

1 The Meeting of the Board of Review of the City of Onalaska was called to order at 9:00 a.m. on
2 Wednesday, May 12, 2021. It was noted that the meeting had been announced and a notice
3 posted at City Hall.

4
5 Roll call was taken with the following members present: Mayor Kim Smith, Ald. Jim Olson,
6 Ald. Diane Wulf, Ald. Cari Burmaster, City Clerk JoAnn Marcon

7
8 Also Present (either in person or remotely): Deputy City Clerk Stacy Wilk, City Attorney
9 Amanda Jackson, Ben Crane of Accurate Appraisal, Ald. Tom Smith

10
11 **Item 2 – Approval of minutes from previous meeting (May 13, 2020)**

12
13 Motion by Ald. Burmaster, second by Ald. Olson, to approve the minutes from the previous
14 meeting as printed and on file in the City Clerk’s Office.

15
16 On voice vote, motion carried.

17
18 **Consideration and possible action on the following items:**

19
20 **Item 3 – Confirmation of appropriate Board of Review and Open Meeting Notices**

21
22 JoAnn noted a Class One Notice was posted to the City of Onalaska’s website and the bulletin
23 board outside City Hall, and also was published in the Coulee Courier, on April 2, 2021. That
24 notice contained the notification regarding Open Book, which was held April 19, 21, and 23. An
25 affidavit for that publication is on file. A Class One Notice of today’s meeting of the Board of
26 Review was posted to the City of Onalaska’s website and the bulletin board outside City Hall,
27 and also was published in the Coulee Courier, on April 23, 2021. A copy of that affidavit of
28 publication from the Coulee Courier also is on file. JoAnn said the required agenda for the
29 Board of Review was posted on the City of Onalaska’s website and on the bulletin board outside
30 City Hall, and also provided to the local media, on May 3, 2021 in compliance with open
31 meeting laws.

32
33 **Item 4 – Select Chairperson**

34
35 Motion by Mayor K. Smith, second by Ald. Olson, to nominate and select Ald. Cari Burmaster
36 as Chair of the Board of Review.

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38 Mayor K. Smith asked Ald. Burmaster if she accepts the nomination.

39
40 Ald. Burmaster said she accepts the nomination.

41
42 On voice vote, motion carried.

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Item 5 – Select Vice-Chairperson

Motion by JoAnn, second by Ald. Olson, to nominate and select Mayor Kim Smith as Vice-Chairperson of the Board of Review.

Ald. Burmaster asked Mayor K. Smith if she accepts the nomination.

Mayor K. Smith said she accepts the nomination.

On voice vote, motion carried.

Item 6 – Verify that mandatory training requirements specified in Sec. 70.46(4) Wisconsin Statutes have been met

JoAnn said both she and Deputy City Clerk Stacy Wilk, who is an alternate member of the Board of Review, attended the live training on April 29. JoAnn also said both Ald. Burmaster and Ald. Wulf had viewed the 2021 Board of Review training video, which satisfies the training requirements for 2021. JoAnn noted she has all the affidavits and exam answers on file, and she said she also had filed an online affidavit with the Department of Revenue. JoAnn added she also had printed a copy for her files.

Item 7 – Verification of the following City of Onalaska Ordinance & policies:

- a. Ordinance Sec. 2.04.11.D – Board of Review – Confidentiality

Ald. Burmaster asked if this item needs to go through the approval process, or if the board simply needs to verify this.

JoAnn told Ald. Burmaster no motion is necessary and said she had placed this item on this morning's agenda so it would go on record.

- b. Policy – Board of Review Procedure for Sworn Testimony or Sworn Written Testimony Request

JoAnn indicated this had been attached to board members' agendas.

- c. Policy – Board of Review Procedure for Waiver of Board of Review Hearings

JoAnn indicated this had been attached to board members' agendas.

84 **Item 8 – Receipt of the Assessment Roll from Assessor**

85
86 Stacy administered the following oath to Ben Crane of Accurate Appraisal: *“I, Ben Crane,*
87 *having been appointed to the Office of Assessor for the City of Onalaska, swear or affirm that I*
88 *will support the Constitution of the United States and the Constitution of the State of Wisconsin,*
89 *and will faithfully and impartially discharge the duties of said office to the best of my ability, so*
90 *help me God.”*

91
92 **Item 9 – Review roll for errors in description, computation, add omitted or eliminate**
93 **double assessments**

94
95 There were no items the board needed to address under Item 9.

96
97 **Item 10 – Certify all corrections of error from previous years’ tax rolls under Wis. Stats.**
98 **§70.43**

99
100 Ben indicated there are no corrections of error from previous years’ tax rolls that the board needs
101 to address.

102
103 **Item 11 – Allow taxpayers to examine assessment data**

104
105 Ald. Burmaster noted there are no taxpayers present in the Common Council Chambers.

106
107 Ald. Burmaster asked Amanda Jackson if there were any individuals currently on Zoom.
108 Amanda indicated there were none other than Alternate Board member Ald. T. Smith.

