

1 The Meeting of the Board of Public Works of the City of Onalaska was called to order at 9:00  
2 a.m. on Wednesday, June 10, 2015. It was noted that the meeting had been announced and a  
3 notice posted at City Hall.

4  
5 Roll call was taken with the following members present: Mayor Joe Chilsen, Ald. Jim Olson,  
6 Ald. Bob Muth, Ald. Jim Binash, City Clerk Cari Burmaster

7  
8 Also Present: City Attorney Sean O’Flaherty, City Assessor Heather Wolf, Deputy City Clerk  
9 Elizabeth Eklund

10  
11 **Item 2 – Approval of minutes from previous meeting**

12  
13 Motion by Ald. Olson, second by Ald. Muth, to approve the minutes from the previous meeting  
14 as printed and on file in the City Clerk’s Office.

15  
16 On voice vote, motion carried.

17  
18 **Consideration and possible action on the following items:**

19  
20 **Item 3 – Select Chairperson**

21  
22 Motion by Ald. Olson, second by Ald. Muth, to nominate Ald. Jim Binash as Board of Review  
23 Chairperson.

24  
25 Motion by Cari, second by Ald. Binash, to nominate Mayor Joe Chilsen as Board of Review  
26 Chairperson.

27  
28 Sean noted that the Board of Review already has issued subpoenas that have been signed by  
29 Mayor Chilsen as Chairperson.

30  
31 On voice vote, Mayor Chilsen was selected as Board of Review Chairperson.

32  
33 **Item 4 – Select Vice-Chairperson**

34  
35 Motion by Mayor Chilsen, second by Ald. Muth, to nominate and elect Ald. Jim Binash as Board  
36 of Review Vice-Chairperson.

37  
38 On voice vote, motion carried.

39  
40 **Item 5 – Verify that mandatory training requirements specified in Sec. 70.46(4) Wisconsin**  
41 **Statutes have been met**

42  
43 Cari noted that one board member must be certified in order to have the Board of Review. Cari  
44 also noted that the process has been changed and said a DVD was available at City Hall this  
45 year. As a result, three individuals are certified. Cari noted she had taken the training on June 4;  
46 Mayor Chilsen had taken the training on May 28; and Ald. Muth had taken the training on June  
47 5. Certification for three members has been filed with the State of Wisconsin.

48  
49 **Item 6 – Roll review for errors in description, computation, add omitted or eliminate**  
50 **double assessments**

51  
52 Cari noted the roll has been submitted by Heather Wolf. The roll has been signed and submitted  
53 to the City of Onalaska.

54  
55 Mayor Chilsen invited board members to examine the roll book.

56  
57 Cari noted that each property is listed by parcel number.

58  
59 Cari noted that board members have the policies that the Common Council had passed for the  
60 Board of Review. The board will be utilizing these policies when it is doing its determinations  
61 on any waivers. Cari said it was her intention to address the one waiver the board has and noted  
62 board members have one objection form in front of them. Cari said she will collect the packets  
63 from board members at the completion of this morning's meeting. The packets will be returned  
64 to board members when the hearing is held. Cari directed board members to the second page of  
65 the packet and noted that the objector on the form is Menards, Inc. The agent name is Michael  
66 Burns from Paradigm Tax Group, which is objecting to Parcel No. 18-4523-13. Cari said  
67 Paradigm Tax Group has requested to testify by telephone. Cari noted the policy that addresses  
68 this is entitled "Board of Review Procedure for Sworn Testimony or Sworn Testimony  
69 Requests." Cari said, "Basically, we have to review this. We have to either approve or  
70 disapprove their request and then inform the entity what our decision has been."

71  
72 Cari reviewed the criteria and read the following: "*The Board of Review may consider any or all*  
73 *of the following factors when deciding whether to grant or deny a request to provide sworn*  
74 *written testimony in lieu of providing oral personal testimony: 1, The owner's stated reason(s)*  
75 *for the request as indicated on the PA-814; 2, Fairness to the parties; 3, Ability of the owner to*  
76 *procure in person oral testimony and any due diligence exhibited by the owner in procuring such*  
77 *testimony; 4, Ability to cross-examine the person providing the testimony; 5, Any other factors*  
78 *that the BOR deems pertinent to deciding whether to waive the hearing.*"

79  
80 Ald. Muth said he does not believe testimony via telephone should be allowed as it is not  
81 possible to see an individual's facial expressions. Ald. Muth also said he considers testifying by  
82 telephone to be a disadvantage.

83  
84 Motion by Cari, second by Ald. Muth, to deny a request by Menards to allow testimony by  
85 telephone for the lack of ability to cross-examine an individual.

