



AGENDA OF THE BOARD OF REVIEW

**THURSDAY, JUNE 10, 2021, 9:00 AM
CITY HALL, 203**

A. Zoom Meeting Information

1. This item contains virtual Zoom meeting information and instructions.

B. Roll Call.

C. Approval of the Agenda.

D. Approval of Minutes.

E. Election of Chairperson and Vice Chairperson

F. Presentation and discussion on procedures governing review process and new laws affecting the proceedings.

G. Statement and verification by the City Clerk.

1. Members have met the mandatory training requirements.
2. Ordinance governing confidentiality of income and expense information provided to the City Assessor.
3. Percentage of Assessments.

H. Discussion on Annual Assessment Report.

I. Examination of the Assessment Roll and performance of statutory duties.

J. Consideration with possible action on additional requests received by the City Assessor as permitted by law.

K. Consideration with possible action on request for waivers of Board of Review hearings.

L. Consideration with possible action on Notices of Intent to File Objections

received by the Clerk by June 8, 2021 at 8:30 a.m.

- M. Consideration with possible action on Notices of Intent to File Objections received by the Clerk on or after June 8, 2021.**
- N. Consideration with possible action on requests for waiver of the 48-hour notice of intent to file an objection.**
- O. Adjournment.**

- 1) THIS MEETING IS RECORDED: THE VIDEO OF THIS MEETING AND MINUTES ARE AVAILABLE ONLINE AT www.greenbaywi.gov
- 2) ACCESSIBILITY: Any person wishing to attend who requires special accommodation because of a disability, should contact the City Safety Manager at 920-448-3125 at least 48 hours before the scheduled meeting time so that arrangements can be made.
- 3) QUORUM: Please take notice that members of the Common Council and its subcommittees may attend this meeting, resulting in a majority or quorum of that body. No action will be taken by any City of Green Bay governmental body at the above-stated meeting other than the Board of Review.

Virtual Meeting Instructions



Board of Review (reconvened) 2021-06-10

Zoom Meeting Information

Join Zoom Meeting

<https://us02web.zoom.us/j/87155330679>

Meeting ID: 871 5533 0679

Passcode: 254203

One tap mobile

+13017158592,,87155330679#,,,,*254203# US (Washington DC)

+13126266799,,87155330679#,,,,*254203# US (Chicago)

Dial by your location

+1 301 715 8592 US (Washington DC)

+1 312 626 6799 US (Chicago)

+1 929 205 6099 US (New York)

+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

+1 669 900 6833 US (San Jose)

Meeting ID: 871 5533 0679

Passcode: 254203

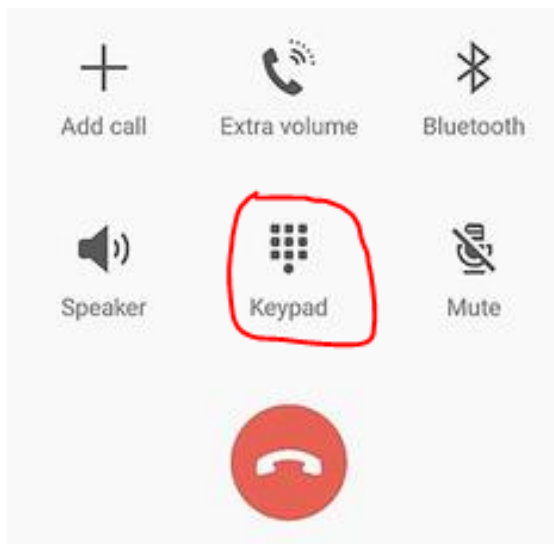
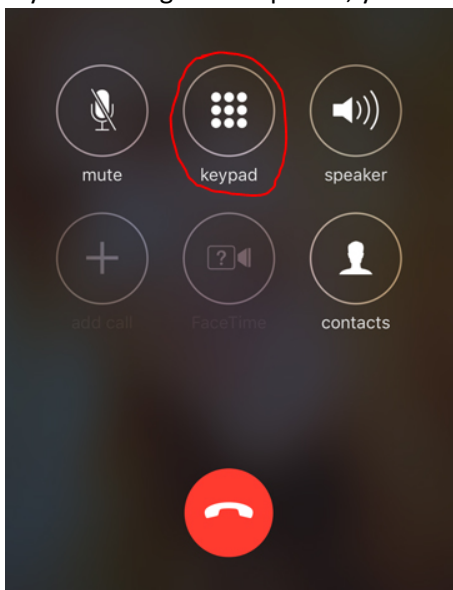
Find your local number: <https://us02web.zoom.us/j/87155330679>

Additional Information

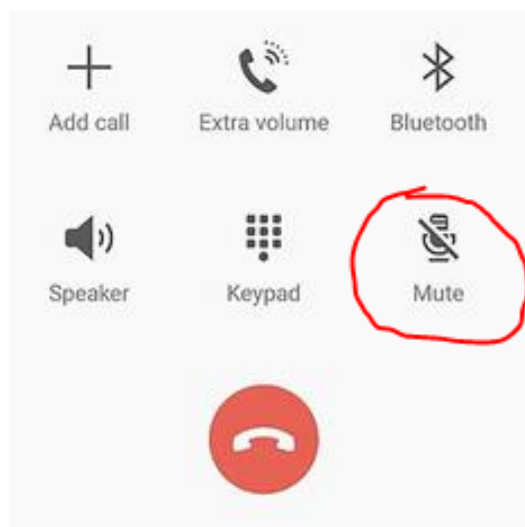
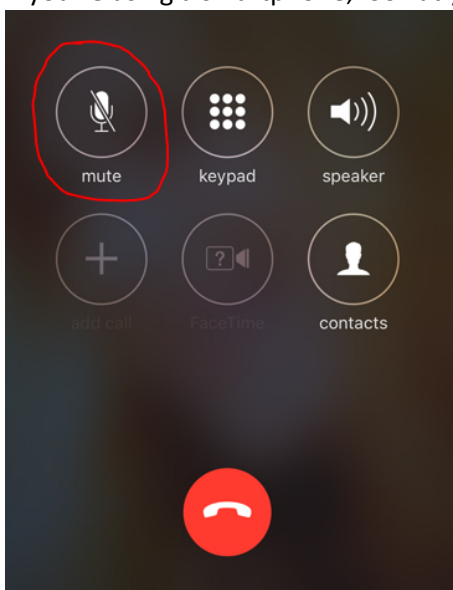
1. Wisconsin Open Meetings Law still applies
 - a. Persons interested in speaking to an item must give their name and address
 - b. Committee/Commission/Board members will still follow *Roberts Rules of Order*
2. All zoom meetings will have a password in the instructions. Please enter when prompted.
3. Please log into the Zoom meeting 10 minutes before the meeting starts to ensure proper technology is working.
 - a. If you are a Board Member, please log into [CivicClerk](#) with a computer, laptop, or tablet device.
4. Once you are in the meeting please mute yourselves.
 - a. You may unmute yourself when you are called upon to speak.
5. Waiting room
 - a. When you call in, all callers/participants will be placed in a “waiting room.”
 - b. Persons on the agenda will be admitted to the meeting, and then once the item is concluded, the host will permanently mute you from the meeting (you can still hear the meeting).
6. Using Zoom with a tablet or computer
 - a. Tablet—you will be asked to sign in. Download the app either with the Apple Store or the Play Store
 - b. Computer—you will be asked to sign in. You may download the app or click on the link to open Zoom in your browser.
7. Registering
 - a. The host may ask you to register for the meeting. A registration link will be sent to you along with the invite. You’ll receive another email confirming that you’re registered for the meeting.
 - b. If you’re using a phone, your registration will still be tied to an email.
8. Raising your hand
 - a. Committee members—you can either use CivicClerk and request to speak or you can “raise your hand” in the zoom meeting (you’d need to use a computer or tablet) to let the host know you’d like to speak. You can also un-mute yourselves and start speaking.
 - b. Persons on the agenda—you can “raise your hand” but you’d need to use a computer. You will be allowed to speak, per Wisconsin Open Meetings Rules, once the committee has “opened the floor for interested parties to speak.” Once the committee is finished with your agenda item, the host will mute you permanently, unless the committee opens the floor again.
9. What devices should I use?
 - a. Smart phone (please see more detailed instructions on page 3)
 - b. Land line
 - c. Tablet—well in advance of the meeting, please download the Zoom Meeting app before you join a meeting by using either the Apple Store or the Play Store. You will be asked to input your name, thus identifying you for the meeting. You’ll also be asked to verify your email.
 - d. Computer—well in advance of the meeting, please download the Zoom Meeting app, but you can also click on a link to open the Zoom Meeting in your browser. You will be asked to input your name, thus identifying you for the meeting.
 - e. For tablet and computer users--if you download the app you will be asked to verify your email.
10. Zoom etiquette
 - a. Muting yourselves when you’re not talking will prevent your background noise from interfering with others’ ability to listen to and participate in the meeting.
 - b. If you’re using a telephone, please identify yourself with your phone number and name before you speak. Zoom meeting hosts can see only your telephone number and will ask you to identify yourselves.
11. Closed session
 - a. Persons in the Zoom meeting will be put into a waiting room while the committee meets in Closed Session. Participants will be admitted back into the Zoom meeting once the committee reconvenes in Open Session.
 - b. Persons watching live on YouTube will see a gray screen with the City logo during closed session.
12. Persons interested in attending anonymously or listening to the meeting may call in by dialing *67 followed by the phone number above.

Calling into the Zoom meeting using a smartphone

1. Dial the phone number listed at the beginning of this document.
2. When prompted, enter the Meeting ID number followed by #
 - a. If you're using a smartphone, you can access the keypad by clicking "Keypad" on your screen



3. Once you are in the meeting, notify the meeting host that you are in and state your name.
4. If you do not need to talk, please make sure your phone is on **Mute**
 - a. If you're using a smartphone, look at your screen and click the Mute button



- b. If you're using a computer, you should see a Mute button in the Zoom application



Gimbel · Reilly · Guerin · Brown
LLP

Writer's Direct E-mail
ctorres@grgblaw.com

May 19, 2021

Via E-mail (celestineje@greenbaywi.gov) and Federal Express

Celestine Jeffreys, City Clerk
City of Green Bay
100 N. Jefferson Street, Room 106
Green Bay, WI 54301

Re: 2021 Request for Waiver of Board of Review (BOR) Hearing
Property Owner: Wal-Mart Real Estate Business Trust
Property Address: 1300 Guns Road, Green Bay, WI 54311
Parcel Number: 23-242

Dear Ms. Jeffreys:

Enclosed please find an Agent Authorization signed by our client, Wal-Mart Real Estate Business Trust, 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,



Corina L. Torres
Litigation Paralegal

Enclosures

330 East Kilbourn Avenue
Suite 1170
Milwaukee, WI 53202
P: 414-271-1440
F: 414-271-7680
www.grgblaw.com

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 Real Estate Business Trust			Taxation district (Check one) <input type="checkbox"/> Town <input checked="" type="checkbox"/> Village <input type="checkbox"/> City		County Brown
Mailing address P.O. Box 8050			Street address of property 1300 Guns Road		
City Bentonville	State AR	Zip 72712	City Green Bay	State WI	Zip 54311
Parcel number 23-242	Phone (479) 204 - 3835	Email brandon.caplana@walmart.com		Fax () -	

Section 2: Authorized Agent Information

Name / title Attys. Christopher L. Strohbahn/Russell J. Karnes			Company name Gimbel, Reilly, Guerin & Brown LLP		
Mailing address 330 E Kilbourn Ave, Suite 1170			Phone (414) 271 -1440	Fax (414)271 7680	
City Milwaukee	State WI	Zip 53202	Email cstrohbahn@grgblaw.com / rkarnes@grgblaw.com		

