



626 Geneva St, Lake Geneva, WI 53147- 262.248.3673- cityoflakegeneva.com

**BOARD OF REVIEW
TUESDAY, JULY 28, 2020- 9:00 A.M.
CITY HALL, COUNCIL CHAMBERS**

THE CITY OF LAKE GENEVA IS HOLDING MEETINGS VIRTUALLY WITH LIMITED CAPACITY IN COUNCIL CHAMBERS TO COMPLY WITH SOCIAL DISTANCING DUE TO THE CORONAVIRUS (COVID-19) PANDEMIC. HERE'S HOW YOU CAN PARTICIPATE:

Join Zoom Meeting

<https://us02web.zoom.us/j/88578152324?pwd=V3FZS3hEWkNjcGthWW5RYzZpbXoyUT09>

Meeting ID: 885 7815 2324

Passcode: 982213

Members: Joan Yunker, John Halverson, Tim Dunn, Ken Howell, Mayor Charlene Klein and City Clerk Kropf-
Alternate Member: Rich Hedlund

AGENDA

1. Call meeting to order by Clerk Kropf
2. Roll Call
3. Election of Chairman
4. Election of Vice Chairman
5. Verification that at least one member has met the mandatory training requirements specified in Wis. Stats. § 70.46 (4).
6. Announcement that Notices of Assessment were mailed and Open Book session was held on March 16, 2020 and March 17, 2020 (*Open Book was held via telephone due to the COVID-19 Pandemic*)
7. Review and Examination of Assessment Roll
8. Objectors to be heard (if necessary)
9. Deliberations
10. Set additional meeting date and time (if necessary)
11. Adjourn

*This meeting is taped for public record.
Objection Forms shall be filed within 48 hours of the Board of Review.
The Board shall be in session for 2 hours minimum unless meeting to adjourn when the roll is complete.
No official Council action will be taken; however, a quorum of the Council will be present.*

cc: Aldermen, Mayor, Administrator

Board of Review Schedule
July 28, 2020 9:00 a.m. to 11:00 a.m.

TIME	NAME	ADDRESS	TAX KEY#	PHONE #	NAME
9:30 A.M.	Mark Dale	305 Gallant Dr	ZSB 00123		
10:00 A.M.	Roland Wolff	327 Wrigley Dr	ZOP 00387		Agent: Jose Hurtado
10:30 A.M.					
11:00 A.M.	Daniel & Ellyn Von Rabenau	390 Boulder Ridge Ct	ZSR 00097		
11:30 A.M.	Agree Stores LLC/ Wal-Mart	201 S Edwards Blvd	ZWAL 00001		Attys Christopher Strohbehn & Russell Karnes
Noon	LUNCH BREAK				
1:00 P.M.	Marilyn Ellman	709 S Lake Shore Dr	ZLSV100004B & ZLSV10000		
1:30 P.M.	Helen Radloff	709 S Lake Shore Dr	ZLSV 100004G		
2:00 P.M.	Marc & Eric Klug	945 Lake Geneva blvd	ZBL 00055		
2:30 P.M.					
3:00 P.M.	William Ittner	705 S Lake Shore Dr #2F	ZLSV 00002F		

Objection to Real Property Assessment

9:30am

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) Mark Dale			Agent name (if applicable)		
Owner mailing address 305 Gallant Drive			Agent mailing address		
City Lake Geneva	State WI	Zip 53147	City	State	Zip
Owner phone ()		Email			

Section 2: Assessment Information and Opinion of Value		
Property address 305 Gallant Drive		Legal description or parcel no. (on changed assessment notice) ZSB 00123
City Lake Geneva	State WI	Zip 53147
Assessment shown on notice - Total \$ 310,100		Your opinion of assessed value - Total \$ 270,000

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

Statutory Class	Acres	\$ Per Acre	Full Taxable Value
Residential total market value			
Commercial total market value			
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) 33 million people unemployed with housing nationwide losing value.	Basis for your opinion of assessed value: (Attach additional sheets if needed) Covid 19, millions of job losses, case Schiller drop in housing values

Section 4: Other Property Information

A. Within the last 10 years, did you acquire the property? Yes No
If Yes, provide acquisition price \$ _____ Date (mm-dd-yyyy) _____ Purchase Trade Gift Inheritance

B. Within the last 10 years, did you change this property (ex: remodel, addition)? Yes No
If Yes, describe _____
Date of changes (mm-dd-yyyy) _____ Cost of changes \$ _____ Does this cost include the value of all labor (including your own)? Yes No

C. Within the last five years, was this property listed/offered for sale? Yes No
If Yes, how long was the property listed (provide dates) (mm-dd-yyyy) _____ to (mm-dd-yyyy) _____
Asking price \$ _____ List all offers received _____

D. Within the last five years, was this property appraised? Yes No
If Yes, provide: Date (mm-dd-yyyy) _____ Value _____ Purpose of appraisal _____
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 15 minutes.

Property owner or Agent signature <i>Mark S. Dale & Susan Dale</i>	Date (mm-dd-yyyy) 06 - 26 - 2020
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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) ROLAND WOLFF			Agent name (if applicable) JOSE HURTADO				
Owner mailing address 327 WRIGLEY DRIVE			Agent mailing address PO BOX 823				
City LAKE GENEVA	State WI	Zip 53147	City LAKE GENEVA	State WI	Zip 53147		

Section 2: Assessment Information and Opinion of Value			
Property address 327 WRIGLEY DRIVE		Legal description or parcel no. (on changed assessment notice) 20602 387 COMM W WARE BK 34 OP 18039N OF SW 1/4 BLK 34, SEC 10 W 300' TO ST. NINE LN AT 105' N TO DIS E 2924 88' 15' TO W LN BLK 565, 25' 70' FOR ORIGINAL PRECITY OF LAKE GENEVA,	
City LAKE GENEVA	State WI	Zip 53147	Your opinion of assessed value - Total 1,100,000
Assessment shown on notice - Total 1,650,000			

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

Statutory Class	Acres	\$ Per Acre	Full Taxable Value
Residential total market value			
Commercial total market value			1,650,000
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	

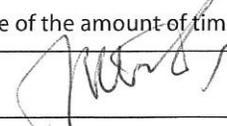
Section 3: Reason for Objection and Basis of Estimate	
Reason(s) for your objection: (Attach additional sheets if needed) OVER ASSESSED	Basis for your opinion of assessed value: (Attach additional sheets if needed) INCOME & COST APPROACH VALUES

Section 4: Other Property Information

- A. Within the last 10 years, did you acquire the property? Yes No
If Yes, provide acquisition price \$ _____ Date - - - - (mm-dd-yyyy) Purchase Trade Gift Inheritance
- B. Within the last 10 years, did you change this property (ex: remodel, addition)? Yes No
If Yes, describe _____
Date of changes - - - - (mm-dd-yyyy) Cost of changes \$ _____ Does this cost include the value of all labor (including your own)? Yes No
- C. Within the last five years, was this property listed/offered for sale? Yes No
If Yes, how long was the property listed (provide dates) - - - - (mm-dd-yyyy) to - - - - (mm-dd-yyyy)
Asking price \$ _____ List all offers received _____
- D. Within the last five years, was this property appraised? Yes No
If Yes, provide: Date - - - - (mm-dd-yyyy) Value _____ Purpose of appraisal _____
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 _____ minutes.

