

**Board of Review
of the City of Onalaska**

Thursday, July 14, 2016

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1 The Meeting of the Board of Review of the City of Onalaska was called to order at 9:02 a.m. on
2 Thursday, July 14, 2016. It was noted that the meeting had been announced and a notice posted
3 at City Hall.

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

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8 Also Present: Attorney Amanda Jackson of O'Flaherty Heim Egan & Birnbaum, City Assessor
9 Heather Wolf

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

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

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16 On voice vote, motion carried.

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

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20 **Item 3 – Verify that mandatory training requirements specified in Sec. 70.46 (4) Wisconsin**
21 **Statutes have been met**

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23 Ald. Binash asked Cari if at least one individual serving on the Board of Review has met the
24 mandatory training requirements specified in Sec. 70.46(4) of the Wisconsin Statutes.

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26 Cari said there are numerous individuals who have met the requirements because the duration of
27 certification is two years. Cari also noted that she had completed training on May 19, 2016.

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29 Ald. Binash asked if any other individuals in addition to Cari have completed training.

30

31 Cari said she believes Mayor Chilsen, Ald. Muth and Ald. Binash all completed training in 2015.
32 Therefore, all three individuals are certified for 2016.

33

34 **Item 4 – Roll reviews for errors in description, computation, add omitted or eliminate**
35 **double assessments**

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37 Cari asked Heather if there are any omitted taxes that need to be reviewed.

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39 Heather said no.

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41 **Item 5 – Requests for waivers/testimony**

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- a. Waivers of the required 48-hour notice of intent to file an objection when there is good cause

Cari said, “We have already taken care of the waivers that were filed for Petco at our first initial meeting that we had. In addition, we have an objection form filed for Shopko Stores, which you have in front of you. They have requested a waiver for the Board of Review hearing, which means that they would move directly to circuit court, the reasoning being they don’t feel their appraisal would be done in time for the Board of Review to review that. They have also requested that if that is denied and they would have to testify with the Board of Review, they have also filed a request to testify by telephone, if that should arise. We have two waiver requests on file for them, and we should probably address them in that order.”

- b. Request for Waiver of the Board of Review hearing allowing the property owner an appeal directly to circuit court

Motion by Ald. Bialecki, second by Ald. Muth, to deny a Request for Waiver of the Board of Review hearing allowing Shopko Stores an appeal directly to circuit court.

On voice vote, motion carried.

- c. Request to testify by telephone or submit sworn written statement

Motion by Mayor Chilsen, second by Ald. Bialecki, to deny a request by Shopko Stores to testify by telephone or submit sworn written statement.

On voice vote, motion carried.

Cari said that while she is aware that the board has made the motion to deny, the Request for Waiver forms ask to state a reason why the request is being denied. Cari asked if the board needs to be more specific about the reason, and also if perhaps Amanda could provide input.

Ald. Bialecki said, “If you read the publication we brought with us of the [Wisconsin] Statutes here, it does not fit the criteria to avoid that.”

Mayor Chilsen said he made a motion to deny the request to testify by telephone because the board would not have the ability to cross-examine and see body language or facial expression.

Item 6 – Presentation of objections for actual real/personal property values by owners or their representatives according to the procedures established in Sec. 70.47(8) of the Wisconsin Statutes

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84 Cari said the aforementioned objection forms (Petco and Shopko) are the ones the board has that
85 are current, which would be the objection form for Petco and the one for Shopko. Cari also
86 noted that two request forms – one for 1264 County Road PH and one for Gundersen Clinic –
87 have been withdrawn, and she said she does not have any other objections on file. Cari said, “I
88 don’t know if this would be the place to talk about the extension that we’re going to have to have
89 for the 30 days, so could I have Heather go over that situation because we’re going to have to
90 have it open for certain particular individuals who did not get notice until a particular date. We
91 have to give them the adequate 30 days to file an appeal to appear before the Board of Review.
92 We will have to have one meeting to accommodate just those particular properties, so we might
93 have more objections filed in addition to the two that we currently have.”

94
95 Amanda said, “By [Wisconsin] Statute, if something has changed open book they would
96 normally get 15 days. But because it’s a [reevaluation] year they get 30 days.”