Section 3: Agent Authorization

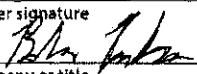
<p>Agent Authorized for: (check all that apply)</p> <p><input type="checkbox"/> Manufacturing property assessment appeals (BOA)</p> <p><input type="checkbox"/> Access to manufacturing assessment system (MAS)</p> <p><input checked="" type="checkbox"/> Wisconsin Department of Revenue 70.85 appeals</p> <p><input checked="" type="checkbox"/> Municipal Board of Review</p> <p><input checked="" type="checkbox"/> Other <u>Claim for excessive assessment</u></p>	<p>Enter Tax Years of Authorization</p> <p><u>2017, 2018, 2019, 2020,2021</u></p> <p>_____</p> <p>_____</p> <p>_____</p>
<p>Authorization expires: <u>12-31-2021</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) Wal-Mart Real Estate Business Trust
	Owner signature 
	Company or title Brandon Caplena, Senior Manager Property Tax Division
	Date (mm-dd-yyyy) 05/19/2021

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 <i>(on changed assessment notice)</i> Wal-Mart Real Estate Business Trust				Agent name <i>(if applicable)</i> Christopher L. Strohbehn / Gimbel, Reilly, Guerin & Brown			
Owner mailing address P.O. Box 8050				Agent mailing address 330 E. Kilbourn Avenue, Suite 1170			
City Bentonville		State AR	Zip 72712	City Milwaukee		State WI	Zip 53202
Owner phone (479) 204 - 3835		Email brandon.caplana@walmart.com		Owner phone (414) 271 - 1440		Email cstrohbehn@grgblaw.com	

Section 2: Assessment Information and Opinion of Value		
Property address 1300 Guns Road		Legal description or parcel no. <i>(on changed assessment notice)</i> 23-242
City Green Bay		State WI
		Zip 54311
Assessment shown on notice - Total \$ 1,527,000		Your opinion of assessed value - Total \$ 565,155

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 comparable big box stores and appraisals.	Basis for your opinion of assessed value: <i>(Attach additional sheets if needed)</i> Based on other comparable 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 _____
 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 15 minutes.

Property owner or Agent signature 	Date (mm-dd-yyyy) 05 - 19 - 2021
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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 Green Bay	County Brown
Requestor's name Wal-Mart Real Estate Business Trust	Agent name (if applicable)* Christopher L. Strohbahn / Russel J. Karnes
Requestor's mailing address P.O. Box 8050 Bentonville, AR 72712	Agent's mailing address Gimbel, Reilly, Guerin & Brown, LLP 330 E. Kilbourn Ave., #1170, Milwaukee, WI 53202
Requestor's telephone number (479) 204 - 3835 <input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone	Agent's telephone number (414) 271 - 1440 <input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone
Requestor's email address brandon.caplana@walmart.com	Agent's email address cstrohbahn@grgblaw.com / rkarnes@grgblaw.com

Property address 1300 Guns Road, Green Bay, WI 54311	
Legal description or parcel number 23-242	
Taxpayer's assessment as established by assessor – Value as determined due to waiving of BOR hearing \$ 1,527,000	
Property owner's opinion of value \$ 565,155	
Basis for request To take matter to Circuit Court.	
Date Notice of Intent to Appear at BOR was given 05 - 19 - 2021	Date Objection Form was completed and submitted 05 - 19 - 2021

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 City of Green Bay	County Brown
Property owner's name Wal-Mart Real Estate Business Trust	Agent name (if applicable) Christopher L. Strohbehn / Russell J. Karnes
Owner's mailing address P.O. Box 8050 Bentonville, AR 72712	Agent's mailing address Gimbel, Reilly, Guerin & Brown, LLP 330 E. Kilbourn Ave., #1170, Milwaukee, WI 53202
Owner's telephone number (479) 204 - 3835	Agent's telephone number (414) 271 - 1440
<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@grgblaw.com / rkarnes@grgblaw.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 1300 Guns Road, Green Bay, WI 54311

2. Legal description or parcel number from the current assessment roll 23-242

3. Total Property Assessment \$ 1,527,000

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 05 - 19 - 2021
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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>	<u>Email</u>	<u>Phone</u>
Christopher L. Strohbehn	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	estrohbehn@ggblaw.com	414-224-3643
Russell J. Karnes	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	rkarnes@ggblaw.com	414-224-8735
Erin Strohbehn	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	estrohbehn@ggblaw.com	414-224-8666
D. Michael Guerin	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	dmguerin@ggblaw.com	414-224-3654
Brianna Meyer	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	bmeyer@ggblaw.com	414-224-3647
Jaclyn C. Kallie	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	jkallie@ggblaw.com	414-271-1440
Christopher M. Hayden	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	chayden@ggblaw.com	414-271-1440
Cianna M. Brand	Paralegal	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	cbrand@ggblaw.com	414-224-8739
Corina Torres	Paralegal	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	ctorres@ggblaw.com	414-271-7126
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



Reinhart Boerner Van Deuren s.c.
P.O. Box 2018
Madison, WI 53701-2018

22 East Mifflin Street
Suite 700
Madison, WI 53703

Telephone: 608-229-2200
Facsimile: 608-229-2100
reinhartlaw.com

May 20, 2021

Don M. Millis
Direct Dial: 608-229-2234
dmillis@reinhartlaw.com

SENT VIA E-MAIL (celestine.jeffreys@greenbaywi.gov)
AND FEDEX

Celestine Jeffreys, Clerk
City of Green Bay
100 N. Jefferson Street, Suite 106
Green Bay, WI 54301-5006

Dear Clerk:

Re: 2430 E. Mason Street
Parcel No. 21-126-11

Enclosed please find an Objection Form to the Real Property Assessment and Request for Waiver of Board of Review Hearing filed on behalf of Sky Green Bay, LLC to the 2021 property tax assessment for the above-referenced property. Also enclosed is an Agent Authorization form granting Reinhart Boerner Van Deuren full authority to act on behalf of Sky Green Bay, LLC regarding this matter.

Thank you for your attention to this matter, please contact me if you have any questions.

Sincerely,

A handwritten signature in cursive script that reads "Don Millis".

Don M. Millis

45484101

Encs.

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 of 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) Sky Green Bay, LLC				Agent name (if applicable) Reinhart Boerner Van Deuren s.c, including but not limited to, Don M. Millis, Sara Rapkin, Shawn Lovell, and Karla Nettlelen			
Owner mailing address 10101 Fondren Road, Suite 545				Agent mailing address 22 E. Mifflin Street, Suite 700			
City Houston	State TX	Zip 77096		City Madison	State WI	Zip 53703	
Owner phone () -	Email			Owner phone (608) 229 - 2234	Email dmillis@reinhartlaw.com		

Section 2: Assessment Information and Opinion of Value			
Property address 2430 E. Mason Street		Legal description or parcel no. (on changed assessment notice)	
City Green Bay	State WI	Zip	21-126-11
Assessment shown on notice - Total \$4,180,100		Your opinion of assessed value - Total \$3,050,000	

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) Assessment exceeds fair market value of property.	Basis for your opinion of assessed value: (Attach additional sheets if needed) Information previously provided to Assessor.

Section 4: Other Property Information

A. Within the last 10 years, did you acquire the property? Yes No
 If Yes, provide acquisition price \$ 6,000,000 Date 12_28_2018 Purchase Trade Gift Inheritance

B. Within the last 10 years, did you change this property (ex: remodel, addition)? Yes No
 If Yes, describe Any improvements made are on file with the City as building permits.
 Date of changes - - 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) - - to - -
 Asking price \$ List all offers received

D. Within the last five years, was this property appraised? Yes No
 If Yes, provide: Date 01-01-2020 Value \$3,050,000 Purpose of appraisal Property tax challenge.
 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): n/a
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 30 minutes.

Property owner or Agent signature	Date (mm-dd-yyyy) 05 - 20 - 2021
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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 Green Bay	County Brown
Requestor's name Sky Green Bay, LLC	Agent name (if applicable) * Reinhart Boerner Van Deuren s.c., including but not limited to, Don Millis, Sara Rapkin, Shawn Lovell, Karla Nettieton
Requestor's mailing address 10101 Fondren Road, Suite 545 Houston, TX 77096	Agent's mailing address 22 E. Mifflin Street, Suite 700 Madison, WI 53703
Requestor's telephone number () - - <input type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone	Agent's telephone number (608) 229 - 2200 <input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone
Requestor's email address	Agent's email address dmillis@reinhartlaw.com

Property address 2430 E. Mason Street	
Legal description or parcel number 21-126-11	
Taxpayer's assessment as established by assessor - Value as determined due to waiving of BOR hearing \$ 4,180,100	
Property owner's opinion of value \$ 3,050,000	
Basis for request In litigation	
Date Notice of Intent to Appear at BOR was given 5 - 20 - 2021	Date Objection Form was completed and submitted 5 - 20 - 2021

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.

Don Millis

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 _____

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 Sky Green Bay, LLC			Taxation district (Check one) <input type="checkbox"/> Town <input type="checkbox"/> Village <input checked="" type="checkbox"/> City		County
Mailing address 10101 Fondren Road, Suite 545			Enter municipality → Green Bay		Brown
Street address of property 2430 E. Mason Street					
City Houston	State TX	Zip 77096	City Green Bay	State WI	Zip
Parcel number 21-126-11	Phone () -	Email		Fax () -	

Section 2: Authorized Agent Information

Name / title Don Millis, Sara Rapkin, Shawn Lovell and Karla Nettleton			Company name Reinhart Boerner Van Deuren s.c.		
Mailing address 22 E. Mifflin Street, Suite 700			Phone (608) 229 - 2200	Fax (608) 229 - 2100	
City Madison	State WI	Zip 53703	Email		

Section 3: Agent Authorization

<p>Agent Authorized for: (check all that apply)</p> <p><input type="checkbox"/> Manufacturing property assessment appeals (BOA)</p> <p><input type="checkbox"/> Access to manufacturing assessment system (MAS)</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 type="checkbox"/> Other _____</p>	<p>Enter Tax Years of Authorization</p> <p>_____</p> <p>_____</p> <p>2021 until revoked in writing.</p> <p>_____</p>
<p>Authorization expires: _____ (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 to the agent 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, but this grant of authority and permission does not cure or waive any defect in the subpoena or the manner in which it was served
- Signing this document does not relieve me of personal responsibility for timely reporting changed to my property and paying taxes, -- or penalties for failure to do so, as provided under Wisconsin tax law.
- A photocopy and/or faxes 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) Ben Medetsky	
	Owner signature <i>B. Medetsky</i>	
	Company or title Manager	Date (mm-dd-yyyy) 5/5/21

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 Sand Dollar Hospitality 3 LLC			Taxation district (Check one) <input type="checkbox"/> Town <input type="checkbox"/> Village <input checked="" type="checkbox"/> City		County Brown
Mailing address 4765 Lilac Dr			Street address of property 850 Kepler Drive		
City West Fargo	State ND	Zip 58078	City Green Bay	State WI	Zip
Parcel number 21-7899	Phone () -		Email	Fax () -	

Section 2: Authorized Agent Information

Name / title Todd Shebesta, Senior Manager / Ryan Miller, Manager			Company name Ryan, LLC		
Mailing address 1433 North Water Street, Suite 400			Phone (414) 369 - 6645	Fax () -	
City Milwaukee	State WI	Zip 53202	Email todd.shebesta@ryan.com / ryan.miller@ryan.com		

Section 3: Agent Authorization

Agent Authorized for: (check all that apply) <input checked="" 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 type="checkbox"/> Other _____	Enter Tax Years of Authorization _____ _____ Green Bay _____
Authorization expires: _____ (unless rescinded in writing prior to expiration) (mm-dd-yyyy)	
Send notices and other written communications to: (check one or both) <input checked="" type="checkbox"/> Authorized Agent <input type="checkbox"/> Property Owner	

Section 4: Agreement/Acceptance

I understand, agree and accept:

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

Section 5: Owner Grants Authorization

Owner Sign Here ▶	Owner name (please print) Steve Khvetz
	Owner signature
	Company or title
	Date (mm-dd-yyyy) 4-7-2021

