>		Municipality (Check one) <input type="checkbox"/> Town <input checked="" type="checkbox"/> Village <input type="checkbox"/> City County	
Mailing address <b>P.O. Box 8050</b>		Municipality - <b>MUKWONAGO Waukesha</b>	
City <b>BENTONVILLE</b>		Street address of property <b>250 E. WOLF RUN</b>	
State <b>AR</b>	Zip <b>72712</b>	City <b>MUKWONAGO</b>	State <b>WI</b>
Parcel number <b>MUKV-2013-994-001</b>	Phone <b>479-204-3835</b>	Zip <b>53149</b>	Phone <b>( ) -</b>
Email <b>brandon.caplena@walmart.com</b>		Fax <b>( ) -</b>	

### Section 2: Authorized Agent Information

Name/Title <b>Robert Hill / Robert Hill Law Brandon Caplena / Managing Consultant</b>		Company name <b>Robert Hill Law, Ltd. Brandon Tax Group</b>	
Mailing address <b>30 N LaSalle Street, Suite 3520</b>		Phone <b>(312)252-0322</b>	Fax <b>(312)252-0323</b>
City <b>Chicago</b>	State <b>IL</b>	Zip <b>60602</b>	Email <b>rhil@roberthilllaw.com &amp; bcaplena@brandontrg.com</b>

### 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 type="checkbox"/> Wisconsin Department of Revenue TUES 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>_____</p> <p><b>2017 and 2018</b></p>
<p>Authorization expires: <b>12/31/2018</b> (mm-dd-yyyy)</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) <b>Brandon Caplena</b>	
	Owner signature <i>Brandon Caplena</i>	
	Company or title <b>Senior Manager - Property Tax Department - Walmart Store, Inc.</b>	Date (mm-dd-yyyy) <b>4-26-2017</b>

## ADDENDUM

### LIST OF ADDITIONAL AUTHORIZED AGENTS

<u>Name</u>	<u>Title</u>	<u>Company Name</u>	<u>Mailing Address</u>	<u>Email</u>	<u>Phone</u>
<u>Paradigm Tax Group</u>					
Nicholas Hunter	Regional Director	Paradigm Tax Group	30 N. La Salle St. Suite 3520, Chicago, IL 60602	nickhunter@paradigmmtax.com	312-252-0321
Debbie Pellegrino	Consultant	Paradigm Tax Group	30 N. La Salle St. Suite 3520, Chicago, IL 60602	dpellegrino@paradigmmtax.com	312-585-5519
Matthew Fournier	Consultant	Paradigm Tax Group	30 N. La Salle St. Suite 3520, Chicago, IL 60602	mfournier@paradigmmtax.com	312-374-3580
Michael Carver	Managing Consultant	Paradigm Tax Group	30 N. La Salle St. Suite 3520, Chicago, IL 60602	mcarver@paradigmmtax.com	312-754-9515
Kendric Olson	Consultant	Paradigm Tax Group	6636 Cedar Avenue S., Suite 160, Minneapolis, MN 55423	kolson@paradigmmtax.com	952-807-5238
Michael Wedl	Consultant	Robert Hill Law, LTD.	1161 Wayzata Blvd. East, #399, Wayzata, MN 55391	mike@usapta.com	763-259-3613
Lane Thor	Managing Consultant	Paradigm Tax Group	6636 Cedar Avenue S., Suite 160, Minneapolis, MN 55423	lthor@paradigmmtax.com	612-299-1267
Mike Lima	Consultant	Paradigm Tax Group	30 N. La Salle St. Suite 3520, Chicago, IL 60602	milima@paradigmmtax.com	312-724-8963
Krystle Williams	Consultant	Paradigm Tax Group	30 N. La Salle St. Suite 3520, Chicago, IL 60602	kwilliams@paradigmmtax.com	312-374-3581

Gimbel, Reilly, Guerin & Brown



**Brianna Meyer**    **Associate**    **GRGB**    **330 East Kilbourn Ave., Suite 1170, Milwaukee, WI 53202**    [bmeyer@grgblaw.com](mailto:bmeyer@grgblaw.com)    **414-271-1440**

**D. Michael Guerin**    **Partner**    **GRGB**    **330 East Kilbourn Ave., Suite 1170, Milwaukee, WI 53202**    [dmguerin@grgblaw.com](mailto:dmguerin@grgblaw.com)    **414-271-1440**

**Erin Strohbehn**    **Associate**    **GRGB**    **330 East Kilbourn Ave., Suite 1170, Milwaukee, WI 53202**    [estrohbehn@grgblaw.com](mailto:estrohbehn@grgblaw.com)    **414-271-1440**

## 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 *Property Assessment Appeal Guide for Wisconsin Real Property Owners*.

