



**PUBLIC NOTICE & AGENDA
BOARD OF REVIEW
City Hall Forum - 100 State Street, Beloit WI
10:00 AM
Wednesday, May 22, 2019**

1. CALL TO ORDER AND ROLL CALL
2. ELECTION OF CHAIRPERSON AND VICE CHAIRPERSON
3. VERIFICATION OF MANDATORY TRAINING REQUIREMENTS
 - 3.a. Board of Review Member Training Affidavit filed with the Department of Revenue
[Attachment](#)
4. APPROVAL OF THE MINUTES
 - 4.a. Consider approval of the Minutes of May 18, 2018 and May 23, 2018
[Attachment](#)
5. ASSESSOR'S REPORT
6. PRESENTATION, EXAMINATION, AND ACCEPTANCE OF THE ASSESSMENT ROLL
7. CONSIDER REQUEST FOR WAIVER(S) OF BOARD OF REVIEW HEARING
 - 7.a. Consider a Request of Waiver of Board of Review (BOR) Hearing from Wal-Mart Real Estate Business doing business at 2785 Milwaukee Road, Beloit, WI (Parcel 206 22051000)
[Attachment](#)
 - 7.b. Consider a Request of Waiver of Board of Review (BOR) Hearing from Staples Contract & Commercial LLC, doing business at 3140 Colley Road, Beloit, WI (Parcel 206 23211000)
[Attachment](#)
 - 7.c. Consider a Request of Waiver of Board of Review (BOR) Hearing from Woodman's Food Market, Inc. doing business at 1877 S. Madison Road, Beloit, WI (Parcel 206 12810060)
[Attachment](#)
 - 7.d. Consider a Request of Waiver of Board of Review (BOR) Hearing for Chambers IV LLC doing business at 2250 W Hart Road, Beloit, WI (Parcel 206 12810060)
[Attachment](#)

8. IF APPLICABLE, HEAR SWORN TESTIMONY REGARDING OBJECTIONS WHICH WERE FILED AT LEAST 48 HOURS PRIOR TO COMMENCEMENT OF THE FIRST DAY IS SESSION OF THE BOARD
9. IF APPLICABLE, CONSIDER A WAIVER OF THE 48-HOUR NOTICE REQUIREMENT FOR OBJECTIONS FILED DURING THE FIRST TWO HOURS IN SESSION UPON SHOWING GOOD CAUSE
10. ADJOURNMENT

** Please note that, upon reasonable notice, at least 24 hours in advance, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For additional information to request this service, please contact the City Clerk's Office at 364-6680, 100 State Street, Beloit, WI 53511.



Board of Review Member Training Affidavit

This affidavit confirms that one or more Board of Review (BOR) voting members attended training before the BOR met, satisfying state law (sec. 70.46(4), Wis. Stats.).

STATE OF WISCONSIN

County of ROCK

Co-muni code 53206

I, Lorena Stottler, the clerk for the CITY OF BELOIT,

swear the following BOR voting member(s), who represent(s) the municipality's chief executive officer or the officer's designee(s), attended a Wisconsin Department of Revenue approved BOR training program within two years of the BOR's first meeting. (sec. 70.46 (4), Wis. Stats.)

BOR member(s) and attendance date:

JAMES ROE

03/29/2019

Name

Date

05-20-2019 08:28 AM

Date electronically filed

stottlerl@beloitwi.gov

Clerk email



Board of Review Member Training Affidavit

Preparer Information

Name Lorena Stottler	Title Clerk-Treasurer
Email stottlerl@beloitwi.gov	Phone 608-364-6684

Signature Statement

Under penalties of law, I declare this form and all attachments are true, correct and complete to the best of my knowledge and belief.

Do you agree with the statement above?

YES NO

Submission Information

You successfully submitted your report. Print a copy for your records.

Comuni code: 53206

Submission date: 05-20-2019 08:28 AM

Confirmation: PA1072019142001558358931043

Submission type: ORIGINAL



Minutes of the 2018 Board of Review

Friday, May 18, 2018

10:00 a.m.