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 of 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) Robert S Deering + Susan L Deering				Agent name (if applicable)			
Owner mailing address 406 Olden Glen Rd				Agent mailing address			
City De Pere		State WI		Zip 54115		City	
Owner phone (920) 366-2726		Email		Owner phone ()		Email	

Section 2: Assessment Information and Opinion of Value			
Property address Highland Center Dr			Legal description or parcel no. (on changed assessment notice) 21-236-1 TAX KEY NUMBER
City Green Bay		State WI	Zip 54311
Assessment shown on notice - Total 2020 \$87,700 2021 \$67,500		Your opinion of assessed value - Total 42,000⁰⁰	

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	<i>Unknown</i>
# 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) attached unfair assessment	Basis for your opinion of assessed value: (Attach additional sheets if needed) attached market value, sale price, other properties

Section 4: Other Property Information	
A. Within the last 10 years, did you acquire the property? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If Yes, provide acquisition price \$ 50,000.00 Date - - <input checked="" type="checkbox"/> Purchase <input type="checkbox"/> Trade <input type="checkbox"/> Gift <input type="checkbox"/> Inheritance <small>(mm-dd-yyyy)</small>	
B. Within the last 10 years, did you change this property (ex: remodel, addition)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes, describe NA Date of changes - NA Cost of changes \$ NA Does this cost include the value of all labor (including your own)? <input type="checkbox"/> Yes <input type="checkbox"/> No <small>(mm-dd-yyyy)</small>	
C. Within the last five years, was this property listed/offered for sale? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If Yes, how long was the property listed (provide dates) 3-7-18 to 9-30-20 <small>(mm-dd-yyyy)</small> <small>(mm-dd-yyyy)</small> Asking price \$ 89,900 - 84,900 List all offers received 0 we offered 50,000 closed 9/30/20	
D. Within the last five years, was this property appraised? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes, provide: Date - - Value 99,900 - 64,000 / kept going ↓ Purpose of appraisal - - - <small>(mm-dd-yyyy)</small> 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 unknown minutes. depending on questions	
Property owner or Agent signature Robert S Deering	Date (mm-dd-yyyy) 5-19-21

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 Green Bay	County Brown
Property owner's name Robert S + Susan Deering	Agent name (if applicable) —
Owner's mailing address 406 Olden Glen Rd De Pere, WI 54115	Agent's mailing address —
Owner's telephone number (920) 366-2726	Agent's telephone number () —
<input type="checkbox"/> Land Line <input checked="" type="checkbox"/> Cell Phone	<input type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone
Owner's email address RSDEERING@gmail.com	Agent's email address

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

1. Property address Highland Center Dr

2. Legal description or parcel number from the current assessment roll Tax # 21-236-1 / 103,691 SQFT LOT 2 OF 28 CSM 181 MAP 4431 FN 1322138 BNG PRT OF NW 1/4 SW 1/4 SEC 25 T 24N R 21E EX HWY IN 2137385 + W 1/2 VAC ST FN 2219807 ADJ ELY

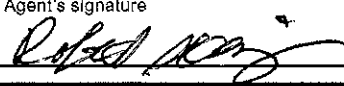
3. Total Property Assessment 2020 \$87,700 2021 \$67,500

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

Testify by telephone* Submit sworn written statement

Basis for request COVID-19

*If the request is approved, provide the best telephone number to reach you (920) 366-2726

Owner's or Agent's signature 	Date 5 -19-21
---	-------------------------

For Board Use Only

Approved Denied

Reason _____

Taxpayer advised _____
Date

5/21/21

Page 1 of 2

Dear Sir/Madam,

Please consider this letter as our request to lower our assessment of our property tax # 21-236-1.

The property is currently assessed for an amount greater than it was advertised / purchased for.

This property was on the market for years with no offers.

We purchased this property for \$ 50,000.00 ^{9/30/20}

We offer another property at 1300 Guns Rd Green Bay as a comparable. We thought this was in Green Bay but is Bellevue according to Jim the assessor.

We have met with Jim the assessor & spoken to him several times on this matter.

The property on Guns Rd sold for 36K recently + 1 year prior was 29K. This property is 1.4 acres. There is a property in City of Green Bay at 2579 Evening Star court that is 2.1 acres + was assessed at \$ 56,800 - ~~100K~~ in 2020.

The driving factor in our request is the fact this property on Highland Center was for sale for so long with no offers.

The property is on a busy street with several easements on the front of the property with utility lines. It is also bordering highway 57. Also is next to a nursing home.

Please we are asking for the assessment to be adjusted to reflect the date in which we purchased it and the market value.

We feel a fair value would be \$42,000.⁰⁰

Thank you for your time & consideration.

Robert S Deering
Robert S Deering 5/21/21

Susan L Deering
Susan L Deering 5/21/21

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 Green Bay	County Brown
Property owner's name Fox Communities Credit Union	Agent name (if applicable) Roger Wolff- President of Fairtax Consulting
Owner's mailing address 3401 E Calumet St, Appleton, Wi. 54915-4757	Agent's mailing address 775 Southwind Dr., Lake Geneva, Wi. 53147
Owner's telephone number (920) 993-9000	Agent's telephone number (262) 903-3222
<input type="checkbox"/> Land Line <input checked="" type="checkbox"/> Cell Phone	<input type="checkbox"/> Land Line <input checked="" type="checkbox"/> Cell Phone
Owner's email address nschaumberg@foxcu.org	Agent's email address Roger@rogerwolff.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 1820 Main St., Green Bay, WI 54302-3919

2. Legal description or parcel number from the current assessment roll 21-1325-1

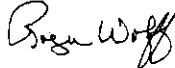
3. Total Property Assessment \$1,282,700.00

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

Testify by telephone* Submit sworn written statement

Basis for request Covid-19 Precautions

*If the request is approved, provide the best telephone number to reach you 262-903-3222

Owner's or Agent's signature  Fairtax Consulting, LLC, President	Date 5/24/2021
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For Board Use Only

Approved Denied

Reason _____

Taxpayer advised _____
Date

Objection to Real Property Assessment

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

Complete all sections:

Section 1: Property Owner / Agent Information				* If agent, submit written authorization (Form PA-105) with this form			
Property owner name <i>(on changed assessment notice)</i> Fox Communities Credit Union				Agent name <i>(if applicable)</i> Roger Wolff - President Arie Rico- Project Manager			
Owner mailing address 3401 E Calumet Street				Agent mailing address 775 Southwind Drive			
City Appleton	State WI	Zip 54915-4757	City Lake Geneva	State WI	Zip 53147		
Owner phone 920-993-9000	Email nschaumberg@foxcu.org	Owner phone (262) 903-3222		Email Roger@rogerwolff.com			

Section 2: Assessment Information and Opinion of Value			
Property address 1820 Main Street			Legal description or parcel no. <i>(on changed assessment notice)</i> 21-1325-1
City Green Bay	State WI	Zip 54302-3919	
Assessment shown on notice - Total \$1,282,700.00			Your opinion of assessed value - Total \$782,029.08

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> Disagreement in the market value of the property.	Basis for your opinion of assessed value: <i>(Attach additional sheets if needed)</i> Decline in market value.

Section 4: Other Property Information

A. How was this property acquired: *(check the box that applies)* Purchase Trade Gift Inheritance
 Acquisition price \$ 1,300,000.00 Date 12/22/2008
(mm-dd-yyyy)

B. Were there any changes made to this property (ex: improvement, remodeling, addition) since acquiring it? 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. During 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. 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. 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): N/A
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 30 minutes.

Property owner or Agent signature -President of Fairtax Consulting	Date <i>(mm-dd-yyyy)</i> 5/24/2021
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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 Fox Communities Credit Union			Taxation district (Check one) <input type="checkbox"/> Town <input type="checkbox"/> Village <input checked="" type="checkbox"/> City		County Brown
Mailing address 3401 E Calumet Street			Enter municipality → Green Bay		
Street address of property 1820 Main St.,					
City Appleton	State Wi	Zip 54915-4757	City Green Bay	State Wi	Zip 54302-3919
Parcel number 21-1325-1	Phone (920) 993 - 9000	Email nschaumberg@foxcu.org		Fax () -	

Section 2: Authorized Agent Information

Name / title Roger Wolff-President & Arie Rico-Project Manager			Company name Fairtax Consultanting		
Mailing address 775 Southwind Drive			Phone (262) 903 - 3222	Fax () -	
City Lake Geneva	State Wi	Zip 53147	Email roger@rogerwolff.com / arie@fairtaxconsultants.com		

Section 3: Agent Authorization

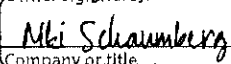
Agent Authorized for: (check all that apply) <input type="checkbox"/> Manufacturing property assessment appeals (BOA) <input type="checkbox"/> Access to manufacturing assessment system (MAS) <input type="checkbox"/> Wisconsin Department of Revenue 70.85 appeals <input checked="" type="checkbox"/> Municipal Board of Review <input checked="" type="checkbox"/> Other <u>Open Book</u>	Enter Tax Years of Authorization _____ _____ <u>2020-2021</u> <u>2020-2021</u>
Authorization expires: <u>5 - 30 - 2022</u> (unless rescinded in writing prior to expiration) (mm - dd - yyyy)	
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) Niki Schaumberg
	Over Book Signed by:  Company or title Fox Communities Credit Union
	Date (mm-dd-yyyy) 5/19/2021

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) Legacy Minded Real Estate LLC (Patco)			Agent name (if applicable) Christopher Glidewell of Pivotal Tax Solutions		
Owner mailing address 10850 Via Frontera			Agent mailing address 202 N Lindsay Road, Suite 201		
City San Diego	State CA	Zip 92127	City Mesa	State AZ	Zip 85213
Owner phone () -	Email		Owner phone (480) 634 6189	Email Appeals@PivotalTax.com	

Section 2: Assessment Information and Opinion of Value

Property address 2515 W Mason St	Legal description or parcel no. (on changed assessment notice) 6H-1112-D	
City Green Bay	State WI	Zip 54303
Assessment shown on notice - Total \$ 2,178,000	Your opinion of assessed value - Total \$ 1,500,000	

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) The current market and economic conditions support a lower valuation of the property.	Basis for your opinion of assessed value: (Attach additional sheets if needed) Please see attached supporting documentation.
---	--

Section 4: Other Property Information

- A. Within the last 10 years, did you acquire the property? Yes No
 If Yes, provide acquisition price \$ 1,500,000 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 15 minutes.

