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Secs. 70.47(8m), Wis. Stats.

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Filing Instructions

Section 1 – Assessment Information Select the Taxation district, enter municipality, county, year assessments are being appealed

Section 2 - Appeal Information

Col. 1 – Enter property owner's name Col. 2 – Enter parcel no. Col. 3 – Enter computer no.

Col. 4 – Enter date waiver was received and select "Approved" or "Denied"
Col. 5 – Select property class and enter assessment value and property owner's opinion of value
Col. 6 – Enter date delivered/mailed and clerk's initials

Note: Mail or email determination to requester

Section 3 – Read affidavit, sign and date **Note:** After completing this form, file it with the BOR proceedings retained by the municipality. (sec. 70.47(17), Wis. Stats.).

Section 1: Assessment Information	A STATE OF THE STA			And the second s		The second secon	TO SERVICE OF THE PROPERTY OF
Taxation district Town Village	City Mi	Municipality LA CROSSE		County	LA CROSSE	Waiver year (yyyy) 2017	
Section 2: Appeal Information	Control of the Contro		The second secon	A CONTRACTOR OF THE PARTY OF TH		2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Col. 1	Col. 2	Col. 3	e I	Co <u>l</u> . 4	Col. 5	5	Col.6
Property Owner Name	Parcel No.	Computer No.	Waiver	Waiver Request	Val	ue	Notice Date
			Date Received (mm-dd-yyyy)	Decision	ន្ត ក្នា Assessment	Owner's Opinion	delivered/mailed and clerk's initials
100 HARBORVIEW PARNTERS LLC	17-20001-10				G2 \$ 5,790,600	\$ 3,425,800	Date (mm-dd-yyyy)
				[\$	\$	05 - 16 - 2017
			05 - 12 - 2017	X Approved	\$	\$	Delivered/mailed
			: !	Denied	\$	\$	Mailed
					\$	\$	Initials
					\$	\$	귙
RICHARD H PEISTER REVOCABLE	17-10318-10				G2 \$ 2,890,200	\$ 2,200,000	Date (mm-dd-yyyy)
TRUST OF 1992 (WALGREENS)	2			Ď	\$	\$	05 - 16 - 2017
			05 - 10 - 2017	X Approved	\$	\$	Delivered/mailed
			: 	Denied	\$	\$	Mailed
					\$	\$	Initials
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COLE WG LA CROSSE WILL C	17-50316-15				G2 \$ 2,523,700	1,800,000	Date (mm-dd-yyyy)
(WALGREENS)					\$	\$	05 - 16 - 2017
			05 - 10 - 2017	X Approved	\$	\$	Delivered/mailed
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PR VALLEY VIEW ANCHOR-M	17.10315.200				G2 \$ 5,719,600	\$ 2,500,000	Date (mm-dd-yyyy)
I IMITED PARTNERSHIP (MACY'S)	207-21201-11			Σ	\$	\$	05 - 16 - 2017
			05 - 11 - 2017	Approved	\$	\$	Delivered/mailed
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I, the undersigned declarg that I have personally prepared this report and to the best of my knowledge and belief it is true and correct.

PA-811 (R. 10-15)

Wisconsin Department of Revenue

# Summary – Waiver of Board of Review Request

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Secs. 70.47(8m), Wis. Stats.

Notice Date delivered/mailed and clerk's initials 05 - 16 - 2017 05 - 16 - 2017 05 - 16 - 2017 05 - 16 - 2017 05 - 16 - 2017 05 - 16 - 2017 Date (mm-dd-yyyy) Delivered/mailed Delivered/mailed Date (mm-dd-yyyy) Delivered/mailed Delivered/mailed Date (mm-dd-yyyy) Delivered/mailed Date (mm-dd-yyyy) Defivered/mailed Date (mm-dd-yyyy) Date (mm-dd-yyyy) 07.0 屵 1 ㄷ Mailed Mailed Mailed Mailed Mailed Mailed nitials Initials Initials Initials Initials 1,327,600 4,875,700 6,400,000 1,638,000 Waiver year (syyy) 2017 Owner's Opinion Col. 5 Value 6,462,500 1,534,100 3,670,600 10,456,300 517,600 2,108,000 Assessment LA CROSSE \$ 25 G2 \$ G2 \$ G2 \$ **₹** G2 ssejo ☐ Approved ▼ Denied X Approved X Approved Approved Specification X Approved X Approved Decision Waiver Request County Coi. 4 Date Received (mm-dd-yyyy) 05 - 10 - 2017 05 - 15 - 2017 05 - 15 - 2017 05 - 10 - 2017 05 - 10 - 2017 05 - 12 - 2017 LA CROSSE Computer No. Co1.3 Municipality 17-10315-400 17-20008-110 17-10315-300 17-20300-40 17-50298-30 17-10293-20 Parcel No. Col. 2 ê X Section 1: Assessment Information LC PROPERTY LLC (HERBERGERS) Village JOHN R MENARD JR (MENARDS) Section 2: Appeal Information KMART CORPORATION (SEARS) J&W LA CROSSE LLC (KMART) **Property Owner Name** Town JJAWC SOUTH LLC Taxation district (check one) JJAWC LLC

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 1st 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 walver 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.