The Forum – Beloit City Hall

100 State Street, Beloit, WI 53511

Present: Vince Borgogni, Randall Fiore, Nora Gard, William Gibson, James Roe

Absent: 2 Vacancy

City Clerk: Lorena Rae Stottler

City Assessor: Mark Link and Property and Property Appraiser Nancy Warn

City Attorney: not required

1. City Clerk-Treasurer Lori Stottler called the meeting to order at 10:00 a.m. and asked the City Clerk for roll call. She opened the nominations for the election of Chairperson. Fiore nominated Roe for Chairperson. Motion carried 5-0. City Clerk-Treasurer Stottler opened nominations for the election of Vice Chairperson. Roe nominated Borgogni, who declined nomination. Borgogni nominated Gard for Vice Chairperson. Motion carried 5-0.
2. City Clerk-Treasurer Stottler gave the necessary verification of mandatory training requirements pursuant to §70.46(4), Wis. Stats. stating that Board members Gard, Gibson, Fiore and Roe attended BOR training on May 11, 2018 and the affidavit was filed with the Wisconsin Department of Revenue.
3. Gard and Borgogni moved approval of the 2017 minutes of the Board of Review Proceedings. Motion carried 5-0.
4. Assessor, Mark Link, presented the 2018 Annual Assessment Report prepared for the City of Beloit with signed affidavit as required by State Statutes. Mr. Link passed out and reviewed draft copies of the Assessor's Annual Report that the Department of Revenue is requiring Assessors to be submitted to the Department of Revenue after the close of Board of Review. Mr. Link stated Notices of Changed Assessments were mailed on April 9, 2018; Open Book was conducted through April 27, 2018. He stated property owners were re-notified on May 2, 2018. He reviewed the 2018 Statement of Assessment and explained this is filed with the DOR annually.
5. City Clerk-Treasurer Stottler discussed the duties and procedures and explained that it appears to be a light year and that there is currently one objections to hear but because it was filed today, the assessor has 48 hours to prepare a case, which means we will reconvene at 9:00am on Wednesday, May 23, 2018 to hear this case.
6. Assessor Link stated there is no omitted property to present.
7. The Board of Review considered request for waiver(s) of Board of Review (BOR) Hearings for two commercial properties. The City supports a recommendation for the Board to grant these waiver requests, primarily for reasons that these Objections have already indicated their intent to take this to Circuit Court regardless of the BOR's decision.

Gard and Gibson moved to approve the waiver for Woodman's Food Market, Inc. (parcel 12810060) located at 1877 S. Madison Road. Motion carried 5-0.

Gard and Bergogni moved to approve the waiver for Staples Contract & Commercial, Inc. (parcel 23211000) located at 3140 Colley Road. Motion carried 5-0.

The clerk was instructed to prepare and mail the DOR form PA-813 signed by the chairperson to the agent of both properties.

8. Assessor Link presented the Real Estate Assessment Roll and Personal Property Assessment Roll, for examination and acceptance. He signed the affidavit in the presence of the Clerk who attested to his signature. The Board of Review examined the rolls until 12:00 p.m.
9. Roe and Gard asked to have the draft policy for procedures added to the agenda on Wednesday, May 23, 2018. Motion Carried 5-0.
10. Gard and Beamon made a motion to adjourn sine die at 12:03 p.m. Motion carried.

Lorena Rae Stottler, City Clerk
Drafted 5.24.2018



Minutes of the 2018 Board of Review

Wednesday, May 23, 2018

10:00 a.m.

The Forum – Beloit City Hall

100 State Street, Beloit, WI 53511

Present: Vince Borgogni, Randall Fiore, Nora Gard, William Gibson, James Roe

Absent: 2 Vacancy

City Clerk: Lorena Rae Stottler

City Assessor: Mark Link and Property and Property Appraiser Nancy Warn

City Attorney: not required

1. Chairperson Roe reminded the Board of the procedures, duties, and schedule for the meeting and the process that will be used for hearing today's objection to Real Property Assessment. Nora Gard asked to go on the record that she felt it is important that the City Attorney or a legal representative of the City should be present for today's hearing.
2. Gard and Borgogni moved adoption of a policy procedure for Sworn Telephone or Sworn Written Testimony Requests as presented. Motion carried 5-0.
3. Gard and Roe moved adoption of a policy procedure for Waiver of Board of Review Hearing Requests as presented. Motion carried 5-0.
4. Hearing of Objection to Real Property Assessment at 1501 Liberty Avenue (Parcel 12740525), Ryan Cederth, owner.

The City Clerk introduced the case of Ryan Cederth, 1501 Liberty Avenue. Clerk Stottler stated that the parcel number is 12740525, the assessed value is \$64,300 and the property owners indicated on the objection form that the assessment should be \$50,000. The Clerk swore in Mr. Cederth, Assessor Link and Nancy Warn. Chairman Roe made the following statement: "The Board of Review wants you to understand that under state law, the Board is required to uphold the Assessor's valuation of your property as being correct, unless you, by your testimony, can show the assessor's valuation to be incorrect. The burden of proof is upon you as the taxpayer. Do you understand?" Mr. Cederth replied he understood.

Mr. Cederth, 1501 Liberty Avenue, Beloit, stated in his opinion fair value should be \$53,300. He pulled a permit in 2016, which resulted in an increase on his assessment of \$16,100 for 2017, even though the work was not completed and only covers about 25% of the home. He made a mistake in not objecting to the assessment increase last year. The permit was for siding and since it wasn't complete, he needed to pull a new permit in 2017 since the work has taken so long and an extension was not possible. The new permit resulted in an additional assessment of \$11,000 in 2017, for 2018. No additional work has been done to the home so Mr. Cederth is stating he feels the two assessment increases over two years are duplicate assessments. He provided pictures of the work as well as some local comparables of homes sold and for sale within a one-half mile of his home. He also provided a sketch of the layout of the interior of the home for two

floors estimating only 956 livable square feet. He is asking the Board of Review to rescind the increased assessment for this year of \$11,000 as he feels it is a duplicate assessment.

Mr. Link was allowed to ask questions of Mr. Cederoth concerning the photos and asked for the dates those photos spanned. He also asked if any of the photos represent the current status of the home. Mr. Cederoth pointed to the most recent photos. Mr. Link also asked about the floor area breakdown sketch provided, asking if there are any closets, stairways, etc. included. Mr. Cederoth stated he didn't believe that was considered livable space. Were the dimensions provided interior wall to wall? Ryan stated yes, the walls are 18" thick, making it look bigger from the outside.