Property owner or Agent signature 	Date (mm-dd-yyyy) 5/25/2021
---------------------------------------	---------------------------------------

GREEN BAY-WI



2515 W. MASON ST.
GREEN BAY, WI

Parcel #s 6H-1112-D,

Value Summary

To Whom It May Concern:

The following is a history of the assessor's values over the past three years:

Year	Total Value	\$/SF
2019	\$ 2,178,000	\$ 56.94
2020	\$ 2,178,000	\$ 56.94
2021	\$ 2,178,000	\$ 56.94

Based on our analysis, we are requesting the following value for this property:

Method	Value	\$/SF
Sales Comparison	\$ 1,500,000 / \$	39.22
Requested Value	\$ 1,500,000 / \$	39.22

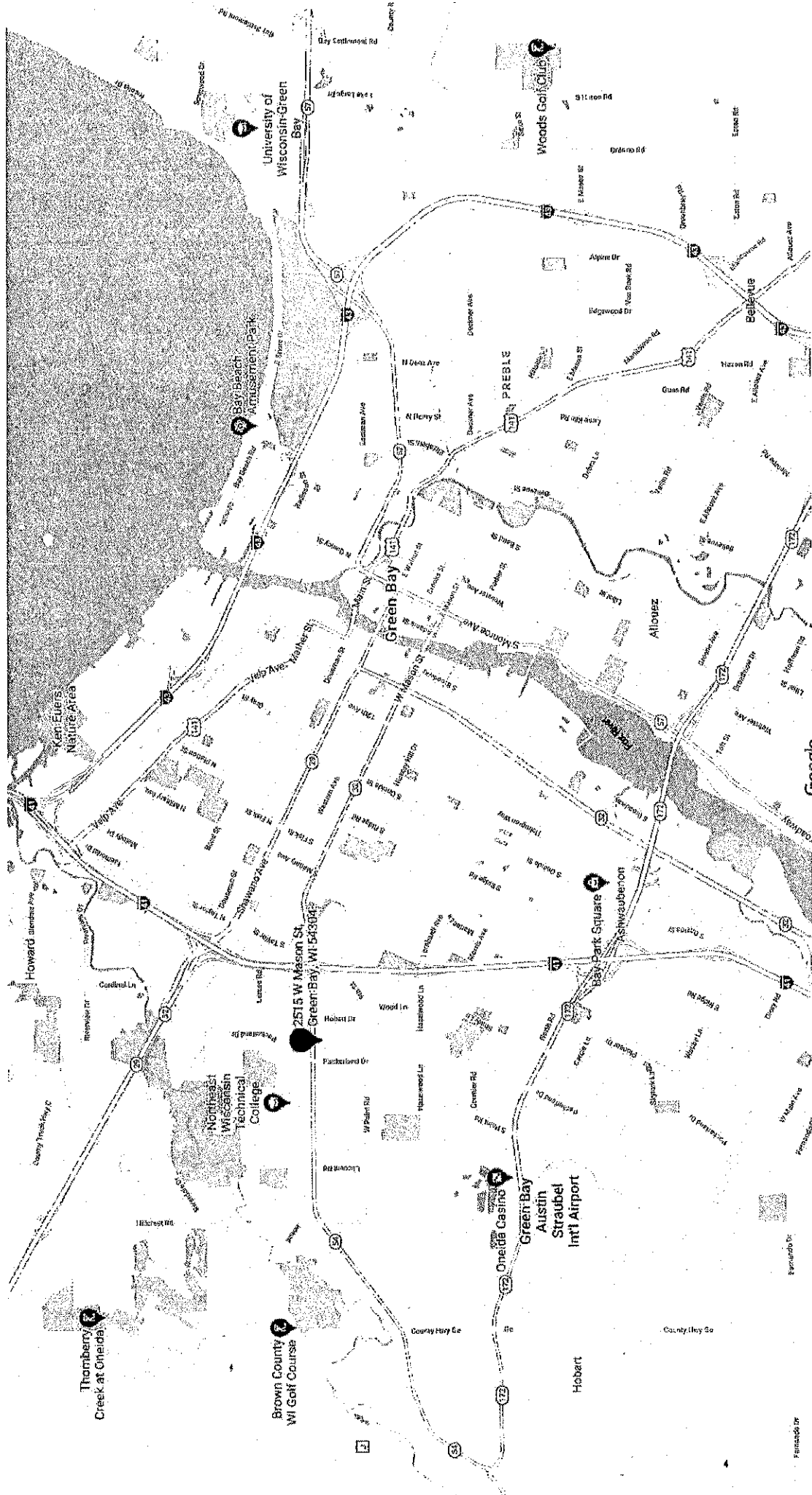
Property Summary

Location: 2515 W. MASON ST. in GREEN BAY
Major Cross Streets: W. Mason St. & Packerland Dr.
Owner: LEGACY MINDED REAL ESTATE LLC
Effective Year: 2000
Building Square Feet: 38,250
Land Square Feet: 99,750 Acres: 2.29
Land/Build/Ratio: 2.61

2021 Breakdown	Value		\$/SF
2021 Land Value:	\$ 598,500	\$	6.00
2021 Imp Value: Leasable	\$ 1,579,500	\$	41.29
2021 Total Value:	\$ 2,178,000	\$	56.94

Executive Summary

The subject sold for \$1.5M in 2020



University of Wisconsin-Green Bay

Bay Beach Amusement Park

Green Bay, WI 54304

Green Bay Golf Club

Northeast Wisconsin Technical College

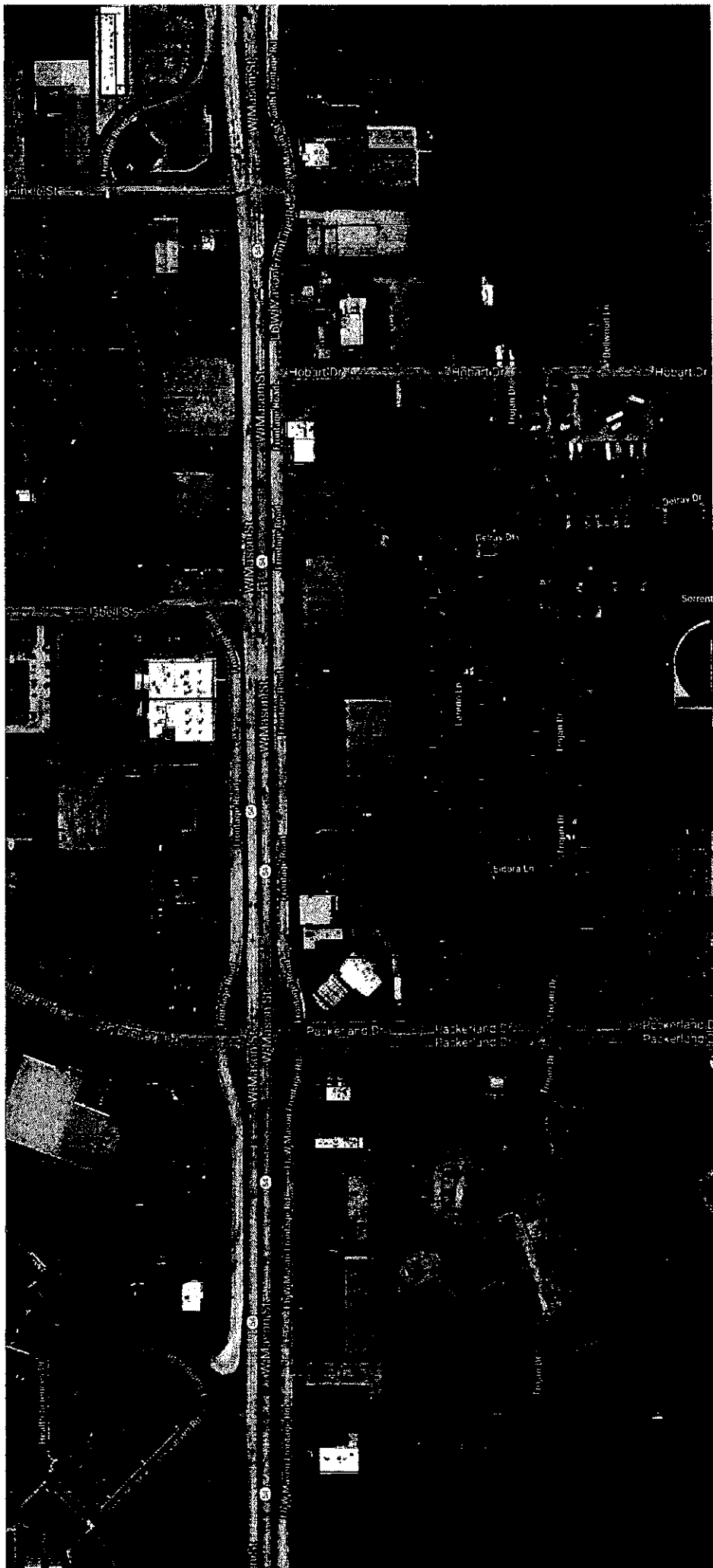
Green Bay Austin Straubel Intl Airport

Brown County WI Golf Course

Thornberry Creek at Onalata

Onalata Casino

Hobart





Sales Comparables

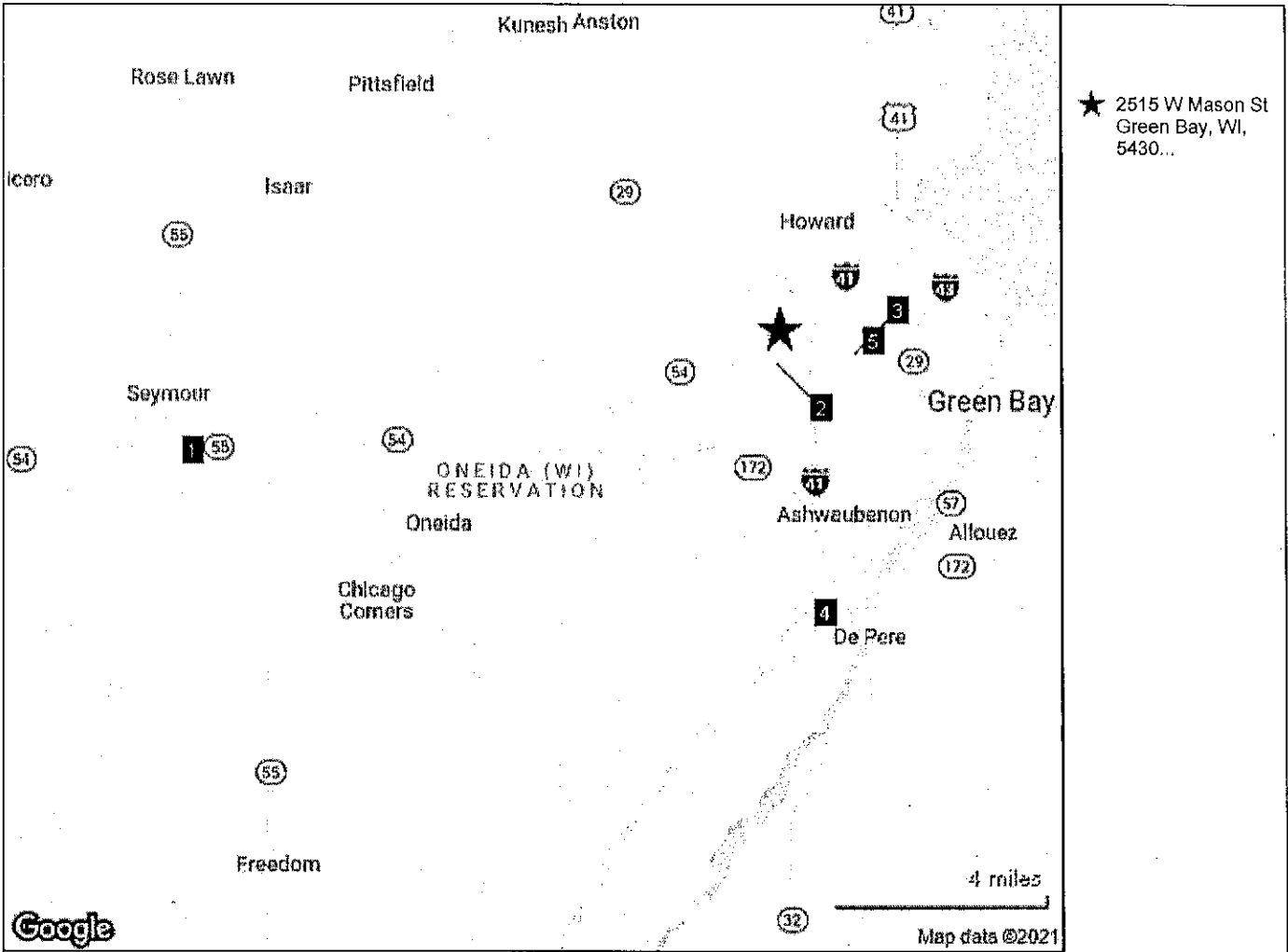
Property Address	Value (\$)	Bldg SF	\$/SF	Acres	Year Built
2515 W. MASON ST.	2,178,000	38,250	56.94	2.29	1993
Parcel #	L/B Ratio				
6H-1112-D	2.61				

