

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 Manitowoc	County Manitowoc
Requestor's name Manitowoc Partners	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@paradigmatx.com

Property address 4115 Calumet Ave. Manitowoc, WI 54220	
Legal description or parcel number 836-203-020	
Taxpayer's assessment as established by assessor - Value as determined due to waiving of BOR hearing \$ 10,765,500	
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 8 - 22 - 17	Date Objection Form was completed and submitted 8 - 22 - 17

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 _____

Board of Review Chairperson's Signature _____

Date _____

☐ Taxpayer advised _____
 Date _____

Objection to Real Property Assessment

To file an appeal on your property assessment, you must provide the Board of Review (BOR) clerk written or oral notice of your intent, under state law (sec. 70.47(7)(a), Wis. Stats.). You must also complete this entire form and submit it to your municipal clerk. To review the best evidence of property value, see the Wisconsin Department Revenue's *Property Assessment Appeal Guide for Wisconsin Real Property Owners*.

Complete all sections:

Section 1: Property Owner / Agent Information				* If agent, submit written authorization (Form PA-105) with this form			
Property owner name (on changed assessment notice) Manitowoc Partners				Agent name (if applicable) Brendan Douylliez/Robert Hill			
Owner mailing address P.O. Box 8050				Agent mailing address Paradigm Tax Group 30 N. LaSalle #3520			
City Bentonville		State AR	Zip 72712	City Chicago		State IL	Zip 60602
Owner phone (479) 204 - 3835		Email brandon.caplena@walmart.com		Owner phone (312) 252 - 0322		Email bdouylliez@paradigmtax.com	

Section 2: Assessment Information and Opinion of Value			
Property address 4115 Calumet Ave		Legal description or parcel no. (on changed assessment notice) 836-203-020	
City Manitowoc		State WI	Zip 54220
Assessment shown on notice - Total \$ 10,765,500		Your opinion of assessed value - Total \$ 8,500,000	


If this property contains non-market value class acreage, provide your opinion of the taxable value breakdown:

Statutory Class	Acre	\$ Per Acre	Full Taxable Value
Residential total market value			
Commercial total market value			10,765,500
Agricultural classification: # of tillable acres	@	\$ acre use value	
# of pasture acres	@	\$ acre use value	
# of specialty acres	@	\$ acre use value	
Undeveloped classification # of acres	@	\$ acre @ 50% of market value	
Agricultural forest classification # of acres	@	\$ acre @ 50% of market value	
Forest classification # of acres	@	\$ acre @ market value	
Class 7 "Other" total market value		market value	
Managed forest land acres	@	\$ acre @ 50% of market value	
Managed forest land acres	@	\$ acre @ market value	

Section 3: Reason for Objection and Basis of Estimate	
Reason(s) for your objection: (Attach additional sheets if needed) Value is excessive based on other comparable big box stores and appraisals.	Basis for your opinion of assessed value: (Attach additional sheets if needed) Based on other comparable big box stores and appraisals.

Section 4: Other Property Information	
A. How was this property acquired: (check the box that applies) <input checked="" type="checkbox"/> Purchase <input type="checkbox"/> Trade <input type="checkbox"/> Gift <input type="checkbox"/> Inheritance Acquisition price \$ <u>1,625,000</u> Date <u>- 2000</u> <u>land only</u> (mm-dd-yyyy)	
B. Were there any changes made to this property (ex: improvement, remodeling, addition) since acquiring it? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If Yes, describe <u>Remodeling</u> Date of changes <u>- 2009</u> Cost of changes \$ <u>N/A</u> Does this cost include the value of all labor (including your own)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (mm-dd-yyyy)	
C. During the last five years, was this property listed/offered for sale? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes, how long was the property listed (provide dates) <u>- -</u> to <u>- -</u> (mm-dd-yyyy) (mm-dd-yyyy) Asking price \$ _____ List all offers received _____	
D. Was this property appraised within the last five years? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes, provide: Date <u>- -</u> Value _____ Purpose of appraisal _____ (mm-dd-yyyy) If this property had more than one appraisal, provide the requested information for each appraisal. _____	

Section 5: BOR Hearing Information	
A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): _____ Note: This does not apply in first or second class cities.	
B. Provide a reasonable estimate of the amount of time you need at the hearing <u>15</u> minutes.	