Property owner or Agent signature 	Date (mm-dd-yyyy) 4 - 15 - 2020
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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 Lake Geneva	County Walworth
Requestor's name Jim Danielson Accurate Appraisal, LLC	Agent name (if applicable)*
Requestor's mailing address 1428 Midway Rd Menasha, WI 54952	Agent's mailing address
Requestor's telephone number (800) 770 - 3927	Agent's telephone number () -
<input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone	<input type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone
Requestor's email address jimd@accurateassessor.com	Agent's email address

Property address 327 Wrigley Drive	
Legal description or parcel number ZOP 00387	
Taxpayer's assessment as established by assessor – Value as determined due to waiving of BOR hearing \$ 1,650,000	
Property owner's opinion of value \$ 1,400,000	
Basis for request Large & Intricate commercial property	
Date Notice of Intent to Appear at BOR was given 06 - 26 - 2020	Date Objection Form was completed and submitted 06 - 26 - 2020

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

11:00am

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) Daniel & Ellyn von Rabenau				Agent name (if applicable)			
Owner mailing address 390 Boulder Ridge CT				Agent mailing address			
City Lake Geneva	State WI	Zip 53147		City	State	Zip	
Owner phone () -				Email			

Section 2: Assessment Information and Opinion of Value			
Property address 390 Boulder Ridge CT		Legal description or parcel no. (on changed assessment notice) ZSR 00097	
City Lake Geneva	State WI	Zip 53147	
Assessment shown on notice - Total \$ 440,000		Your opinion of assessed value - Total \$ 410,000	

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

Statutory Class	Acres	\$ Per Acre	Full Taxable Value
Residential total market value			
Commercial total market value			
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) Overvaluation.	Basis for your opinion of assessed value: (Attach additional sheets if needed) Comparable - 566 BOULDER RIDGE

Section 4: Other Property Information

A. Within the last 10 years, did you acquire the property?..... Yes No
 If Yes, provide acquisition price \$ 400,000 Date 12 - 17 - 2017 Purchase Trade Gift Inheritance
(mm-dd-yyyy)

B. Within the last 10 years, did you change this property (ex: remodel, addition)?..... Yes No
 If Yes, describe _____
 Date of changes - - Cost of changes \$ _____ Does this cost include the value of all labor (including your own)? Yes No
(mm-dd-yyyy)

C. Within the last five years, was this property listed/offered for sale? Yes No
 If Yes, how long was the property listed (provide dates) - - to - -
(mm-dd-yyyy) (mm-dd-yyyy)
 Asking price \$ _____ List all offers received _____

D. Within the last five years, was this property appraised? Yes No
 If Yes, provide: Date 12 - 01 - 2017 Value 400,000 Purpose of appraisal To obtain a loan for purchase.
(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 3 minutes.

Property owner or Agent signature <i>Daniel von Rabenau</i>	<i>Ellyn von Rabenau</i>	Date (mm-dd-yyyy) 04 - 27 - 2020
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July 22, 2020

Via E-mail (cityclerk@cityoflakegeneva.com) and Federal Express

Lana Kropf
City of Lake Geneva
626 Geneva Street
Lake Geneva, WI 53147

Re: 2020 Request for Waiver of Board of Review (BOR) Hearing
Property Owner: Agree Stores LLC c/o Wal-Mart
Property Address: 201 S Edwards Blvd, Lake Geneva, WI 53147
Parcel Number: ZWAL 00001

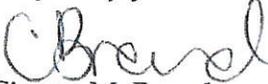
Dear Ms. Kropf:

Enclosed please find an Agent Authorization signed by our client, Agree Stores LLC c/o Wal-Mart regarding the above referenced property. Please also find the completed Request for Waiver of Board of Review (BOR) Hearing and the Objection to Real Property Assessment.

We would like to waive the hearing of the attached objection. If the Waiver of Hearing is denied, we would like to request a telephone hearing with the Board of Review and have therefore enclosed a Request to Testify by Telephone.

Please let us know if you have any questions or require anything further from us. Thank you for your attention to this matter.

Very truly yours,


Cianna M. Brand
Paralegal

Enclosures

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 Agree Stores LLC c/o Wal-Mart			Taxation district <input type="checkbox"/> Town <input type="checkbox"/> Village <input checked="" type="checkbox"/> City <i>(Check one)</i> Enter municipality → Lake Geneva		County Walworth
Mailing address 70 East Long Lake Road			Street address of property 201 South Edwards Blvd		
City Bloomfield Hills	State MI	Zip 48304	City Lake Geneva	State WI	Zip 53147
Parcel number ZWAL00001			Email brandon.caplana@walmart.com		Fax () -

Section 2: Authorized Agent Information

Name / title Attys Christopher L. Strohbehn and Russell J. Karnes			Company name Gimbel, Reilly, Guerin & Brown LLP		
Mailing address 330 E. Kilbourn Avenue, Suite 1170					
City Milwaukee	State WI	Zip 53202			

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 checked="" type="checkbox"/> Wisconsin Department of Revenue 70.85 appeals <input checked="" type="checkbox"/> Municipal Board of Review <input checked="" type="checkbox"/> Other _____	Enter Tax Years of Authorization <u>2017, 2018, 2019, 2020</u> _____ _____ _____
Authorization expires: <u>12 - 31 - 2021</u> (unless rescinded in writing prior to expiration) <i>(mm - dd - yyyy)</i>	
Send notices and other written communications to: (check one or both) <input checked="" type="checkbox"/> Authorized Agent <input checked="" 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) Wal-Mart Real Estate Business Trust	
	Owner Signature <i>Wayne Hamilton</i>	
	Company or title Wayne Hamilton, Vice President	Date (mm-dd-yyyy) 7/22/2020