PA-813 (N. 1-15)

NOTE: Request for Waiver must be prese	entea prior to th	The state of the s	- the state of the	
Muhicipality  Other of La Crosse		County		
City of La Crosse		La Crosse  Agent name (if applicable)*  Robert L. Gordon/Michael Best & Friedrich LLP		
Property owner's name				
100 Harborview Partners LLC			I & MIEGINON LLM	
Owner's mailing address		Agent's mailing address 100 E. Wisconsin Avenue, Sui	te 3300	
301 Sky Harbour Drive		Milwaukee WI 53202	.0 0000	
La Crosse, WI 54603		Agent's telephone number	K-21 1	
Owner's telephone number	Land Line	<b>I</b>	Land Line	
( ) - n/a	Cell Phone	( 414 ) 271 - 6560	Gell Phone	
Owner's email address		Agent's email address		
n/a	, , , , , , , , , , , , , , , , , , ,	rlgordon@michaelbest.com		
			***************************************	
Property address				
100 2nd Street North			<b>***</b>	
Legal description or parcel number				
17-20001-10				
Taxpayer's assessment as established by assessor Va	lue as determined due	to waiving of BOR hearing		
\$ 5,790,600				
Property owner's opinion of value				
\$ 3,425,800				
Basis for request				
Successive year appeal of same property	/			
Date Notice of Intent to Appear at BOR was given	<u> </u>	Date Objection Form was completed and	submitted	
05 - 12 - 2017		05 - 12 - 2017		
All parties to the hearing understand that in sec. 70.85, Wis. Stats., or a claim for excess sec. 70.47(13), Wis. Stats., must be commer Property Owner's Agent's Signature *If agent, attach signed Agent Authorization	ive assessment unced within 60 da	inder sec. 74.37, Wis. Stats. All partings of the receipt of the notice of the	es understand any action und	
Decision  Approved Denied		CONTRACTOR OF THE STATE OF THE		
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Board of Review Chairperson's Signature			Date	
Townsyer advised 5-11a-	-17			
Taxpayer advised 5-16-	1	School Skut		
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Wisconsin Department of Revenue

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 1st 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.