97
98 Heather said, “We’ll start with the commercial one that actually is coming, and that’s HOM
99 Furniture. We discussed their value with them at open book and did make an adjustment to the
100 2016 assessment. However, they were still not satisfied with that adjustment, so they technically
101 would have the extra 30 days from the date the notice was sent to them to appeal further. I have
102 spoken with them and their tax person, and they should be filing Friday or Monday. I urged
103 them to file sooner than later if they’re going to file one. That allows us to get the subpoena
104 rolling and just get the process moving faster, and they agreed to that. Hopefully that should be
105 coming and we can get going from there. Then in our land model there were some errors in
106 calculation of residential land values. Where the front foot was over 100 the new software didn’t
107 make the right adjustment to basically allow for that overage. We corrected those at open book
108 and sent them notice, so they would also have 30 days to appeal further. The last date that we
109 sent those was July 11, so 30 days from that date I believe is August 3. That would be basically
110 the time to hear those if they do come in.”

111
112 Amanda said, “It’s my understanding that those people were over ...”

113
114 Heather said, “They were over-assessed.”

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116 Amanda said, “They’re getting a change that’s reducing their taxes, so we don’t necessarily
117 anticipate that any of them will object to that.”

118
119 Ald. Binash asked, “Are we talking about commercial losses or residential?”

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121 Heather said, “Those are residential. It didn’t happen in our commercial land model.”

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123 Ald. Binash asked, “How many commercial properties do we have that are objecting, and how

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124 many residential?”

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126 Heather said, “We have zero current residential objections, and then four total commercial
127 [objections] were filed. Two were withdrawn, so two are currently standing. HOM Furniture
128 should be coming, so three total, roughly.”

129

130 Ald. Bialecki asked Heather, “Do you know if Petco, Shopko and HOM Furniture ... is this a
131 statewide thing like other [corporations]?”

132

133 Heather said, “I got the impression from HOM Furniture that they’re starting to go after their
134 stores in many states. I think they’re in five states currently. They only have two stores in
135 Wisconsin – here and Eau Claire. They definitely gave me the impression that they’re starting to
136 look at their assessments and challenge them everywhere. [Regarding] Shopko, I think that
137 follows with the big box trend of challenging pretty much everywhere. And [regarding] Petco,
138 this big box thing is starting to bleed into the junior box. They’re still large stores, but under
139 50,000 square feet.”

140

141 Amanda said Petco stores across the nation are challenging assessments and noted the City of
142 Onalaska’s Petco store was the only Wisconsin store.

143

144 Cari noted that August 10 would be 30 days after the last notices were sent and said the board
145 probably would have to schedule a short meeting so it could accept any objections if any are
146 received.

147

148 Ald. Binash asked if the meeting would be for Petco, Shopko and HOM Furniture.

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150 Cari said it would be for any new filings. Cari said HOM Furniture could file a waiver asking to
151 appeal directly to circuit court or testify by telephone. Therefore, the board would need to make
152 a determination on this prior to a hearing date.

153

154 Motion by Ald. Bialecki, second by Ald. Muth, to adjourn the Board of Review until 9 a.m. on
155 Wednesday, August 10, 2016 in the Common Council Chambers.

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157 On voice vote, motion carried.

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159 Cari said the board must stay in session until 11 a.m.

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161 **Item 7 – Create new hearing schedule for written objections filed but not heard**

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163 Ald. Binash noted the Board of Review is back in session at 10:55 a.m.

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165 Motion by Ald. Bialecki, second by Ald. Muth, to accept Tuesday, September 6; Wednesday,
166 September 7; Thursday, September 8; and, if needed, Friday, September 9, 2016 starting at 9
167 a.m. as dates for potential hearings.

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169 On voice vote, motion carried.

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171 For clarification, Amanda asked if everybody would be scheduled for 9 a.m. on September 6.

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173 Cari told Amanda she is correct and said they would roll into September 7, 8 and 9, if necessary.

174

175 **Adjournment**

176

177 Motion by Cari, second by Ald. Muth, to adjourn until 9 a.m. on Wednesday, August 10, 2016.
178 The Board of Review adjourned at 11:00 a.m.

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180 On voice vote, motion carried.

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183 Recorded by:

184

185 Kirk Bey