Board members were allowed to ask questions of Mr. Cederoth. Randall Fiore asked for more information about what the photos are supposed to be showing him. Mr. Cederoth was explaining that the work that was done was above the red line of the porch roof upwards. The original photos were presented for clarification. Chairperson Roe asked if Ryan was offered \$53,000 for his home today, would he sell it at that price? Mr. Cederoth stated he's not in the market to sell, but if he was, perhaps he would. Chairperson Roe asked Ryan to clarify the value he feels is fair because on his objection form says fair assessment value should be \$50,000 but today he stated fair market was \$53,300. Mr. Cederoth asked to stick with the initial objection assessed amount of \$50,000.

Assessor Mark Link presented materials to the Board of the Review to support his testimony and board member Randall Fiore requested a 15 minute recess to review the materials just received. Mr. Link asked for the opportunity to enter the exhibits and define what he just handed out prior to any recess. The Board entered into recess on a vote of 4-1 with Chairperson Roe voting against. The Board returned at 9:50am.

Assessor Link presented nine exhibits. The Property Records Card for the address 1501 Liberty Avenue; a list of comparable properties; and seven property record cards for the comparable properties. The subject parcel listed on the comparable sales list includes two lines showing different assessed value, above grade square footage and the price per above grade square footage for living area. The property record card for the subject property also shows a total assessed value of \$58,700, which is \$5,600 less than the original assessed value of \$64,300. The reason for this adjusted value is a calculation error due to the house being listed as 2 ½ stories when it is actually a 2 story. The ½ story above the 2nd story was being viewed as finished area. The information came new after the Assessment Roll was presented and Mr. Link is asking the Board of Review to in the least consider amending this property to the amended value of \$58,700. He reviewed the other sales comparables and explained how industry standards for finding comparables look for data characteristics. The standard for assessors is to use exterior measurements as it is not reasonable to measure 12,000 homes wall to wall on the interior. Stairways and closets are considered livable area based on this standard. This is uniformly applied to all homes in Wisconsin. Assessor Link reviewed the comparable properties.

Gard asked why in 2016 the property was only assessed at \$37,200 and jumped to \$53,300 in 2017, and suggested the property may have not been properly assessed initially. The last full valuation was done in 2012 and a more recent assessment showed a higher value based on exterior measurements.

Mr. Cederoth explained that the 2nd permit was pulled to continue work that has taken him longer to complete and he believes that the additional permit flagged the property for an increase as it appears more work was done, when indeed it was the same work and any increase would appear to be a duplicate assessment. He asked if the property was assessed as of January 1, 2018 and the permit was pulled in March of 2018, how can the assessed value be that high.

Mr. Link stated that the assessment only uses work through 12/31/2017 so the new permit would not have been considered and based on the evidence submitted today has supported that the subject property revised assessed value of \$58,700 is very much in line and the assessor's office has made a proper evaluation and asked the board to uphold the revised assessment of \$58,700.

Following discussion, Gard and Roe made a motion that in exercising its judgement and discretion, pursuant to sec. 70.47(9)(a) of Wis. Stats., the Board of Review, by majority and roll call vote, hereby determine that the assessor's revised assessment presented by the Assessor today at a value of \$58,700 is correct. Motion carried on a roll call vote of 5-0. The City Clerk was instructed to mail the property owner the Notice of Board of Review Determination.

5. Borgogni and Roe made a motion to adjourn at 10:30am. Motion carried.

* after the close of the meeting board member, Randall Fiore resigned and handed in his materials.

Lorena Rae Stottler, City Clerk-Treasurer
Drafted May 24, 2018

Gimbel · Reilly · Guerin · Brown

LLP

Writer's Direct E-mail
emcgowan@grgblaw.com

May 14, 2019

Via E-mail (STOTTLERL@BELOITWI.GOV) and Federal Express

Lorena Stottler
Beloit City Hall
100 State Street
Beloit, WI 53511

Re: 2019 Request for Waiver of Board of Review (BOR) Hearing
Property Owner: Wal-Mart Real Estate Business Trust
Property Address: 2785 MILWAUKEE ROAD, BELOIT WI 53511
Parcel Number: 206 22051000

Dear Ms. Stottler:

Enclosed please find an Agent Authorization signed by our client, Wal-Mart Real Estate Business Trust regarding the above referenced property. Please also find the completed Request for Waiver of Board of Review (BOR) Hearing and the Objection to Real Property Assessment.

We would like to waive the hearing of the attached objection. If the Waiver of Hearing is denied, we would like to request a telephone hearing with the Board of Review and have therefore enclosed a Request to Testify by Telephone.

Please let us know if you have any questions or require anything further from us. Thank you for your attention to this matter.