Property owner or Agent signature 	Date (mm-dd-yyyy) <u>8-22-17</u>
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Request to Testify by Telephone or Submit a Sworn Written Statement at the Board of Review (BOR)

Section 70.47(8), Wis. Stats., states "...Instead of appearing in person at the hearing, the board may allow the property owner, or the property owner's representative, at the request of either person, to appear before the board, under oath, by telephone or to submit written statements, under oath, to the board. ..."

NOTE: The legal requirements of the Notice of Intent to Appear at the BOR must be satisfied and the Objection Form must be completed and submitted to the BOR as required by law prior to the Request to Testify by Telephone or Submit Sworn Written Statement form being submitted.

Municipality City of Manitowoc	County Manitowoc
Property owner's name Manitowoc Partners	Agent name (if applicable) Brendan Douylliez/Robert Hill
Owner's mailing address P.O. Box 8050 Bentonville, AR 72712	Agent's mailing address Paradigm Tax Group 30 N. LaSalle #3520 Chicago, IL 60602
Owner'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
Owner's email address brandon.caplana@walmart.com	Agent's email address bdouylliez@paradigmatx.com

Please provide the following information on the property and the assessment to which you are objecting. (Attach additional sheets, if necessary.)

1. Property address 4115 Calumet Ave. Manitowoc, WI. 54220
 2. Legal description or parcel number from the current assessment roll 836-203-020
 3. Total Property Assessment \$ 10,765,500
 4. If agent, attach signed Agent Authorization form, PA-105
- ☒ Testify by telephone* ☐ Submit sworn written statement
 Basis for request Take matters directly to Circuit Court, appraisal pending

* If the request is approved, provide the best telephone number to reach you (312) 252 - 0322

Owner's or Agent's signature 	Date 8-22-17
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For Board Use Only

☐ Approved ☐ Denied

Reason _____

☐ Taxpayer advised _____
Date

Agent Authorization for Property Assessment Appeals

If an agent is representing the property owner or municipality, the property owner or municipality must provide prior written authorization for the agent to represent the company or municipality when contacting the reviewing authority.

Section 1: Property Owner and Property Information

Company/property owner name MANITOWOC PARTNERS			Taxation district (Check one) <input type="checkbox"/> Town <input type="checkbox"/> Village <input checked="" type="checkbox"/> City		County
Mailing address P.O. Box 8050			Enter municipality → Manitowoc		Manitowoc
City Kenosha			State WI		Zip 53120
Parcel number 836-203-020			Phone 479-204-3835		Email brandon.caplena@walmart.com

Section 2: Authorized Agent Information

Name / title Robert Hill / Robert Hill Law Brandon Caplena / Managing Consultant			Company name Robert Hill Law, Ltd. Brandon Tax Group	
Mailing address 30 N LaSalle Street, Suite 3020			Phone (312) 252-0322	Fax (312) 252-0323
City Chicago	State IL	Zip 60602	Email bob@roberthilllaw.com & bcaplena@brandonhill.com	

Section 3: Agent Authorization

Agent Authorized for: (check all that apply) <input type="checkbox"/> Manufacturing property assessment appeals (BOA) <input type="checkbox"/> Access to manufacturing assessment system (MAS) <input type="checkbox"/> Wisconsin Department of Revenue 70.55 appeals <input checked="" type="checkbox"/> Municipal Board of Review <input type="checkbox"/> Other _____	Enter Tax Years of Authorization _____ _____ 2017 and 2018 _____
Authorization expires: 12/31/2018 (mm-dd-yyyy)	
Send notices and other written communications to: (check one or both) <input checked="" type="checkbox"/> Authorized Agent <input type="checkbox"/> Property Owner	