	Sale #1	Sale #2	Sale #3	Sale #4	Sale #5
Parcel	34-0-1519-00	6H-1112-D	6-150-1	WD-609	6-251-D
Sale Price	1,350,000	1,500,000	2,500,000	950,000	1,250,000
Sale Date	8/25/20	4/20/20	4/17/20	6/18/19	7/27/18
Address	1010 S Mainline Dr	* 2515-2525 W Mason St *	1640 W Mason St	715 N 8th St	101-131 S Military Ave
Year Built	2010	1993	1991	1964	1960
Bldg SF	35,674	38,250	46,648	26,222	24,953
\$/SF	37.84	39.22	53.59	36.23	50.09
Land Size (Acres)	4.37	2.29	5.55	3.58	1.88
L/B Ratio	5.34	2.61	5.18	5.95	3.28

Adjustments					
Bldg Size Adj	-0.5%	0.0%	1.7%	-2.4%	-2.7%
Age Adj	-8.5%	0.0%	1.0%	14.5%	16.5%
Total Adjustments	-9.0%	0.0%	2.7%	12.1%	13.8%

Adjusted \$/SF	34.43	39.22	55.03	40.61	57.03
				Adjusted Sales Average (\$)	45.26
				Adjusted Average Sale Value (\$)	1,731,302

* SUBJECT SALE



	Address	City	Property Info	Sale Info
1	1010 S Mainline Dr	Seymour	35,674 SF General Retail/Freestanding	Sold: \$1,350,000 (\$37.84/SF)
2	2515-2525 W Mason St	Green Bay	38,250 SF General Retail/Freestanding	Sold: \$1,500,000 (\$39.22/SF)
3	1640 W Mason St	Green Bay	46,648 SF General Retail/Freestanding	Sold: \$2,500,000 (\$53.59/SF)
4	715 N 8th St	De Pere	26,222 SF General Retail/Freestanding	Sold: \$950,000 (\$36.23/SF)
5	101-131 S Military Ave	Green Bay	24,953 SF General Retail/Freestanding	Sold: \$1,250,000 (\$50.09/SF)

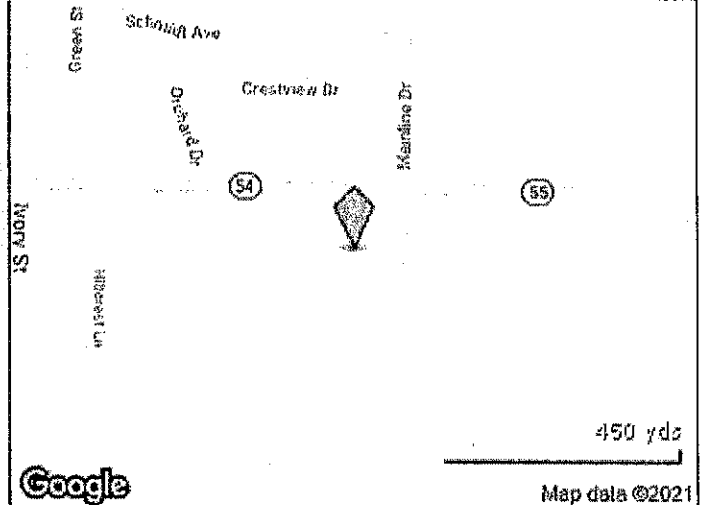
1010 S Mainline Dr - Shopko Hometown-Seymour

SOLD

Seymour, WI 54165

Sale on 8/25/2020 for \$1,350,000 (\$37.84/SF) - Research Complete

35,674 SF Retail Freestanding Building Built in 2010



Buyer & Seller Contact Info

Recorded Buyer: Seymour Holdings Llc

Recorded Seller: Backyard Properties of Rock County LLC

True Buyer: Elexco
 Jeff Seidl
 423 E Bronson Rd
 Seymour, WI 54165
 (920) 833-0440

True Seller: Backyard Properties
 Kevin Hendricks
 1171 N Parker Dr
 Janesville, WI 53545
 (608) 728-4408

Buyer Type: Individual

Seller Type: Individual
 Listing Broker: AB Commercial Realty LLC
 Bob Sarow
 (608) 751-2504

Transaction Details

ID: 5216688

Sale Date: 08/25/2020 (591 days on market)
 Escrow Length: -
 Sale Price: \$1,350,000-Full Value
 Asking Price: \$1,750,000
 Price/SF: \$37.84
 Price/AC Land Gross: \$308,924.49

Sale Type: Owner User
 Bldg Type: Retail - Freestanding
 Year Built/Age: Built in 2010 Age: 10
 GLA: 35,674 SF
 Land Area: 4.37 AC (190,357 SF)

Percent Leased: -
 Tenancy: Single
 Transfer Tax: \$4,050

Percent Improved: 93.8%
 Total Value Assessed: \$2,609,700 in 2019
 Improved Value Assessed: \$2,448,000
 Land Value Assessed: \$161,700
 Land Assessed/AC: \$37,002

No. of Tenants: 1
 Tenants at time of sale: Shopko Hometown
 Financing: \$1,350,000.00 from The Stephenson National Bank & Trust
 Parcel No: 34-0-1519-00

1010 S Mainline Dr - Shopko Hometown-Seymour**SOLD**

35,674 SF Retail Freestanding Building Built in 2010 (cont)

Document No: 2205962

Sale History: Sold for \$1,350,000 (\$37.84/SF) on 8/25/2020
 Sold for \$3,154,000 (\$88.41/SF) on 7/31/2015

Transaction Notes

On 8/25/20, the property located at 1010 S Mainline Dr in Seymour, WI sold for an undisclosed amount. The property features a 35,674 square foot retail property that sits on a 4.37 acre land parcel. Public record for this transaction has not been updated yet to reflect the details. Research was able to verify the sale date, address and property square footage with the seller.

Income Expense Data

Expenses	- Taxes	\$36,788
	- Operating Expenses	
	Total Expenses	<u>\$36,788</u>

Current Retail Information

ID: 9605021

Property Type:	Retail - Freestanding	GLA:	35,674 SF
Center:	Shopko Hometown-Seymour	Total Avail:	0 SF
Bldg Status:	Built in 2010	% Leased:	100.0%
Owner Type:	Individual	Bldg Vacant:	0 SF
Zoning:	Commercial	Land Area:	4.37 AC
Owner Occupied:	Yes	Lot Dimensions:	-
		Building FAR:	0.19
Rent/SF/Yr:	-	No. of Stores:	-
CAM:	-		
Street Frontage:	587 feet on S Mainline Dr (with 1 curb cut)		
Expenses:	2020 Tax @ \$1.03/sf		

Location Information

Metro Market: Green Bay
 Submarket: Outagamie County/Outagamie County
 County: Outagamie
 CBSA: Appleton, WI
 CSA: Appleton-Oshkosh-Neenah, WI
 DMA: Green Bay-Appleton, WI-MI

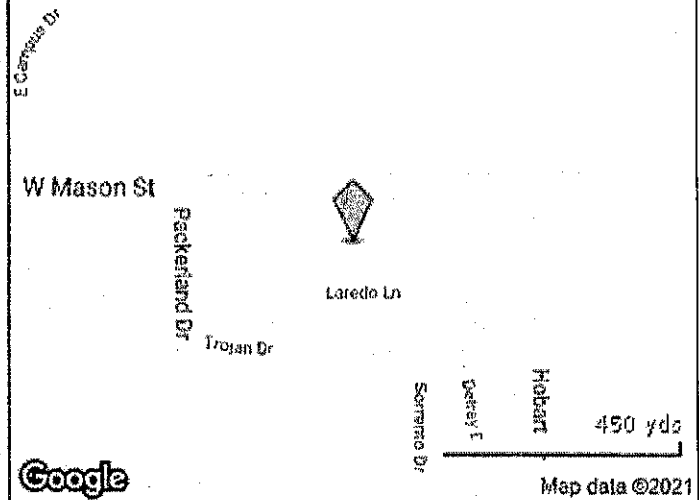
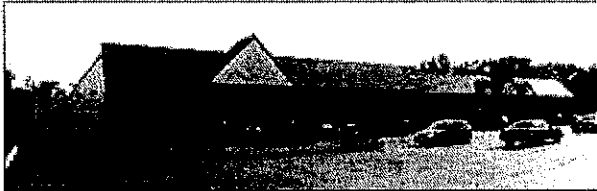
2515-2525 W Mason St

SOLD

2

Green Bay, WI 54303

Sale on 4/20/2020 for \$1,500,000 (\$39.22/SF) - Research Complete
38,250 SF Retail Freestanding Building Built in 1993



Buyer & Seller Contact Info

Recorded Buyer: Legacy Minded Real Estate LLC
Legacy Minded Real Estate Llc
True Buyer: The Wellness Way
Patrick Flynn
2638 Tulip Ln
Howard, WI 54313
(920) 429-2844
Buyer Type: Individual
Buyer Broker: No Buyer Broker on Deal

Recorded Seller: Bankers' Bank USA
Bankers Service Corp
True Seller: Bankers' Bank USA
Brad Stamper
7700 Mineral Point Rd
Madison, WI 53717
(608) 833-5550
Seller Type: Bank/Finance
Listing Broker: Bay Lakes Commercial Realtors
Pete Roland
(920) 884-3390

Transaction Details

ID: 5117883

Sale Date: 04/20/2020 (1,244 days on market)
Escrow Length: -
Sale Price: \$1,500,000-Confirmed
Asking Price: \$1,995,000
Price/SF: \$39.22
Price/AC Land Gross: \$655,021.83

Sale Type: Investment
Bldg Type: Retail - Freestanding
Year Built/Age: Built in 1993 Age: 27
GLA: 38,250 SF
Land Area: 2.29 AC (99,752 SF)

Percent Leased: 50.0%
Tenancy: Multi
Sale Conditions: High Vacancy Property

Percent Improved: 72.5%
Total Value Assessed: \$2,178,000 in 2019
Improved Value Assessed \$1,579,500
Land Value Assessed: \$598,500
Land Assessed/AC: \$261,353

No. of Tenants: 1
Tenants at time of sale: Petco Animal Supplies
Financing: \$1,900,000.00 from Bank First
Parcel No: 6H-1112-D
Document No: 000002898826

2515-2525 W Mason St**SOLD**

38,250 SF Retail Freestanding Building Built in 1993 (con't)

Sale History: Sold for \$1,500,000 (\$39.22/SF) on 4/20/2020
 Sold on 9/6/2016 Non-Arms Length
 Sold on 8/22/2016 Non-Arms Length
 Sold for \$3,700,000 (\$96.73/SF) on 10/17/2008

Transaction Notes

On April 20, 2020 the retail building at 2515-2525 W Mason St in Green Bay Wisconsin was sold for \$1,500,000 or about \$39 per square foot. The transaction was between Bankers' Bank USA as the seller and Legacy Minded Real Estate LLC as the buyer of the property.

The B class retail building features 38,250 square feet and had a high vacancy sale condition that effected the final sale price. Per the purchaser they plan to use part of the building for their current business needs.

The information on this sale comparable was verified by public record as well as both parties involved.