Very truly yours,



Beth McGowan
Paralegal

Enclosures

330 East Kilbourn Avenue
Suite 1170
Milwaukee, WI 53202
P: 414-271-1440
F: 414-271-7680
www.grgblaw.com

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 Wal-Mart Real Estate Business Trust			Taxation district (Check one) <input type="checkbox"/> Town <input type="checkbox"/> Village <input checked="" type="checkbox"/> City		County Rock
Mailing address 1301 SE 10th Street			Street address of property 2785 Milwaukee Road		
City Bentonville	State AR	Zip 72716	City Beloit	State WI	Zip 53511
Parcel number 206 22051000	Phone (479-) 204 -3835	Email brandon.caplana@walmart.com		Fax () -	

Section 2: Authorized Agent Information

Name / title Atty. Christopher L. Strohbeh			Company name Gimbel, Reilly, Guerin & Brown LLP		
Mailing address 330 E Kilbourn Ave, Suite 1170			Phone (414) 271- 1440	Fax (414) 271-7680	
City Milwaukee	State WI	Zip 53202	Email cstrohbehn@grglaw.com		

Section 3: Agent Authorization

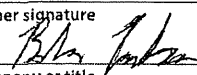
Agent Authorized for: (check all that apply)		Enter Tax Years of Authorization	
<input type="checkbox"/> Manufacturing property assessment appeals (BOA)		<u>2017, 2018, 2019</u>	
<input type="checkbox"/> Access to manufacturing assessment system (MAS)		_____	
<input checked="" type="checkbox"/> Wisconsin Department of Revenue 70.85 appeals		_____	
<input checked="" type="checkbox"/> Municipal Board of Review		_____	
<input checked="" type="checkbox"/> Other <u>Claim for excessive assessment</u>		_____	
Authorization expires: <u>12-31-2020</u> <small>(mm - dd - yyyy)</small>		(unless rescinded in writing prior to expiration)	
Send notices and other written communications to: (check one or both) <input checked="" type="checkbox"/> Authorized Agent <input checked="" 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

Owner Sign Here ▶	Owner name (please print) Wal-Mart
	Owner signature 
	Company or title Brandon Caplena, Senior Manager Property Tax Division
	Date (mm-dd-yyyy) 05/14/2019

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>
Christopher L. Strohbehm	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	cstrohbehm@grgblaw.com	414-224-3643
Russell J. Karnes	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	rkarnes@grgblaw.com	414-224-8735
Erin Strohbehm	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	estrohbehm@grgblaw.com	414-224-8666
D. Michael Guerin	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	dmguerin@grgblaw.com	414-224-3654
Brianna Meyer	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	bmeyer@grgblaw.com	414-224-3647
Jaclyn C. Kallie	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	jkallie@grgblaw.com	414-271-1440
Lisa M. Rave	Paralegal	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	lrave@grgblaw.com	414-271-7126
Ellsabeth V. McGowan	Paralegal	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	emcgowan@grgblaw.com	414-224-8739
Robert Hill	Attorney	Robert Hill Law, LTD.	1161 Wayzata Blvd East, Suite 399, Wayzata, MN 55391	bob@roberthilllaw.com	952-426-7373
Michael Wedl	Consultant	Robert Hill Law, LTD.	1161 Wayzata Blvd East, Suite 399, Wayzata, MN 55391	mike@usapta.com	763-259-3613

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 <i>(on changed assessment notice)</i> Wal-Mart Real Estate Business Trust			Agent name <i>(if applicable)</i> Gimbel, Reilly, Guerin & Brown LLP		
Owner mailing address 1301 SE 10th Street			Agent mailing address 330 E. Kilbourn Ave., Suite 1170		
City Bentonville	State AR	Zip 72716	City Milwaukee	State WI	Zip 53202
Owner phone (479) 204 - 3835	Email brandon.caplana@walmart.com		Owner phone (414) 271 - 1440	Email cstrohbehn@grglaw.com	

Section 2: Assessment Information and Opinion of Value

Property address 2785 Milwaukee Road			Legal description or parcel no. <i>(on changed assessment notice)</i> 206 22051000		
City Beloit	State WI	Zip 53511			
Assessment shown on notice - Total \$ 10,600,000			Your opinion of assessed value - Total \$ 8,000,000		

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: <i>(Attach additional sheets if needed)</i> Value is excessive based on other comparable big box stores and appraisals.	Basis for your opinion of assessed value: <i>(Attach additional sheets if needed)</i> Based on other comparable big box stores and appraisals.
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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 \$ 1,600,100 Date 08 - 16 - 1996
(mm-dd-yyyy)

B. Were there any changes made to this property (ex: improvement, remodeling, addition) since acquiring it? Yes No
 If Yes, describe Remodeling
 Date of changes - - 2009 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 15 minutes.

Property owner or Agent signature 	Date (mm-dd-yyyy) 05 - 14 - 2019
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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 1st 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)."

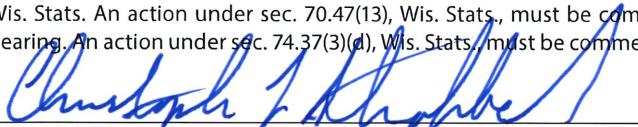
NOTE: The legal requirements of the Notice of Intent to Appear must be satisfied and the Objection Form must be completed and submitted as required by law prior to the Request for Waiver of Board of Review Hearing being submitted.