Agent name (if applicable)* Reinhart Boerner Van Deuren s.c., c/o Don M. Millis Nomer's milling address 300 Wilmot, MS #3301 Deerfield, IL 60015  Namer's telephone number   Land Line     -   Cell Phone     Cell Phone     Agent's telephone number     Land Line     608   229 - 2200     Cell Phone     Cell Phone     Agent's selephone number     Cell Phone     Agent's telephone number     Cell Phone     Agent's selephone number     Ag	Municipality		County		
Reinhart Boerner Van Deuren s.c., c/o Don M. Millis  Nomer's mailing address 300 Wilmon', MS #3301 Deerfield, IL 60015  Sweer's Millin Street, Suite 600 Madison, WI 53703  Nomer's delephone number   Land Line   (608 ) 229 - 2200   Land Line     (608 ) 229 - 2200   Cell Phone     (608 ) 249 - 220	La Crosse				
Agent's malling eddress 300 Wilmot, MS #3301 Deerfield, IL 60015    Deerfield, IL 60015	Property owner's name		Reinhart Boerner Van Deuren s.c., c/o Don M. Millis  Agent's malling address		
22 E. Miffilin Street, Suite 600   Decerfield, IL 60015   Madison, WI 53703   Decerfield Madison, WI 53703   Decertifield Madison,	Walgreen Co.				
Deerfield, IL 60015    Madison, WI 53703   Agent's telephone number   Land Line   (608) 229 - 2200   Cell Phone	Owner's mailing address				
Agent's elephone number   Land Line   (608 ) 229 - 2200   Cell Phone   Cell Phone   (608 ) 229 - 2200   Cell Phone   Cell					
Cell Phone    Cell Phone   Go8   229 - 2200   Cell Phone					
Agent's email address  Agent's email address  dmillis@reinhartlaw.com  BOR Resring  DRI BOR Resring  Date Objection Form was completed and submilled  5 - 10 - 2017  Date Objection Form was completed and submilled  5 - 10 - 2017  Date Objection Form was completed and submilled  5 - 10 - 2017  Date Objection Form was completed and submilled  5 - 10 - 2017  Date Objection Form was completed and submilled  5 - 10 - 2017  Date Objection Form was completed and submilled  5 - 10 - 2017  Date Objection Form was completed and submilled  5 - 10 - 2017  Date Objection Form was completed and submilled  5 - 10 - 2017  Date Objection Form was completed and submilled  5 - 10 - 2017  Date Objection Form was completed and submilled  5 - 10 - 2017  Date Objection Form was completed and submilled  5 - 10 - 2017  Date Objection Form was completed and submilled  5 - 10 - 2017  Date Objection Form was completed and submilled  5 - 10 - 2017  Date Objection Form was completed and submilled  5 - 10 - 2017  Date Objection Form was completed and submilled  5 - 10 - 2017  Date Objection Form was completed and submilled  5 - 10 - 2017  Date Objection Form was completed and submilled  5 - 10 - 2017  Date Objection Form was completed and submilled  5 - 10 - 2017  Date Objection Form was completed and submilled  5 - 10 - 2017  Date Objection Form was completed and submilled  5 - 10 - 2017  Date Objection Form was completed and sub	Owner's telephone number				
dmillis@reinhartlaw.com  troperty address 4415 State Road 16 sgal description or parcel number 17-10318-10 axpayer's assessment as established by assessor - Value as determined due to waiving of BOR hearing 5 2,890,200 roperty owner's opinion of value 6 2,200,000 lasis for request Pending Litigation.  Belie Notice of Intent to Appear at BOR was given 4 - 13 - 2017  Date Objection Form was completed and submitted 5 - 10 - 2017  Il parties to the hearing understand that in granting of this waiver there can be no appeal to the Department of Revenue under of 7047(13). Wits Stats, or a claim for excessive assessment under sec. 74.37, Wis. Stats. All parties understand any action under 7047(13). Wits Stats, must be commenced within 60 days of the receipt of the notice of the waiving of the hearing.  Tapproved Denied  eason Approved Denied  eason State Signature  Tappayer advised  Tappayer advised  Tappayer advised		Cell Phone		Cell Phone	
4415 State Road 16 spal description or parcel number 17-10318-10 axpayer's assessment as established by assessor - Value as determined due to walving of BOR hearing 2,890,200 reperty owner's opinion of value 3,2,00,000 asis for request Pending Litigation. state Notice of Intent to Appear at BOR was given 4 - 13 - 2017  It parties to the hearing understand that in granting of this waiver there can be no appeal to the Department of Revenue ure to 70.83 Wis. Stats., or a claim for excessive assessment under sec. 74.37, Wis. Stats. All parties understand any action ure 10-70.713 Wis. Stats., mask the commenced within 60 days of the receipt of the notice of the waiving of the hearing.  **Property Owner's / Agent's Signature** f agent, attach signed Agent Authorization Form, PA-105  **Pecision**  Approved   Denied** eason	Owner's email address				
agail description or parcel number 17-10318-10 2,890,200 Toperty owner's opinion of value 2,200,000 Table for request Pending Litigation.  Nate Notice of Intent to Appear at BOR was given 4 - 13 - 2017  Date Objection Form was completed and submitted 5 - 10 - 2017  Il parties to the hearing understand that in granting of this waiver there can be no appeal to the Department of Revenue ures of 38, Wis. Stats., or a claim for excessive assessment under sec. 74,37, Wis. Stats. All parties understand any action ures of 70,7713 Wis. Stats., mast be commenced within 60 days of the receipt of the notice of the waiving of the hearing.  Approved Denied  Pecision  Approved Denied  Pecision  Approved Denied  Period Revision Signature  Taxpayer advised  Taxpayer advised  5 - 16 - 7	Property address				
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2,890,200  roperty owner's opinion of value 3 2,200,000  lasis for request  Pending Litigation.  late Notice of Intent to Appear at BOR was given 4 - 13 - 2017  Date Objection Form was completed and submitted 5 - 10 - 2017  Il parties to the hearing understand that in granting of this waiver there can be no appeal to the Department of Revenue under to 85, Wis. Stats., or a claim for excessive assessment under sec. 74.37, Wis. Stats. All parties understand any action under to 70,477, 3 Wis. Stats. In parties understand any action under the receipt of the notice of the waiving of the hearing.  Property Owner's / Agent's Signature  f agent, attach signed Agent Authorization Form, PA-105  Pecision  Approved  Denied  eason  Approved  Denied  Denied  Denied  Eason  Taxpayer advised  5 - 16 - 7	17-10318-10				
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lasis for request Pending Littigation.  Nate Notice of Intent to Appear at BOR was given  4 - 13 - 2017  Date Objection Form was completed and submitted  5 - 10 - 2017  Il parties to the hearing understand that in granting of this waiver there can be no appeal to the Department of Revenue under co. 78.5, Wis. Stats., or a claim for excessive assessment under sec. 74.37, Wis. Stats. All parties understand any action under to 20.7047(1) Wis Stats., most be commenced within 60 days of the receipt of the notice of the waiving of the hearing.  **Operty Owner's / Agent's Signature**  **Operty Owner's / Ag	-,,				
Date Objection Form was completed and submitted  4 - 13 - 2017  Date Objection Form was completed and submitted  5 - 10 - 2017  Il parties to the hearing understand that in granting of this waiver there can be no appeal to the Department of Revenue under the completed and submitted sub	. ' '				
Pending Litigation.  Interest Notice of Intent to Appear at BOR was given  4 - 13 - 2017  Date Objection Form was completed and submitted  5 - 10 - 2017  It parties to the hearing understand that in granting of this waiver there can be no appeal to the Department of Revenue under completed and submitted sections. Wis. Stats., or a claim for excessive assessment under sec. 74.37, Wis. Stats. All parties understand any action under receipt of the notice of the waiving of the hearing.  Toporty Owner's / Agent's Signature  f agent, attach signed Agent Authorization Form, PA-105  Decision  Approved  Denied  Denied  Denied  Denied  Denied  Denied  Denied  STISTIZ  Date  Taxpayer advised  5 - 16 - 17					
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1 parties to the hearing understand that in granting of this waiver there can be no appeal to the Department of Revenue under 2,0.85 Wis. Stats., or a claim for excessive assessment under sec. 74.37, Wis. Stats. All parties understand any action under 2,0.85 Wis. Stats., most the commenced within 60 days of the receipt of the notice of the waiving of the hearing.    Particular of Review Champerson's Signature   State		<del></del>	Date Objection Form was completed and si	ubmitted	
Il parties to the hearing understand that in granting of this waiver there can be no appeal to the Department of Revenue under 20.783. Wis. Stats., or a claim for excessive assessment under sec. 74.37, Wis. Stats. All parties understand any action under 70.47(13). Wis. Stats., mast the commenced within 60 days of the receipt of the notice of the waiving of the hearing.  **Toporty Owner's / Agent's Signature**  f agent, attach signed Agent Authorization Form, PA-105  **Pecision**  Approved	• •		,		
Approved Denied  eason Assessor's tooks fatement regarding litigation  S115117  Dard of Review Chairperson's Signature  Taxpayer advised 5-16-17	roperty Owner's / Agent's Signature	nced within 60 da	nys of the receipt of the notice of the v	s understand any action this	
eason Assessor's tooks betement regarding litigation =  S115117  Date  Taxpayer advised 5-16-17	Decision				
S/15/17 Date  Taxpayer advised 5-16-17	~ ·		n 15. 1		
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	oard of Review Cherberson's Signature			Duit	
		6-17		Date	