Income Expense Data

Expenses	- Taxes	\$53,561
	- Operating Expenses	
	Total Expenses	<u>\$53,561</u>

Current Retail Information

ID: 5986042

Property Type:	Retail - Freestanding	GLA:	38,250 SF
Center:	-	Total Avail:	0 SF
Bldg Status:	Built in 1993	% Leased:	100.0%
Owner Type:	Individual	Bldg Vacant:	0 SF
Zoning:	C2	Land Area:	2.29 AC
Owner Occupied:	No	Lot Dimensions:	-
		Building FAR:	0.38
Rent/SF/Yr:	-	No. of Stores:	-
CAM:	-		
Street Frontage:	229 feet on W Mason St (with 2 curb cuts)		
Expenses:	2020 Tax @ \$1.40/sf, 2012 Est Tax @ \$1.31/sf; 2015 Ops @ \$1.60/sf		
Parking:	112 free Surface Spaces are available		
Features:	Bus Line, Pylon Sign		

Location Information

Metro Market: Green Bay
 Submarket: Green Bay/Green Bay
 County: Brown
 CBSA: Green Bay, WI
 CSA: Green Bay-Shawano, WI
 DMA: Green Bay-Appleton, WI-MI

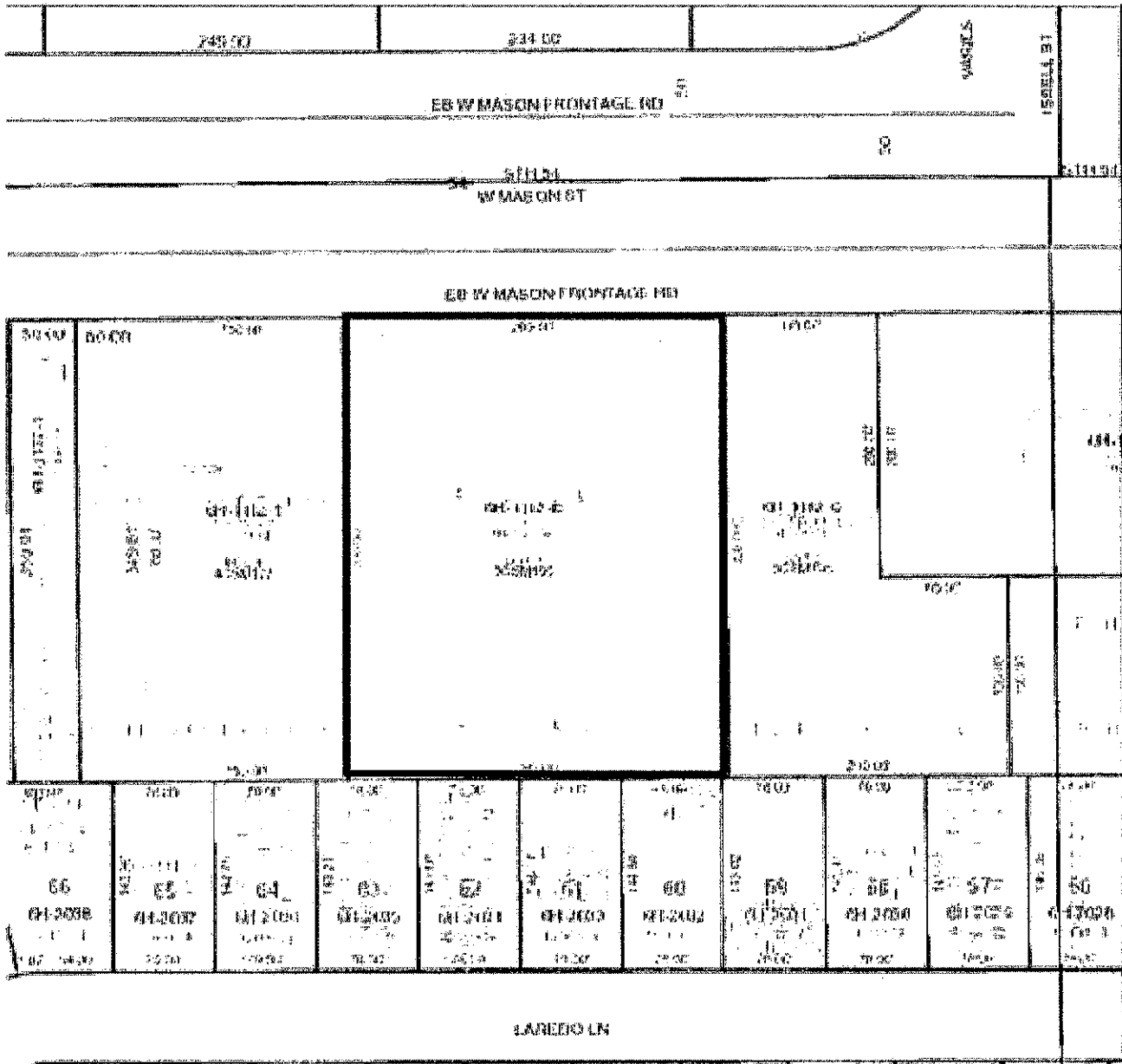
2515-2525 W Mason St

SOLD

38,250 SF Retail Freestanding Building Built in 1993 (cont)

Parcel Number: 6H-1112-D
Legal Description: -
County: Brown

Plat Map: 2515-2525 W Mason St



3

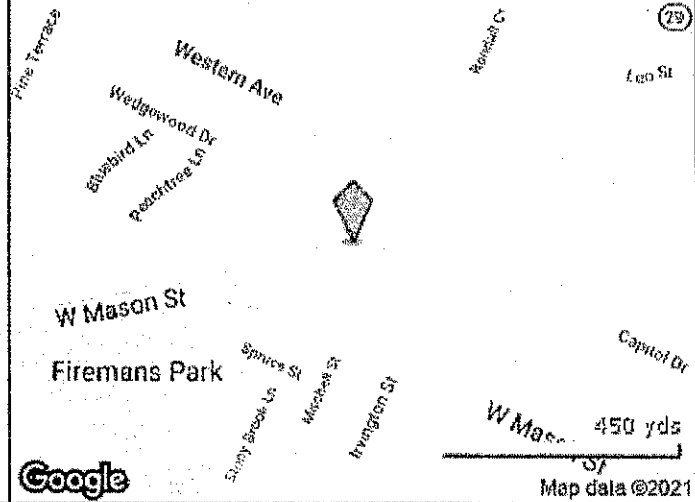
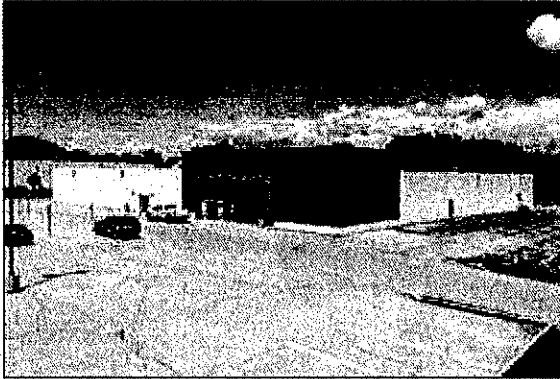
1640 W Mason St

SOLD

Green Bay, WI 54303

Sale on 4/17/2020 for \$2,500,000 (\$53.59/SF) - Research Complete

46,648 SF Retail Freestanding Building Built in 1991



Buyer & Seller Contact Info

Recorded Buyer: HJ Martin & Son
 True Buyer: HJ Martin & Son
 David Martin
 320 S Military Ave
 Green Bay, WI 54304
 (920) 494-3461
 Buyer Type: Corporate/User
 Buyer Broker: No Buyer Broker on Deal

Recorded Seller: Toys-R-Us Inc
 True Seller: Raider Hill Advisors
 Daniel Hurwitz
 757 Third Ave
 New York, NY 10017
 (212) 223-9090
 Seller Type: Developer/Owner-NTL
 Listing Broker: Mid-America Real Estate - Wisconsin, LLC
 Teresa Shemitis
 (414) 390-1410
 Daniel Rosenfeld
 (414) 390-1402

Transaction Details

ID: 5109653

Sale Date: 04/17/2020 (366 days on market)	Sale Type: Investment
Escrow Length: -	Bldg Type: Retail - Freestanding
Sale Price: \$2,500,000-Confirmed	Year Built/Age: Built in 1991 Age: 29
Asking Price: -	GLA: 46,648 SF
Price/SF: \$53.59	Land Area: 5.55 AC (241,758 SF)
Price/AC Land Gross: \$450,450.45	
Percent Leased: 0.0%	Percent Improved: 67.1%
Sale Conditions: High Vacancy Property	Total Value Assessed: \$2,421,400 in 2019
	Improved Value Assessed: \$1,624,000
	Land Value Assessed: \$797,400
	Land Assessed/AC: \$143,675

Parcel No: 6-150-1

1640 W Mason St

SOLD

46,648 SF Retail Freestanding Building Built in 1991 (con't)

Transaction Notes

On April 17, 2020 the retail building at 1640 W Mason St in Green Bay, Wisconsin was sold for \$2,500,000 or about \$53 per square foot. The seller of the property was Toys-R-Us Inc and the buyer could not be disclosed at the time of publication.

The B class retail building features 46,648 square feet on about 5.5 acres of land and was a vacant Toys R Us at the time of closing.

The information on this sale comparable was verified via public record as well as the listing agents. Deed was not available at the time of publication.

Income Expense Data

Expenses	- Taxes	\$59,554
	- Operating Expenses	_____
	Total Expenses	\$59,554

Current Retail Information

ID: 10470242

Property Type:	Retail - Freestanding	GLA:	46,648 SF
Center:	-	Total Avail:	0 SF
Bldg Status:	Built in 1991	% Leased:	100.0%
Owner Type:	Corporate/User	Bldg Vacant:	0 SF
Zoning:	B-4	Land Area:	5.55 AC
Owner Occupied:	No	Lot Dimensions:	-
		Building FAR:	0.19
Rent/SF/Yr:	-	No. of Stores:	-
CAM:	-		
Expenses:	2020 Tax @ \$1.28/sf		
Parking:	315 Surface Spaces are available		
Features:	Signalized Intersection		

Location Information

Metro Market:	Green Bay
Submarket:	Green Bay/Green Bay
County:	Brown
CBSA:	Green Bay, WI
CSA:	Green Bay-Shawano, WI
DMA:	Green Bay-Appleton, WI-MI

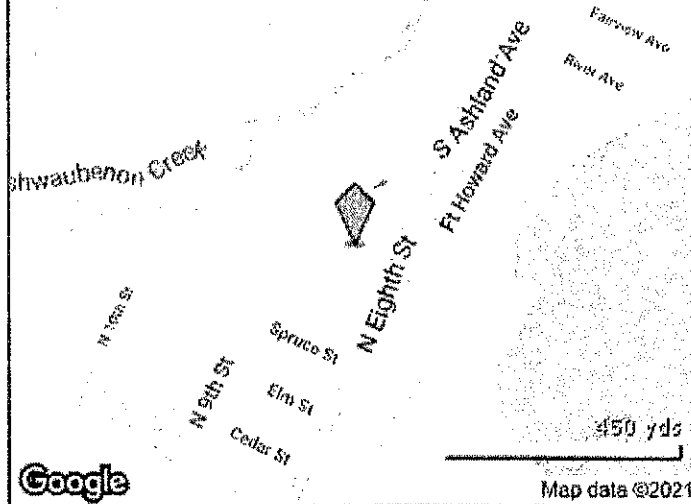
4

715 N 8th St

SOLD

De Pere, WI 54115

Sale on 6/18/2019 for \$950,000 (\$36.23/SF) - Research Complete
26,222 SF Retail Freestanding Building Built in 1964



Buyer & Seller Contact Info

Recorded Buyer: R & G Lic
715 N 8th St
De Pere, WI 54115

True Buyer: -

Recorded Seller: F & O Partnership LLC
F & O Ptshp Llp

True Seller: F & O Partnership LLC
Gary Fairchild
1444 Fox River Dr
De Pere, WI 54115
(920) 494-8726

Seller Type: Individual

Listing Broker: Mark D. Olejniczak Realty Inc
Mark Olejniczak
(920) 432-1007
Dave Peot
(920) 321-9143
NAI Pfefferle
Tom Fisk
(920) 560-5090
Adam Meyers
(920) 560-5091

Transaction Details

ID: 4797969

Sale Date: 06/18/2019 (496 days on market)
Escrow Length: -
Sale Price: \$950,000-Confirmed
Asking Price: \$949,000
Price/SF: \$36.23
Price/AC Land Gross: \$265,363.13

Sale Type: Owner User
Bldg Type: Retail - Freestanding
Year Built/Age: Built in 1964 Age: 55
GLA: 26,222 SF
Land Area: 3.58 AC (155,945 SF)

Percent Leased: -
Tenancy: Single

Percent Improved: 62.7%
Total Value Assessed: \$575,000 in 2018
Improved Value Assessed \$360,400
Land Value Assessed: \$214,600

715 N 8th St**SOLD**

26,222 SF Retail Freestanding Building Built in 1964 (cont')

Land Assessed/AC: \$59,944

Parcel No: WD-609
 Document No: 000002863752
 Sale History: Sold for \$950,000 (\$36.23/SF) on 6/18/2019
 Sold for \$1,125,000 (\$42.90/SF) on 4/29/2014
 Sold for \$408,000 (\$15.56/SF) on 5/31/2012

Transaction Notes

On 6/18/19, the retail property in De Pere, WI was sold by F & O Partnership LLC for \$950,000 or approximately \$36 per square foot.