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) Agree Stores LLC c/o Wal-Mart			Agent name (if applicable) Gimbel, Reilly, Guerin & Brown LLP				
Owner mailing address 70 East Long Lake Road			Agent mailing address 330 E. Kilbourn Ave., Suite 1170				
City Bloomfield Hills	State MI	Zip 48304	City Milwaukee	State WI	Zip 53202		

Section 2: Assessment Information and Opinion of Value			
Property address 201 S Edwards Blvd		Legal description or parcel no. (on changed assessment notice) ZWAL 00001	
City Lake Geneva	State WI	Zip 53147	
Assessment shown on notice - Total \$ 10,600,000		Your opinion of assessed value - Total \$ 8,471,205	

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

Statutory Class	Acres	\$ Per Acre	Full Taxable Value
Residential total market value			
Commercial total market value			8,471,205
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) Purchase Trade Gift Inheritance
 Acquisition price \$ _____ Date - - (mm-dd-yyyy)

B. Were there any changes made to this property (ex: improvement, remodeling, addition) since acquiring it? Yes No
 If Yes, describe Remodeling
 Date of changes 05 - 23 - 2018 Cost of changes \$ 122,965 Does this cost include the value of all labor (including your own)? Yes No
 (mm-dd-yyyy)

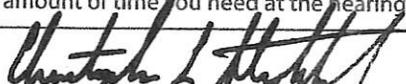
C. During the last five years, was this property listed/offered for sale? Yes No
 If Yes, how long was the property listed (provide dates) 05 - 16 - 2019 to - -
 (mm-dd-yyyy) (mm-dd-yyyy)
 Asking price \$ _____ List all offers received 10606060

D. Was this property appraised within the last five years? Yes No
 If Yes, provide: Date - - 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 15 minutes.

Property owner or Agent signature 	Date (mm-dd-yyyy) 07 - 22 - 2020
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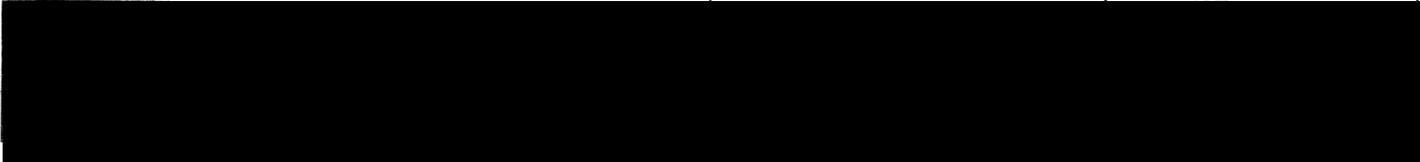
Request for Waiver of Board of Review (BOR) Hearing

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 Lake Geneva	County Walworth
Requestor's name Agree Stores LLC c/o Wal-Mart	Agent name (if applicable)* Christopher L. Strohben / Russell J. Karnes
Requestor's mailing address 70 East Long Lake Road Bloomfield Hills, MI 48304	Agent's mailing address Gimbel, Reilly, Guerin & Brown, LLP 330 E. Kilbourn Ave., Milwaukee, WI 53202



Property address 201 South Edwards Blvd, Lake Geneva, WI 53147	
Legal description or parcel number ZWAL 00001	
Taxpayer's assessment as established by assessor – Value as determined due to waiving of BOR hearing \$ 10,600,000	
Property owner's opinion of value \$ 8,471,205	
Basis for request To take matter directly to Circuit Court.	
Date Notice of Intent to Appear at BOR was given 07 - 22 - 2020	Date Objection Form was completed and submitted 07 - 22 - 2020

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

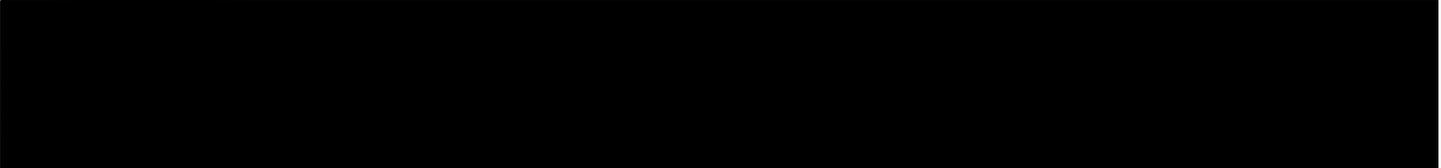
Taxpayer advised _____
Date

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 Lake Geneva	County Walworth
Property owner's name Agree Stores LLC c/o Wal-Mart	Agent name (if applicable) Christopher L. Strohbahn / Russell J. Karnes
Owner's mailing address 70 East Long Lake Road Bloomfield Hills, MI 48304	Agent's mailing address Gimbel, Reilly, Guerin & Brown, LLP 330 East Kilbourn Avenue, Suite 1170, Milw., WI 53202



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

1. Property address 201 S Edwards Blvd, Lake Geneva, WI 53147

2. Legal description or parcel number from the current assessment roll ZWAL 00001

3. Total Property Assessment \$ 10,600,000

4. If agent, attach signed Agent Authorization form, PA-105

Testify by telephone* Submit sworn written statement

Basis for request To take matter directly to Circuit Court.

*If the request is approved, provide the best telephone number to reach you (414) 271 - 1440

Owner's or Agent's signature 	Date 07 - 22 - 2020
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For Board Use Only

Approved Denied

Reason _____

Taxpayer advised _____
Date

ADDENDUM

LIST OF ADDITIONAL AUTHORIZED AGENTS

<u>Name</u>	<u>Title</u>	<u>Company Name</u>	<u>Mailing Address</u>
Christopher L. Strohbehn	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202
Russell J. Karnes	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202
Erin Strohbehn	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202
D. Michael Guerin	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202
Brianna Meyer	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202
Jaclyn C. Kallie	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202
Christopher M. Hayden	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202
Lisa M. Rave	Paralegal	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202
Cianna M. Brand	Paralegal	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202
Robert Hill	Attorney	Robert Hill Law, LTD.	1161 Wayzata Blvd East, Suite 399, Wayzata, MN 55391
Michael Wedl	Consultant	Robert Hill Law, LTD.	1161 Wayzata Blvd East, Suite 399, Wayzata, MN 55391
Bob Wentzel	Consultant	Alliance Property Consultants, Inc.	11985 Technology Drive, Suite 260, Eden, MN 55344
Bill Wentzel	Consultant	Alliance Property Consultants, Inc.	11985 Technology Drive, Suite 260, Eden, MN 55344

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) <i>Marilyn Ellman</i>			Agent name (if applicable)		
Owner mailing address <i>PO Box 1225</i>			Agent mailing address		
City <i>Lake Geneva</i>	State <i>WI</i>	Zip <i>53147</i>	City	State	Zip
Owner phone () -			Email		