PA-813 (N. 1-15)

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 1st 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.

Municipality		County	
La Crosse		La Crosse  Agent name (if applicable)*  Reinhart Boerner Van Deuren s.c., c/o Don M. Millis	
Property owner's name			
Walgreen Co.			
Owner's mailing address 300 Wilmot, MS #3301 Deerfield, IL 60015		Agent's malling address 22 E. Mifflin Street, Suite 600 Madison, WI 53703	
Owner's telephone number	Land Line	Agent's telephone number	ズ Land Line
-	Cell Phone	( 608 ) 229 - 2200	Cell Phone
Owner's email address		Agent's email address dmillis@reinhartlaw.com	
Property address 3909 Mormon Coulee Rpad			
Legal description or parcel number 17-50316-015			
Taxpayer's assessment as established by assessor - \$ 2,523,700	- Value as determined due	to waiving of BOR hearing	
Property owner's opinion of value \$ 1,800,000			
Basis for request Pending Litigation.			
Date Notice of Intent to Appear at BOR was given 4 - 13 - 2017		Date Objection Form was completed and submitted  5 - 10 - 2017	
All parties to the hearing understand that sec. 70.85, Wis. Stats., or a claim for excesec. 70.47(13) Wis. Stats., must be common and the sec. 70.47(13) Wis. Stats., must be common and the sec. 70.47(13) Wis. Stats., must be common and the sec. 70.47(13) Wis. Stats., must be common and the sec. 70.47(13) Wis. Stats., must be common and the sec. 70.47(13) Wis. Stats., must be common and the sec. 70.47(13) Wis. Stats., must be common and the sec. 70.47(13) Wis. Stats., must be common and the sec. 70.47(13) Wis. Stats., must be common and the sec. 70.47(13) Wis. Stats., must be common and the sec. 70.47(13) Wis. Stats., must be common and the sec. 70.47(13) Wis. Stats., must be common and the sec. 70.47(13) Wis. Stats., must be common and the sec. 70.47(13) Wis. Stats., must be common and the sec. 70.47(13) Wis. Stats., must be common and the sec. 70.47(13) Wis. Stats., must be common and the sec. 70.47(13) Wis. Stats., must be common and the sec. 70.47(13) Wis. Stats., must be common and the sec. 70.47(13) Wis. Stats., must be common and the sec. 70.47(13) Wis. Stats., must be common and the sec. 70.47(13) Wis. Stats., must be common and the sec. 70.47(13) Wis. Stats., must be common and the sec. 70.47(13) Wis. Stats., must be common and the sec. 70.47(13) Wis. Stats., must be common and the sec. 70.47(13) Wis. Stats., must be common and the sec. 70.47(13) Wis. Stats., must be common and the sec. 70.47(13) Wis. Stats., must be common and the sec. 70.47(13) Wis. Stats., must be common and the sec. 70.47(13) Wis. Stats., must be common and the sec. 70.47(13) Wis. Stats., must be common and the sec. 70.47(13) Wis. Stats., must be common and the sec. 70.47(13) Wis. Stats., must be common and the sec. 70.47(13) Wis. Stats., must be common and the sec. 70.47(13) Wis. Stats., must be common and the sec. 70.47(13) Wis. Stats., must be common and the sec. 70.47(13) Wis. Stats., must be common and the sec. 70.47(13) Wis. Stats., must be common and the sec. 70.47(13) Wis. Stats., must be common and the sec. 70.47(13) Wis. S	essive assessment unenced within 60 da	nder sec. 74.37, Wis. Stats. All partie ys of the receipt of the notice of the	es understand any action under
il agent, attach signed Agent Author	ization i om, ra-	100	
Decision         ✓ Approved       ☐ Denied         Reason       ☐ S	tretomest,	regarding perding	litigatu
Board of Review Chairperson's Signature			5/15/1+
	-16-17 Date	<del></del>	