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

Municipality Beloit	County Rock
Requestor's name Wal-Mart Real Estate Business Trust	Agent name (if applicable)* Christopher L. Strohbren
Requestor's mailing address 1301 SE 10th Street Bentonville, AR 72716	Agent's mailing address Gimbel, Reilly, Guerin & Brown, LLP 330 E. Kilbourn Ave., Milwaukee, WI 53202
Requestor's telephone number (479) 204 - 3835	Agent's telephone number (414) 271 - 1440
<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 brandon.caplana@walmart.com	Agent's email address cstrohbren@grgblaw.com

Property address 2785 Milwaukee Road, Beloit, WI 53511	
Legal description or parcel number 206 22051000	
Taxpayer's assessment as established by assessor – Value as determined due to waiving of BOR hearing \$ 10,600,000	
Property owner's opinion of value \$ 8,000,000	
Basis for request To take matter directly to Circuit Court.	
Date Notice of Intent to Appear at BOR was given 05 - 14 - 2019	Date Objection Form was completed and submitted 05 - 14 - 2019

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 Beloit	County Rock
Property owner's name Wal-Mart Real Estate Business Trust	Agent name (if applicable) Christopher L. Strohbahn
Owner's mailing address 1301 SE 10th Street Bentonville, AR 72716	Agent's mailing address Gimbel, Reilly, Guerin & Brown, LLP 330 East Kilbourn Avenue, Suite 1170, Milw., WI 53202
Owner's telephone number (479) 204 - 3835 <input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone	Agent's telephone number (414) 271 - 1440 <input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone
Owner's email address brandon.caplana@walmart.com	Agent's email address cstrohbahn@grgblaw.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 2785 Milwaukee Road, Beloit, WI 53511

2. Legal description or parcel number from the current assessment roll 206 22051000

3. Total Property Assessment \$ 10,600,000

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

Testify by telephone* Submit sworn written statement

Basis for request To take matter directly to Circuit Court.

* If the request is approved, provide the best telephone number to reach you (414) 271 - 1440

Owner's or Agent's signature 	Date 05 - 14 - 2019
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For Board Use Only

Approved Denied

Reason _____

Taxpayer advised _____
Date



May 15, 2019

Via E-Mail & FedEx Next Day Delivery
stottler1@beloitwi.gov

Lori Stottler
City Clerk, City of Beloit
100 State Street, 2nd Floor
Beloit, WI 53511

**Re: Board of Review Documents for Staples Contract & Commercial LLC, as Lessee of
LCN STP Hagerstown (Multi) LLC, Owner/Lessor
Property Address: 3140 Colley Rd, Beloit, WI 53511 (Rock County)
Parcel No.: 23211000**

Dear Ms. Stottler:

Enclosed please find the following documents for the above-identified property:

1. Agent Authorization;
2. Objection to Real Property Assessment; and
3. Request for Waiver of Board of Review (BOR) Hearing.

Staples Contract & Commercial, LLC respectfully requests that the Board of Review consider its request to waive the hearing before scheduling it to appear in front of the Board. That way, neither Staples Contract & Commercial, LLC, nor the City of Beloit Assessor, need to prepare for a hearing that will not take place should the Board grant Staples Contract & Commercial, LLC.'s request for waiver.

By filing this letter and the enclosed Board of Review documents, Staples Contract & Commercial, LLC hereby gives notice of intent to file an objection with the Board of Review for the above-identified property for the January 1, 2019 assessment. Should the hearing not be waived, Staples Contract & Commercial, LLC respectfully requests that the Board allow approximately 30 minutes for the hearing time on this property. Additionally, Staples Contract & Commercial, LLC is not requesting that any Board of Review members be removed from the hearing at this time.

Attorneys & Advisors
main 612.492.7000
fax 612.492.7077
fredlaw.com

Fredrikson & Byron, P.A.
200 South Sixth Street, Suite 4000
Minneapolis, Minnesota
55402-1425

Lori Stottler
City Clerk, City of Beloit
May 15, 2019
Page 2

Please call me with any questions. Thank you.

Best regards,



Daniel P. Deveny
Direct Dial: 612.492.7248
Email: ddeveny@fredlaw.com

DPD:apj
Enclosures

66770238

cc: Mark Link, City of Beloit Assessor (via email w/enclosures – mark.link@tylertech.com)

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 Staples Contract & Commercial LLC, as Lessee of LCN STP Hagerstown (Multi) LLC, Owner/Lessor			Taxation district (Check one) <input type="checkbox"/> Town <input type="checkbox"/> Village <input checked="" type="checkbox"/> City		County Rock
Mailing address 500 Staples Drive			Street address of property 3140 Colley Rd		
City Framingham	State MA	Zip 01702	City Beloit	State WI	Zip 53511
Parcel number 23211000	Phone () -		Email	Fax () -	

Section 2: Authorized Agent Information

Name / title Daniel P. Deveny, Attorney at Law			Company name Fredrikson & Byron, P.A.		
Mailing address 200 South Sixth Street, Suite 4000			Phone (612) 492 - 7486	Fax (612) 492 - 7077	
City Minneapolis	State MN	Zip 55402	Email ddeveny@fredlaw.com		

Section 3: Agent Authorization

Agent Authorized for: (check all that apply)		Enter Tax Years of Authorization	
<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		2019	
<input type="checkbox"/> Other _____		_____	
Authorization expires: <u>12 - 31 - 2022</u> <small>(mm - dd - yyyy)</small>		(unless rescinded in writing prior to expiration)	
Send notices and other written communications to: (check one or both) <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