Section 2: Assessment Information and Opinion of Value

Property address <i>709 S. Lake Shore Drive</i>			Legal description or parcel no. (on changed assessment notice)		
City <i>Lake Geneva</i>	State <i>WI</i>	Zip <i>53147</i>	<i>ZLSV100004B</i>		
Assessment shown on notice - Total <i>\$168,000</i>			Your opinion of assessed value - Total <i>\$152,000</i>		

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

Statutory Class	Acres	\$ Per Acre	Full Taxable Value
Residential total market value			
Commercial total market value			
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) <i>Assessment Too High</i>	Basis for your opinion of assessed value: (Attach additional sheets if needed) <i>Relative to other condos in association see attached sheet for reasons</i>
--	---

Section 4: Other Property Information

A. Within the last 10 years, did you acquire the property? Yes No
 If Yes, provide acquisition price \$ *74,500* Date *06-19-88* Purchase Trade Gift Inheritance
 (mm-dd-yyyy)

B. Within the last 10 years, did you change this property (ex: remodel, addition)? Yes No
 If Yes, describe *newer furnace/HVAC*
 Date of changes *2014* Cost of changes \$ *10,000* Does this cost include the value of all labor (including your own)? Yes No
 (mm-dd-yyyy)

C. Within the last five years, was this property listed/offered for sale? Yes No
 If Yes, how long was the property listed (provide dates) - - to - -
 (mm-dd-yyyy) (mm-dd-yyyy)
 Asking price \$ _____ List all offers received _____

D. Within the last five years, was this property appraised? *Unknown - not by me* Yes No
 If Yes, provide: Date - - 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 *20* minutes.

Property owner or Agent signature <i>Marilyn Ellman</i>	Date (mm-dd-yyyy) <i>7-29-2020</i>
--	---------------------------------------

Reasons ZLSVI00004B is assessed too high: Depreciation

Building 709 is the largest building (8 units) in the association built by the Sheehan's.

(703 & 705 were built earlier and by a different builder and on flat land close to the stone fence)

Building 709 is settling and lower units on my half of building are most effected.

- My concrete window sills shifted and air was coming in. The side openings needed to be filled in.

- The concrete slab shifted and floors are not balanced. Concrete was added to the place between the slab and the lower building slab.

- My outer door is difficult to lock. They tried to fix it which did help somewhat.

Therefore, my part of building 709 has depreciated compared to all other units in the association.

Other reasons 709 unit B's assessment is too high

1. First Floor
 - no Lakeview
 - Noise from unit above
 - Upper unit's value is at least \$15,000 more (for safety and view)

2. Patio
 - only 2 bedroom unit patio facing 2 roads: dirt, noise, lack of privacy
 - not enclosed (enclosed patio worth \$30,000 more)

3. Original owner for 32 years
 - few changes in many years
 - 95% of 2 bedroom units remolded; see 715 B, 707B 707D etc.

4. I am in my 80's, and Assessment should be frozen at 70 years (Cook country in IL freezes at age 65. Walworth County has the power to do this. Our city is committed to housing for elders and low income people. Seniors' assessments should all be lowered if not frozen.

5. The present appraisal is not valid due to the virus national emergency and the downward decline in the value of property in moderate price range.

**Addendum to Assessment Objections Signed March 29, 2020
For ZLSV100004B & ZLSV100004A**

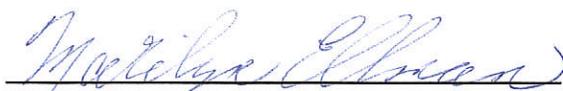
The assessment of the above properties are highly over estimated due to the lock down of the city of Lake Geneva, Wisconsin, which occurred following signing my objectives. The China virus has caused an economic recession, in April 2020, around the world; including Lake Geneva, Wisconsin.

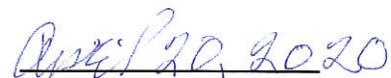
I am therefore requesting an additional 10% reduction to my previous opinion of assessed value of each unit's value: or \$136,800.

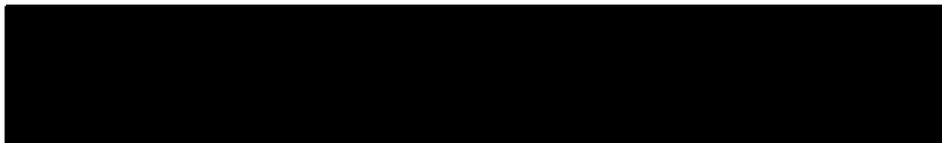
Cook County in Illinois has admitted their assessment model of comparing like properties sold to determine 2020 assessments is flawed due to the economic impact of the virus. Accurate company's assessment of Lake Geneva's properties is likewise flawed as it occurred previous to the economic crisis.

My daughter is an actuary for a large insurance company and creates models for insurance rates. Recently due to a natural disaster and more current weather forecasts, she needed to rework the model for Florida insurance rates. Accurate Company's model for property assessments needs to be redone to realistically reflect 2020 economic property values.

Any reasonable thinking person would agree to the above.


Marilyn Ellman


Date



Reasons ZLSVI00004A is assessed too high: Depreciation

Building 709 is the largest building (8 units) in the association built by the Sheehan's.

(703 & 705 were built earlier and by a different builder and on flat land close to the stone fence)

Building 709 is settling and lower units on my half of building are most effected.

- My concrete window sills shifted and air was coming in. The side openings needed to be filled in.
- The concrete slab shifted and floors are not balanced. Concrete was added to the place between the slab and the lower building slab. My living room floor is not even.
- All the doors and frames have been replaced in unit above me, 709 E, which I cannot afford to do. I have had my doors fixed to shut the best of my ability.

Therefore, my part of building 709 has depreciated compared to all other units in the association.

Other reasons 709 unit A's assessment is too high

1. First Floor
 - no Lakeview
 - Noise from unit above
 - Upper unit's value is at least \$15,000 more (for safety and view)

2. Patio
 - only 3 bedroom unit patio facing 2 roads: only view is to roads; dirt, noise, lack of privacy
 - noise from unit above
 - not enclosed (enclosed patio worth \$30,000 more) Unit above, 709 E is closed patio

3. Older and fewer changes compared to 95% of units gutted and improved. Se updated examples of: 715E, 707C, 711A 705G etc.

4. I am in my 80's, and Assessment should be frozen at 70 years (Cook country in IL freezes at age 65. Walworth County has the power to do this. Our city is committed to housing for elders and low income people. Seniors' assessments should all be lowered if not frozen.