**Complete all sections:**

<b>Section 1: Property Owner / Agent Information</b>				* If agent, submit written authorization (Form PA-105) with this form			
Property owner name (on changed assessment notice) <u>James Lossmann</u>				Agent name (if applicable)			
Owner mailing address <u>1535 Fox River Run</u>				Agent mailing address			
City <u>Mukwonago</u>		State <u>WI</u>	Zip <u>53149</u>	City		State	Zip
Owner phone <u>(262) 790-2578</u>		Email <u>jlossmann@ameritech.net</u>		Owner phone		Email	

<b>Section 2: Assessment Information and Opinion of Value</b>			
Property address <u>1535 Fox River Run</u>			Legal description or parcel no. (on changed assessment notice)
City <u>Mukwonago</u>		State <u>WI</u>	Zip <u>53149</u>
Assessment shown on notice (Total) <u>\$ 492,000</u>		Your opinion of assessed value -- Total <u>\$ 420,000</u>	

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) <u>No homes in Mukwonago have sold for this amount. Average real estate sales on our street have been \$420K.</u>	Basis for your opinion of assessed value: (Attach additional sheets if needed) <u>Public records/zillow</u>
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**Section 4: Other Property Information**

- A. How was this property acquired: (check the box that applies)  Purchase  Trade  Gift  Inheritance  
 Acquisition price \$ 460,000 Date 8-1-2016  
(mm-dd-yyyy)
- B. Were there any changes made to this property (ex: improvement, remodeling, addition) since acquiring it? .....  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. During 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. Was this property appraised within the last five years? .....  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 5-10 minutes.

Property owner or Agent signature 	Date (mm-dd-yyyy) <u>9-24-18</u>
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Mukwonago WI

