

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, July 31, 2019. 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 Joe Chilsen, Ald. Jim Olson,
6 Ald. Kim Smith, Ald. Diane Wulf, City Clerk Cari Burmaster

7
8 Also Present: City Attorney Amanda Jackson, City Legal Counsel Sean O’Flaherty, City
9 Assessor Heather Wolf

10
11 **Item 2 – Approval of minutes from the previous meeting**

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13 Motion by Ald. Wulf, second by Ald. Olson, to approve the minutes from the previous meeting
14 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 – Re-verify that mandatory training requirements specified in Sec. 70.46 (4)**
21 **Wisconsin Statutes have been met**

22
23 Cari noted both she and Deputy City Clerk JoAnn Marcon have completed the mandatory
24 training requirements specified in Sec. 70.46 (4) of the Wisconsin Statutes.

25
26 **Item 4 – Roll review for errors in description, computation, add omitted or eliminate**
27 **double assessments**

28
29 Heather reported there are no errors or corrections on the current year’s roll written in the back
30 of the book. However, Heather also reported some issues were discovered after notices had been
31 sent, and she said they have been corrected and written into the record on the 2019 assessment
32 roll.

33
34 **Item 5 – Requests for waivers/testimony**

- 35
36 a. Waivers of the required 48-hour notice of intent to file an objection when there is good
37 cause

38
39 Cari said one individual had requested a waiver of the required 48-hour rule and noted he is
40 present this morning. Cari noted the request was filed at 10:05 a.m. Monday, July 29, and she
41 said the individual had not met the 48-hour requirement for filing. Cari said board members
42 must address whether or not they wish to allow the individual to speak as he had missed the

43 deadline.

44

45 Mayor Chilsen asked board members how they wished to proceed.

46

47 Ald. K. Smith asked Cari if there was a past practice regarding a situation such as this.

48

49 Cari said yes and told Ald. K. Smith the rule and the deadline are printed on the assessment that
50 is sent out. Cari said, "It's in numerous places where they have been notified of that time, so we
51 feel that it has to be something of an emergency situation that prevented them from getting here
52 at that time to file that notification."

53

54 Ald. K. Smith asked Cari, "Are you aware of any reason why that was the situation?"

55

56 Cari told Ald. K. Smith she is not aware of any type of emergency situation.

57

58 Ald. K. Smith said she would like citizens to be heard, especially when they attend a Board of
59 Review meeting, and she suggested to Mayor Chilsen that the board ask the citizen if there was
60 an emergency situation.

61

62 Mayor Chilsen asked the citizen to state his name and address.

63

64 The citizen identified himself as Aneerudh Naik, 446 Coronado Circle, Onalaska.

65

66 Mayor Chilsen asked Aneerudh if there had been any mitigating circumstances that caused him
67 to miss the deadline.

68

69 Aneerudh told Mayor Chilsen there had not been any mitigating circumstances, and he said,
70 "The form did say that if it was incomplete it would not be considered for the Board of Review
71 meeting. I am a first-time homeowner, so there are some documents which I did not have with
72 me, and some details which were asked in the form like 'previous offers,' which I had no idea of.
73 I was trying to gather that from my realtor. That's when I realized I don't need some of that, so I
74 thought I would come to City Hall and ask questions. ... That's the reason I was a bit late. I
75 thought I could come down to City Hall, ask my questions, and fill out the form. I had no idea
76 that the deadline was 9 a.m. I assumed it was 10 a.m., so that's the case."

77

78 Mayor Chilsen asked board members how they wish to proceed.

79

80 Ald. Wulf asked Cari to state when taxpayers had received notice and the timeframe they were
81 given.

82

83 Cari stated the city had published the notice at least 30 days in advance of the meeting, and she
84 said she believes the assessment mailed to the Naik residence were in hand July 1. Cari said the

85 Naiks had had at least 28 days between receiving the assessment and the deadline date to file the
86 paperwork and all the necessary information at City Hall.

87
88 Mayor Chilsen said, “As much as I like people to be heard, I think we set a dangerous precedent
89 by doing this. I [understand] all those things, but I think if we approve your reasoning we open
90 ourselves up for much larger fish that would come forward and say, ‘I was going to do it and I
91 was late.’ ”

92
93 Motion by Mayor Chilsen, second by Ald. K. Smith, to deny a waiver of the required 48-hour
94 notice of intent to file an objection to Aneerudh Naik, 446 Coronado Circle, Onalaska.

95
96 Ald. K. Smith thanked Aneerudh for attending this morning’s meeting and told him that while
97 she is sorry he missed the deadline, the Board of Review cannot make exceptions without there
98 being any mitigating circumstances. Ald. K. Smith said the board would have considered the
99 request had there been mitigating circumstances as citizens wish to have their homes valued
100 correctly.

101
102 Aneerudh thanked board members for considering his case.

103
104 On voice vote, motion carried.