5. The present appraisal is not valid due to the virus national emergency and the downward decline in the value of property in moderate price range.

**Addendum to Assessment Objections Signed March 29, 2020
For ZLSV100004B & ZLSV100004A**

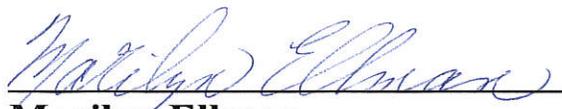
The assessment of the above properties are highly over estimated due to the lock down of the city of Lake Geneva, Wisconsin, which occurred following signing my objectives. The China virus has caused an economic recession, in April 2020, around the world; including Lake Geneva, Wisconsin.

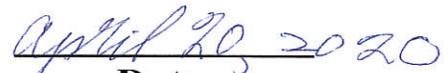
I am therefore requesting an additional 10% reduction to my previous opinion of assessed value of each unit's value: or \$136,800.

Cook County in Illinois has admitted their assessment model of comparing like properties sold to determine 2020 assessments is flawed due to the economic impact of the virus. Accurate company's assessment of Lake Geneva's properties is likewise flawed as it occurred previous to the economic crisis.

My daughter is an actuary for a large insurance company and creates models for insurance rates. Recently due to a natural disaster and more current weather forecasts, she needed to rework the model for Florida insurance rates. Accurate Company's model for property assessments needs to be redone to realistically reflect 2020 economic property values.

Any reasonable thinking person would agree to the above.


Marilyn Ellman


Date



Rec 4-16-20
1:30pm

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) <i>HELEN M. RADLOFF</i>			Agent name (if applicable)				
Owner mailing address <i>709 S. LAKE SHORE DR G</i>			Agent mailing address				
City <i>LAKE GENEVA</i>	State <i>WI</i>	Zip <i>53147</i>	City	State	Zip		
[REDACTED]			Owner phone () -	Email			

Section 2: Assessment Information and Opinion of Value			
Property address <i>709 S. LAKE SHORE DR 4G</i>		Legal description or parcel no. (on changed assessment notice) <i>709 S. LAKE SHORE DR Parcel # ZLS V 10000 4G</i>	
City <i>LAKE GENEVA</i>	State <i>WI</i>	Zip <i>53147</i>	
Assessment shown on notice - Total <i>168,000</i>		Your opinion of assessed value - Total <i>160,000</i>	

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

Statutory Class	Acres	\$ Per Acre	Full Taxable Value
Residential total market value			
Commercial total market value			
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) <i>NO IMPROVEMENTS, SMALLER UNIT. INNER, UPPER UNIT (more comparables avail)</i>	Basis for your opinion of assessed value: (Attach additional sheets if needed) <i>sale value has dropped, should remain same as 2019 (other units remodeled)</i>

Section 4: Other Property Information

A. Within the last 10 years, did you acquire the property? Yes No
 If Yes, provide acquisition price \$ _____ Date - - - - - Purchase Trade Gift Inheritance
(mm-dd-yyyy)

B. Within the last 10 years, did you change this property (ex: remodel, addition)? Yes No
 If Yes, describe _____
 Date of changes - - - - - Cost of changes \$ _____ Does this cost include the value of all labor (including your own)? Yes No
(mm-dd-yyyy)

C. Within the last five years, was this property listed/offered for sale? Yes No
 If Yes, how long was the property listed (provide dates) - - - - - to - - - - -
(mm-dd-yyyy) (mm-dd-yyyy)
 Asking price \$ _____ List all offers received _____

D. Within the last five years, was this property appraised? Yes No
 If Yes, provide: Date - - - - - 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 20 minutes.

Property owner or Agent signature <i>Helen M Radloff</i>	Date (mm-dd-yyyy) <i>4-17-20</i>
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Important -- to ensure this form works properly, save it to your computer before completing the form.

Objection to Real Property Assessment

2:00pm

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) Marc Klug Eric Klug			Agent name (if applicable)		
Owner mailing address Box 224			Agent mailing address		
City Lake Geneva	State WI	Zip 53147	City	State	Zip
Owner phone () -		Email			

Section 2: Assessment Information and Opinion of Value

Property address 945 Lake Geneva Blvd			Legal description or parcel no. (on changed assessment notice) 10492-95 Also con NE 61-795 S200' E12', N720', w/b to POR Boulevard subdivision City of Lake Geneva. ZBL00055		
City Lake Geneva	State WI	Zip 53147	Your opinion of assessed value - Total 600,000		
Assessment shown on notice - Total 703,100					

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

Statutory Class	Acres	\$ Per Acre	Full Taxable Value
Residential total market value			
Commercial total market value			
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) See attached	Basis for your opinion of assessed value: (Attach additional sheets if needed) see attached
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Section 4: Other Property Information

A. Within the last 10 years, did you acquire the property? Yes No
If Yes, provide acquisition price \$ _____ Date (mm-dd-yyyy) _____ Purchase Trade Gift Inheritance

B. Within the last 10 years, did you change this property (ex: remodel, addition)? Yes No
If Yes, describe _____
Date of changes (mm-dd-yyyy) _____ Cost of changes \$ _____ Does this cost include the value of all labor (including your own)? Yes No

C. Within the last five years, was this property listed/offered for sale? Yes No
If Yes, how long was the property listed (provide dates) (mm-dd-yyyy) _____ to (mm-dd-yyyy) _____
Asking price \$ _____ List all offers received _____

D. Within the last five years, was this property appraised? Yes No
If Yes, provide: Date (mm-dd-yyyy) _____ Value _____ Purpose of appraisal _____
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 5 minutes.

Property owner or Agent signature 	Date (mm-dd-yyyy) 04-25-2020
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945 Lake Geneva Blvd
Lake Geneva, WI. 53147

Tax key ZBL 00055

Reason for objection and basis of estimate.

The reason for objection is as follows:

Lot adjacent to our property ZBL 00056 has been for sale for \$49,900 for almost 3 years. This lot is .4 acres our lot is 1 acre. If you extrapolate out that would make our lot worth \$124,750. However that lot has not sold at that price and it has been for sale over 800 days.

This lot is appraised on tax bill at 41,100 extrapolated out that would be \$102,750.

So I believe our lot is worth approximately 125,000. I base this on the price of the lot for sale next to us, which has been for sale for over 800 days.

Regarding the home on our lot. The assessment has them at \$535,000 up from \$428,000 an increase of 25%. I would assess them for fair value at \$475,000.

Therefore the total value of the property per my calculations is:

Land:	\$125,000
Improvement:	\$475,000
Total:	\$600,000.

