

Summary - Waiver of Board of Review Request

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

Page 1 of 2

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 decision 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

Taxation district (check one)	<input type="checkbox"/> Town <input type="checkbox"/> Village <input checked="" type="checkbox"/> City	Municipality	LA CROSSE	County	LA CROSSE	Waiver year (yyyy)	2018
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Section 2: Appeal Information

Property Owner Name <small>Col. 1</small>	Parcel No. <small>Col. 2</small>	Computer No. <small>Col. 3</small>	Col. 4 Waiver Request		Col. 5 Value		Col. 6 Notice Date delivered/mailed and clerk's initials			
			Date Received <small>(mm-dd-yyyy)</small>	Decision	Class	Assessment		Owner's Opinion		
JJAWC LLC	17-20008-110		05 - 15 - 2018	<input checked="" type="checkbox"/> Approved <input type="checkbox"/> Denied						
					2	\$	3,670,500	\$	100	Date (mm-dd-yyyy)
						\$		\$		05 - 18 - 2018
						\$		\$		Delivered/mailed
						\$		\$		Mailed
						\$		\$		Initials
						\$		\$		TL
JJAWC SOUTH LLC	17-20300-040		05 - 15 - 2018	<input checked="" type="checkbox"/> Approved <input type="checkbox"/> Denied						
					2	\$	517,600	\$	100	Date (mm-dd-yyyy)
						\$		\$		05 - 18 - 2018
						\$		\$		Delivered/mailed
						\$		\$		Mailed
						\$		\$		Initials
						\$		\$		TL
KMART CORPORATION	17-10315-300		05 - 15 - 2018	<input checked="" type="checkbox"/> Approved <input type="checkbox"/> Denied						
					2	\$	4,950,000	\$	2,831,300	Date (mm-dd-yyyy)
						\$		\$		05 - 18 - 2018
						\$		\$		Delivered/mailed
						\$		\$		Mailed
						\$		\$		Initials
						\$		\$		TL
J&W LA CROSSE LLC	17-50298-030		05 - 15 - 2018	<input checked="" type="checkbox"/> Approved <input type="checkbox"/> Denied						
					2	\$	3,670,600	\$	2,210,575	Date (mm-dd-yyyy)
						\$		\$		05 - 18 - 2018
						\$		\$		Delivered/mailed
						\$		\$		Mailed
						\$		\$		Initials
						\$		\$		TL

Section 3: Board of Review Clerk Affidavit

I, the undersigned declare that I have personally prepared this report and to the best of my knowledge and belief it is true and correct.

[Signature]
Signature Board of Review Clerk

05 - 18 - 2018

Date

Summary - Waiver of Board of Review Request

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

Page 2 of 2

Section 1: Assessment Information

Taxation district ☐ Town ☐ Village ☒ City Municipality LA CROSSE County LA CROSSE Waiver Year (yyyy) 2018

Section 2: Appeal Information

Property Owner Name <i>Col. 1</i>	Parcel No. <i>Col. 2</i>	Computer No. <i>Col. 3</i>	<i>Col. 4</i> Waiver Request		<i>Col. 5</i> Value		<i>Col. 6</i> Notice Date delivered/mailed and clerk's initials
			Date Received (mm-dd-yyyy)	Decision	Class	Assessment	Owner's Opinion
JOHN R MENARD JR	17-10293-020		05 - 14 - 2018	<input checked="" type="checkbox"/> Approved <input type="checkbox"/> Denied	2	\$ 10,456,300	\$ 6,400,000
						\$	
						\$	
						\$	
						\$	
WALMART REAL ESTATE BUSINESS TRUST	17-50328-076		05 - 14 - 2018	<input checked="" type="checkbox"/> Approved <input type="checkbox"/> Denied	2	\$ 10,175,000	\$ 8,500,000
						\$	
						\$	
						\$	
						\$	
			-	<input type="checkbox"/> Approved <input type="checkbox"/> Denied		\$	
						\$	
						\$	
						\$	
						\$	
			-	<input type="checkbox"/> Approved <input type="checkbox"/> Denied		\$	
						\$	
						\$	
						\$	
						\$	
			-	<input type="checkbox"/> Approved <input type="checkbox"/> Denied		\$	
						\$	
						\$	
						\$	
						\$	
			-	<input type="checkbox"/> Approved <input type="checkbox"/> Denied		\$	
						\$	
						\$	
						\$	
						\$	