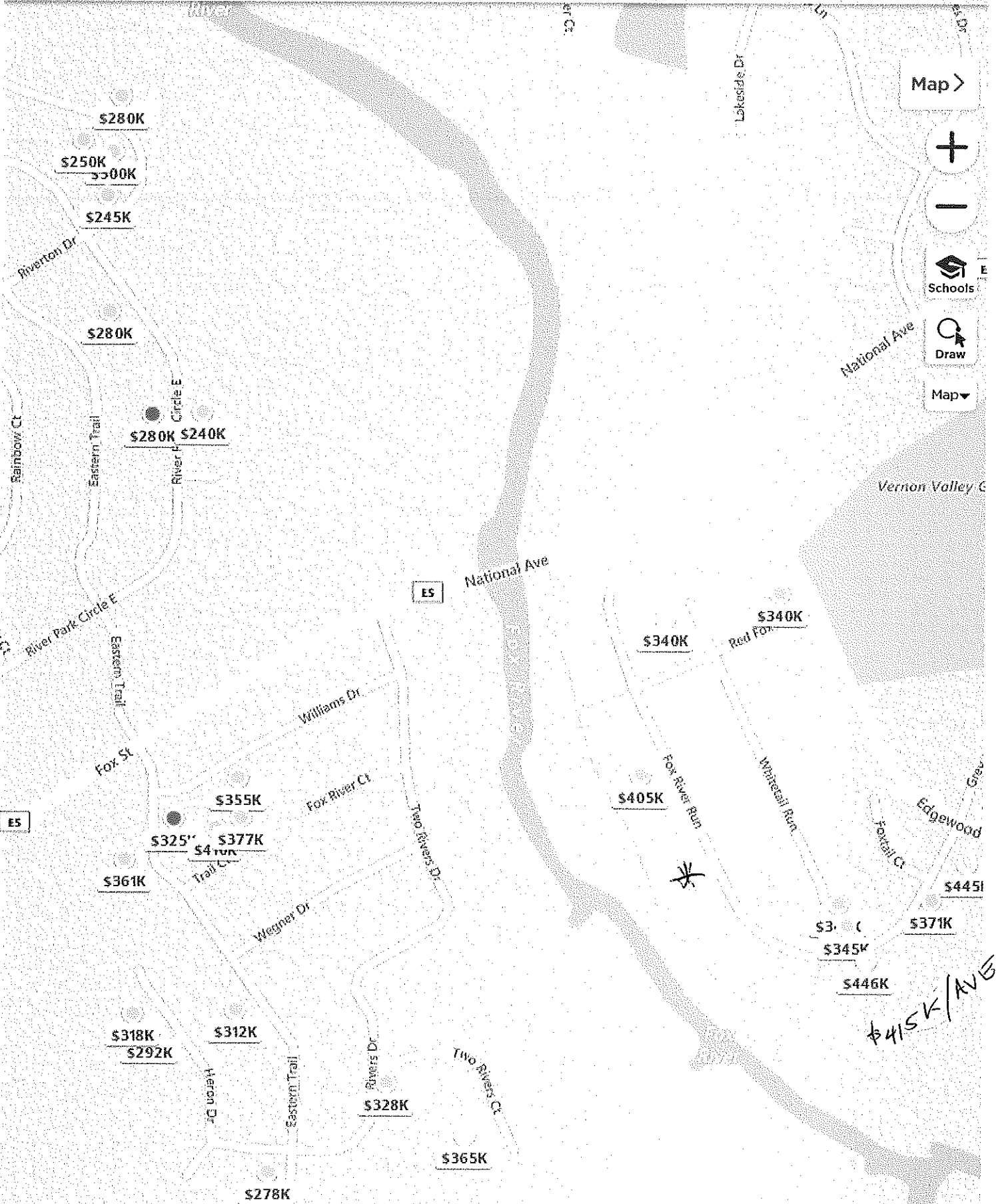


Listing Type

Any Price

3+ Beds

More (1)