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 1st 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		County		
La Crosse		La Crosse		
Property owner's name		Agent name (if applicable) *		
Macy's Retail Holdings, Inc.		Reinhart Boerner Van Deuren s.c.,		
Owner's mailing address		Agent's mailing address		
7 West Seventh Street		22 E. Mifflin Street, Suite 600		
Cincinnati, OH 45202		Madison, WI 53703		
Owner's telephone number	Land Line	Agent's telephone number	🔀 Land Line	
( ) -	Cell Phone	( 608 ) 229 - 2200	Cell Phone	
Owner's email address		Agent's email address		
		dmillis@reinhartlaw.com		
Property address				
3900 State Road 16				
Legal description or parcel number				
17-10315-200	as Value on determined de-	to walking of BOR hearing		
Taxpayer's assessment as established by assess	oi value as determined du	S to waiting of DOI/ healing		
\$ 5,719,600 Property owner's opinion of value				
\$ 2,500,000				
Basis for request				
Pending litigation				
Date Notice of Intent to Appear at BOR was given	· · · · · · · · · · · · · · · · · · ·	Date Objection Form was completed and	submitted	
4 - 13 - 2017	I	5 - 10 - 2017		
ec. 70:85, Wis. Stats., or a claim for e ec. 70:47(13), Wis. Stats., mum be co	mmenced within 60 da	ays of the receipt of the notice of the	e waiving of the hearing.	
, •		405		
lf agent, attach signed Agent Autl	norization Form, PA-	105		
Decision	***			
7				
Approved Denied		/ f	N. 1.	
Reason (155essac)	5 5 talout 1	egarding pending (	Haaten	
		J - J -		
			, , , , , , , , , , , , , , , , , , , ,	
9/11/	-		5-15-17	
Board of Review Chairperson's Signature	<u>~.</u> .		Date	
	— , , , — , — , — , — , — , — , — , — ,			
Taxpayer advised 5	-16-17			
	Date			

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 1st 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.

PA-813 (N. 1-15)

Municipality		County		
La Crosse		La Crosse		
Property owner's name		Agent name (if applicable)*		
Sears Holdings Corporation		Reinhart Boerner Van Deuren s.c., c/o Don M. Millis Agent's mailing address		
Owner's mailing address				
333 Beverly Road		232 E. Mifflin Street, Suite 60	U	
Hoffman Estates, IL 60179		Madison, WI 53703		
Owner's telephone number	Land Line	Agent's telephone number	🔀 Land Line	
( ) -	Cell Phone	( 608 ) 229 - 2200	Cell Phone	
Owner's email address		Agent's email address		
		dmillis@reinhartlaw.com		
Property address				
2415 State Road 33				
Legal description or parcel number				
17-50298-030		A serial and A DOD has a view		
Taxpayer's assessment as established by assess	or – Value as determined due	e to waiving of BUK nearing		
\$ 3,670,600				
Property owner's opinion of value				
\$ 1,327,600				
Basis for request				
Pending litigation.	<u> </u>			
Date Notice of Intent to Appear at BOR was given		Date Objection Form was completed and submitted		
4 - 13 - 2017	nat in granting of this v	5 - 10 - 2017	e Department of Revenue unc	
4 - 13 - 2017  All parties to the hearing understand the sec. 70.85. Wis. Stats., or a claim for exec. 10.47(13), Wis. Stats., must be correctly Owner's / Agent's Signature	nat in granting of this v ccessive assessment u mmenced within 60 da	5 - 10 - 2017  vaiver there can be no appeal to the inder sec. 74.37, Wis. Stats. All part lys of the receipt of the notice of the	e Department of Revenue un ies understand any action un	
All parties to the hearing understand the sec. 79.85 Wis. Stats., or a claim for exsec. 0.47(13) Wis. Stats., must be compretely Owner's / Agent's Signature  If agent, attach signed Agent Authorision  Approved Denied	nat in granting of this vacessive assessment to mmenced within 60 dates of the control of the co	5 - 10 - 2017  vaiver there can be no appeal to the inder sec. 74.37, Wis. Stats. All part lys of the receipt of the notice of the	e Department of Revenue un ies understand any action un e waiving of the hearing.	
All parties to the hearing understand the sec. 79.85, Wis. Stats., or a claim for exec. 0.47(13). Wis. Stats., must be converted of the signed Agent Authorision  Property Owner's / Agent's Signature  If agent, attach signed Agent Authorision  Approved Denied	nat in granting of this vacessive assessment to mmenced within 60 dates of the control of the co	5 - 10 - 2017  vaiver there can be no appeal to the under sec. 74.37, Wis. Stats. All part bys of the receipt of the notice of the 105	e Department of Revenue un ies understand any action ur e waiving of the 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 1st 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.

