

MINUTES OF THE BOARD OF REVIEW MEETING HELD AT THE GREENFIELD CITY HALL ON WEDNESDAY, MAY 29, 2019.

1. The meeting was called to order by Jennifer Goergen, City Clerk, at 8:30 a.m.

ROLL CALL:	Zachary Marshall	Present
	Donald Reid	Present
	Andrew Drzewiecki	Present
	Jerry Wielichowski	Present

ALSO PRESENT:	Jennifer Goergen	City Clerk
	Mike Grota	Assessor/Grota Appraisals
	Susan Taylor	Court Reporter

2. Selection of a chairperson

It was moved by Donald Reid, seconded by Jerry Wielichowski, to nominate Andrew Drzewiecki as Chairperson of the Board of Review. On a roll call vote, the motion carried unanimously.

3. Selection of a vice-chairperson

It was moved by Andrew Drzewiecki, seconded by Jerry Wielichowski, to nominate Zachary Marshall as Vice Chairperson of the Board of Review. On a roll call vote, the motion carried unanimously.

4. Verify compliance with mandatory training requirements in 70.46(4), Wis. Stats.

Jennifer Goergen, City Clerk, reported the board is in compliance and the PA-107 form was filed with the Department of Revenue on May 7, 2019.

5. Verify adoption of ordinance for the confidentiality of income and expense information provided to the assessor per Wis. Stats 70.47(7) (af)

Jennifer Goergen, City Clerk, stated that City of Greenfield adopted Ordinance No. 2599 on October 16, 2007.

6. Receive and examine assessment roll, certify corrections, and verify with the assessor that open book changes are included for the assessment roll.

Mr. Grota said the assessment roll, both real and personal property, is on the table and the assessor's affidavit has been accepted and signed by the City Clerk. The level of assessment is at approximately 92%.

7. Discussion and decision about waiving the 48-hour notice of intent for objections filed with good cause.

Jennifer Goergen, City Clerk, said no objections have been received that would require an applicant to show good cause as to why the Board should waive the 48-hour notice requirement. If someone does file by or before 10:30 a.m., the Board could return to this agenda item.

8. Discussion and decision regarding requests for waivers of Board of Review hearing, allowing the property owner an appeal directly to circuit court.

Jennifer Goergen, City Clerk, swore in Mike Grota, Assessor.

Ms. Goergen stated there are three waiver requests:

Walmart Real Estate Business Trust, PO Box 8050, Bentonville, AR 72716. The request is for Parcel # 608-9995-010, a commercial property located at 10600 W. Layton Ave., Greenfield, WI 53228. The assessment shown on the notice is \$20,765,500 and their opinion of the assessed value is \$5,650,000.

They are requesting to waive their hearing to Circuit Court. The basis for the request is to take it directly to Circuit Court. Actions for 2017 and 2018 are pending in Circuit Court. The Assessor also is recommending that this be waived.

It was moved by Jerry Wielichowski, seconded by Andrew Drzewiecki, to approve the waiver request and waive the case to Circuit Court. On a roll call vote, the motion carried unanimously.

Welltower 5017 S. 110th St LLC, c/o Altus Group, 640 W. Southlake Blvd., Southlake, TX 76092. The request is for Parcel # 612-8971-006, located at 5017 S. 110th St., Greenfield, WI. Assessment shown on the notice is \$11,109,000 and their opinion of the assessed value is \$7,700,000. They are requesting to waive their hearing to Circuit Court. The basis for the request is that it is a complicated property assessment, requiring more time.

The Assessor recommended that the waiver be approved, and believes the city is best served by further appeal.

It was moved by Donald Reid, seconded by Jerry Wielichowski, to approve the waiver request and waive the case to Circuit Court. On a roll call vote, the motion carried unanimously.

Brixmor Spring Mall Limited Partnership, P. O. Box 4900, Scottsdale, AZ 85261. The request is for Parcel # 571-8984-009, located at 4200 S. 76th St., Greenfield, WI 53220. Assessment shown on the notice is \$10,198,000 and their opinion of the assessed value is \$4,900,000.

The Assessor requests this hearing be waived to Circuit Court. There is a long history of appeals on this property. It is highly vacant. There has been no action. They are requesting a substantial reduction, and have submitted an appraisal at \$3 million. He believes it is not in the city's best interest for this to be heard by the Board of Review because if it continues to Circuit Court under a claim of excessive assessment, anything provided by the Assessor to the Board of Review can

and will be used against the city. He does not believe they will provide any substantial evidence at Board of Review.

It was moved by Andrew Drzewiecki, seconded by Jerry Wielichowski, to approve the waiver request and waive the case to Circuit Court. On a roll call vote, the motion carried unanimously.

9. Discussion and decision regarding requests to testify by telephone or submit written statement.

Ms. Goergen said there were two requests to testify by telephone from applicants who asked to testify by telephone if their waiver requests were denied. Since the Board of Review approved the waiver requests, telephone testimony would not be necessary.

