

Writer's Direct E-mail
ctietjens@mallerysc.com

September 6, 2024

Via E-mail (meredith.debruin@sheboyganwi.gov) and UPS

Ms. Meredith DeBruin, City Clerk
City of Sheboygan
828 Center Avenue, Suite 103
Sheboygan, WI 53081

Re: 2024 Request for Waiver of Board of Review (BOR) Hearing
Property Owner: Wal-Mart Stores, Inc.
Property Address: 3711 South Taylor Drive, Sheboygan, Wisconsin 53081
Parcel Number: 5921-479120

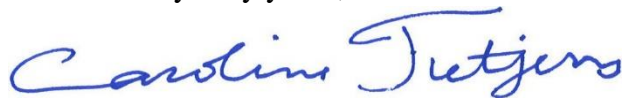
Dear Ms. DeBruin:

Enclosed please find an Agent Authorization signed by our client, Wal-Mart Stores, Inc., 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,



CAROLINE E. TIETJENS
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 Wal-Mart Stores, Inc.			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 → Sheboygan		Sheboygan
Street address of property 3711 South Taylor Drive					
City Bentonville	State AR	Zip 72712	City Sheboygan	State WI	Zip 53081
Parcel number 5921-479120	Phone (479) 204 - 3835	Email brandon.caplena@walmart.com		Fax () -	

Section 2: Authorized Agent Information

Name / title Attys Christopher L. Strohbahn, Russell J. Karnes, Samantha S. Bailey, Stephen L. Lovell			Company name Mallery, s.c.		
Mailing address 731 North Jackson Street, Suite 900			Phone (414) 271 - 2424	Fax (414) 271 - 8678	
City Milwaukee	State WI	Zip 53202	Email cstrohbahn@mallerysc.com/rkarnes@mallerysc.com		

Section 3: Agent Authorization

<p>Agent Authorized for: (check all that apply)</p> <p><input checked="" type="checkbox"/> Manufacturing property assessment appeals (BOA)</p> <p><input type="checkbox"/> Wisconsin Department of Revenue 70.85 appeals</p> <p><input checked="" type="checkbox"/> Municipal Board of Review</p> <p><input checked="" type="checkbox"/> Other _____</p>	<p>Enter Tax Years of Authorization</p> <p><u>2018, 2019, 2020, 2021, 2022, 2023, 2024</u></p> <p>_____</p> <p>_____</p>
<p>Authorization expires: <u>12 - 31 - 2024</u> (unless rescinded in writing prior to expiration)</p> <p style="text-align: center;"><small>(mm - dd - yyyy)</small></p>	
<p>Send notices and other written communications to: (check one or both) <input checked="" type="checkbox"/> Authorized Agent <input checked="" type="checkbox"/> Property Owner</p>	

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 <i>Brandon Caplena</i>	
	Company or title Walmart Stores, Inc.	

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 [Guide for 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 <i>(on changed assessment notice)</i> Wal-Mart Stores, Inc.				Agent name <i>(if applicable)</i> Mallery, s.c.			
Owner mailing address P.O. Box 8050				Agent mailing address 731 North Jackson Street, Suite 900			
City Bentonville	State AR	Zip 72712		City Milwaukee	State WI	Zip 53202	
Owner phone (479) 204-3835	Email brandon.caplena@walmart.com			Owner phone (414) 271-2424	Email cstrohbehn@mallerysc.com/ rkarnes@mallerysc.com		
Section 2: Assessment Information and Opinion of Value							
Property address 3711 South Taylor Drive				Legal description or parcel no. <i>(on changed assessment notice)</i> 5921-479120			
City Sheboygan	State WI	Zip 53081					
Assessment shown on notice - Total \$20,564,500				Your opinion of assessed value - Total \$9,380,000			

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: <i>(Attach additional sheets if needed)</i> Value is excessive based on other big box stores and appraisals.	Basis for your opinion of assessed value: <i>(Attach additional sheets if needed)</i> Based on other big box stores and appraisals.

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 Remodel Remodel (8/5/2022): \$5,723,080.93, Remodel (11/20/2020): \$3,847,549.55
 Date of changes 02 - 20 - 2017 Cost of changes \$ 600.00 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 06 - 30 - 2023 Value \$9,380,000 Purpose of appraisal Retrospective Market Valuation
(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) 09 - 06 - 2024
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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 Sheboygan	County Sheboygan
Requestor's name Wal-Mart Stores, Inc.	Agent name (if applicable)* Mallery, s.c.
Requestor's mailing address P.O. Box 8050 Bentonville, AR 72712	Agent's mailing address 731 North Jackson Street, Suite 900 Milwaukee, WI 53202
Requestor's telephone number (479) 204 - 3838	Agent's telephone number (414) 271 - 2424
<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 cstrohbehn@mallerysc.com/rkarnes@mallerysc.com

Property address 3711 South Taylor Drive, Sheboygan, WI	
Legal description or parcel number 5921-479120	
Taxpayer's assessment as established by assessor – Value as determined due to waiving of BOR hearing \$ 20,564,500	
Property owner's opinion of value \$ 9,380,000	
Basis for request To take matter directly to Circuit Court.	
Date Notice of Intent to Appear at BOR was given 09 - 06 - 2024	Date Objection Form was completed and submitted 09 - 06 - 2024

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 _____

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 Sheboygan	County Sheboygan
Property owner's name Wal-Mart Stores, Inc.	Agent name (if applicable) Mallery, s
Owner's mailing address P.O. Box 8050 Bentonville, AR 72712	Agent's mailing address 731 North Jackson Street, Suite 900 Milwaukee, WI 53202
Owner's telephone number (479) 204-3835	Agent's telephone number (414) 271-2424
<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 cstrohbehn@mallerysc.com/rkarnes@mallerysc.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 3711 South Taylor Drive
2. Legal description or parcel number from the current assessment roll 5921-479120
3. Total Property Assessment \$20,564,500
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 _____

Owner's or Agent's signature 	Date 09/06/2024
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For Board Use Only

Approved Denied

Reason _____

Taxpayer advised _____

ADDENDUM

LIST OF ADDITIONAL AUTHORIZED AGENTS

<u>Name</u>	<u>Title</u>	<u>Company Name</u>	<u>Mailing Address</u>	<u>Email</u>	<u>Phone</u>
Christopher L. Strohhahn	Attorney	Mallery, s.c.	731 North Jackson Street, Suite 900, Milwaukee, WI 53202	cstrohhahn@mallerysc.com	414-271-2424
Russell J. Karnes	Attorney	Mallery, s.c.	731 North Jackson Street, Suite 900, Milwaukee, WI 53202	rkarnes@mallerysc.com	414-271-2424
Samantha B. Bailey	Attorney	Mallery, s.c.	731 North Jackson Street, Suite 900, Milwaukee, WI 53202	sbailey@mallerysc.com	414-271-2424
Stephen L. Lovell	Attorney	Mallery, s.c.	731 North Jackson Street, Suite 900, Milwaukee, WI 53202	slovell@mallerysc.com	414-271-2424
Bob Wentzel	Consultant	Alliance Property Consultants, Inc.	11985 Technology Drive, Suite 260, Eden, MN 55344	bobwentzel9@aol.com	952-942-6734
Bill Wentzel	Consultant	Alliance Property Consultants, Inc.	11985 Technology Drive, Suite 260, Eden, MN 55344	billw@alliancepropertyconsultants.com	952-942-6734