105
106 b. Request for Waiver of the Board of Review hearing allowing the property owner an
107 appeal directly to circuit court

108
109 Cari said there only is one other case on file: Sam’s Real Estate Business Trust. Board members
110 received copies of the Request for Waiver of the Board of Review hearing, and Cari said Sam’s
111 Real Estate Business Trust is requesting that the waiver go directly to Circuit Court without
112 having the Board of Review hearing, and also to request to testify by telephone. Cari asked that
113 the board address each request individually.

114
115 Mayor Chilsen asked Sean if this is standard practice.

116
117 Sean noted that in 2015 the City of Onalaska had adopted a policy and procedure with respect to
118 these requests. Sean said, “Typically, unless the assessor feels strongly that there would be no
119 use for going through the hearing, the city has not waived these types of hearings. The ones
120 where they have been waived are where we were already in litigation regarding past years and it
121 would be repetitious to have a discussion at Board of Review when there was ongoing litigation.
122 In this case, there is no outstanding litigation regarding any excessive assessment regarding the
123 City of Onalaska at this time.”

124
125 Heather said she sees no reason to waive the Board of Review hearing and stated she believes it
126 is worth the discussion. Further, the board is able to obtain a significant amount of pertinent

127 information during the Board of Review process.

128

129 Motion by Mayor Chilsen, second by Ald. K. Smith, to deny a Request for Waiver of the Board
130 of Review hearing by Sam's Real Estate Business Trust, 1301 SE 10th Street, Bentonville,
131 Arkansas, 72716, to allow an appeal directly to circuit court.

132

133 On voice vote, motion carried.

134

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

136

137 Cari referred to the written request by Sam's Real Estate Business Trust to testify by telephone,
138 which states the following reasoning for the request: "*The basis listed for the request was to take*
139 *the matter directly to Circuit Court. So without the waiver to Circuit Court, this was a moot*
140 *point.*"

141

142 Motion by Mayor Chilsen, second by Ald. Olson, to deny a request by Sam's Real Estate
143 Business Trust, 1301 SE 10th Street, Bentonville, Arkansas, 72716, to testify by telephone.

144

145 On voice vote, motion carried.

146

147 Item 7 was addressed next.

148

149 **Item 7 – Create new hearing schedule for written objections filed but not heard**

150

151 Cari said the city wishes to proceed with a hearing for Sam's Real Estate Business Trust at 8 a.m.
152 on Wednesday, August 28. This will allow the attorneys time to prepare subpoenas, and also for
153 the assessor to prepare their case for this property.

154

155 Motion by Cari, second by Ald. Wulf, to establish a hearing for Sam's Real Estate Business
156 Trust at 8 a.m. on Wednesday, August 28 in the Common Council Chambers.

157

158 On voice vote, motion carried.

159

160 **Item 6 – Presentation of objections for actual real/personal property values by owners or**
161 **their representatives according to the procedures established in Sec. 70.47 (8) of the**
162 **Wisconsin Statutes**

163

164 Cari noted there are no hearings to be heard at this time as the Board of Review had denied the
165 waiver for Aneerudh Naik. Cari also noted the Board of Review is required to be in session until
166 11 a.m. and said board members could take a recess and then return to the Common Council
167 Chambers. Cari told board members they must remain available in the event a citizen comes in
168 so that the board may address the situation if he/she were to come in at that time.

169
170 Ald. Wulf asked if board members must remain in City Hall.
171
172 Cari said yes.
173
174 Mayor Chilsen asked if the board is in recess because board members must remain in City Hall.
175
176 Sean said this recess is similar to when the Common Council is between Open Session and
177 Closed Session.
178
179 Motion by Mayor Chilsen, second by Ald. Olson, for the Board of Review to be in recess until
180 10:55 a.m., pending anyone coming into City Hall to address the board.
181
182 Sean told Mayor Chilsen he may declare a recess and no motion needs to be made.
183
184 Mayor Chilsen said the Board of Review stands in recess until 10:55 a.m., or if any citizens
185 come into City Hall and wish to address the board.
186
187 Mayor Chilsen noted the Board of Review is back in session.
188
189 Cari reminded board members the Board of Review will reconvene at 8 a.m. on Wednesday,
190 August 28 for the hearing for Sam's Real Estate Business Trust, and also possibly for any walk-
191 ins who had changes during open book.
192
193 Amanda asked if a second date had been established for the notices that were mailed Tuesday,
194 July 30.
195
196 Cari said individuals will have the opportunity to come to the August 28 meeting, but it would
197 not meet the 30-day window. Cari said the plan is to hold a brief Board of Review meeting at
198 6:45 p.m. on Wednesday, September 4, at which time the board may adjourn sine die.
199
200 **Adjournment**
201
202 Motion by Cari, second by Ald. Olson, to adjourn at 11 a.m. until 8 a.m. on Wednesday, August
203 28.
204
205 On voice vote, motion carried.
206
207
208 Recorded by:
209
210 Kirk Bey