PA-813 (N. 1-15)

		County	
La Crosse		La Crosse	
Property owner's name		Agent name (if applicable)* Reinhart Boerner Van Deuren s.c., c/o Don M. Millis	
Sears Holdings Corporation			
Owner's mailing address 333 Beverly Road		Agent's mailing address 232 E. Mifflin Street, Suite 600	D
Hoffman Estates, IL 60179		Madison, WI 53703	
Owner's telephone number	Land Line	Agent's telephone number	🔀 Land Line
) -	Cell Phone	( 608 ) 229 - 2200	Cell Phone
Owner's email address		Agent's email address dmillis@reinhartlaw.com	
Property address			
4200 State Road 16			
egal description or parcel number			
17-10315-300			
Faxpayer's assessment as established by assessor –	Value as determined due	to waiving of BOR hearing	
\$ 6,462,500			
Property owner's opinion of value			
\$ 4,875,700			
Basis for request			
Pending litigation:			
Date Notice of Intent to Appear at BOR was given		Date Objection Form was completed and	submitted
4 - 13 - 2017  Il parties to the hearing understand that ec. 70.85 Wis. Stats., or a claim for exce	ssive assessment u	inder sec. 74.37, Wis. Stats. All part	ies understand any action ι
Il parties to the hearing understand that ec. 70.85. Wis. Stats., or a claim for exce ec. 70.47(13) Wis. Stats., must be common to the common state of the common stat	ssive assessment unenced within 60 da	vaiver there can be no appeal to the inder sec. 74.37, Wis. Stats. All part lys of the receipt of the notice of the	ies understand any action use waiving of the hearing.
Il parties to the hearing understand that ec. 70.85. Wis. Stats., or a claim for exce ec. 70.47(13) Wis. Stats., must be common to the common state of the common stat	ssive assessment unenced within 60 da	vaiver there can be no appeal to the inder sec. 74.37, Wis. Stats. All part ys of the receipt of the notice of the	ies understand any action use waiving of the hearing.
all parties to the hearing understand that ec. 70.85. Wis. Stats., or a claim for exce ec. 70.47(13) Wis. Stats., must be communicated by the communication of the communication	ssive assessment unenced within 60 da	vaiver there can be no appeal to the inder sec. 74.37, Wis. Stats. All part lys of the receipt of the notice of the	ies understand any action use waiving of the hearing.
Il parties to the hearing understand that ec 70.85 Wis. Stats., or a claim for exce ec. 70.47(13) Wis Stats., must be common property Owner's / Agent's Signature  If agent, attach signed Agent Author  Decision  Approved Denied  Reason ASSESSOC State  Coard of Review Chairperson's Signature	ssive assessment unenced within 60 da	vaiver there can be no appeal to the inder sec. 74.37, Wis. Stats. All part lys of the receipt of the notice of the	ies understand any action is waiving of the 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 1st 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.

PA-813 (R. 10-16)

Municipality		County	
La Crosse		La Crosse	
Requestor's name Menard, Inc. c/o Dan Michlig, Tax Manag	ger	Agent name (If applicable) * Paradigm Tax Group c/o James Bla	ke
Requestor's mailing address		Agent's mailing address	
5101 Menard Drive, Eau Claire, WI 54703	3	30 N. LaSalle, #3520, Chicago, IL 60	0602
Requestor's telephone number	XX Land Line	Agent's telephone number	Land Line
( ⁷¹⁵ ) ⁸⁷⁶ ₋ 2297	Cell Phone	(312 ) 252 _ 0324	Cell Phone
Requestor's email address dmichlig@menard-inc.com		Agent's email address jblake@paradigmtax.com	
Property address			
223 Lang Drive, La Crosse, Wi	74°		
Legal description or parcel number 17-10293-20			
Taxpayer's assessment as established by assessor – Value as \$ 10,456,300	determined due to waiv	ing of BOR hearing	
Property owner's opinion of value \$ 6,400,000			_
Basis for request 1/1/16 Appraisal of Subject Prop	perty ( . lass	itled to Bon with s	0016 1Me ()
Date Notice of Intent to Appear at BOR was given	AND ( YOUNG		· · · · /
5 - 12 - 2017		Date Objection Form was completed and submitted 5 _ 12 _ 2017	
All parties to the hearing understand that in grawing with the second states and the second with the second wi	tats., must be com ts., must be comme	menced within 90 days of the receipt of the	notice of the waiving of the
Decision	1,		
Approved Denied			
Reason Assessors rec	ommen	later	
Board of Meview Chairperson's Signature		5	5(15/17
Taxpayer advised $5 - 16$	9-17 re	<del></del>	Date ⁻

Wisconsin Department of Revenue

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 1st 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	County	
La Crosse	La Crosse	
Property owner's name	Agent name (if applicable) *	
The Bon-Ton Stores, Inc. (Tenant)	Reinhart Boerner Van Deuren	ı S.C.,
Owner's mailing address	Agent's mailing address	
2801 E. Market St, Bldg E	22 E. Mifflin Street, Suite 600	
York, PA 17402	Madison, WI 53703	
Owner's telephone number Land Line	Agent's telephone number	🔀 Land Line
( ) - Cell Phone	( 608 ) 229 - 2200	Cell Phone
Owner's email address	Agent's email address	
	dmillis@reinhartlaw.com	
Property address		
4400 State Road 16		
Legal description or parcel number		
17-10315-400	(DOD by alta	
Taxpayer's assessment as established by assessor Value as determined d	sue to waiving of BOR nearing	
\$ 2,108,000		
Property owner's opinion of value		
\$ 1,638,000		
Basis for request		
Bon-Ton will be filing litigation in this matter shortly.	D. C. Old Co. Co.	l cubacitio d
Date Notice of Intent to Appear at BOR was given	Date Objection Form was completed and	submitted
4 - 13 - 2017	5 - 10 - 2017	
sec. 70-85. Wis. Stats., or a claim for excessive assessment sec. 70.47(13). Wis. Stats., must be commenced within 60 of Property Owner's / Agent's Signature	days of the receipt of the notice of the	ies understand any action und e waiving of the hearing.
*If agent, attach signed Agent Authorization Form, PA	A-105	
Decision		
Approved Denied		
	09 0 0 100	-1.
Reason Assessor State mentles	arding pending liting	arran
•	<i>/                                    </i>	
*		
		5/01/7
Board of Review Chairperson's Signature		Date
Taxpayer advised 5 - / 6 - / 7		
Date		

Section 70.47 (5m), 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" class city, under sub. (16) and allow the texpayer to have the texpayer'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 texpayer's claim on excessive assessment under sec. 74.37(3) and notwithstanding the time period under sec. 74.97(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.