On our street homes have sold from \$54,000 to \$300,000 this past year. So I believe that this is an accurate appraisal for full value of this property.

Thank you,
Marc Klug

3:50pm

William B. Ittner

705 South Lake Shore Drive, Unit 2F

Lake Geneva, WI 53147-2146



April 24, 2020

City of Lake Geneva

626 Geneva Street

Lake Geneva, WI 53147

Dear Ms. Kropf:

This correspondence is to dispute the \$189,000 current assessment of my condo by the City of LG. I will sell it to any of you for that price, right here! Right now! I feel the market would only pay \$150K to \$170K for this condo. I had it for sale from 2010 to 2012 initially asking \$165K, I think. It didn't sell, so we reduced the price to \$135K. Still, it would not sell!

The only major improvements made to this property in the past 10 years have been a new HVAC system in 2015, and a new water heater in 2018. Both of these improvements were mandatory in a WI climate (and for safety) & were made by Master Services, Inc., with whom I have an ongoing maintenance contract to inspect my condo annually for HVAC & plumbing issues. I bought this condo in 2003, and made some major improvements in 2006 to the kitchen and master bath. That's it! It was assessed shortly after these improvements.

I have been chronically unemployed, or underemployed, ever since 2008. I spent all of 2007 at as a consultant for Jefferson Wells in a project at DTE Energy in Ann Arbor, MI. I won employee of the month in April 2007! But then, a year

or so later, I was chronically unemployed. In fact, in 2008, I was one of 3 finalists for the City Controller position in Lake Geneva! I worked very diligently trying to secure employment by applying for 6-7K opportunities nationwide between 2009 & 2011. I was very active with interviews, but never seemed to be the best candidate. I honestly feel that I was discriminated against in my job search due to my age; and, by interviewing me, the companies could fulfill their EEOC employment hiring requirements.

My WI DWD Advisor (in Elkhorn) advised me to apply for disability due a spinal cord injury sustained in 1989, and arthritis, that was starting to affect my mobility. This angered me, but looking back now, I was in denial. I was granted SSA disability on my 1st application, but it still hurt my pride. To this day, my walking gait is very slow. And, it has recently starting to affect my arm function bilaterally. I have been referred to Dr. Wang at Froedtert/MCW by Mercy's Dr. Rust. My initial appointment is May 5th at MCW.

For the past 2 years, I have been looking for PT work to supplement my social security, which is my sole source of survival. My disability limits the work opportunities for me. Much of my 401K retirement funds dwindled away since 2008, as well. This is why I must watch my spending very carefully. (But, my credit score is 800+ because I am financially responsible! I was raised that way.)

I wish government, and the City of LG, would do the same (spend responsibly). I see my real estate taxes increase 20%, then I ask myself how has my life been improved by the City of LG? It has not! I cannot even walk across S Lake Shore Dr to the walkway on the west side of the road without fearing for my life (getting hit by a car)! There are crosswalks every 50 yards downtown LG, yet the tourists cross the streets wherever they wish with no apparent regulation by law enforcement. In fact, there are not any public crosswalks (on S Lake Shore Dr) from Campbell St. to Big Foot Beach State Park! So, that tells me that the City does not take care for its own citizens, in favor of the tourists. Why?

Furthermore, I will never forget 5/20/14, when I was a victim of a hit-and-run on the Lake Shore Village Condo property. The LG officers involved, (Officers Netherly & Hall), did an atrocious job that day! They tried to blame me! I live here! And, I did NOT batter that punk! (Check the police report.) And, I am NOT generally anti-law enforcement. In 1984, a good college friend of mine

(Boyd Spikerman) was murdered while on duty at the Oxford Prison in WI; and in 1994, a childhood friend of mine (John Prochniak) on the Racine Police Dept. was forced into a situation where he had to take the life of a parole violator he was pursuing. John is retired, but his name sake son, John Prochniak is on the Racine Police force (from what I last heard). So, I know it's a tough job! Unfortunately, I've seen just how tough personally, at both ends of the spectrum, with these 2 examples I cited.

Then, the local public library in LG is an embarrassment, and very difficult to access. The furniture inside is as old as the building! (Instead, I use the Elkhorn or Burlington libraries.) Where are there any decent public parks for the citizens of Lake Geneva? I really do not see much upside in quality of life to the year-round citizens of Lake Geneva. I have lived here for 35+ years now, and the city seems to be going slowly downhill. Or maybe, I was just too busy with my career when I was younger to ever notice?

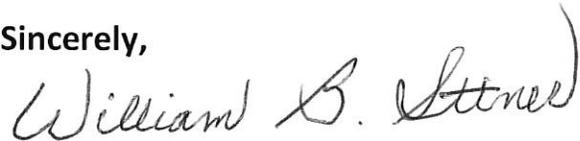
My condo is about 35 years old. The wood framing on the building is rotting. Look at the rotting wood at the entryway to my condo hallway. Water runs into my mailbox (which is encased as part of the building). There was a hole in the door framework of my garage 2 years ago that I could stick my arm straight through. My windows need replacement because they so rotten & drafty, but I cannot afford the \$22K estimate I received last year. There is ceiling paint water damage from leaky the roof. In 2008, (when I returned from Ann Arbor) I witnessed water running down my bedroom wall like a waterfall during a Spring cloud burst! There has to be mold damage, which could be a public health risk! In 2006, during my partial kitchen remodel, the old built in microwave was hot wired in the wali, with the only fire protection being electrical tape (replaced with an electrical box as per code). Who was your building inspector in the mid 80's? en, last March 2019, the ceiling drywall of my garage collapsed onto my auto due to a leaking roof. The association paid to fix the building, but not the damage to my car. So, I will accept \$189,000 from anyone of you for my condo, in a heartbeat, as is!

When I called Accurate Appraisal in January, I was told that they based my appraisal on the recent sales of other units at LSV, and a drive-thru by their appraiser! How lazy is that?! At that time, my 2BR condo was appraised at

\$180K, but the remodeled 3BR unit across the hall from me was appraised at \$185K! Is that an equitable assessment? They also told me that their appraiser would walk through my unit within 60 days, but the next communication I received from Accurate Appraisal was another, even higher, assessment! These LSV condos will vary unit-by-unit based of how many internal improvements were made by their owners. Some owners remodel their units specifically to increase their sales price, and cost basis, for their eventual capital gains taxation. Likewise, other owners and could sell their units at a higher cost (and cost basis), only to kick back \$20-30K in cash to the new buyers to remodel the unit to their liking. So, Accurate Appraisal's method of valuation can be blown full of holes! What is Accurate Appraisal's commission from the City of Lake Geneva?