Owner Sign Here ▶	Owner name (please print) Andrew Thorpe	Vice President, Development & Facilities Management	Date (mm-dd-yyyy) 05-06-2019
	Owner signature 		
	Company or title		

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 <i>(on changed assessment notice)</i> Staples Contract & Commercial LLC, as Lessee of LCN-STP Hagerstown (Multi) LLC, Owner/Lessor				Agent name <i>(if applicable)</i> Daniel P. Deveny, Attorney at Law			
Owner mailing address 500 Staples Drive				Agent mailing address Fredrikson & Byron, P.A., 200 South Sixth St, Suite 4000			
City Framingham	State MA	Zip 01702		City Minneapolis	State MN	Zip 55402	
Owner phone () -	Email			Owner phone (612) 492 - 7486	Email ddeveny@fredlaw.com		

Section 2: Assessment Information and Opinion of Value			
Property address 3140 Colley Rd			Legal description or parcel no. <i>(on changed assessment notice)</i> 23211000
City Beloit	State WI	Zip 53511	
Assessment shown on notice - Total \$ 14,000,000			Your opinion of assessed value - Total \$ 10,025,000

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: <i>(Attach additional sheets if needed)</i> Assessed value greatly exceeds the true fair market value.	Basis for your opinion of assessed value: <i>(Attach additional sheets if needed)</i> Comparable sales indicate lower value.

Section 4: Other Property Information

A. Within the last 10 years, did you acquire the property? Yes No
 If Yes, provide acquisition price \$ _____ Date - - Purchase Trade Gift Inheritance
(mm-dd-yyyy)

B. Within the last 10 years, did you change this property (ex: remodel, addition)? 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)

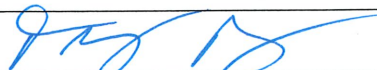
C. Within the last five years, was this property listed/offered for sale? Yes No
 If Yes, how long was the property listed (provide dates) _____ to _____
(mm-dd-yyyy) (mm-dd-yyyy)
 Asking price \$ _____ List all offers received *property sold in portfolio sale leaseback in 2018

D. Within the last five years, was this property appraised? Yes No
 If Yes, provide: Date 03 - 30 - 2017 Value \$ 12,000,000 Purpose of appraisal property tax appeal
(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): None.
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 30 minutes.

Property owner or Agent signature 	Date (mm-dd-yyyy) 05 - 15 - 2019
--	-------------------------------------

ORIGIN ID: GPZA (612) 492-7486
DANNY DEVENY
FREDRIKSSON & BYRON
SUITE 4000
200 SOUTH SIXTH STREET
MINNEAPOLIS, MN 55402
UNITED STATES US

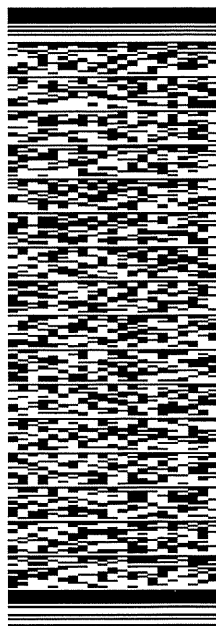
SHIP DATE: 15MAY19
ACTWGT: 0.50 LB
CAD: 111221892MINET4100
BILL SENDER

TO LORI STOTTLER, CITY CLERK

CITY OF BELOIT
100 STATE STREET
2ND FLOOR

BELOIT WI 53511

(608) 364-6600 REF: 072105.0002
INV/ DEPT:
PO:

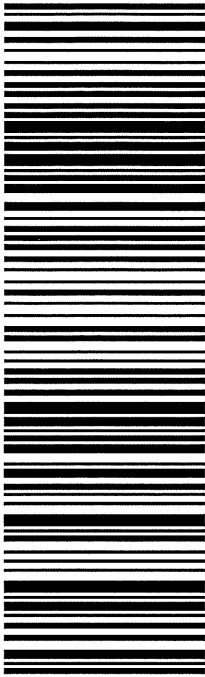


565J1/D66C/23AD

TRK# 7752 2879 1179 THU - 16 MAY 10:30A
0201 PRIORITY OVERNIGHT

XH JVLA

WI-US 53511
MSN



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Warning: Use only the printed original label for shipping. Using a photocopy of this label for shipping purposes is fraudulent and could result in additional billing charges, along with the cancellation of your FedEx account number.

Use of this system constitutes your agreement to the service conditions in the current FedEx Service Guide, available on fedex.com. FedEx will not be responsible for any claim in excess of \$100 per package, whether the result of loss, damage, delay, non-delivery, misdelivery, or misinformation, unless you declare a higher value, pay an additional charge, document your actual loss and file a timely claim. Limitations found in the current FedEx Service Guide apply. Your right to recover from FedEx for any loss, including intrinsic value of the package, loss of sales, income interest, profit, attorney's fees, costs, and other forms of damage whether direct, incidental, consequential, or special is limited to the greater of \$100 or the authorized declared value. Recovery cannot exceed actual documented loss. Maximum for items of extraordinary value is \$1,000, e.g. jewelry, precious metals, negotiable instruments and other items listed in our ServiceGuide. Written claims must be filed within strict time limits, see current FedEx Service Guide.