The 26,222 SF property was constructed in 1964 and is located at 715 N 8th St in De Pere, WI. Public record information on this transaction is not yet available at the time of this writing, so no information on the buyer is currently available.

Mark Olejniczak and Dave Peot of Mark D. Olejniczak Realty Inc. represented the seller and a representative for them confirmed all available information.

Income Expense Data

Expenses	- Taxes	\$15,058
	- Operating Expenses	
	Total Expenses	<u>\$15,058</u>

Current Retail Information

ID: 5941799

Property Type: Retail - Freestanding	GLA: 26,222 SF
Center: -	Total Avail: 0 SF
Bldg Status: Built in 1964	% Leased: 100.0%
Owner Type: -	Bldg Vacant: 0 SF
Zoning: B-2	Land Area: 3.58 AC
Owner Occupied: Yes	Lot Dimensions: -
	Building FAR: 0.17
Rent/SF/Yr: -	No. of Stores: -
CAM: -	

Street Frontage: 801 feet on 8th St
 115 feet on 9th St
 766 feet on Us-41-br Rd

Expenses: 2020 Tax @ \$1.05/sf

Parking: 100 free Surface Spaces are available

Features: 24 Hour Access, Fenced Lot, Freeway Visibility

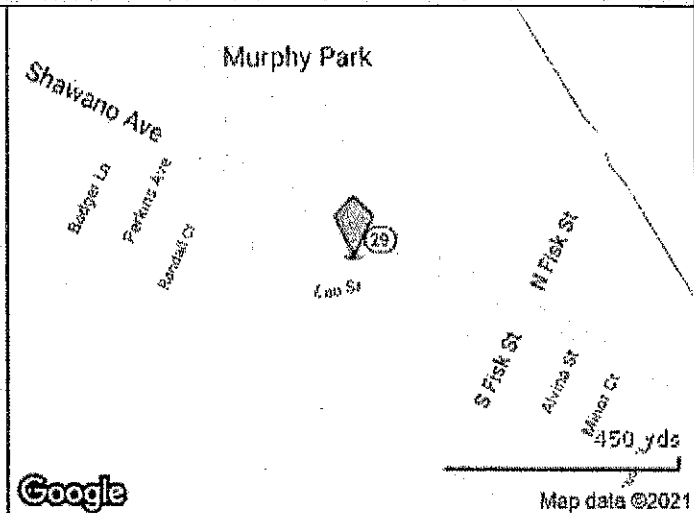
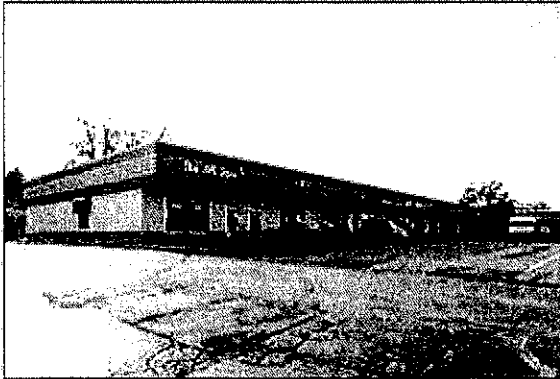
Location Information

Metro Market: Green Bay
 Submarket: Ashwaubenon/Ashwaubenon
 County: Brown
 CBSA: Green Bay, WI
 CSA: Green Bay-Shawano, WI
 DMA: Green Bay-Appleton, WI-MI

5

101-131 S Military Ave**SOLD**

Green Bay, WI 54303

Sale on 7/27/2018 for \$1,250,000 (\$50.09/SF) - Research Complete
24,953 SF Retail Freestanding Building Built in 1960**Buyer & Seller Contact Info**

Recorded Buyer: 131s Military Avenue Llc
 True Buyer: Aniketos Capital Management LLC
 John Holt
 4200 S Hulen St
 Fort Worth, TX 76109
 (817) 720-9663

Buyer Type: Developer/Owner-NTL
 Buyer Broker: No Buyer Broker on Deal

Recorded Seller: Nakoma Towers LLC
 True Seller: SARA Investment Real Estate
 Eric Schwartz
 1955-1965 Atwood Ave
 Madison, WI 53704
 (608) 852-8777

Seller Type: Private REIT
 Listing Broker: Jahnke Property Group, Inc.
 Matt Jahnke
 (920) 344-9566

Transaction Details

ID: 4502022

Sale Date:	07/27/2018	Sale Type:	Investment
Escrow Length:	0 day	Bldg Type:	Retail - Freestanding
Sale Price:	\$1,250,000-Confirmed	Year Built/Age:	Built in 1960 Age: 58
Asking Price:	-	GLA:	24,953 SF
Price/SF:	\$50.09	Land Area:	1.88 AC (81,893 SF)
Price/AC Land Gross:	\$664,893.62		
Percent Leased:	71.2%	Percent Improved:	61.0%
Tenancy:	Multi	Total Value Assessed:	\$1,510,800 in 2017
Pro Forma Cap Rate:	9.50%	Improved Value Assessed:	\$922,000
Actual Cap Rate:	7.00%	Land Value Assessed:	\$588,800
Sale Conditions:	Auction Sale	Land Assessed/AC:	\$313,191
No. of Tenants:	7		
Tenants at time of sale:	Cash Store; Gohn Spa; Lin's Garden; Salon Centric; Smokin Glass; The UPS Store; Topper's Pizza		
Legal Desc:	Legal Description: 81,774 SQ FT PART OF PC 1 WSFR DESC AS PCLS 1 THRU 4 IN 1776927 EX RD IN 2469268		
Parcel No:	6-251-D		
Document No:	000002833134		

101-131 S Military Ave

SOLD

24,953 SF Retail Freestanding Building Built in 1960 (con't)

Transaction Notes

On July 27, 2018 Woodside Capital Partners purchased this shopping center from Sara Investment Real Estate in an auction sale for \$1,250,000. The property was purchased at a 7% cap rate and there was not financing involved with the deal. John Holt on the buyers side confirmed the transaction.

Income Expense Data

Expenses	- Taxes	\$37,759
	- Operating Expenses	
	Total Expenses	\$37,759

Current Retail Information

ID: 1314654

Property Type:	Retail - Freestanding	GLA:	24,953 SF
Center:	-	Total Avail:	8,326 SF
Bldg Status:	Built in 1960	% Leased:	66.6%
Owner Type:	Developer/Owner-NTL	Bldg Vacant:	8,326 SF
Zoning:	B1	Land Area:	1.88 AC
Owner Occupied:	-	Lot Dimensions:	-
		Building FAR:	0.30
Rent/SF/Yr:	\$11.00	No. of Stores:	-
CAM:	-		
Street Frontage:	344 feet on S Military Road 260 feet on Shawano Avenue		
Expenses:	2020 Tax @ \$1.33/sf; 2010 Ops @ \$3.61/sf		
Parking:	121 Surface Spaces are available		
Features:	Air Conditioning, Signage		

Location Information

Metro Market: Green Bay
 Submarket: Green Bay/Green Bay
 County: Brown
 CBSA: Green Bay, WI
 CSA: Green Bay-Shawano, WI
 DMA: Green Bay-Appleton, WI-MI



Packet Summary

In conclusion, based on our analysis, we are requesting the following value for this property

Method	Value	\$/SF
Sales Comparison	\$ 1,500,000 / \$	39.22
Requested Value	\$ 1,500,000 / \$	39.22



Agency Authorization Property Tax Matters

This will serve as formal authorization and notification by Petco Animal Supplies, Inc. (Client) that Pivotal Tax Solutions, LLC (Pivotal) and its representatives are hereby granted authority to act on behalf of Client in property tax matters (including valuations, direct assessments, tax surcharges, service charges, fees and additional assessments) for the current and all past years within the applicable statute of limitations for the parcels and accounts listed on the attached Schedule A.

Specifically, Pivotal is delegated full authority to represent Client in filing, signing, negotiating, settling or otherwise dealing with all matters relating to real and personal property tax appeals with the assessor's office, treasurer's office and/or any other relevant government offices or agencies.

Furthermore, Pivotal *is given* authority to review, request and obtain copies of any and all information (including appraisal records, tax bills and other pertinent information) held by the Assessor, Treasurer, or any other governmental office or agency.

A photographic copy and/or a facsimile copy of this authorization are deemed to be the equivalent of the original authorization and may be used as such. This authorization will remain in effect until revoked by letter and signed by a corporate officer. Pivotal will provide Client with copies of appeals when required.

Authorized and Certified by Client:

Signature:  Date: 4-16-21

Name/Title: Pamela Myers, / Senior Director, Property Management & Lease Administration

Phone: 210-201-9210

(Corporate Officer)

Pivotal Lead Agent: Christopher Glidewell / 480-634-6169

Pivotal Tax Solutions, LLC
202 North Lindsay Road, Suite 201
Mesa, AZ 85213
(480) 634-6169 – Phone
(480) 615-0318 – Fax
Appeals@Pivotaltax.com



Client: Petco Animal Supplies, Inc.
 Agency Authorization for Calendar Year 2021 and Prior

Schedule A

These properties are either Occupied, and/or Controlled by Client.

State	County	Parcel	Address	Owner	Loc. #
AK	Kenai	5922009	392 EAST REDOUBT STREET	TRIGGER LLC	2120
AK	Matanuska Susitna	5590000T00A9	1801 East Palmer	SUMMIT FUND LLC	1278
IA	Cerro Gordo	06-12-402-002-00	568 Indianhead Dr	WESTLAKES P & S LLC,	1642
IA	Polk		1311 E. ARMY POST RD.	MACERICH SOUTHRIDGE MALL LLC	631
IA	Polk	291/00809-002-004	7333 Buffalo Rd	The Charles I. Colby & Ruth Colby Trust Num. One	617
IA	Polk	291/00809-002-005	7333 Buffalo Rd	The Charles I. Colby & Ruth Colby Trust Num. One	617
MN	Anoka	23-30-24-44-0009	753 53RD AVE NE	WIP PETCO LLC	1646
MN	Ramsey	17.28.23.12.0060	2277 Ford Pkwy	Jebco Group Inc	626
MN	Saint Louis		903 W. CENTRAL ENTRANCE	STONERIDGE PARTNERS	609
MT	Flathead	07-4078-31-2-01-25-0000	2435 US HIGHWAY 93N	TKG MOUNTAIN VIEW PLAZA LLC	1211
NE	Lancaster	17-29-100-032-000	4701 O St	MSS Realty	644
NE	Douglas	0132540002	7110 Dodge St	The 552 Corporation	646
NE	Douglas	0132560006	7110 Dodge St	Five Fifty Two Corp	646
NM	Bernalillo	1-021-057-107-508-20220	10700 Lomas NE 7C	Realty Income Corp	1111
WA	Benton	1-1089-301-2811-006	4012 W 27th Ave	Marv Tonkin Leasing Co.	1231
WA	Island	R13203-115-4420	31179 WA-20	Harbor Oak Investment LLC	1270
WA	King	751500-0195	8724 Holman Rd, NW	Crown Hill Creek LLC	252
WA	Spokane	45133.1346	10 N Sullivan Rd	Inland Pacific Properties LLC	257
WA	Spokane	36293.0024	6302 N Division St	David R Black	241
WI	Brown - Green Bay City	21-126-17	2390 E. MASON ST.	WOOF GREEN BAY EAST LLC	1903
WI	Brown - Green Bay City	6H-1112-D	2515 W. MASON ST.	LEGACY MINDED REAL ESTATE LLC	610
WI	La Crosse - Onalaska	018-3297-000	1231 Crossing Meadows	Ducks Limited, LLC	622
WI	RACINE - Sturtevant		3059 S. OAKS RD.	MICHAEL L GREEN LLC	885