So, yes, I want to object to my current assessment of \$189,000! Thank you for your time & consideration. God bless!

Sincerely,

A handwritten signature in cursive script that reads "William B. Ittner". The signature is written in black ink and is positioned to the right of the word "Sincerely,".

William B. Ittner

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) <u>WILLIAM B. ITTNER</u>			Agent name (if applicable) <u>N/A</u>		
Owner mailing address <u>705 SOUTH LAKE SHORE DR, 2F</u>			Agent mailing address		
City <u>LAKE GENEVA</u>	State <u>WI</u>	Zip <u>53147</u>	City	State	Zip
Owner phone <u>[REDACTED]</u>			Email		

Section 2: Assessment Information and Opinion of Value		
Property address <u>705 SOUTH LAKE SHORE DR, 2F</u>		Legal description or parcel no. (on changed assessment notice) <u># ZLSV 0000 2F</u>
City <u>LAKE GENEVA</u>	State <u>WI</u>	Zip <u>53147</u>
Assessment shown on notice - Total <u>\$189,000</u>		Your opinion of assessed value - Total <u>OVER ASSESSED</u>

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

Statutory Class	Acres	\$ Per Acre	Full Taxable Value
Residential total market value			N/A
Commercial total market value			
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)	Basis for your opinion of assessed value: (Attach additional sheets if needed)

Section 4: Other Property Information

A. Within the last 10 years, did you acquire the property? Yes No
 If Yes, provide acquisition price \$ _____ Date - - Purchase Trade Gift Inheritance
(mm-dd-yyyy)

B. Within the last 10 years, did you change this property (ex: remodel, addition)? Yes No
 If Yes, describe MINOR CHANGES
 Date of 2010 TO 2020 Cost of changes \$2K - 2.5K Does this cost include the value of all labor (including your own)? Yes No
(mm-dd-yyyy)

C. Within the last five years, was this property listed/offered for sale? Yes No
 If Yes, how long was the property listed (provide dates) 3-3-10 to 07-3-12
(mm-dd-yyyy) Asking price \$ 165K - 189K Reduced To 135K List all offers received NONE

D. Within the last five years, was this property appraised? LAST YEAR (2019) Yes No
 If Yes, provide: Date 4-19-2019 Value \$180K Purpose of appraisal CITY ASSESSED
(mm-dd-yyyy)
 If this property had more than one appraisal, provide the requested information for each appraisal. N/A

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 ? minutes.

Property owner or Agent signature <u>William B. Ittner</u>	Date (mm-dd-yyyy) <u>4-24-2020</u>
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Accurate Appraisal LLC

PO Box 415
Menasha, WI 54952

January 16, 2020

WILLIAM B ITTNER
705 S LAKE SHORE DR, #2F
LAKE GENEVA, WI 53147

As the contracted assessor for your municipality, Accurate Appraisal, LLC, will visit your property located at **705 S LAKE SHORE DR** within the next 60 days. The purpose of this visit is for reviewing property characteristics to develop fair and current values for the purpose of property tax assessment. This process ensures all property is taxed fairly.

Properties viewed annually include but are not limited to those that have had a recent sale, acquired a building permit, needs data verification, or land that needs classification.

We may or may not require an interior inspection (this process is separate from a building inspection). If we do require an interior inspection, this notice is an official request to view the interior of your residence so we can properly assess your property. The viewing will take approximately 10 minutes.

To ensure receiving a complete and accurate valuation, it benefits the homeowner to provide interior viewing access of their residence when requested. For the purposes of valuation if access is denied, the assessor will then base the valuation on the next best information available. However, if facts exist making an interior view necessary to complete an accurate valuation, the assessor may seek a special inspection warrant per section 66.0119 of the Wisconsin Statutes to view the interior of the home. Section 70.05(4n) of the Wisconsin statutes requires the following notice:

You have the right to refuse entry into your residence pursuant to section 70.05(4m) of the Wisconsin statutes. Entry to view your property is prohibited unless voluntarily authorized by you. Pursuant to section 70.05(4m) of the Wisconsin statutes, you have the right to refuse a visual inspection of the interior of your residence and your refusal to allow an interior inspection of your residence will not be used as the sole reason for increasing your property tax assessment. Refusing entry to your residence also does not prohibit you from objecting to your assessment pursuant to section 70.47(7) of the Wisconsin statutes.

In the event that the property owner isn't home during our visit we will leave our contact information on the main building.

If you have any questions or concerns, please contact us info@accurateassessor.com or 800-770-3927.

Thank you for your cooperation with this matter.

Sincerely,
Accurate Appraisal, LLC

NEVER VISITED
OR CONTACTED ME
WAL
1/24/2020



Phone: 920-749-8098
800-770-3927
Fax: 920-749-8099
Email: info@accurateassessor.com

February 25, 2020

Dear City of Lake Geneva Property Owner:

The full revaluation of all taxable real property in the City of Lake Geneva has been completed. The purpose of the revaluation is to ensure that properties are assessed on a fair and equitable basis. Our goal is to bring your assessment to fair market value as required by state law.

If you have any questions concerning your new valuation, there will be an Open Book session held by Accurate Appraisal, LLC, at Lake Geneva City Hall (in the Police Training Room) located at 626 Geneva St, where you can meet individually with one of the appraisers. **The Open Book session will be held:**

→ **SHELTER IN PLACE ORDER BY CON EVERS IN EFFECT**
Monday, March 16th from 12:00 p.m. to 3:00 p.m. & 4:00 p.m. to 7 p.m.
Tuesday, March 17th from 9:00 a.m. to 12:00 p.m. & 1:00 p.m. to 3:00 p.m.

Online appointment scheduling is available. If you wish to meet with one of the appraisers, please log on to www.accurateassessor.com and click the online APPOINTMENTS link on top of the screen, then choose your location (Lake Geneva), choose your Open Book date and time, then enter your personal information. If you do not have Internet access, please call **Accurate Appraisal at 1-800-770-3927** to schedule an appointment. If you cannot make the arranged appointment times and you wish to discuss your assessment with us, you can call our office or e-mail us at question@accurateassessor.com. For additional assessment information please visit our Website; www.accurateassessor.com. If you are no longer the owner of the property described on the enclosed property assessment notice, please return it to Accurate Appraisal LLC, PO Box 415, Menasha, WI 54952.

If, after the Open Book session, you wish to object to the assessment, contact Lana Kropf - Clerk, at 262-249-4092 to file a "Form of Objection" and to schedule an appointment before the local Board of Review. You will need to file a written or oral intent to object with the Municipal Clerk at least 48 hours prior to the Board of Review. **The Board of Review will be meeting at the Lake Geneva City Hall on Tuesday, April 28th from 9:00 a.m. to 11:00 a.m.**

Appearances at the Board of Review are by prior appointment only. The Board of Review functions like a court in that it is required to evaluate evidence based on facts. You must provide factual information showing your property is incorrectly assessed.

