

STATE OF WISCONSIN
TAX APPEALS COMMISSION

GEORIGA PACIFIC CORRUGATED, LLC.,

DOCKET NO. 24-MP-084

Petitioner,

v.

WISCONSIN DEPARTMENT OF REVENUE,

ACKNOWLEDGMENT
OF RECEIPT

Respondent.

RECEIPT IS ACKNOWLEDGED in relating to the above-captioned matter
as follows:

Item Received: Petition

Date Received: March 21, 2024

By: Certified Mail

Filing Fee Received: \$25

The docket number shown above is assigned to this matter and should be
placed on all subsequent correspondence.

Copies of your petition are being sent to the Office of General Counsel of
the Wisconsin Department of Revenue and the clerk of the municipality listed on the
Notice of Determination, if the Determination is present.

Dated at Madison, Wisconsin, this day 22nd of March, 2024.

WISCONSIN TAX APPEALS COMMISSION

Nicole M. Allee

Nicole M. Allee, Legal Assistant
101 E. Wilson St, Flr 5
Madison, WI 53703
608-266-1391

Please note that the files of the Tax Appeals Commission may be subject to open records request. Parties should keep this in mind when submitting documentation to the Commission and should avoid the inclusion of non-essential personal information, such as social security numbers and tax returns.

For guidance in these proceedings, please visit www.wisbar.org/taxappeals or see Ch. 73.01 of the Wisconsin Statutes and Wisconsin Administrative Code Chapter TA 1 - Practice and Procedures before the Tax Appeals Commission.

cc: Attorney Kristina E. Somers
Meredith Debruin, Clerk, City of Sheboygan
Wisconsin Dept. of Revenue w/enc.

STATE OF WISCONSIN

TAX APPEALS COMMISSION

GEORGIA-PACIFIC CORRUGATED, LLC

P.O. Box 105681
Atlanta, GA 30348-5681

Petitioner,

vs.

WISCONSIN DEPARTMENT OF REVENUE
PO BOX 8907
MADISON, WISCONSIN 53708
Respondent.PETITION FOR REVIEW OF
DETERMINATION BY STATE BOARD OF
ASSESSORS FOR MANUFACTURING
PROPERTY

(Personal Property Assessment)

~~(Real Property Assessment)~~~~(Manufacturing Penalty Assessment)~~

FILED

MAR 21 2024

Wisconsin Tax Appeals Commission
Nicole Allee - Legal Assistant


24-MP-084

TO: THE WISCONSIN TAX APPEALS COMMISSION:

The above named petitioner hereby petitions the Wisconsin Tax Appeals Commission for review of the determination of the State Board of Assessors dated: January 25, 2024

1.	Full name, address & telephone number of petitioner: GEORGIA-PACIFIC CORRUGATED, LLC Attn: Sasha Oberbeck - Property Tax, P.O. Box 105681 Atlanta, GA 30348-5681	2.	Computer nos. shown on Assessment notice: 81-59-281-P000013314						
3.	Address of personal property: 1927 Erie Avenue	4.	Assessment date: January 1, 2023						
5.	Value as determined by the State Board of Assessors: (Personal Property Assessment Only)								
<table border="1"><tr><td>Manufacturer's stock \$0</td><td>Furniture & fixtures \$61,400</td></tr><tr><td>Boats & watercraft \$0</td><td>All others \$100</td></tr><tr><td>Machinery & equipment \$372,800</td><td>Total value \$434,300</td></tr></table>				Manufacturer's stock \$0	Furniture & fixtures \$61,400	Boats & watercraft \$0	All others \$100	Machinery & equipment \$372,800	Total value \$434,300
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Boats & watercraft \$0	All others \$100								
Machinery & equipment \$372,800	Total value \$434,300								
6.	Value as determined by the State Board of Assessors: (Real Property Assessment Only)								
<table border="1"><tr><td>Land</td><td></td></tr><tr><td>Improvement</td><td></td></tr><tr><td>Total</td><td></td></tr></table>				Land		Improvement		Total	
Land									
Improvement									
Total									
7.	Penalty amount: (Manufacturing Penalty Assessment Only)								
Date Wisconsin Standard Manufacturing Property Report Form was filed:									

COPY

8.	<p>On a separate sheet, please provide a statement of the nature of the petitioner's objection and the facts upon which petitioner relies.</p> <p>The assessment includes exempt property and greatly inflates the value of the personal property in the owner's possession.</p>							
9.	<p>Petitioner's opinion of the value as of the assessment date: (Real Property Assessment Only)</p> <table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <tr> <td style="width: 40%; text-align: center;">Land</td> <td style="width: 60%;"></td> </tr> <tr> <td style="text-align: center;">Improvements</td> <td></td> </tr> <tr> <td style="text-align: center;">Total</td> <td></td> </tr> </table>		Land		Improvements		Total	
Land								
Improvements								
Total								
10.	<p>Petitioner's opinion of the value as of the assessment date: (Personal Property Assessment Only)</p> <table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <tr> <td style="width: 50%;"> <p>Manufacturer's stock \$0</p> </td> <td style="width: 50%;"> <p>Furniture & fixtures \$58,900</p> </td> </tr> <tr> <td> <p>Boats & watercraft \$0</p> </td> <td> <p>All others \$100</p> </td> </tr> <tr> <td> <p>Machinery & equipment \$111,005</p> </td> <td> <p>Total value \$170,005</p> </td> </tr> </table>		<p>Manufacturer's stock \$0</p>	<p>Furniture & fixtures \$58,900</p>	<p>Boats & watercraft \$0</p>	<p>All others \$100</p>	<p>Machinery & equipment \$111,005</p>	<p>Total value \$170,005</p>
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<p>Boats & watercraft \$0</p>	<p>All others \$100</p>							
<p>Machinery & equipment \$111,005</p>	<p>Total value \$170,005</p>							
11.	<p>Was subject property appraised within the past 5 years? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>If Yes</p> <p>A. Date of appraisal:</p> <p>B. Appraised value:</p> <p>C. Name and address of appraiser:</p> <p>D. Will testimony concerning this appraisal be presented at the hearing?</p> <p style="text-align: center;"><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>E. If so, will a copy of the appraisal be offered? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>F. Will comparable sales be offered as evidence at the hearing?</p> <p style="text-align: center;"><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p style="margin-top: 20px;">If yes, attach a schedule listing the seller's name, the purchaser's name, address of the property, date of sale, purchase price, and any special circumstances surrounding the sale.</p>							
12.	<p>Name, address and telephone number of the petitioner's representative, if any: Don M. Millis, Sara S. Rapkin, Shawn E. Lovell and Olivia J. Brooks Reinhart Boerner Van Deuren s.c. 22 E. Mifflin Street, Suite 700, Madison, WI 53703</p>	<p>Signature of owner/representative:</p> <p style="text-align: center;"></p>						

This form (original and 5 copies) must be filed with the Tax Appeals Commission within 60 days from the date of the determination of the State Board of Assessors. A \$25.00 filing fee payable to the Tax Appeals Commission must be filed with this form. The Tax Appeals Commission Address is:

Dated: March 21, 2024

WISCONSIN TAX APPEALS COMMISSION

101 E WILSON ST, 5TH FLOOR

MADISON, WI 53703