86  
87 Sean said, "With respect to the criteria in the policy, one of them is fairness to the parties. I do  
88 think that the board should consider the fairness to the parties in that this particular party has  
89 more than enough resources to be able to appear at this Board of Review. In fact, their corporate  
90 headquarters is closer to this Board of Review than where the agent that they selected to have  
91 there. So there's no unfairness, I think there should be a specific finding about that."

92  
93 Cari asked Sean if would like to see an amendment to the motion.

94  
95 Sean said he believes the minutes should state that the Board of Review has considered that.

96  
97 Mayor Chilsen said he is voting for this motion because it sometimes is difficult to hear  
98 testimony via telephone. Mayor Chilsen also said he agrees with Ald. Muth that facial  
99 expressions cannot be seen.

100  
101 On voice vote, motion carried.

102  
103 Cari noted that this is the only waiver on file for the cases coming forward and said she can  
104 review the other entities from which objection forms have been received. Menards was the first  
105 entity to file an objection. The second objector is EO Johnson (3310 Kinney Coulee Road  
106 South), which is objecting to Parcel No. 18-3654-215. The third objector is Trane Employees  
107 Federal Credit Union (1807 East Main Street), which is objecting to Parcel No. 18-4105-0. The  
108 fourth objector is from the Lown Family Trust (storage units), located at 1220 Oak Forest Drive),  
109 which is objecting to Parcel No. 18-1009-3. Cari said the four objectors on file will need to  
110 select the date and the time for the hearing. The hearing will start at a certain time, and all the  
111 objectors will be asked to appear at that same time. The objectors will be taken in the order that  
112 they have submitted. However, all the objectors will be asked to appear at the same time should  
113 there be an absence or the time allotted for an objector is shortened. In that case, the next  
114 objector's case will be heard.

115  
116 Sean said the intention is to allow no more than two hours per case.

117  
118 Ald. Olson asked if the time for filing has passed.

119  
120 Cari said yes, noting an objector is required to file 48 hours in advance of the Board of Review  
121 meeting. The deadline to file was 9 a.m. on Monday, June 8. Cari said an objector could appear  
122 before the board and ask to be heard until 11 a.m. today. However, the objector would have to  
123 explain what extraordinary circumstances caused him/her not to file. The board then would have

124 to decide whether or not it was going to hear the case before an objection form would be allowed  
125 to be filed.

126  
127 In response to a question by Ald. Binash, Cari said the Board of Review is meant for anyone who  
128 wishes to object to an assessment, either personal or real property. Real property may be  
129 residential or commercial. Cari noted there have been no personal filings during her 14-year  
130 tenure with the City of Onalaska. Cari also noted that she has not had any contact this year with  
131 any residential citizens who wanted to appear before the Board of Review.

132  
133 Ald. Binash asked if Menards' objection includes its undeveloped property.

134  
135 Cari noted that Menards has just one parcel listed – its store at 1301 Sand Lake Road.

136  
137 Cari asked Sean if the board should establish a hearing date and starting time.

138  
139 Sean suggested that the board wait until 10:30 a.m. and see if it receives any objections. Sean  
140 said the hearing date and starting times may be determined once all the claims are known.

141  
142 Mayor Chilsen noted that the board is staying in session, but going off the record.

143  
144 **Item 7 – Presentation of objections for actual real/personal property values by owners or**  
145 **their representatives according to the procedures established in Sec. 70.47(8) of the**  
146 **Wisconsin Statutes**

147  
148 The board reconvened in open session at 10:57 a.m.

149  
150 Cari said she would like the hearings to commence at 8 a.m. on Thursday, July 23. Four  
151 hearings are proposed, with an estimated two-hour limit for each. The board would take a lunch  
152 break and then continue through the day until complete. The board could reconvene on Friday,  
153 July 24 should one of the hearings run long.

154  
155 Motion by Cari, second by Ald. Olson, to set the Board of Review hearing date for 8 a.m. on  
156 Thursday, July 23.

157  
158 On voice vote, motion carried.

159  
160 Cari reminded board members the four objectors will be heard in the order that they applied.

161  
162 Ald. Binash asked if the board will receive any evidence objectors are presenting prior to July  
163 23.

164

165 Cari said no, noting the Board of Review functions similar to that of a court. Objectors will be  
166 presenting evidence the day of the hearing. The assessor will receive some of the documents  
167 prior to July 23, but board members will receive copies of documents objectors are presenting  
168 during the hearing.

169

170 Sean explained that the assessor is presumed correct unless there is substantial evidence that the  
171 taxpayer provides that shows the amount that the assessor found was incorrect. If this is the  
172 case, the board must make a new determination regarding a value.

173

174 **Adjournment**

175

176 Motion by Ald. Muth, second by Ald. Olson, to adjourn the Board of Review at 11:02 a.m. and  
177 reconvene at 8 a.m. on Thursday, July 23.

178

179 On voice vote, motion carried.

180

181

182 Recorded by:

183

184 Kirk Bey