109
110 **Item 12 – Requests for waivers/testimony**

111
112 a. Waivers of the required 48-hour notice of intent to file an objection when there is good
113 cause

114
115 JoAnn noted the city had received an objection from Pivotal Tax Solutions as the agent at 202
116 North Lindsay Road, Suite 201, Mesa, Arizona on behalf of Ducks Limited, LLC, 12805 Three
117 Canyons Point, San Diego, California, 92130, d/b/a Petco. JoAnn noted the deadline to file an
118 objection was Monday, May 10, and she said an objector needs to provide either oral or written
119 notice to the City Clerk at least 48 hours before Board of Review. JoAnn indicated she had
120 received neither a written nor an oral notice. At 10:45 a.m. on Monday, May 10, JoAnn
121 indicated the United States Postal Service delivered an envelope certified mail addressed to the
122 City Assessor that was received 1 hour, 45 minutes after the deadline, and it was not sent to the
123 correct person. JoAnn noted board members have in front of them an affidavit that was signed
124 by the city’s office support staff indicating when the envelope had been received. JoAnn said,

125 “At this point, we would need to make the decision as to whether or not we would be waiving the
126 48-hour deadline to hear this objection.”

127
128 Ald. Burmaster asked if there is any indication for good cause as to why the deadline had been
129 missed, and she also asked if anyone had heard from the applicant.

130
131 JoAnn told Ald. Burmaster she had not received any communication from the applicant, and she
132 reiterated the objection had been sent to the City Assessor. JoAnn said, “As the City Clerk, I
133 have not received anything from the agent or the business.”

134
135 Motion by Mayor K. Smith to deny the waiver of the required 48-hour notice of intent to file an
136 objection for Pivotal Tax Solutions as the agent at 202 North Lindsay Road, Suite 201, Mesa,
137 Arizona on behalf of Ducks Limited, LLC, 12805 Three Canyons Point, San Diego, California,
138 92130, d/b/a Petco.

139
140 JoAnn asked that the motion include the fact the Board of Review is denying the waiver based
141 on a late filing, and the objection was sent to the wrong individual.

142
143 Motion by Mayor K. Smith, second by Ald. Olson, to deny the waiver of the required 48-hour
144 notice of intent to file an objection for Pivotal Tax Solutions as the agent at 202 North Lindsay
145 Road, Suite 201, Mesa, Arizona on behalf of Ducks Limited, LLC, 12805 Three Canyons Point,
146 San Diego, California, 92130, d/b/a Petco, based on the failure to meet the 48-hour notice and
147 the objection being set to the wrong individual.

148
149 On voice vote, motion carried.

150
151 JoAnn noted that had been the only waiver for the 48-hour request.

152
153 b. Request for Waiver of the Board of Review hearing allowing the property owner an
154 appeal directly to circuit court

155
156 JoAnn said there are no Requests for Waiver of the Board of Review hearing allowing the
157 property owner an appeal directly to circuit court.

158
159 c. Request to testify by telephone or submit sworn written statement

160
161 JoAnn said there are no requests to testify by telephone or submit sworn written statement.

162
163 **Item 13 – Presentation of objections for actual real/personal property values by owners or**
164 **their representatives according to the procedures established in Wis. Stats. §70.47(8)**

165

166 JoAnn suggested that perhaps the board should recess in the event someone come to City Hall
167 during the next two hours.

168

169 Ald. Burmaster said she believes the board will recess on this item, adding she believes the board
170 should go through this item and then recess and remain on this item.

171

172 Ald. Burmaster indicated no one is in the audience in the Council Chambers.

173

174 At this time an individual logged on via Zoom and began speaking.

175

176 Amanda asked the individual who is online to state his name.

177

178 The individual identified himself as Wayne Tannenbaum of Pivotal Tax Solutions.

179

180 Ald. Burmaster informed Wayne Tannenbaum the Board of Review already had addressed the
181 waiver for the 48-hour notice and told him the board had denied his request to be heard at the
182 Board of Review due to the late filing of the notice. Ald. Burmaster noted the city had not
183 received the notice until 10:45 a.m. on Monday, May 10.

184

185 Wayne said, "You sent us a weblink for the hearing."

186

187 JoAnn asked Wayne to repeat his previous statement.

188

189 Wayne said, "You sent us a Zoom [link] to the hearing. That's how I'm calling. You said,
190 'Everything's fine. Here's your hearing information. Call in this morning.'"

191

192 Ald. Burmaster told Wayne, "I think you might have us confused with someone else. We started
193 this meeting at 9 a.m., and we're already down past that item."

194

195 Wayne said, "What I'm telling you is you gave us the wrong number to call in. In fact, if you
196 look at what you sent us, it said you can call by phone or by Zoom. You didn't even give a
197 phone number, so we had somebody call yesterday. I got the phone number from your office,
198 and they gave us the phone number to Accurate Appraisal. They gave us the wrong phone
199 number to call in is what I'm telling you. It's not our fault. You gave us the wrong phone
200 number."