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 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 La Crosse	County La Crosse
Requestor's name JJAWC, LLC	Agent name (if applicable) * Reinhart Boerner Van Deuren s.c., including but not limited, Don Mills, Sara Rapkin, Greg Stein
Requestor's mailing address 301 Sky Harbour Dr. La Crosse, WI 54603	Agent's mailing address 22 E. Miffilin Street, Suite 700 Madison, WI 53703
Requestor's telephone number () " <input type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone	Agent's telephone number (608) 229 - 2200 <input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone
Requestor's email address	Agent's email address dsmills@reinhartlaw.com

Property address	
Vine Street	
Legal description or parcel number	
17-20300-40	
Taxpayer's assessment as established by assessor - Value as determined due to whiving of BOR hearing	
\$ 517,600	
Property owner's opinion of value	
\$ 100	
Basis for request	
Ongoing matter	
Date Notice of Intent to Appear at BOR was given	Date Objection Form was completed and submitted
05 - 15 - 2018	05 - 15 - 2018

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 Litigation is pending

Board of Review Chairperson's Signature

☒ Taxpayer advised

5-18-18
Date

DATA

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 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)."

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

Municipality La Crosse	County La Crosse
Requester's name Sears Holdings Management Corporation	Agent's name (if applicable) * Reinhart Boerner Van Deuren s.c. including but not limited, Don Mills, Sara Rapkin, Greg Stein
Requester's mailing address 3333 Beverly Road Hoffman Estates, IL 601797	Agent's mailing address 22 E. Mifflin Street, Suite 700 Madison, WI 53703
Requester's telephone number () - <input type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone	Agent's telephone number (608) 228 - 2200 <input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone
Requester's email address	Agent's email address dmillis@reinhartlaw.com

Property address	
2415 State Road 33	
Legal description or parcel number	
17-50298-030	
Taxpayer's assessment as established by assessor - Value as determined due to waiving of BOR hearing	
\$ 3,870,600	
Property owner's opinion of value	
\$ 2,210,575	
Basis for request	
Pending litigation	
Date Notice of Intent to Appear at BOR was given	Date Objection Form was completed and submitted
05 - 15 - 2018	05 - 15 - 2018

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. 74.97(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

Pending litigation

Board of Review Chairperson's Signature _____

☒ Taxpayer advised

5-18-18
Date

9-18-18
Date

Data

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 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 La Crosse	County La Crosse
Requestor's name Menard, Inc	Agent name (if applicable)* Matthew Fournier-Paradigm Tax Group
Requestor's mailing address 5101 Menard Drive; Eau Claire, WI 54703	Agent's mailing address 30 N LaSalle; STE 3520; Chicago, IL 60602
Requestor's telephone number (715) 876 - 2297 <input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone	Agent's telephone number (312) 252 - 0324 <input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone
Requestor's email address dmichlig@menard-inc.com	Agent's email address mfournier@paradigmtax.com

Property address 223 Lang Drive; LaCrosse, WI	
Legal description or parcel number 17-10293-20	
Taxpayer's assessment as established by assessor - Value as determined due to waiving of BOR hearing \$ 10,456,300	
Property owner's opinion of value \$ 6,400,000	
Basis for request To take matters directly to circuit court and combine with pending lawsuit.	
Date Notice of Intent to Appear at BOR was given 05 - 11 - 2018	Date Objection Form was completed and submitted 5 - 11 - 18

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

Litigation pending


Board of Review Chairperson's Signature

Date

5-18-18

☒ Taxpayer advised

Date

5-18-18

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 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 City of LaCrosse	County LaCrosse
Requestor's name Walmart Real Estate Business Trust	Agent name (if applicable) * Brendan Douylliez/Robert Hill
Requestor's mailing address P.O. Box 8050 Bentonville, AR 72712	Agent's mailing address Paradigm Tax Group 30 N. LaSalle #3520 Chicago, IL 60602
Requestor's telephone number (479) 204 - 3835	Agent's telephone number (312) 252 - 0322
<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 brandon.caplana@walmart.com	Agent's email address bdouylliez@paradigmtax.com

Property address 4622 Mormon Coulee Rd. LaCrosse, WI 54601	
Legal description or parcel number 17-50328-76	
Taxpayer's assessment as established by assessor - Value as determined due to waiving of BOR hearing \$ 10,175,000	
Property owner's opinion of value \$ 8,500,000	
Basis for request Take matters directly to Circuit Court	
Date Notice of Intent to Appear at BOR was given 5 - 11 - 18	Date Objection Form was completed and submitted 5 - 11 - 18

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 Recommendation of Assessor


 Board of Review Chairperson's Signature

5-18-18
 Date

☒ Taxpayer advised 5-18-18
 Date