

**MEETING NOTICE – THE CITY OF MARINETTE BOARD OF REVIEW  
MEETING AGENDA FOR THURSDAY MAY 31st, 2018 AT 08:45 AM  
IN MARINETTE COMMON COUNCIL CHAMBERS AT MARINETTE  
CITY HALL, 1905 HALL AVENUE, MARINETTE WISCONSIN**

**08:45 AM** City Clerk Calls meeting to order:

1. Roll call.
2. Election of City of CY 2018 City of Marinette Board of Review Chairperson and Vice- Chairperson.
3. Approval of Board of Review meeting minutes from June 1, 2017.
4. Confirmation by Chairperson of the Board of Review that at least one member is in compliance with the mandatory training requirements set forth in WI Statutes § 70.46(4) –Wis. statute below-

**WI Statutes § 70.46(4)** No board of review may be constituted unless it includes at least one voting member who, within 2 years of the board's first meeting, has attended a training session under s. 73.03 (55) and unless that member is the municipality's chief executive officer or that officer's designee. The municipal clerk shall provide an affidavit to the department of revenue stating whether the requirement under this subsection has been fulfilled. (Current Board of Review members that attended training on May 9th, 2018 comply with this requirement. – see attached list)

5. Pursuant to Marinette Municipal Code § 2.0401(D), the City of Marinette enacted local municipal code that requires "Confidentiality of objector income and expenses" by the City's Assessor under state law (sec. 70.47(7)(af), Wis. Stats.) For informational purposes only.
6. Presentation, review & acceptance of the City of Marinette CY 2018 assessment roll which may include any or all of the following:
  - sworn statements from the City Assessor or Clerk,
  - examination of the roll, correct descriptions or calculation errors, add omitted property, and eliminate double assessed property,
  - certification of all corrections of error under state law (pursuant to Wis. Stat. § 70.43), and,
  - City Assessor confirmation that all open book changes are included in the assessment roll.

**9:00 AM schedule of Board of Review hearings:**

7. Objector Hearings will be scheduled between 09:00 AM and 11:00 AM on or until finished.  
(Final schedule of objectors will be distributed prior to the meeting.)
  - *Clerk introduces and swears in each objector and/or their agent along with City Assessor and/or their agent prior to each objection that is scheduled to appear before the Board of Review.*
  - *Provision of sworn testimony (presentation of evidence) by objector and City Assessor and/or their agents for each assessment objection scheduled.*
  - *Question and answer period for each objection scheduled.*
  - *Board of Review deliberation/determination for each objection scheduled. \**

During the first two hours, the local Board of Review shall consider the following requests for possible granting:

- *requests for waiver of the required 48-hour notice of intent to file an objection when there is good cause,*
  - *requests for waiver of the BOR hearing allowing the property owner an appeal directly to Circuit Court,*
  - *requests to testify by telephone or submit sworn written statement,*
  - *hear written objections, if notice was given by the BOR to the property owner and assessor at least 48 hours earlier, or if both waive the 48-hour notice requirement, and,*
  - *create a new hearing schedule if approved appeal not heard at today's session.*
8. City Clerk distributes via certified mail the written notice of determination to each property owner that appeared before the Board of Review.
  9. Adjournment.

Requests from individuals with disabilities who need special accommodations to participate in this meeting or hearing should be made to the City Clerk's Office at 1-715-732-5140 with as much advance notice prior to the meeting as possible.

## CITY OF MARINETTE BOARD OF REVIEW MEETING MINUTES FROM JUNE 1, 2017

1. City Clerk Jim Anderson, Board Secretary, called the 1<sup>st</sup> and only meeting of the CY 2017 City of Marinette Board of Review to order at 08:53 AM in the Common Council Chambers at Marinette City Hall, 1905 Hall Avenue.
2. Upon a call of the roll it was determined a quorum of the Board were present and attendance was documented as follows:  
**MEMBERS PRESENT:** Tom Crowley, Jon Heraly, Curt Mayou, Hope Reines and Joanne Vieth.  
**ABSENT:** None.  
**OTHERS PRESENT:** City Assessor Michael Denor (Fair Market Assessments), Nansi Casper and City Attorney Sbar.
3. **Nomination and election of City of Marinette Board of Review Chairperson & Vice Chairperson.**
  - **Chairperson** – Jon Heraly moved/Joanne Vieth seconded and upon a call of the roll motion passed by a vote of 5 ayes to 0 nays, to nominate Tom Crowley as CY 2017 Chairperson of the City of Marinette Board of Review. After receiving no other nominations, Joanne Vieth moved/Jon Heraly seconded and upon a call of the roll motion passed by a vote of 5 ayes to 0 nays, to close nominations and cast a unanimous ballot for Tom Crowley as CY 2017 City of Marinette Board of Review Chairperson.
  - **Vice – Chairperson** – Jon Heraly moved/Curt Mayou seconded and upon a call of the roll motion passed by a vote of 5 ayes to 0 nays, to nominate Joanne Vieth for the position of Vice-Chairperson of the CY 2017 City of Marinette Board of Review. After receiving no other nominations, Jon Heraly moved/Curt Mayou seconded and upon a call of the roll motion passed by a vote of 5 ayes to 0 nays, to close nominations and cast a unanimous ballot for Joanne Vieth as CY 2017 City of Marinette Board of Review Vice-Chairperson.
4. **Approving City of Marinette Board of Review prior year’s meeting minutes.**  
Jon Heraly moved/Hope Reines seconded and all concurred, to approve, as presented, the City of Marinette Board of Review meeting minutes from June 2<sup>nd</sup>, 2016.
5. **Board of Review member certification training session.**  
Pursuant to Wis. Stat. § 70.46(4), Chairperson Crowley confirmed that Board of Review members including Tom Crowley, Jon Heraly, and Hope Reines participated in a state certified Board of Review member training session within the required 2-year period expiring June 1, 2019.
6. **Documentation of ordinance on file requiring confidentiality of objector income & expenses.**  
For the record, Board Chairperson Crowley confirmed, pursuant to Marinette Municipal Code § 2.0401(D), that the City of Marinette previously enacted local municipal code requiring “Confidentiality of objector income and expenses” by City’s Assessor under Wis. Stat. § 70.47(7)(af).
7. **Presentation and acceptance of CY 2016 City of Marinette Assessment Roll.**  
On behalf of the City of Marinette, Michael Denor (Fair Market Assessments), the City’s contracted Assessment firm Representative for CY 2017, presented and co-signed (with City Clerk) the CY 2017 City of Marinette Assessment roll which incorporated all changes from the CY 2016 Open Book session. Board member unanimously concurred to accept, as presented, the CY 2016 City of Marinette Real and Personal Property Assessment roll.
8. **CY 2016 Board of Review scheduled objector hearings, deliberations and decisions.**  
**09:00 AM** – Paradigm Tax Group – Brendan Douylliez, Managing Consultant/Agent, on behalf of Walmart Stores East LP., City of Marinette Tax Parcel No. 251-00622.007 filed a Notice of Intent to File Objection with Board of Review form, Real estate property objection form, Agent authorization form, letter of authorization, Request for Waiver of Board of Review (BOR) Hearing form and Request to Testify by Telephone of Submit a Sworn Written Statement at the Board of Review (BOR) form that was receipted by City of Marinette Clerk on May 26, 2017 which was prior to required 48-hour minimum advance notification period prior to first Board of Review session. No representative from Paradigm Tax Group or Walmart Stores E LP. was present at today’s hearing. Prior to commencement of the hearing, pursuant to Wis. Stat. § 70.47(8m), Curt Mayou moved/Joanne Vieth seconded and motion passed by a vote of 5 ayes to 0 nays, to approve Menard, Inc.’s Request for Waiver of their scheduled Board of Review (BOR) local hearing which allows, pursuant to Wis. Stat. § 70.47(13), property owner to commence an action in Circuit

Court, if filed within 60-day period commencing June 2, 2017 (date objector notified of approved waiver of hearing). This action stipulates there can be no appeal to the State of Wisconsin Department of Revenue under Wis. Stat. § 70.85 or a claim for excessive assessment under Wis. Stat. § 74.37.

**09:20 AM** – Paradigm Tax Group – James Blake, Managing Consultant/Agent, on behalf of Menard, Inc., City of Marinette Tax Parcel No. 251-00599.018 filed a Notice of Intent to File Objection with Board of Review form, Real estate property objection form, Agent authorization form, letter of authorization, Request for Waiver of Board of Review (BOR) Hearing form and Request to Testify by Telephone of Submit a Sworn Written Statement at the Board of Review (BOR) form that was receipted by City of Marinette Clerk on May 26, 2017 which was prior to required 48-hour minimum advance notification period prior to first Board of Review session. No representative from Paradigm Tax Group or Menard, Inc. was present at today's hearing. Prior to commencement of the hearing, pursuant to Wis. Stat. § 70.47(8m), Jon Heraly moved/Hope Reines seconded and motion passed by a vote of 5 ayes to 0 nays, to approve Menard, Inc.'s Request for Waiver of their scheduled Board of Review (BOR) local hearing which allows, pursuant to Wis. Stat. § 70.47(13), property owner to commence an action in Circuit Court, if filed within 60-day period commencing June 2, 2017 (date objector notified of approved waiver of hearing). This action stipulates there can be no appeal to the State of Wisconsin Department of Revenue under Wis. Stat. § 70.85 or a claim for excessive assessment under Wis. Stat. § 74.37.

**09:40 AM** – Attorney Charles Delorey – Managing Consultant/Agent, on behalf of Huntington National Bank., City of Marinette Tax Parcel No. 251-00164.000 filed a Notice of Intent to File Objection with Board of Review form, Real estate property objection form, Agent authorization form, letter of authorization, Request for Waiver of Board of Review (BOR) Hearing form and Request to Testify by Telephone of Submit a Sworn Written Statement at the Board of Review (BOR) form that was receipted by City of Marinette Clerk on May 25, 2017 which was prior to required 48-hour minimum advance notification period prior to first Board of Review session. Agent Attorney Charles Delorey was present at today's hearing. Prior to commencement of the hearing, pursuant to Wis. Stat. § 70.47(8m), Jon Heraly moved/Curt Mayou seconded and motion passed by a vote of 5 ayes to 0 nays, to approve Huntington National Bank's Request for Waiver of their scheduled Board of Review (BOR) local hearing which allows, pursuant to Wis. Stat. § 70.47(13), property owner to commence an action in Circuit Court, if filed within 60-day period commencing June 2, 2017 (date objector notified of approved waiver of hearing). This action stipulates there can be no appeal to the State of Wisconsin Department of Revenue under Wis. Stat. § 70.85 or a claim for excessive assessment under Wis. Stat. § 74.37.

Cc: Board of Review members; Mayor, City Assessor; City Attorney; Common Council file and Clerks File.

Hope Reines moved/Joanne Vieth seconded and all concurred, to adjourn, sine die, the CY 2017 City of Marinette Board of Review meeting, at 11:00 AM.

Lana Bero, City of Marinette Clerk

Cc: Board of Review members; Mayor, City Assessor; City Attorney; Common Council file and Clerks File.