La Crossa Property conter's name JAWC, LLC  Conter's reliting softense Apart's milling address Apart's	Municipality	<u>-</u>	County		
Agent name if applications of the commence of	La Crosse				
Owner's milling address 301 Sky Harbour Dr. Lac Crosse, Wid 58C3  Owner's telephone number ( )	and the same of th	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	Reinhart Boerner Van Deuren s.c.,		
Owner's antificing address:  Agent's milling address:  Agent's telephone (milling address)  Agent's milling address and address an	JJAWC, LLC				
Lard Crosse, Wi 54803  Countr's stelephone number  Cell Phone  Cel		Marian in the second control of the second c			
Countr's telephone number  ( )	301 Sky Harbour Dr.				
Cell Phone (608) 229 - 2200 Cell Phone  Cell Phone (608) 229 - 2200 Cell Phone  Apprils small address  Troperty occasionant as established by seessor - Value as determined due to walving of BOR hearing  \$ 1,534,100  Property owner's apinion of value  \$ 1,534,100  Property owner's apinion of value  \$ 0  Basis for request  To resolve this dispute in a timely and efficient manner for JJAWC and the City.  Determine to Appear at BCR was given  5 - 10 - 2017  All parties to the hearing understand that in granting of this walver there can be no appeal to the Department of Revenues of the parties of the hearing understand any action of the parties of the state, or a claspror excessive assessment under sec. 74.37, Wis. Stats. All parties understand any action of the receipt of the notice of the walving of the hearing.  Property Owner's / Aperil's Signature  If agent, attach signed Agent Authorization Form, PA-105  Decision  Approved  Casson  Ca	La Crosse, WI 54603				
Cell Phone  Cover's and address  Agent's email address  Agent's email address  Agent's email address  Chrillis@reinhartsw.com  Property address  \$25\$ 2nd Street  Legal description or percol number  17-2008-110  17-2008-110  \$1 ,534,100  Property emetra alphion of value  \$ 0  Basis for rospest  0 0  Basis for rospest  To resolve this dispute in a timely and efficient manner for JJAWC and the City.  Dele Notice of Interior Appear at BCR was given  5 - 10 - 2017  All parties to the hearing understand that in granting of this waiver there can be no appeal to the Department of Revenues of Setting. The address of the content of the co	Owner's telephone number	Land Line	Agent's telephone number	🔀 Land Line	
Property address  525 2nd Street Legal description or percol number  17-20008-110  Taxpayor's assessment as established by assessor - Value as determined due to waiving of BOR hearing  \$ 1,534,100  Taxpayor's description of value  \$ 0  Basis for request  To resolve this dispute in a timety and efficient manner for JJAWC and the City.  Dete Notice of interior a piper of BOR was given  5 - 10 - 2017  Bit pottes to the hearing understand that in granting of this waiver there can be no appeal to the Department of Revenue as 70 abrilla in Stats, or a disjunfor excessive assessment under sec. 74.37, Wis. Stats. All parties understand any action of 17,477 and 18 waiver states, or a disjunfor excessive assessment under sec. 74.37, Wis. Stats. All parties understand any action of 17,7477 and 18 waiver states, or a disjunfor excessive assessment under sec. 74.37, Wis. Stats. All parties understand any action of 17,7477 and 18 waiver states and 18 waiver there can be no appeal to the Department of Revenue as 70 abrilla Stats. All parties understand any action of 17,7477 and 18 waiver states and 18 waiver states are stated as a state of the waiving of the hearing.  Property Owner's / Agent's Signeture  If agent, attach signed Agent Authorization Form, PA-105  Decision  Approved  Denied  Resson  Legal Control of Powleter Chairgaran's Signeture  Taxpayor advised  5 - 10 - 17  Date	( ) <del>-</del>	Cell Phone	( 608 ) 229 - 2200	Cell Phone	
Property address  528 2nd Street  Legal description or percol number  17-20028-110  Taxpayer's essessment as established by seasesor — Value as determined due to walving of BOR hearing  \$ 1,534,100  Property events's opinion of value  \$ 0  Basis for request  To resolve this dispute in a timety and efficient manner for JJAWC and the City.  Date Notice of interior to Appear at BCR was given  5 - 10 - 2017  All parties to the hearing understand that in granting of this waiver there can be no appeal to the Department of Revenues of 70,85 Wis. Stats., or a claimfor excessive assessment under sec. 74.37, Wis. Stats. All parties understand any actions of 77.47(13) Will Stats., must be commenced within 50 days of the receipt of the notice of the waiving of the hearing.  Property Owner's Agent's Signeture  If agent, attach signed Agent Authorization Form, PA-105  Decision  Approved  Approved  Denied  Reason  Approved  Taxpayer advised  5 - 10 - 20  Determined due to waiving of the hearing.  Determined and submitted to the property of the notice of the waiving of the hearing.  Taxpayer advised  5 - 10 - 20 The Taxpayer advised	Owner's amail address		Agent's omeli address		
5.25 2nd Street Legal description or percol number 17-20008-110 Texpayor's escessment as established by sessesor - Value as determined due to walking of BOR hearing \$ 1,534,100 Texpayor's escessment as established by sessesor - Value as determined due to walking of BOR hearing \$ 1,534,100 Texpayor's escessment as established by sessesor - Value as determined due to walking of BOR hearing \$ 1,534,100 Texpayor's escessment as established by sessesor - Value as determined due to walking of BOR hearing \$ 1,534,100 To resolve this dispute in a timety and efficient manner for JJAWC and the City.  Determined this dispute in a timety and efficient manner for JJAWC and the City.  Determined the Determined and submitted \$ 5 - 10 - 2017  Determined the Determined and submitted \$ 5 - 10 - 2017  All perties to the hearing understand that in granting of this walver there can be no appeal to the Department of Revenues of Determined within 50 days of the receipt of the notice of the walving of the hearing.  Property Owner's / Agent's Signature  Property Owner's / Agent's Signature  Approved  Denied  Reason  Reason  Reason  Reason  Reason  Reason  Reason  Determined due to walving of BOR hearing  To resolve this dispute and submitted  To a 10 - 2017  Determined due to walving of BOR hearing  To resolve this dispute and submitted  To 10 - 2017  Determined due to walving of BOR hearing  To resolve this dispute and submitted  To 10 - 2017  Determined due to walving of BOR hearing  To 2017  To 2017  Determined due to walving of BOR hearing  To 2017  To 20			§ '''		
5.25 2nd Street Legal description or percol number 17-20008-110 Texpayor's escessment as established by sessesor - Value as determined due to walking of BOR hearing \$ 1,534,100 Texpayor's escessment as established by sessesor - Value as determined due to walking of BOR hearing \$ 1,534,100 Texpayor's escessment as established by sessesor - Value as determined due to walking of BOR hearing \$ 1,534,100 Texpayor's escessment as established by sessesor - Value as determined due to walking of BOR hearing \$ 1,534,100 To resolve this dispute in a timety and efficient manner for JJAWC and the City.  Determined this dispute in a timety and efficient manner for JJAWC and the City.  Determined the Determined and submitted \$ 5 - 10 - 2017  Determined the Determined and submitted \$ 5 - 10 - 2017  All perties to the hearing understand that in granting of this walver there can be no appeal to the Department of Revenues of Determined within 50 days of the receipt of the notice of the walving of the hearing.  Property Owner's / Agent's Signature  Property Owner's / Agent's Signature  Approved  Denied  Reason  Reason  Reason  Reason  Reason  Reason  Reason  Determined due to walving of BOR hearing  To resolve this dispute and submitted  To a 10 - 2017  Determined due to walving of BOR hearing  To resolve this dispute and submitted  To 10 - 2017  Determined due to walving of BOR hearing  To resolve this dispute and submitted  To 10 - 2017  Determined due to walving of BOR hearing  To 2017  To 2017  Determined due to walving of BOR hearing  To 2017  To 20		L. Shares I Brown	A STATE OF THE PERSON OF THE P	CONSTRUCTION OF THE PROPERTY O	
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PA-813 (N. 1+15)