\$415K / Ave B



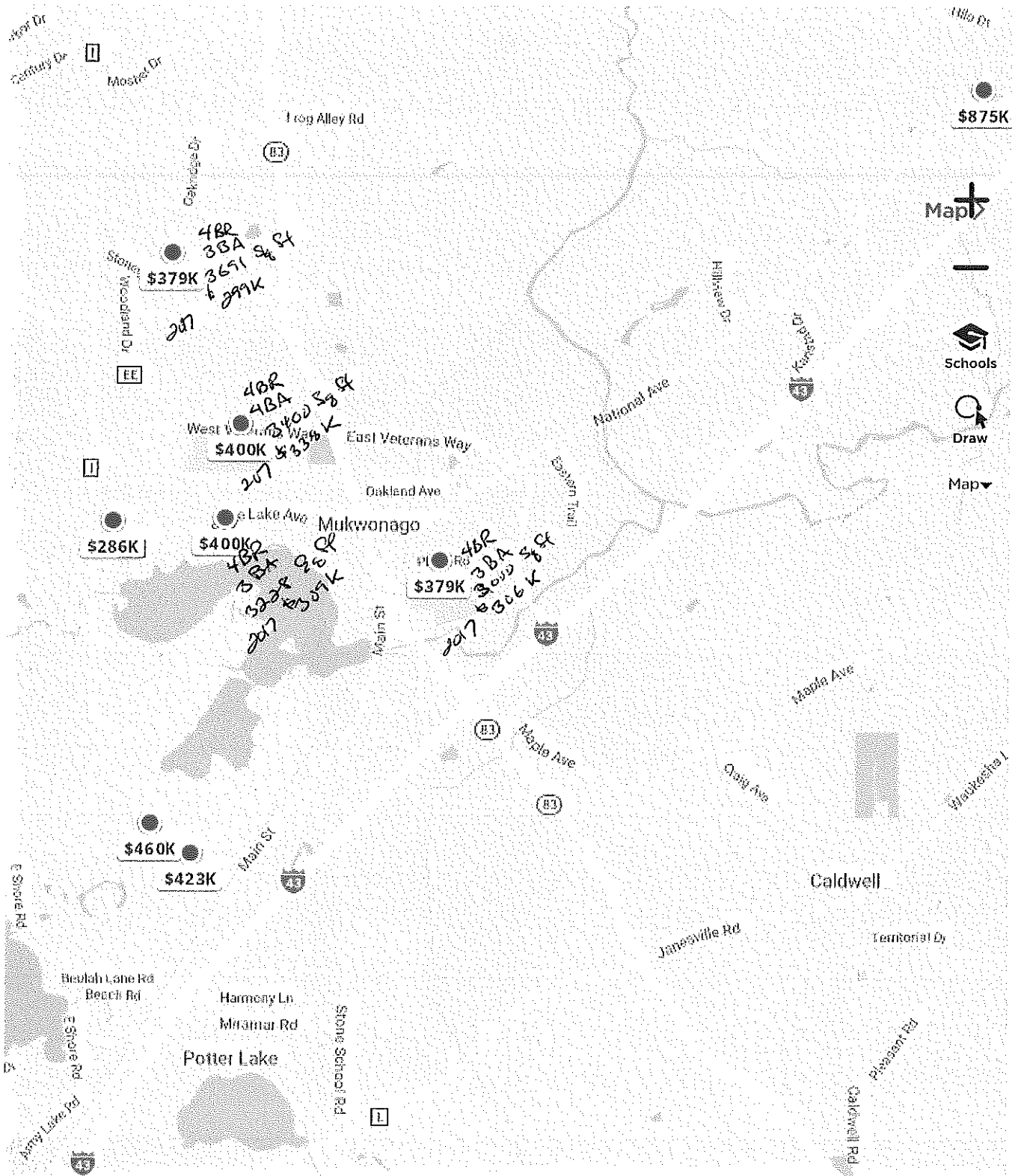
Address, Neighborhood

Listing Type

Any Price

4+ Beds

More (2)



Map data ©2018 Google

# 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 *Property Assessment Appeal Guide for Wisconsin Real 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) <u>John Craft and Sharon Craft</u>			Agent name (if applicable)		
Owner mailing address <u>201 Oakland Avenue</u>			Agent mailing address		
City <u>Mukwonago</u>	State <u>W</u>	Zip <u>53149</u>	City	State	Zip
Owner phone <u>(262) 363-7575</u>	Email <u>john.craft47@yahoo.com</u>		Owner phone	Email	

**Section 2: Assessment Information and Opinion of Value**

Property address <u>201 Oakland Avenue</u>			Legal description or parcel no. (on changed assessment notice) <u>The N77 1/2 FT of Lot 8 BLK A Andrew's Addition PT NE 1/4 Sec 26 T5N R18E</u>		
City <u>Mukwonago</u>	State <u>WI</u>	Zip <u>53149</u>	Your opinion of assessed value - Total <u>\$ 195,000</u>		
Assessment shown on notice - Total <u>\$ 218,000</u>					

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) <u>Blighted Neighborhood See Attached Photos - 613 Franklin</u>	Basis for your opinion of assessed value: (Attach additional sheets if needed) <u>The desirability of the neighborhood has diminished.</u>
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**Section 4: Other Property Information**

- A. How was this property acquired: (check the box that applies)  Purchase  Trade  Gift  Inheritance  
 Acquisition price \$ 54,000 Date 12-4-1978 (mm-dd-yyyy)
- B. Were there any changes made to this property (ex: improvement, remodeling, addition) since acquiring it? .....  Yes  No  
 If Yes, describe addition 2013 (\$123,000) 2010, 2011 upgrading elec, plumb, insul, etc  
 Date of changes - - - - - Cost of changes \$ 128,000 Does this cost include the value of all labor (including your own)?  Yes  No  
 (mm-dd-yyyy)
- C. During 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. Was this property appraised within the last five years? .....  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. \_\_\_\_\_

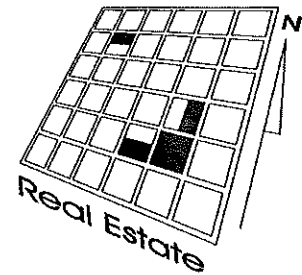
**Section 5: BOR Hearing Information**

- 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 20 minutes.

Property owner or Agent signature <u>John T. Craft</u>	Date (mm-dd-yyyy) <u>9-24-2018</u>
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# Associated Appraisal Consultants, Inc.

Appleton ■ Hurley ■ Lake Geneva



John Croft  
Sharon Croft  
201 Oakland Ave  
Mukwonago, WI 53149

## Notice of Assessment

### **THIS IS NOT A TAX BILL**

Under state law (Section 70.365 of the Wisconsin Statutes), your property assessment for 2018 is listed below.

Dear Property Owner:

August 22, 2018

The assessor has completed a revaluation of all taxable property in the Village of Mukwonago. The purpose of the revaluation is to ensure that all property is assessed on a fair and equitable basis. Our goal is to bring your assessment to 100% fair market value. You are hereby notified of the assessed value of your property described below.

If you have any questions concerning your valuation, there will be an Open Book session held by Associated Appraisal Consultants where you can meet with the assessor individually to discuss your concerns. **Please call Associated Appraisal at 920-749-1995 for an Open Book appointment.** Please bring this assessment notice to your Open Book appointment.