Section 4: Agreement/Acceptance

I understand, agree and accept:

- The assessor's office may divulge any information it may have on file concerning this property
- My agent has the authority and my permission to accept a subpoena concerning this property on my behalf
- I will provide all information I have that will assist in the discussion and resolution of any assessment appeal of this property
- Signing this document does not relieve me of personal responsibility for timely reporting changes to my property and paying taxes, or penalties for failure to do so, as provided under Wisconsin tax law
- A photocopy and/or faxed copy of this completed form has the same authority as a signed original
- If signed by a corporate officer, partner, or fiduciary on behalf of the owner, I certify that I have the power to execute this Agent Authorization form

Section 5: Owner Grants Authorization

Owner Sign Here	Owner name (please print) Brandon Caplena	
	Owner signature 	
	Company or title Senior Manager - Property Tax Department - Walmart Store, Inc.	Date (mm-dd-yyyy) 4-26-2017

ADDENDUM

LIST OF ADDITIONAL AUTHORIZED AGENTS

Name	Title	Company Name	Mailing Address	Email	Phone
Nicholas Hunter	Regional Director	Paradigm Tax Group	30 N. La Salle St. Suite 3520, Chicago, IL 60602	nickhunter@paradigmtax.com	312-252-0321
Jim Blake	Managing Consultant	Paradigm Tax Group	30 N. La Salle St. Suite 3520, Chicago, IL 60602	jblake@paradigmtax.com	312-252-0324
Debbie Pellegrino	Consultant	Paradigm Tax Group	30 N. La Salle St. Suite 3520, Chicago, IL 60602	dpellegrino@paradigmtax.com	312-585-5519
Matthew Fournier	Consultant	Paradigm Tax Group	30 N. La Salle St. Suite 3520, Chicago, IL 60602	mfournier@paradigmtax.com	312-374-3580
Mike Lee	Consultant	Paradigm Tax Group	30 N. La Salle St. Suite 3520, Chicago, IL 60602	mlee@paradigmtax.com	312-252-0323
Kendric Olson	Consultant	Paradigm Tax Group	6636 Cedar Avenue S., Suite 160, Minneapolis, MN 55423	kolson@paradigmtax.com	952-807-5238
Michael Wedl	Consultant	Robert Hill Law, LTD.	1161 Wayzata Blvd. East, #399, Wayzata, MN 55391	mike@usapta.com	763-259-3613
Lane Thor	Managing Consultant	Paradigm Tax Group	6636 Cedar Avenue S., Suite 160, Minneapolis, MN 55423	lthor@paradigmtax.com	612-299-1267
Mike Lima	Consultant	Paradigm Tax Group	30 N. La Salle St. Suite 3520, Chicago, IL 60602	mlima@paradigmtax.com	317-340-8958



August 22, 2017

Via Certified Mail

Ms. Deborah Neuser
Clerk's Office – City of Manitowoc
900 Quay Street
Manitowoc, WI 54220

Re: 2017 Request for Waiver of Board of Review(BOR) Hearing

Manitowoc Partners
4115 Calumet Ave.
Manitowoc, WI
Manitowoc County
Permanent Index Number(s): 836-203-020

Dear Ms. Neuser:

Please find the enclosed and completed, Request for Waiver of Board of Review(BOR) Hearing form, as well as the Objection Form for Real Property Assessment.

We would like to waive the hearing of the attached objection, for the above referenced property. We represent the client, Manitowoc Partners, who leases the property.

If the Waiver of Hearing is denied, we would like to request a telephone hearing with the Board of Review.

Please let me know if you have any questions or require additional information.

Respectfully submitted,

Paradigm Tax Group

Brendan Douylliez

Brendan Douylliez
Managing Consultant

Phone: 312-252-0322
Email: bdouylliez@paradigmtax.com

Attachments

RECEIVED
AUG 23 2017
CITY CLERKS OFFICE