



## CITY OF MERRILL

### BOARD OF REVIEW

AGENDA • THURSDAY MAY 31, 2018

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**Regular Meeting**

**City Hall Basement Conference Room**

**4:00 PM**

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- I. Call to Order
- II. Agenda items:
  1. Roll Call - City Clerk Heideman
  2. Verify that at least one member has met the mandatory training requirements.
  3. Opening Comments - Mayor Woellner
  4. Acknowledge policy regarding the procedures for sworn telephone testimony requests or sworn written testimony requests. This policy was adopted by the Board of Review in 2017.
  5. Acknowledge policy regarding the procedure for waiver of Board of Review hearing requests.
  6. Annual Assessment Report - Bowmar Appraisal
  7. Receipt of the assessment roll from the assessor
  8. Board of Review Hearings
- III. Public Comment Period
- IV. Adjournment

Note: The Board of Review will be in session until at least 6:00 P.M.

## Board of Review Policy on Procedure for Sworn Telephone or Sworn Written Testimony Requests

Whereas, sec. 70.47(8), Wis. Stat. authorizes the Board of Review to consider requests from a property owner or the property owner's representative to testify under oath by telephone or written statements under oath to the Board of Review and whether to allow the same; and

Whereas, the Department of Revenue has determined that the legal requirements of the Notice to Appear at the Board of Review must be satisfied and the Objection Form must be completed and submitted to the Board of Review as required by law prior to a Request to Testify by Telephone or Submit Sworn Written Statement form being submitted.

Now Therefore the City of Merrill Board of Review of the City of Merrill, Lincoln County does hereby adopt as Board of Review policy the following:

### 1. PROCEDURE:

Before the Board of Review (hereinafter BOR) can consider a request from a Property owner's representative (hereinafter "owner") to testify by telephone or submit a sworn written statement, the owner must first complete and file with the clerk of the BOR the following documents:

- a) A timely Notice of Intent to appear at BOR;
- b) A timely Objection Form for Real Property Assessment (PA-115A); and
- c) A fully completed Request to Testify by Telephone or Submit a Sworn Written Statement at Board of Review (Form PA-814).

Such requests must be filed with the clerk of the BOR within the first 2 hours of the BOR's first scheduled meeting.

If the owner fails to file the aforementioned documents as required, the BOR will not consider the request.

### 2. CRITERIA:

The BOR may consider any or all of the following factors when deciding whether to grant or deny the request:

- a. The owner's stated reason(s) for the request as indicated on the PA-814
- b. Fairness to the parties
- c. Ability of the owner to procure in person oral testimony and any due diligence exhibited by the owner in procuring such testimony
- d. Ability to cross examine the person providing the testimony
- e. The BOR's technical capacity to honor the request
- f. Any other factors that the BOR deems pertinent to deciding the request

3. EFFECTIVE DATE:

This policy shall be effective upon passage.

Passed on the 25<sup>th</sup> day of May, 2017

By the Board of Review of the City of Merrill



Mayor William R. Bialecki  
Board of Review Chairperson

Attested by



City Clerk William N. Heideman  
Clerk of the Board of Review

## Board of Review Policy on Procedure for Waiver of Board of Review Hearing Requests

Whereas, sec. 70.47(8m), Wis. Stat. authorizes the Board of Review to consider requests from a taxpayer or assessor, or at its own discretion to waive the hearing of an objection under sec. 70.47(8) or, in a 1<sup>st</sup> class city, under sec. 70.47(16) and allow the taxpayer to have the taxpayer's assessment reviewed under sec. 70.47(13); and

Whereas, sec. 70.47(8m), Wis. Stat. further states that for purposes of this subsection, the Board of Review shall submit the notice of decision under sec. 70.47(12), Wis. Stat. using the amount of the taxpayer's assessment as established by the municipal assessor as the finalized amount; and

Whereas, sec. 70.47(8m), Wis. Stat. further states that for purposes of this subsection, if the Board of Review waives the hearing, the waiver disallows the taxpayer's claim on excessive assessment under sec. 70.37(3), Wis. Stat. and notwithstanding the time period under sec. 70.37(3)(d), the taxpayer has 60 days from the notice of hearing waiver in which to commence an action under sec. 70.37(3)(d), Wis. Stat.

Whereas, the Department of Revenue has determined that the legal requirements of the Notice to Appear at the Board of Review must be satisfied and the Objection Form must be completed and submitted to the Board of Review as required by law by the taxpayer prior to a Request for Waiver being considered.

Now, therefore, the City Board of Review of the City of Merrill, Lincoln County does hereby adopt as Board of Review policy the following:

### 1. PROCEDURE:

Before the Board of Review (hereinafter BOR) can consider a request from a taxpayer or assessor, or at its own discretion is made to waive the hearing of an objection the taxpayer must first complete and file with the Clerk of the BOR the following documents:

- a) A timely Notice of Intent to appear at BOR; and
- b) A timely Objection Form for Real Property Assessment (PA-115A);

If the owner fails to file the aforementioned documents as required, no hearing will be scheduled on the objection.