201

202 JoAnn said, "I didn't provide that number, but it could have been somebody from our support
203 staff that did."

204

205 Ald. Burmaster said, "There is a phone number on the agenda."

206

207 Wayne said, “The problem is, when you originally sent the agenda you gave a Zoom or you said
208 you can call by telephone, but you never gave the phone number. And you can check that with
209 what you sent to us. We called your office yesterday and got the phone number. I called this
210 morning at 6:58, and it was for Accurate Appraisals, an appraisal company.”

211
212 Amanda said, “The phone number for the meeting is on the agenda that you were sent.”

213
214 Wayne said, “No. I can forward you what was sent to us. It literally says – and I’ll read it to you
215 – it says: *‘If you choose, you may appear at the initial Board of Review on Wednesday, May 12*
216 *at 9 a.m. either in person, by telephone, or by Zoom at ...,’* and you gave a Zoom address, but
217 you didn’t give a telephone number. What I’m saying is we called your office yesterday to get it.
218 I was prepared this morning. I called the number. They said it was so-and-so, and they said it
219 was the wrong number – you’re calling the appraisal company that you were given. They gave
220 me the head of the appraisal company. I couldn’t get the right person there, so then I did it by
221 Zoom. We did all the right things.”

222
223 Ald. Burmaster asked, “I think the only option would have been by Zoom because that phone
224 number would actually get you into Zoom, correct?”

225
226 JoAnn said that is correct.

227
228 Ald. Burmaster said, “The option is by Zoom. That would be the phone number you would need
229 to put in there if you needed to enter into that ID for the Zoom.”

230
231 Wayne said, “You gave us the wrong phone number. You never gave us the phone number, then
232 you gave the wrong phone number. I had to finally go by Zoom, exactly. That’s why I’m here
233 at 7:14 even though I called in correctly at 6:58.”

234
235 JoAnn said, “You were not provided a phone number, so you were not given an incorrect phone
236 number. The email to you had said that you can either ...”

237
238 Wayne said, “We called your office yesterday, and somebody in our office talked to somebody
239 in your office and said, ‘You didn’t provide the phone number. Can you give us the phone
240 number to call in to the Zoom hearing?’ And they actually gave the appraisal number, so you
241 gave us the wrong number yesterday. I’m just telling you the truth, and I don’t know what the
242 problem is.”

243
244 JoAnn asked Amanda, “Can we go back and review the agenda item?”

245
246 Amanda said, “That’s at the will of the board.”

247

248 Ald. Burmaster asked board members what they would like to do with this item.

249

250 Wayne said, "It's a very quick hearing. We have [inaudible] one next door ..."

251

252 Ald. Burmaster said, "Can I interrupt a few minutes, please, before you're recognized? We do
253 not have anybody at the board ..."

254

255 Mayor K. Smith said, "What I think that we should do is just restate what the motion was for the
256 person listening online, and he can choose how he wants to respond. But it will be outside of
257 this meeting."

258

259 Ald. Burmaster said, "I would just like to restate that we have taken action on this item. The
260 motion that was made is that we made a motion to deny the waiver for the required 48-hour
261 notice of intent to file due to the lateness of the filing and sending it to the wrong person. It was
262 sent to the City Assessor. The deadline for filing was 9 a.m. on Monday, and we did not receive
263 it until 10:45 a.m. Those are the reasons, because there was no good cause for that."

264

265 Wayne said, "So you're saying it wouldn't have mattered if I had called in on time, because you
266 would have had the same ruling, which was you're denying the hearing because we're late.
267 That's different."

268

269 Ald. Burmaster told Wayne that is correct.

270

271 Wayne said, "It really doesn't matter if I called in on time or not."

272

273 Ald. Burmaster told Wayne that is correct.

274

275 Wayne apologized and said, "I understand what you're saying now, and I'll just relay the
276 message."

277

278 Ald. Burmaster asked Amanda if any other individuals were online.

279

280 Amanda said no.

281

282 Ald. Burmaster noted no one is in the audience and suggested to board members that they make a
283 motion to recess until someone enters the Council Chambers. Ald. Burmaster also asked if there
284 are any other items for the board to address before it adjourns.

285

286 Ald. Burmaster was told no.

287

288 Ald. Burmaster noted the board is required to be in session until 11 a.m. and said the board could

289 recess until 10:55 a.m. if no one comes to the Council Chambers. However, the board will need
290 to come back into session if someone does come in.

291
292 Motion by Mayor K. Smith, second by Ald. Wulf, to recess the Board of Review either until
293 10:55 a.m., or until someone presents an objection to the board either in person or online.

294
295 On voice vote, motion carried.

296
297 Ald. Burmaster called the Board of Review back to order at 10:55 a.m. and noted Mayor K.
298 Smith has excused herself from the meeting. Ald. Burmaster noted no objections had been
299 presented.

300

301 **Item 14 – Create new hearing schedule for written objections filed but not heard**

302

303 Ald. Burmaster said that as there were no objections, the board does not need to continue to
304 create a hearing schedule. Ald. Burmaster said the board will adjourn sine die once it has
305 completed the process.

306

307 **Adjournment**

308

309 Motion by Ald. Olson, second by JoAnn, to adjourn sine die at 11:00 a.m.

310

311 On voice vote, motion carried.

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313

314 Recorded by:

315

316 Kirk Bey