May 16, 2019

Via Overnight Mail

Ms. Lori Stottler, City Clerk
City of Beloit
City Clerk – 2nd floor
100 State Street
Beloit, WI 53511

Re: 2019 Request for Waiver of Board of Review (BOR) Hearing

Woodman's Food Market, Inc
1877 S. Madison Rd.
Beloit, WI
Rock County
Permanent Index Number(s): 12810060

Dear Ms. Stottler:

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.

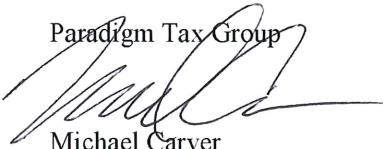
Due to the pending back years at Circuit Court, we would like to waive the hearing of the attached objection, for the above referenced property. We represent the client, Woodman's Food Market, Inc, who owns the property.

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



Michael Carver
Managing Consultant

Phone: 312-754-9515

Email: MCarver@paradigmatx.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:

Section 1: Property Owner / Agent Information				* If agent, submit written authorization (Form PA-105) with this form			
Property owner name (on changed assessment notice) Woodman's Food Market, Inc.				Agent name (if applicable) Michael Carver - Paradigm Tax Group			
Owner mailing address 2631 Liberty Lane				Agent mailing address 30 N LaSalle St #3520			
City Janesville	State WI	Zip 53545		City Chicago	State IL	Zip 60602	
Owner phone (608) 347 - 2930		Email bret@ravensmgmt.com		Owner phone (312) 754 - 9515		Email MCarver@paradigmatx.com	

Section 2: Assessment Information and Opinion of Value			
Property address 1877 S. Madison Road		Legal description or parcel no. (on changed assessment notice) 12810060	
City Beloit	State WI	Zip 53511	
Assessment shown on notice - Total \$ 14,598,700		Your opinion of assessed value - Total \$ 11,000,000	

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) 2019 assessed value is higher than market information suggests.	Basis for your opinion of assessed value: (Attach additional sheets if needed) Market data and general retail sector decline.

Section 4: Other Property Information

A. Within the last 10 years, did you acquire the property? Yes No
 If Yes, provide acquisition price \$ _____ Date ____-____-____ (mm-dd-yyyy) Purchase Trade Gift Inheritance

B. Within the last 10 years, did you change this property (ex: remodel, addition)? Yes No
 If Yes, describe Convenience store and warehouse addition.
 Date of changes ____-____-____ (mm-dd-yyyy) Cost of changes \$ _____ Does this cost include the value of all labor (including your own)? Yes No

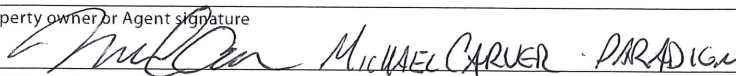
C. Within the last five years, was this property listed/offered for sale? Yes No
 If Yes, how long was the property listed (provide dates) ____-____-____ (mm-dd-yyyy) to ____-____-____ (mm-dd-yyyy)
 Asking price \$ _____ List all offers received _____

D. Within the last five years, was this property appraised? Yes No
 If Yes, provide: Date ____-____-____ (mm-dd-yyyy) Value _____ Purpose of appraisal _____
 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  MICHAEL CARVER - PARADIGM	Date (mm-dd-yyyy) 5-16-2019
--	--------------------------------

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 1st 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 <i>CITY OF BELOIT</i>	County <i>ROCK</i>
Requestor's name <i>WOODMAN'S FOOD MARKET, INC</i>	Agent name (if applicable)* <i>MICHAEL CARVER - PARADIGM TAX GROUP</i>
Requestor's mailing address <i>2631 LIBERTY LAKE - JANSVILLE, WI 53545</i>	Agent's mailing address <i>30 N. LISALLE ST, #3520 - CHICAGO, IL 60602</i>
Requestor's telephone number <i>(608) 347-2930</i>	Agent's telephone number <i>(312) 754-9515</i>
<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 <i>DMT@navenmanagement.com</i>	Agent's email address <i>MICARVER@ParadigmTax.com</i>

Property address <i>1877 S. MADISON Rd - Beloit, WI 53511</i>	
Legal description or parcel number <i>12810060</i>	
Taxpayer's assessment as established by assessor - Value as determined due to waiving of BOR hearing <i>\$ 14,598,700</i>	
Property owner's opinion of value <i>\$ 11,000,000</i>	
Basis for request <i>This property has pending back years already at Circuit Court</i>	
Date Notice of Intent to Appear at BOR was given <i>5-16-2019</i>	Date Objection Form was completed and submitted <i>5-16-2019</i>

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.