If the owner files the aforementioned documents as required and a request from a taxpayer or assessor, or at its own discretion to made to waive the hearing of an objection, the BOR shall use the following criteria when making its decision.

2. CRITERIA:

The BOR, may consider any or all of the following factors when deciding whether to waive the hearing:

- a. The benefits or detriments of the BOR process
- b. The benefits or detriments of having a record for the Court review
- c. Avoidance of unruly, lengthy, burdensome appeals
- d. Ability to cross examine the person providing the testimony
- e. Any other factors that the BOR deems pertinent to deciding whether to waive the hearing

3. EFFECTIVE DATE:

This policy shall be effective upon passage.

Passed on the 25<sup>th</sup> day of May, 2017

By the Board of Review of the City of Merrill



Mayor William R. Bialecki  
Board of Review Chairperson

Attested by



City Clerk William N. Heideman  
Clerk of the Board of Review

# Paradigm

TAX GROUP

**RECEIVED**

MAY 24 2018

**BY:**

May 23, 2018

Via Certified Mail

Mr. Bill Heideman  
City Hall - City Clerk  
1004 E 1<sup>st</sup> St.  
Merrill, WI 54452

**Re: 2018 Request for Waiver of Board of Review(BOR) Hearing**  
Wal-Mart Real Estate  
505 S Pine Ridge Ave.  
Merrill, WI  
Lincoln County  
Permanent Index Number(s): 251-3107-172-004

Dear Mr. Heideman:

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, 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@paradigmatx.com

Attachments

Attachment: Wal-Mart information (3350 : Board of Review Hearings)

### Objection to Real Property Assessment

MAY 24 2018

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>Wal-mart Real Estate</b>			Agent name (if applicable) <b>Brendan Douylliez/Robert Hill</b>		
Owner mailing address <b>P.O. Box 8050</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.caplena@walmart.com</b>		Owner phone <b>(312) 252 - 0322</b>	Email <b>bdouylliez@paradigmatx.com</b>	

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

Property address <b>505 S Pine Ridge Ave.</b>			Legal description or parcel no. (on changed assessment notice) <b>251-3107-172-0004</b>		
City <b>Merrill</b>	State <b>WI</b>	Zip <b>54452</b>	Your opinion of assessed value - Total <b>\$ 7,300,000</b>		
Assessment shown on notice - Total <b>\$ 10,974,200</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			10,974,200
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>Value is excessive based on other comparable big box stores and appraisals.</b>	Basis for your opinion of assessed value: (Attach additional sheets if needed) <b>Based on other comparable big box stores and appraisals.</b>
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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 \$ 1,600,000 Date - - 2011 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 - - 2014 Cost of changes \$ 600,000 Does this cost include the value of all labor (including your own)?  Yes  No  
(mm-dd-yyyy) Estimated

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 15 minutes.

Property owner or Agent signature 	Date (mm-dd-yyyy) <u>5-23-18</u>
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Attachment: Wal-Mart information (3350 : Board of Review Hearings)

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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)."

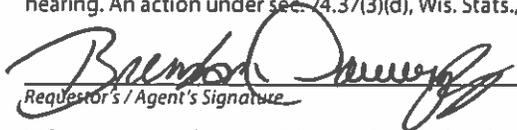
**NOTE: The legal requirements of the Notice of Intent to Appear must be satisfied and the Objection Form must be completed and submitted as required by law prior to the Request for Waiver of Board of Review Hearing being submitted.**

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

Municipality <b>City of Merrill</b>	County <b>Lincoln</b>
Requestor's name <b>Wal-mart Real Estate</b>	Agent name (if applicable) * <b>Brendan Douylliez/Robert Hill</b>
Requestor's mailing address <b>P.O. Box 8050 Bentonville, AR 72716</b>	Agent's mailing address <b>Paradigm Tax Group 30 N. LaSalle #3520 Chicago, IL 60602</b>
Requestor's telephone number <b>( 479 ) 204 - 3835</b> <input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone	Agent's telephone number <b>( 312 ) 252 - 0322</b> <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@paradigmatx.com</b>

Property address <b>505 S. Pine Ridge Ave. Merrill, WI 54452</b>	
Legal description or parcel number <b>251-3107-172-0004</b>	
Taxpayer's assessment as established by assessor - Value as determined due to waiving of BOR hearing <b>\$ 10,974,200</b>	
Property owner's opinion of value <b>\$ 7,300,000</b>	
Basis for request <b>Take matters directly to Circuit Court, 2017 appeal pending</b>	
Date Notice of Intent to Appear at BOR was given <b>5 - 23 - 18</b>	Date Objection Form was completed and submitted <b>5 - 23 - 18</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 \_\_\_\_\_

Attachment: Wal-Mart information (3350 : Board of Review Hearings)

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

MAY 21 2018

BY:

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

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

1. Property address 505 S. Pine Ridge Ave. Merrill, WI 54452

2. Legal description or parcel number from the current assessment roll 251-3107-172-0004

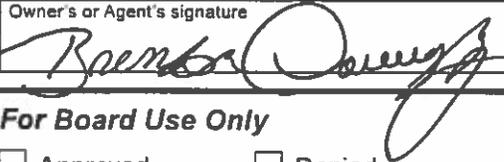
3. Total Property Assessment \$ 10,974,200

4. If agent, attach signed Agent Authorization form, PA-105

Testify by telephone\*       Submit sworn written statement

Basis for request Take matters directly to Circuit Court, 2017 appeal pening

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

Owner's or Agent's signature 	Date 5-23-18
---------------------------------------------------------------------------------------------------------------------	-----------------

**For Board Use Only**

Approved       Denied

Reason \_\_\_\_\_

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

Attachment: Wal-Mart information (3350 : Board of Review Hearings)

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MAY 24 2018

BY:

### 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</b>			Taxation district (Check one) <input type="checkbox"/> Town <input type="checkbox"/> Village <input checked="" type="checkbox"/> City		County <b>LINCOLN</b>
Mailing address <b>P.O. Box 8050</b>			Street address of property <b>505 S. PINE RIDGE AVE</b>		
City <b>BENTONVILLE</b>	State <b>AR</b>	Zip <b>72716</b>	City <b>Merrill</b>	State <b>WI</b>	Zip <b>54450</b>
Parcel number <b>251-3107-172-0004</b>		Phone <b>479-204-3835</b>	Email <b>brandon.caplena@</b>	Fax <b>( ) -</b>	

#### Section 2: Authorized Agent Information

Name / title <b>Robert Hill / Robert Hill Law Brandon Doudifex / Managing Consultant</b>			Company name <b>Robert Hill Law, Ltd. Paradigm Tax Group</b>		
Mailing address <b>30 N LaSalle Street, Suite 1520</b>			Phone <b>(312)252-0322</b>	Fax <b>(312)252-0326</b>	
City <b>Chicago</b>	State <b>IL</b>	Zip <b>60602</b>	Email <b>brh@roberthilllaw.com &amp; bdoudifex@paradigm.com</b>		

#### Section 3: Agent Authorization

<b>Agent Authorized for: (check all that apply)</b> <input type="checkbox"/> Manufacturing property assessment appeals (BOA) <input type="checkbox"/> Access to manufacturing assessment system (MAS) <input type="checkbox"/> Wisconsin Department of Revenue 70.85 appeals <input checked="" type="checkbox"/> Municipal Board of Review <input type="checkbox"/> Other _____	<b>Enter Tax Years of Authorization</b>  <u>2017 and 2018</u>
<b>Authorization expires:</b> <u>12/31/2018</u> <small>(mm-dd-yyyy)</small>	
<b>Send notices and other written communications to: (check one or both)</b> <input checked="" type="checkbox"/> Authorized Agent <input type="checkbox"/> Property Owner	

#### 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

<b>Owner Sign Here</b> →	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>

Attachment: Wal-Mart information (3350 : Board of Review Hearings)

**ADDENDUM**

**LIST OF ADDITIONAL AUTHORIZED AGENTS**

<b>Name</b>	<b>Title</b>	<b>Company Name</b>	<b>Mailing Address</b>	<b>Email</b>	<b>Phone</b>
Nicholas Hunter	Regional Director	Paradigm Tax Group	30 N. La Salle St. Suite 3520, Chicago, IL 60602	nickhunter@paradigmtax.com	312-252-0321
Debbie Pellegrino	Consultant	Paradigm Tax Group	30 N. La Salle St. Suite 3520, Chicago, IL 60602	dpellegrino@paradigmtax.com	312-585-5519
Matthew Fournier	Consultant	Paradigm Tax Group	30 N. La Salle St. Suite 3520, Chicago, IL 60602	mfournier@paradigmtax.com	312-374-3580
Michael Carver	Managing Consultant	Paradigm Tax Group	30 N. La Salle St. Suite 3520, Chicago, IL 60602	mcarver@paradigmtax.com	312-252-0323
Kendric Olson	Consultant	Paradigm Tax Group	6636 Cedar Avenue S., Suite 160, Minneapolis, MN 55423	kolson@paradigmtax.com	952-807-5238
Michael Wedl	Consultant	Robert Hill Law, LTD.	1161 Wayzata Blvd. East, #399, Wayzata, MN 55391	mike@usapta.com	763-259-613
Lane Thor	Managing Consultant	Paradigm Tax Group	6636 Cedar Avenue S., Suite 160, Minneapolis, MN 55423	lthor@paradigmtax.com	612-299-1267
Mike Lima	Consultant	Paradigm Tax Group	30 N. La Salle St. Suite 3520, Chicago, IL 60602	mlima@paradigmtax.com	317-340-8958
Krystle Williams	Consultant	Paradigm Tax Group	30 N. La Salle St. Suite 3520, Chicago, IL 60602	kwilliams@paradigmtax.com	312-374-3581

Attachment: Wal-Mart information (3350 : Board of Review Hearings)

RECEIVED  
MAY 24 2018  
BY: