

VILLAGE OF ELM GROVE

**13600 Juneau Boulevard
Elm Grove, WI 53122**

BOARD OF REVIEW MEETING AGENDA TUESDAY, MAY 27, 2025 * 7:00 P.M. * COURT ROOM

ZOOM LINK: <https://us02web.zoom.us/j/83489188381?pwd=aU1oc1ZVa0hxRE9LZVRNckRuRFNPUT09>

MEETING ID: 834 8918 8381 PASSCODE: 591875

- 1. Roll Call**
- 2. Confirmation of appropriate Board of Review and Open Meeting Notices**
- 3. Select Chairperson and Vice Chairperson for Board of Review**
- 4. Approval of Minutes**
 - a. Draft Minutes 09/11/24**
- 5. Verify that a member has met the mandatory training requirements**
- 6. Verify that the Village has an ordinance for the confidentiality of income and expense information provided to the Assessor under sec. 70.47(7)(af), Wis. Stats.**
- 7. Review new laws**
- 8. Adoption of policy regarding the procedure for sworn telephone testimony and sworn written testimony**
 - a. Adoption of policy regarding the procedure for Sworn Telephone or Sworn Written Testimony Requests**
- 9. Adoption of policy regarding the procedure of waiver of Board of Review Hearing Requests**
 - a. Board of Review Policy on Procedure for Waiver of Board of Review Hearing Requests**
- 10. Consider/act on scheduling additional Board of Review date(s)**
- 11. Adjournment**

A majority of the Village Board may be in attendance NOTICE: Any person who has a qualifying disability under the Americans with Disabilities Act that requires that the meeting be accessible or that materials at the meeting be in an accessible format, please contact the Clerk, 48 hours prior to the meeting at (262) 782-6700 or by the Wisconsin Telecommunications Relay System so that arrangements may be made to accommodate the request.

VILLAGE OF ELM GROVE

**13600 Juneau Boulevard
Elm Grove, WI 53122**

BOARD OF REVIEW MEETING MINUTES WEDNESDAY, SEPTEMBER 11, 2024 * 5:30 P.M. * PARK VIEW CONFERENCE ROOM

1. Call to Order

President Koleski called the meeting to order at 5:36 pm.

2. Roll Call

Present: 5 – President Koleski, Trustee Stuckert, Trustee Schindler, Trustee Sayas, and Trustee Castile.

Absent: 2 – Trustee Hillmann and Trustee Shepherd.

3. Approval of Minutes

MOTION BY TRUSTEE SAYAS, SECOND BY TRUSTEE CASTILE, TO APPROVE THE BOARD OF REVIEW MINUTES FROM MAY 28TH, 2024. FROM THE MOTION CARRIED BY THE FOLLOWING VOTE:

Aye: 5 – President Koleski, Trustee Stuckert, Trustee Schindler, Trustee Sayas, and Trustee Castile.

4. New Business

There is no new business to report.

5. Receipt of the Assessment Roll by Clerk from Assessor and sworn statements.

Assessor Jeff Thornton signed the Assessor's Affidavit and presented it to the Clerk.

6. Presentation from Assessor for Revaluation

Assessor Jeff Thornton presented the information for Revaluation.

7. Review the Assessment Roll and Perform Statutory Duties

a. Examine the Roll

The Board had the opportunity to examine the Assessment Roll.

b. Correct description or calculation errors
There was no description or calculating errors.

c. Add omitted properties
There were no omitted properties.

d. Eliminate double assessed properties
There were no double assessed properties.

8. Discussion/Action – Certify all corrections of error under state law (sec 70.43, Wis. Stats)

There were no corrections. Assessor Thornton certified the Roll as 100% correct.

9. Discussion/Action – Verify with the Assessor that open book changes are included in the assessment roll.

Assessor Jeff Thornton reviewed open book changes with the Board.

10. Allow taxpayers to examine assessment data.

The taxpayers had the opportunity to examine the Roll, in addition the Roll has been available to view during the Open Book process at Village Hall and on the Village Website from August 5th – September 11th.

11. During the first two hours, Consideration of:

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

There were no waivers filed with the Clerk.

b. Request for waivers of the Board of Review hearing allowing the property owner an appeal directly to the Circuit Court

There were no waivers filed with the Clerk.

c. Requests to testify by telephone or submitted sworn written statement

There were no requests on file.

d. Subpoena requests

There were no subpoena requests filed.

- e. **Act on any other legally allowed/required Board of Review matters**

No additional Board of Review matters.

12. Consider/Act on scheduling additional Board of Review date(s)

No additional Board of Review Dates needed.

13. Review Notices of Intent to File Objection

There were no Notice of Intent to File Objection received by the Clerk.

14. Proceed to hear OBJECTIONS, if any, and if proper notice/waivers given unless scheduled for another date

MOTION BY TRUSTEE STUCKERT, SECOND BY TRUSTEE SAYAS, TO MOVE INTO RECESS AT 7:40PM. MOTION CARRIED BY THE FOLLOWING VOTE:

Aye: 5 – President Koleski, Trustee Stuckert, Trustee Schindler, Trustee Sayas, and Trustee Castile

MOTION BY PRESIDENT KOLESKI, SECOND BY TRUSTEE SCHINDLER, TO MOVE INTO RECONVENE INTO SESSION AT 7:47PM. MOTION CARRIED BY THE FOLLOWING VOTE:

Aye: 5 – President Koleski, Trustee Stuckert, Trustee Schindler, Trustee Sayas, and Trustee Castile

MOTION BY TRUSTEE STUCKERT, SECOND BY TRUSTEE CASTILE TO GRANT THE WAIVER REQUEST FOR CLAUDE STOLLENWERK AT 605 ELM GROVE RD. UNIT 1, ELM GROVE, WI, 53122. MOTION CARRIED BY THE FOLLOWING VOTE:

Aye: 5 – President Koleski, Trustee Stuckert, Trustee Schindler, Trustee Sayas, and Trustee Castile

MOTION BY TRUSTEE SAYAS, SECOND BY TRUSTEE STUCKERT, TO ADJUST THE ASSESSMENT ROLL FOR THE PROPERTY AT 605 ELM GROVE RD. UNIT 1. TO 804 SQ FT AND DROP ASSESSED VALUE TO \$156,200. MOTION CARRIED BY THE FOLLOWING VOTE:

Aye: 5 – President Koleski, Trustee Stuckert, Trustee Schindler, Trustee Sayas, and Trustee Castile

15. Adjournment

**MOTION BY TRUSTEE STUCKERT, SECOND BY TRUSTEE SAYAS, TO ADJOURN THE BOARD OF REVIEW AT 7:53PM.
MOTION CARRIED BY THE FOLLOWING VOTE:**

Aye: 5 – President Koleski, Trustee Stuckert, Trustee Schindler, Trustee Sayas, and Trustee Castile

**BOARD OF REVIEW POLICY ON
PROCEDURE FOR SWORN TELEPHONE OR SWORN WRITTEN TESTIMONY REQUESTS**

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

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

Now Therefore the Village Board of Review of the Village of Elm Grove, Waukesha County, does hereby adopt as Board of Review policy the following:

1. PROCEDURE:

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

- a) A timely Notice of Intent to appear at BOR;
- b) A timely Objection Form for Real Property Assessment (PA-115A); and
- c) A fully completed Request to Testify by Telephone or Submit a Sworn Written Statement at Board of Review (Form PA-814) supplemented by an explanation for the reason of the request and a telephone contact number for the submitter of the Sworn Telephone or Written Testimony Request.

Such requests must be filed with the Clerk of the BOR within the first 2 hours of the BOR's first scheduled meeting. If the owner fails to file the aforementioned documents as required, the BOR will not consider the request.

2. CRITERIA:

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

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

3. EFFECTIVE DATE:

This policy shall be effective upon passage.

Passed on the 27th day of May, 2025

By the Board of Review of the Village of Elm Grove

Board of Review Chairperson

Attested by

Clerk of the Board of Review

**BOARD OF REVIEW POLICY ON
PROCEDURE FOR WAIVER OF BOARD OF REVIEW HEARING REQUESTS**

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

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

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

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

Now Therefore the Village Board of Review of the Village of Elm Grove, Waukesha County, does hereby adopt as Board of Review policy the following:

1. PROCEDURE:

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

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

If the owner fails to file the aforementioned documents as required, a hearing will be scheduled on the objection.

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

2. CRITERIA:

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

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

3. EFFECTIVE DATE:

This policy shall be effective upon passage.

Passed on the 27th day of May, 2025

By the Board of Review of the Village of Elm Grove

Board of Review Chairperson

Attested by

Clerk of the Board of Review