10. Hear written objections properly filed with the CityClerk regarding property assessments.

Ms. Goergen said an objection was filed by Matthew Sullivan. The hearing is scheduled for 9 a.m.

It was moved by Zachary Marshall, seconded by Jerry Wielichowski, to go off the record at 8:47 a.m.

At 9:00 a.m., the board came back on the record.

Ms. Goergen said Matthew Sullivan filed an objection for his residential parcel # 555-1200-000, located at 3647 S. 46th St., Greenfield, WI 53220. Assessment shown on the notice was \$37,000 for land, \$72,000 for improvements, for a total assessment of \$109,000.

The Assessor confirmed he was still under oath. Jennifer Goergen, City Clerk, swore in Matthew Sullivan.

Mr. Sullivan said his assessment should be \$98,000. The property was appraised at \$84,000 before he purchased the home. He submitted three comparable parcels (2 bedrooms, no basement) located within five miles of his home: valued at \$89,500, \$87,400 and \$86,500. He also submitted photos from another assessment that was done, showing the condition of the property.

Mr. Drzewiecki asked if the appraiser who prepared the three appraisals was able to testify.

Mr. Sullivan said they were not present. He asked what materials the Board of Review members have already seen.

Ms. Goergen said the members' packets included the Notice of Intent, the Objection form, some information from Lowe's and a uniform residential appraisal report.

Mr. Grota said the home was built in 1941, a Cape Cod on a level open lot of 6,500 square feet, total square footage of 1094 square feet; 2 bedroom, 1 bath; in average condition relative to its

age. It has an attached 1-car garage of 235 square feet. The property was purchased via short sale for \$81,000 in June 2018. He does not believe it meets the criteria of an arm's length sale, i.e., that it was exposed to the open market for a reasonable amount of time. It also fails in that there was duress toward sale/lease. The short sale would be close to foreclosure.

Mr. Grota gave an overview of his comparables. Four of the five were from 2018; one was from August 2017. These were similar styled houses. They show support for assessment above \$109,000.

Comparison #1 is identical to the subject property: sold in June 2018 for \$135,000. It is on a 6,750 square foot lot; total square footage of 1,094, built in 1942, 2 bedrooms, 1 bath. The bathroom is listed as being in good condition. The exterior is in very good condition, and generally, it is better than average as there have been some updates. It has a one car attached garage of 235 square feet. After making adjustments for the updates, Mr. Grota said this supports his assessment of \$109,000 for Mr. Sullivan's property.

Comparison #2 was sold in September 2018 for \$140,000, built in 1940, basically the same size at 1,098 square feet. It does have a small 300 square foot rec room, two bedrooms, 2 baths, in average condition relative to its age. This property has a 2-car detached garage.

Comparison #3 was sold in June 2018 for \$154,000, is on a larger lot of 7,800 square feet, and has more square footage at 1,323 square feet. It has 3 bedrooms, 2 baths, so this is getting a little further away from comparability than the first two, Mr. Grota said. This property was in average condition.

Comparison #4 and Comparison #5 in 2017 and 2018 after making adjustments also show support for the \$109,000 assessment for Mr. Sullivan.

Mr. Grota had not seen Mr. Sullivan's comparables but he believes the \$109,000 assessment is fair and reasonable.

Mr. Sullivan said the comparables he presented are for homes that are currently for sale, so presumably those amounts will go down. The assessor's comparables were all sold a year ago and he does not believe his home would sell for that much.

Mr. Drzewiecki closed testimony and opened up deliberations by the board.

Mr. Drzewiecki asked if the bank assessments could be considered since the appraisers were not present to answer questions. City Attorney Brian Sajdak said they could be considered but could be given less weight since no one was present to answer questions.

Mr. Drzewiecki asked the Assessor how much deferred maintenance was weighed against the assessment, if at all.

Mr. Grota said the rating of average condition was appropriate based on a visit earlier this spring. A wood deck that is no longer on the property was removed from the assessment.

Jerry Wielichowski said he cannot give much weight to the bank's assessment since they are not present to answer questions.

Mr. Sullivan said his property was on sale for about a year, starting at \$109,000 and then dropping to \$81,000.

It was moved by Jerry Wielichowski, seconded by Andrew Drzewiecki, to uphold the assessor's valuation of \$37,000 for land; improvements for \$72,000, for a total of \$109,000. On a roll call vote, the motion carried unanimously.

11. Ms. Goergen said no other objections have been filed, so a hearing schedule would be unnecessary.

The Board went off the record at 9:21 p.m.

The Board came back on the record at 10:30 p.m.

12. Other matters properly before the Board

City Attorney Sajdak said all of the objections have been heard, and the board has been in session for two hours.

13. It was moved by Andrew Drzewiecki, seconded by Jerry Wielichowski, to adjourn sine die at 10:30 a.m. On a roll call vote, the motion carried unanimously.

Jennifer Goergen, City Clerk

Transcribed by Sheryl Hartman, Deputy Clerk
Distributed: May 30, 2019