Thank you,

ACCURATE APPRAISAL, LLC.

REC'D 2/25/2020

City of Lake Geneva, Walworth County
2020 Notice of Changed Assessment
 THIS IS NOT A TAX BILL

Under state law (Sec. 70.365, Wis. Stats.), your property assessment for the current year is listed below.

Property owner

WILLIAM B ITTNER
 705 S LAKE SHORE DR, #2F
 LAKE GENEVA, WI 53147

Parcel information

Parcel #: ZLSV 00002F
 Address: 705 S LAKE SHORE DR
 Legal Description:
 UNIT 2F LAKE SHORE VILLAGE CONDO AS
 RECORDED IN VOL 340 RECORDS PG 947
 WCR. CITY OF LAKE GENEVA OMITS ZCNQE
 14

General information

Open Book March 16th 12 -7 pm & March 17th 9 - 3 pm
 Board of Review April 28, 2020 9:00 a.m to 11:00 a.m
 Meeting Location Lake Geneva City Hall
 626 Geneva Street

Contact information

Assessor Accurate Appraisal, LLC
 Jim Danielson
 800-770-3927
 question@accurateassessor.com
Municipal Clerk Lana Kropf
 262-249-4092

Assessment change

Year	General Property			PFC / MFL
	Land	Improvement	Total	Bldgs. on Leased Land
2019	\$ 14,200	\$ 165,800	\$180,000	
2020	\$ 14,200	\$ 174,800	\$189,000	
Total assessment change			\$9,000	
Reason for change(s)				
5	Increase due to revaluation			
	Market Adjustment			
Note: If an Agricultural Land Conversion Charge Form PR-298 is enclosed, you must pay a conversion charge under state law (sec. 74.485, Wis. Stats.).				

Assessment information

Wisconsin law requires that all taxable property (except agricultural, agricultural forest and undeveloped) is assessed at full market value as of January 1 each year. Assessments at a percentage of full market value are acceptable when applied uniformly. To determine if your assessment is fair, you must analyze it in relation to full market value. This is done by dividing your assessment by the general level of assessment for your municipality.

To appeal your assessment

First, discuss with your local assessor – minor errors and misunderstandings can often be corrected with the assessor instead of making a formal appeal.

To file a formal appeal – give notice of your intent to appeal by contacting the Board of Review (BOR) clerk at least 48 hours before the BOR begins. Complete and file your appeal form with the BOR clerk no later than the first two hours of the BOR's first meeting. Make sure you file a completed form or the BOR may not review your appeal.

To appeal your assessment in Madison or Milwaukee – you must file your appeal with that city's Board of Assessors. For more information, visit the appropriate website.

- Madison: cityofmadison.com/assessor/assessmentappeals.cfm
- Milwaukee: city.milwaukee.gov/AssessmentAppeals796.htm

For more information on the appeal process:

- Contact your municipal clerk listed above
- Review the "Property Assessment Appeal Guide for Wisconsin Real Property Owners"
 - » Visit revenue.wi.gov and search keyword "Assessment Appeal"
 - » Contact the Department of Revenue, Office of Technical and Assessment Services, Box 8971, Madison WI 53708-8971 to request a copy of the guide

Lake Geneva City Treasurer
626 Geneva St
Lake Geneva, WI 53147

Tax Receipt

Receipt Number

1137091

Posted

Receipt Date

1/6/2020 8:39:00 AM

Payment Date

1/6/2020 8:39:00 AM

Entered 1/6/2020 8:40:42 AM by
lbriere

Received Of

WILLIAM B ITTNER

WILLIAM B ITTNER
705 S LAKE SHORE DR, #2F
LAKE GENEVA, WI 53147-0000

Comments
EDUCATORS CREDIT UNION

Payment Methods		
Type	Check #	Amount
Check	3203190	\$3,395.92
Total Received		\$3,395.92
Receipt is not valid until payments have cleared all banks.		

Tax Parcels

Tax Parcel No.	Tax Year	Owner Name	General Tax	Other Charges	Interest	Penalty	Total Paid
246-ZLSV 00002F	2019	WILLIAM B ITTNER	\$3,395.92	\$0.00	\$0.00	\$0.00	\$3,395.92

All taxes are "paid in full" unless the balances are shown below.

Rec'd 4/19/19

City of Lake Geneva, Walworth County
2019 Notice of Changed Assessment
 THIS IS NOT A TAX BILL

Under state law (Sec. 70.365, Wis. Stats.), your property assessment for the current year is listed below.

Property owner
 WILLIAM B ITTNER
 705 S LAKE SHORE DR, #2F
 LAKE GENEVA, WI 53147

151 | 1804

 151
 294

 300
 600

Parcel information

Parcel #: ZLSV 00002F
 Address: 705 S LAKE SHORE DR
 Legal Description:
 UNIT 2F LAKE SHORE VILLAGE CONDO AS
 RECORDED IN VOL 340 RECORDS PG 947
 WCR. CITY OF LAKE GENEVA OMITTS ZCNQE
 14

2950
 1.2

 5500
 2950

 3550

General information

Open Book June 24th 12-7 p.m. & June 25th 9-3 p.m.
 Board of Review July 30, 2019 9 a.m. - 11 a.m.
 Meeting Location Lake Geneva City Hall
 626 Geneva St

Contact information

Assessor Accurate Appraisal, LLC
 Jim Danielson
 800-770-3927
 question@accurateassessor.com

Municipal Clerk Lana Kropf
 (262) 249-4092

20%

Assessment change

Year	General Property			PFC / MFL
	Land	Improvement	Total	Bldgs. on Leased Land
2018	\$ 14,200	\$ 137,200	\$151,400	
2019	\$ 14,200	\$ 165,800	\$180,000	
Total assessment change			\$28,600	
Reason for change(s)				
05	Increase due to revaluation			
	Market Adjustment			
Note: If an Agricultural Land Conversion Charge Form PR-298 is enclosed, you must pay a conversion charge under state law (sec. 74.485, Wis. Stats.).				

Assessment information

Wisconsin law requires that all taxable property (except agricultural, agricultural forest and undeveloped) is assessed at full market value as of January 1 each year. Assessments at a percentage of full market value are acceptable when applied uniformly. To determine if your assessment is fair, you must analyze it in relation to full market value. This is done by dividing your assessment by the general level of assessment for your municipality.

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