Michael Carver
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 _____

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 Woodman's Food Market, Inc.			Taxation district (Check one) <input type="checkbox"/> Town <input type="checkbox"/> Village <input checked="" type="checkbox"/> City		County ROCK
Mailing address 2631 Liberty Lane			Street address of property 1877 S MADISON RD		
City Janesville	State WI	Zip 53545	City BELLOIT	State WI	Zip 53511
Parcel number 12810060	Phone (608) 347 - 2930		Email bret@ravenmgmt.com		Fax () -

Section 2: Authorized Agent Information

Name / title MICHAEL CARVER / MANAGING CONSULTANT			Company name PARADIGM TAX GROUP		
Mailing address 30 N. LASALLE ST #3520			Phone (312) 754 - 9515	Fax () -	
City CHICAGO	State IL	Zip 60602	Email MCARVER@ParadigmTax.com		

Section 3: Agent Authorization

Agent Authorized for: (check all that apply) <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 _____	Enter Tax Years of Authorization _____ _____ _____ 2019 _____ _____
Authorization expires: <u>12 - 31 - 2019</u> (mm - dd - yyyy)	
Send notices and other written communications to: (check one or both) <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

Owner Sign Here ▶	Owner name (please print) Woodman's Food Market, Inc	
	Owner signature 	
	Company or title Bret Backus, VP - Real Estate	Date (mm-dd-yyyy) 04 - 04 - 2019

ORIGIN ID: CHIA (312) 205-7402
REGINALD LAWRENCE
30 N LASALLE
CHICAGO, IL 60602
UNITED STATES US

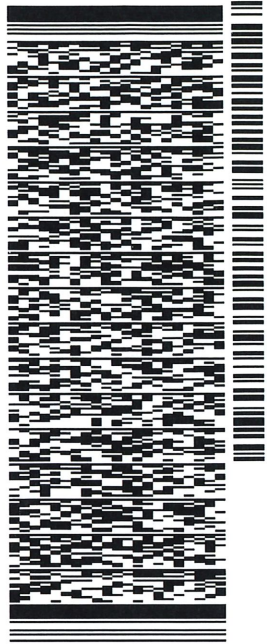
SHIP DATE: 16MAY19
ACTWGT: 0.50 LB
CAD: 8370452/INET4100
BILL SENDER

TO MS. LORI STOTTLER, CITY CLERK

CITY OF BELOIT
100 STATE STREET
CITY CLERK 2ND FLOOR
BELOIT WI 53511

REF: (M)
(608) 364-6684
INV:
PO:

DEPT:



J191019010701uv

565J1/D66C/23AD

TRK# 7752 4241 6867
0201

FRI - 17 MAY 3:00P
STANDARD OVERNIGHT

XH JVLA
WI-US 53511
MSN



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3. Place label in shipping pouch and affix it to your shipment so that the barcode portion of the label can be read and scanned.

Warning: Use only the printed original label for shipping. Using a photocopy of this label for shipping purposes is fraudulent and could result in additional billing charges, along with the cancellation of your FedEx account number.

Use of this system constitutes your agreement to the service conditions in the current FedEx Service Guide, available on fedex.com. FedEx will not be responsible for any claim in excess of \$100 per package, whether the result of loss, damage, delay, non-delivery, misdelivery, or misinformation, unless you declare a higher value, pay an additional charge, document your actual loss and file a timely claim. Limitations found in the current FedEx Service Guide apply. Your right to recover from FedEx for any loss, including intrinsic value of the package, loss of sales, income interest, profit, attorney's fees, costs, and other forms of damage whether direct, incidental, consequential, or special is limited to the greater of \$100 or the authorized declared value. Recovery cannot exceed actual documented loss. Maximum for items of extraordinary value is \$1,000, e.g. jewelry, precious metals, negotiable instruments and other items listed in our Service Guide. Written claims must be filed within strict time limits, see current FedEx Service Guide.

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) Chambers IV LLC			Agent name (if applicable) Roger Wolff - President				
Owner mailing address 2916 N Hall Road			Agent mailing address 775 Southwind Drive				
City Whitewater	State WI	Zip 53190	City Lake Geneva	State WI	Zip 53147		
Owner phone (608)751-1342	Email Shades5058@gmail.com	Owner phone (262) 903-3222		Email Roger@fairtaxconsultants.com			

Section 2: Assessment Information and Opinion of Value			
Property address 2250 W Hart RD		Legal description or parcel no. (on changed assessment notice)	
City Beloit	State WI	Zip 53511	20621860600
Assessment shown on notice - Total \$3,887,400.00		Your opinion of assessed value - Total \$2,722,283.64	

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) Disagreement in the market value of the property.	Basis for your opinion of assessed value: (Attach additional sheets if needed) Decline in market value.

Section 4: Other Property Information

A. How was this property acquired: (check the box that applies) Purchase Trade Gift Inheritance
 Acquisition price \$ \$288,000.00 Date 6/18/2015
(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. N/A

Section 5: BOR Hearing Information

A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): No
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 30 minutes.

Property owner or Agent signature 	Date (mm-dd-yyyy) 5-16-2019
--	--------------------------------

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 1st 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 City of Beloit	County Rock
Requestor's name Mark Link - Assessor	Agent name (if applicable)*
Requestor's mailing address 100 State Street Beloit, WI 53511	Agent's mailing address
Requestor's telephone number (608) 364 - 6670	Agent's telephone number
<input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone	<input type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone
Requestor's email address mark.link@tylertech.com	Agent's email address

Property address 2250 W Hart Road	
Legal description or parcel number 21860600	
Taxpayer's assessment as established by assessor – Value as determined due to waiving of BOR hearing \$ 3,887,400	
Property owner's opinion of value \$ 2,722,284	
Basis for request Complexity of property is better suited for circuit court.	
Date Notice of Intent to Appear at BOR was given 05 - 17 - 2019	Date Objection Form was completed and submitted 05 - 17 - 2019

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.

Mark Link

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 _____