Tax key number: MUKV-1973-173 located in the Village of Mukwonago, Waukesha County  
Property Location: 201 Oakland Ave

Legal description: THE N 77 1/2 FT OF LOT 8 BLK A ANDREW'S ADDITION PT NE1/4 SEC 26 T5N R18E

Year	Land	Bldgs/Improvements	Total
2017	\$35,100	\$162,200	\$197,300
2018	\$35,500	\$182,500	\$218,000
Net change in assessment			\$20,700

Reason for Change	Revaluation of All Property
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Open Book: Thursday, September 6, 2018 from 2:00 PM - 6:00 PM (Please Make Appt)  
Board of Review: Wednesday, September 26, from 4:00 PM - 6:00 PM (By Appointment Only)  
Location: Mukwonago Municipal Bldg  
440 River Crest Ct.  
Mukwonago, WI 53149

If after the Open Book session, you wish to contest the assessed value, **please call the Clerk at 262-363-6420 at least 48 hours prior to Board of Review** to obtain an Objection Form and to make an appointment for the Board of Review. This form must be filled out in its entirety. **Failure to provide 48 hours advance notice to the Clerk may result in denial of a hearing at the Board of Review.**

(Over)

MUKV 1974-971

## 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 *Property Assessment Appeal Guide for Wisconsin Real 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) <b>Daniel Laister</b>			Agent name (if applicable)				
Owner mailing address <b>459 Eagle Lake Ave</b>			Agent mailing address				
City <b>MUKWONGO</b>	State <b>WI</b>	Zip <b>53149</b>	City	State	Zip		
Owner phone <b>(262) 613-1141</b>		Email <b>Dlaister2@Yahoo.com</b>		Owner phone ( ) -		Email	

Section 2: Assessment Information and Opinion of Value			
Property address <b>459 EAGLE LAKE AVE</b>		Legal description or parcel no. (on changed assessment notice) <b>Pt NW 1/4 Sec 26 T5N R18E Corn W 1/4 Post N 505.50 FT E 544.50 FT N 576.01 FT N 89° E 82.50 FT S 377.50 FT to BGN Doc # 3951221</b>	
City <b>MUKWONGO</b>	State <b>WI</b>	Zip <b>53149</b>	Your opinion of assessed value - Total <b>239,000</b>
Assessment shown on notice - Total <b>260,500</b>			

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) <b>See sheet</b>	Basis for your opinion of assessed value: (Attach additional sheets if needed) <b>Fair Amount of Increase</b>

Section 4: Other Property Information	
A. How was this property acquired: (check the box that applies) <input checked="" type="checkbox"/> Purchase <input type="checkbox"/> Trade <input type="checkbox"/> Gift <input type="checkbox"/> Inheritance	
Acquisition price \$ <b>219,000<sup>00</sup></b> Date <b>9-14-12</b> <small>(mm-dd-yyyy)</small>	
B. Were there any changes made to this property (ex: improvement, remodeling, addition) since acquiring it? ..... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
If Yes, describe <b>Counter Tops</b>	
Date of changes <b>2-18-18</b> Cost of changes \$ <b>3,700<sup>00</sup></b> Does this cost include the value of all labor (including your own)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <small>(mm-dd-yyyy)</small>	
C. During the last five years, was this property listed/offered for sale? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
If Yes, how long was the property listed (provide dates) _____ to _____ <small>(mm-dd-yyyy)</small>	
Asking price \$ _____ List all offers received _____	
D. Was this property appraised within the last five years? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
If Yes, provide: Date _____ Value _____ Purpose of appraisal _____ <small>(mm-dd-yyyy)</small>	
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): _____ <b>Note:</b> 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 <b>10 or less</b> minutes.	

Property owner or Agent signature 	Date (mm-dd-yyyy) <b>9-23-18</b>
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- #
- 1 - The lot HAS a creek going thirou it on the Back half of lot  
not useable land
  - 2 - HAS Swamp next to lot along East side of property
  3. House to the west 467 Eagle Lake Ave Park's a Bus Next to my  
House on the Property line. Also HAS Numerous Peice of Equiptment:  
Camper, Trailer, Boat, Ice, Shanty, Snowmobile, ect. Park down off of Bay St.  
Entrance to BACK HALF of lot
  - 4 House Across the Street HAS 15 or more Vehicle's Park In their  
Front to side lot. Address - 460 Eagle Lake Ave
  - 5 House to west 490 Eagle Lake Ave, Has like a salvage Yard on it's  
Property

if my House was In a Sub-division or Newer NeighborHood  
I feel it would Be worth more But it's Not, A 16.  $\frac{1}{2}$  %  
percent Increase is to Much !!