# 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 MARINETTE

Co-muni code 38251

I, LANA R. BERO, the clerk for the CITY OF MARINETTE,

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:

<u>JON HERALY</u>	<u>05/09/2018</u>
Name	Date
<u>TOM CROWLEY</u>	<u>05/09/2018</u>
Name	Date
<u>JOANNE VIETH</u>	<u>05/09/2018</u>
Name	Date

05-09-2018 10:21 AM

Date electronically filed

LBERO@MARINETTE.WI.US

Clerk email



# Board of Review Member Training Affidavit

Preparer Information	
Name LANA R. BERO	Title CITY CLERK
Email LBERO@MARINETTE.WI.US	Phone 715-732-5141

Signature Statement
<p>Under penalties of law, I declare this form and all attachments are true, correct and complete to the best of my knowledge and belief.</p> <p style="text-align: center;">Do you agree with the statement above?</p> <p style="text-align: center;"><input checked="" type="checkbox"/> YES   <input type="checkbox"/> NO</p>

Submission Information
<p>You successfully submitted your report. Print a copy for your records.</p> <p>Comuni code: 38251</p> <p>Submission date: 05-09-2018 10:21 AM</p> <p>Confirmation: PA10720181047O1525879261626</p> <p>Submission type: ORIGINAL</p>

**2.0400 BOARDS, COMMISSIONS, AND COMMITTEES**

**2.0401 BOARD OF REVIEW**

**A. Composition**

The membership of the Board of Review shall consist of five (5) residents of the City of Marinette none of whom occupy any public office in the City of Marinette municipal government or who are publicly employed by the City of Marinette; said members to be appointed by the Mayor subject to the confirmation of the City Council. Three (3) members shall have concurrent two (2) year terms and two (2) members shall have concurrent three (3) year terms. In addition to the five regular members, the Mayor shall appoint, subject to confirmation by the City Council, an alternate member for a term of three years who shall act with full power when a regular member refuses or is unable to vote on any given matter.

**B. Duties**

The duties and functions of the Board of Review shall be as prescribed Sections 70.46 and 70.47, Wis. Stats. Members of the Board of Review shall receive Seventy-five Dollars (\$75.00) per diem.

**C. Meetings**

The Board of Review shall meet annually any time during the 30 day period beginning on the second Monday of May at the City Hall of the City of Marinette, and notice of such meeting shall be published pursuant to the State Statutes. The Board may adjourn from day to day or from time to time, until such time as its business is completed, providing that adequate notice of each adjournment is so given.

**D. Confidentiality of Income Approach Information**

Pursuant to WI-ST Section 70.47(7)(af), any information about income or expenses that is provided to the Assessor shall be confidential except for persons using the information in the discharge of duties imposed by law or of the duties of their office or by order of a court. Any such information provided, unless a court determines that it is inaccurate, is not subject to the right of inspection or copying under WI-ST Sec. 19.35(1).

State Law Reference: Section 70.46 and 70.47, Wis. Stats.

**2.0402 BOARD OF PUBLIC WORKS**

**A.** There is hereby created a Board of Public Works consisting of the City Attorney, the Mayor of the City, the Director of Public Works, the City Comptroller, and five (5) members of the Council to be appointed by the Mayor. The City Clerk shall serve as the Board's recording secretary. The five (5) members of the Council shall hold annual terms.

**B.** The members of the Board of Public Works shall, on the first Tuesday of May of each year, choose a president of the Board from their number.

**CITY OF MARINETTE MARINETTE BOARD OF REVIEW HEARING SCHEDULE**  
**STARTING THURSDAY MAY 31, 2018 AT 9 AM**

Phone

735-4200  
 313-724-8963  
 Mike Lung

TIME	NAME	ADDRESS	PARCEL	PP OR RE
9:00 AM	Bay Area Medical Center	3003 University		RE
9:20 AM	Wal-Mart	2900 Roosevelt Rd	951-00622007	RE
9:40 AM				
10:00 AM				
10:20 AM				
10:40 AM				
11:00 AM				
11:20 AM				
11:40 AM				

## Lana Bero

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**From:** Mike Lima <mlima@paradigmtax.com>  
**Sent:** Wednesday, May 23, 2018 10:44 AM  
**To:** Lana Bero  
**Cc:** Brendan Douylliez  
**Subject:** 2018 Board of Review \_ 2900 Roosevelt Rd. Marinette

**Importance:** High

Good Morning Ms. Bero,

We are planning to file a 2018 Board of Review Objection and will be filing a waiver form for the below referenced property

- Walmart –2900 Roosevelt Rd. Marinette, WI Parcel Number: 251-00622.007

The Assessor has been notified.

I just had a few questions:

1. Is this the correct mailing address?  
City Clerk's Office – City of Marinette  
1905 Hall Ave  
Marinette, WI 54143
2. How many copies of the information is required?
3. Is this email sufficient for notice of intent or is there a "Notice of Intent" to file form that we will need to submit?  
Or is just the Objection Form and the evidence sufficient?

I appreciate your assistance and look forward to hearing from you.

Thank You,

Mike

*Mike Lima*  
Consultant

**Please note our new suite number - #3520**

**Paradigm**  
TAX GROUP

30 N. LaSalle Street, #3520  
Chicago, IL 60602  
(312) 724-8963 Office  
(317) 340-8958 Cell  
[mlima@paradigmtax.com](mailto:mlima@paradigmtax.com)



# Paradigm

May 23, 2018

*Via Certified Mail*

Ms. Lana Bero  
City Clerk's Office – City of Marinette  
1905 Hall Ave  
Marinette, WI 54143

**Re: 2018 Request for Waiver of Board of Review(BOR) Hearing**  
Wal-Mart Stores East LP  
2900 Roosevelt Rd.  
Marinette, WI  
Marinette County  
Permanent Index Number(s): 251-00622.007

Dear Ms. Bero:

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 Stores East LP, 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@paradigmtax.com](mailto:bdouylliez@paradigmtax.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) <b>Walmart Stores East LP</b>			Agent name (if applicable) <b>Brendan Douylliez/Robert Hill</b>		
Owner mailing address <b>PO 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.capiena@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>2900 Roosevelt Rd.</b>			Legal description or parcel no. (on changed assessment notice) <b>251-00622.007</b>		
City <b>Marinette</b>	State <b>WI</b>	Zip <b>54143</b>			
Assessment shown on notice - Total <b>\$ 10,571,000</b>			Your opinion of assessed value - Total <b>\$ 8,000,000</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			10,571,000
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 \$ 1,758,756 Date - - 2006 Land  
(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 - - 2005 Cost of changes \$ N/A 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 \_\_\_\_\_ minutes.

Property owner or Agent signature 	Date (mm-dd-yyyy) <b>05 - 24 - 2018</b>
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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)."

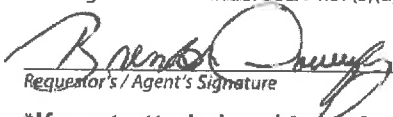
**NOTE: The legal requirements of the Notice of Intent to Appear must be satisfied and the Objection Form must be completed and submitted as required by law prior to the Request for Waiver of Board of Review Hearing being submitted.**

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

Municipality <b>City of Marinette</b>	County <b>Marinette</b>
Requestor's name <b>Walmart Stores East LP</b>	Agent name (if applicable)* <b>Brendan Douylliez/Robert Hill</b>
Requestor's mailing address <b>P.O. Box 8050 Bentonville AR 72712</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>	Agent's telephone number <b>( 312 ) 252 - 0322</b>
<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 <b>brandon.caplana@walmart.com</b>	Agent's email address <b>bdouylliez@paradigmtax.com</b>

Property address <b>2900 Roosevelt Rd. Marinette, WI 54143</b>	
Legal description or parcel number <b>251-00622.007</b>	
Taxpayer's assessment as established by assessor - Value as determined due to waiving of BOR hearing <b>\$ 10,571,000</b>	
Property owner's opinion of value <b>\$ 8,000,000</b>	
Basis for request <b>Pending Matters in Circuit Court for 2017</b>	
Date Notice of Intent to Appear at BOR was given <b>05 - 23 - 2018</b>	Date Objection Form was completed and submitted <b>05 - 23 - 2018</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

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

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

1. Property address 2900 Roosevelt Rd. Marinette, WI 54143
2. Legal description or parcel number from the current assessment roll 251-00622.007
3. Total Property Assessment \$ 10,571,000
4. If agent, attach signed Agent Authorization form, PA-105

Testify by telephone\*       Submit sworn written statement

Basis for request Pending Matters in Circuit Court for 2017

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

Owner's or Agent's signature 	Date <b>05 - 23 - 2018</b>
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**For Board Use Only**

Approved       Denied

Reason \_\_\_\_\_

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 <b>Walmart Stores East LP</b>		Location district (Check one) <input type="checkbox"/> Town <input type="checkbox"/> Village <input checked="" type="checkbox"/> City		County
Mailing address <b>P.O. Box 8050</b>		Enter municipality - <b>Marinette</b> <b>Marinette</b>		
City <b>Bentonville</b>		State <b>AR</b>	Zip <b>72716</b>	Street address of property <b>2900 Roosevelt Rd</b>
Parcel number <b>251-00622.007</b>	Phone <b>479-204-3835</b>	City <b>Marinette</b>	State <b>WI</b>	Zip <b>54143</b>
		Email <b>brandon.caplena@walmart.com</b>		

### Section 2: Authorized Agent Information

Name / title <b>Robert Hill / Robert Hill Law</b>		Company name <b>Robert Hill Law, Ltd.</b>	
Brandon Caplena / Managing Consultant		<b>BRANDON TAYLOR GROUP</b>	
Mailing address <b>30 N LaSalle Street, Suite 3520</b>		Phone <b>(312)252-0322</b>	Fax <b>(312)252-0325</b>
City <b>Chicago</b>	State <b>IL</b>	Zip <b>60602</b>	Email <b>brhill@coherthilllaw.com &amp; bcaplena@brandontaylorgroup.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>  <b>2017 and 2018</b>
Authorization expires: <b>12/31/2018</b> <small>(mm-dd-yyyy)</small>	
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

<b>Owner Sign Here</b>	Owner name (please print) <b>Brandon Caplena</b>
	Owner signature 
	Company or title <b>Senior Manager - Property Tax Department - Walmart Store, Inc.</b>
Date (mm-dd-yyyy) <b>4-26-2017</b>	

## 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>
Nicholas Hunter	Regional Director	Paradigm Tax Group	30 N. La Salle St. Suite 3520, Chicago, IL 60602	nickhunter@paradigmmtax.com	312-252-0321
Debbie Pellegrino	Consultant	Paradigm Tax Group	30 N. La Salle St. Suite 3520, Chicago, IL 60602	dpellegrino@paradigmmtax.com	312-585-5519
Matthew Fournier	Consultant	Paradigm Tax Group	30 N. La Salle St. Suite 3520, Chicago, IL 60602	mfournier@paradigmmtax.com	312-374-3580
Michael Carver	Managing Consultant	Paradigm Tax Group	30 N. La Salle St. Suite 3520, Chicago, IL 60602	mcarver@paradigmmtax.com	312-754-9515
Kendric Olson	Consultant	Paradigm Tax Group	6636 Cedar Avenue S., Suite 160, Minneapolis, MN 55423	kolson@paradigmmtax.com	952-807-5238
Michael Wedl	Consultant	Robert Hill Law, LTD.	1161 Wayzata Blvd. East, #399, Wayzata, MN 55391	mike@usapta.com	763-259-3613
Lane Thor	Managing Consultant	Paradigm Tax Group	6636 Cedar Avenue S., Suite 160, Minneapolis, MN 55423	lthor@paradigmmtax.com	612-299-1267
Mike Lima	Consultant	Paradigm Tax Group	30 N. La Salle St. Suite 3520, Chicago, IL 60602	mlima@paradigmmtax.com	312-724-8963
Krystle Williams	Consultant	Paradigm Tax Group	30 N. La Salle St. Suite 3520, Chicago, IL 60602	kwilliams@paradigmmtax.com	312-374-3581