# 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 1st 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 sub. (12) using the amount of the taxpayer's claim on excessive assessment under sec. 74.37(3) and notwithstanding 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 Walver of Board of Review Hearing being submitted.

NOTE: Request for Waiver must be presented prior to the commencement of the hearing. County Municipality La Crosse La Crosse Agent name (if applicable) * Property owner's hame Reinhart Boerner Van Deuren s.c., JJAWC, LLC Agent's mailing address 22 E. Miffilin Street, Suite 600 Owner's mailing address 301 Sky Harbour Dr. Madison, WI 53703 La Crosse, WI 54603 Agent's telephoric number X Land Line Owner's telephone number ☐ Land Line Cell Phone ( 608 ) 229 - 2200 Cell Phone Agent's omail address Ciunar's email address dmillis@reinhartlaw.com Property address Vine Street Logal description or parcel number 17-20008-110 Taxpayer's assessment as established by sasessor - Value as determined due to waiving of BOR hoaring Property owner's opinion of value Basis for roquest To resolve this dispute in a timely and efficient manner for JJAWC and the City. Date Objection Form was completed and submitted Date Notice of Intent to Appear at BOR was given 5 - 10 - 2017 5 - 10 - 2017 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., or a claim for excessive assessment under sec. 74.37. Wis. Stats. All parties understand any action under Wig. Stats., right be commenced within 60 days of the receipt of the notice of the waiving of the hearing. Property Owner's / Agent's Signature *If agent, attach signed Agent Authorization Form, PA-105 Decision Approved Epard of Review Chalrperson's Signature Taxpaver advised Wisconsin Capartment of Revenue