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) Kurt Schwiesow, Lorenzen Holdings LLC			Agent (if applicable) Gary Kohlenberg		
Owner mailing address 1087 W Mason St			Agent mailing address 345 River Bluff Circle		
City Green Bay	State WI	Zip 54304	City Oconomowoc	State WI	Zip 53066-2772
Owner phone (920) 499-3102	Email		Agent phone (262) 569-1800	Email gary@kohlenberg.net	

Section 2: Assessment Information and Opinion of Value		
Property Address 142 N Broadway		Legal description or parcel no. (on changed assessment notice) 4154
City City Of Green Bay	State	Zip
Total Assessment shown on notice - \$1,179,700		Your opinion of assessed value - 1,179,700 \$1,007,000


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) Equalized value exceeds Fair Market Value	Basis for your opinion of assessed value: (Attach additional sheets if needed) Supporting documentation to follow under separate cover

Section 4: Other Property Information	
A. How was this property acquired: (check the box that applies) <input checked="" type="checkbox"/> Purchase <input type="checkbox"/> Trade <input type="checkbox"/> Gift <input type="checkbox"/> Inheritance Acquisition price \$530,000 Date 7/30/2015 (mm-dd-yyyy)	
B. Were there any changes made to this property (ex: improvement, remodeling, addition) since acquiring it? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No All improvements on file as building permits. Date of Changes Cost of Changes \$ Does this cost include the value of all labor (including your own)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
C. During the last five years, was this property listed/offered for sale? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes, how long was the property listed (provide dates) _____ to _____ (mm-dd-yyyy)	
Asking price \$ _____ List all offers received _____	
D. Was this property appraised within the last five years? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes, provide: Date _____ 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: 20 minutes.	

Property owner or Agent signature 	Gary Kohlenberg - Agent	Date (mm-dd-yyyy) 5/24/2021
--	-------------------------	--------------------------------

16 906 2973

CITY OF GREEN BAY

PROJECT PERMITS APPLICATION

Planning Dept-Inspection Division 100 N. Jefferson St Green Bay, WI 54301 ph.448-3300 fax 448-3117 www.greenbaywi.gov

APPLICANT PLEASE FILL IN THE BOLDED AREAS THAT APPLY

Project Address <i>142 N. Broadway</i>	Parcel # <i>4-154</i>	Project # <i>65869</i>
Property Owner	Contractor	
Name <i>Dr. Kurt Schwicow</i>	Name <i>Alan Swanson</i>	
Company (if applies) <i>Lorenzen Holdings, LLC</i>	Company <i>Immel Construction</i>	
Address <i>1087 W. Mason St</i>	Address <i>1820 Rudissem St</i>	
City, State, Zip <i>Green Bay, WI 54303</i>	City, State, Zip <i>Green Bay, WI 54302</i>	
Phone No./Cell No. Fax No. (if applies) <i>920-819-8954</i>	Phone No./Cell No. <i>920-468-8208</i>	Fax No. <i>920-468-7160</i>

Current Land Use, Flood Plain & Zoning (check which applies)

Land Use: Vacant Lot 1-Family 2-Family Multi-Family-# of units _____ Commercial (describe) _____

Zoning: R-1 R-2 R-3 RR OR NC D C-1 C-2 C-3 LI GI BP PI CON TND

Flood Plain: Yes Base Flood Elevation (BFE) _____ No

Project Scope: New Addition Alteration Repair Move Raze (demolish) Change-of-use

Height: _____ Area: Finished *16,000 SF* Unfinished _____ Total Bldg: *10,700 SF*

Description of Project ↓: **Estimated Cost of Construction \$770,000**

~~16,000 SF Alteration~~ *9,044 SF ALTERATION*

Pete's Garage

Plan Approvals

<input type="checkbox"/> PLG Plan # _____	<input type="checkbox"/> City <input type="checkbox"/> SBD \$ _____	<input type="checkbox"/> Erosion Control # _____	<input type="checkbox"/> City <input type="checkbox"/> SBD \$ <i>N/A</i>
<input type="checkbox"/> SWR Plan # _____	<input type="checkbox"/> City <input type="checkbox"/> SBD \$ _____	<input type="checkbox"/> Building Plan # _____	<input type="checkbox"/> City <input type="checkbox"/> SBD \$ <i>100</i>
		<input type="checkbox"/> HVAC Plan # _____	<input type="checkbox"/> City <input type="checkbox"/> SBD \$ <i>100</i>
		<input type="checkbox"/> Site Plan # _____	<input type="checkbox"/> City <input type="checkbox"/> SBD \$ <i>N/A</i>

Contractors (UDC Numbers Required): DCC # _____ DCQ # _____

<input type="checkbox"/> BLDG <i>Immel Construction</i>	Bldg Fee \$ <i>1220</i>
<input type="checkbox"/> ELEC- <i>Vos Electric</i>	Elec Fee \$ <i>768</i>
<input type="checkbox"/> HVAC- <i>Robinson Heating & Cooling</i>	Hvac Fee \$ <i>768</i>
<input type="checkbox"/> PLBG - <i>10</i> # of Fixtures <i>Beno Plumbing</i>	Plbg Fee \$ <i>80.00</i>
<input type="checkbox"/> SWRS - <input type="checkbox"/> Water <input type="checkbox"/> Storm <input type="checkbox"/> Sanitary	Swrs Fee \$ _____
<input type="checkbox"/> CERTIFICATE OF OCCUPANCY	C.O. \$ <i>50.00</i>
<input type="checkbox"/> Additional Permits (Sprinklers # _____/Curb Cut, Flood Plain, Erosion Control, Temp. Occupancy, Etc) (Please List)	Addl. Fee \$ _____
<input type="checkbox"/> Double Fee Permit (s. 15.07(b)) If application for a building permit has not been obtained prior to commencement of the job, applicable permit fee shall be doubled.	Double Fee \$ _____

Application Signature The applicant certifies that information submitted, herein, is accurate; agrees to comply with the Wis. Admin. Code, Municipal Ord., and with the conditions of this permit; and understands that permit issuance creates no legal liability, expressed or implied on the _____ or Municipality.

Signature of Applicant _____ Date *12/4/15*

Review By _____	Cred. No. _____	Class Code <i>12</i>	Census <i>432</i>	Receipt No. <i>3488-7</i>	Total Fee <i>\$3088</i>
-----------------	-----------------	----------------------	-------------------	---------------------------	-------------------------

Copies To: WHITE/Assessor CANARY/File PINK/Applicant Dist # *9* Check _____

Call (920) 448-3300 for required inspections between the hours of 8 a.m. to 4:30 p.m. Monday through Friday! Call during business hours to get on the next business day's schedule.

→ FINAL INSPECTIONS ARE REQUIRED FOR ALL PROJECTS ←



www.greenbaywi.gov

LICENSED CONTRACTOR ELECTRICAL PERMIT

COMMUNITY SERVICES AGENCY
Inspection Division
100 N. Jefferson Street, Rm. 608
Green Bay, WI 54301
(920) 448-3300 - phone
(920) 448-3117 - fax
inspmail@greenbaywi.gov

Project Address: 128 & 142 N Broadway
Owner: Pete's Garage Owner's Phone #: 336-1000
Electrical Contractor: Vos Electric
Electrical Contractor's Email: J.Peters@voselectric.com
Electrical Contractor's Phone #: 336-0781 Cell #: 371-0210
Value of work: \$ 61,800

This section for City use only
Project #: _____
Permit Code: _____
Permit Fee: _____
Parcel #: _____
Receipt #: _____
Date: _____

OCCUPANCY

- Single-Family Commercial Educational Multi-Family Number of Units _____
 Two-Family Manufacturing Other _____

NATURE OF WORK

- Alteration Repairs Addition Hot tub/spa Swimming Pool
 Remodeling Sign Detached Garage Other _____

JOB DESCRIPTION

Remodel

CONTRACTOR STATEMENT: I hereby certify that the above wiring upon completion will be in compliance with the applicable federal, state, local electrical codes and utility service rules.

"ENERGIZING THE DESCRIBED WIRING WILL IN NO WAY CREATE A HAZARD"

State of WI Electrical Contractor Certification # 641807 & WI Master Certification # 171024
(REQUIRED) (REQUIRED)

[Signature]
Signature (Master Electrician Responsible For Work)

12-3-15
Date

INSPECTOR STATEMENT: I hereby certify the work completed as of date signed complies with applicable codes.

Inspector Signature _____

Date _____

- Check box for Online Payment
 Phone _____ Fax _____ Email _____

Choose one of the above to receive notification of project number and permit fee which is required to make payment online.



LICENSED CONTRACTOR PLUMBING PERMIT

COMMUNITY SERVICES AGENCY
Inspection Division
100 N. Jefferson St., Rm. 608
Green Bay, WI 54301
(920) 448-3300 - phone
(920) 448-3117 - fax
inspunit1@greenbaywi.gov

Address: 142 N. Broadway
 Owner: Dr. Kurt Schwibow Value of Work: \$ 18,000
 Name of Plumbing Contractor: Beno Plumbing Phone # 466-4127
 Plumbing Contractor Email: jimbene@benoplumbing.com

This section for City use only	
Project #:	_____
Permit Fee:	_____
Parcel #:	_____
Receipt #:	_____
Date:	_____

I hereby make application for a permit for the following described sewer/plumbing work at the above location.

Signed: *[Signature]* Master Plumber
 Credential # 232762

FIXTURES ROUGHED IN FOR AND/OR INSTALLED (please circle and indicate the number of fixtures)

Sinks		Hot water tanks		Soda fountains	
Dishwashers		Water softeners		Bar connections	
Garbage grinders		Water filters		Refrigerators	
Disposals		Floor drains	2	Ice cube machines	
Water Closets	2	Roof drains		Dental cuspidors	
Wash basins	2	Drain tile receivers		Ice boxes	
Bath tubs		Catch basin		Acid tanks	
Shower stalls	1	Yard drains		Oil separators	
Urinals		Grease trap (requires plan approval)		Connections to machines	
Laundry tubs		Sumps		Connections to appliances	
Bubblers	1	Pumps		Fire protection installations	
Water Heaters		Ejectors			
Palmer Valve		RP Valves		TOTAL FIXTURES	10

Excerpt from City of Green Bay Plumbing Code:

Section 16.06 Permit must be procured before starting work: If any work regulated by the Plumbing Ordinance for which a permit is required is commenced without a permit first having been obtained thereof, double the permit fee herein prescribed shall be paid when a permit finally is obtained. Payment of any fee mentioned in this Section, however, shall in no way relieve any person of the penalties that may be imposed for violation of the Plumbing Ordinance.

24-hours notice of inspection is required.

Check box for Online Payment

The information below shall be provided for notification of project number and permit fee. This information is required to make payment online.

Phone _____ Fax _____ Email _____



LICENSED CONTRACTOR HEATING PERMIT

COMMUNITY SERVICES AGENCY
Inspection Division
100 N. Jefferson St., Rm. 608
Green Bay, WI 54301
(920) 448-3300 - phone
(920) 448-3117 - fax
inspmail@greenbaywi.gov

Project Address: 142 N. Broadway
Owner: Dr. Kurt Schwicsoo
Heating Contractor: Robinson Heating and Cooling
Contractor's Email: dmurray@robinsonheatingcooling.com
Contractor's Phone #: 920-490-3394 Unit Price: _____ Value of Work: \$67,100.00

This section for City use only
Project #: _____
Permit Fee: _____
Parcel #: _____
Receipt #: _____
Date: _____

Check all that's applicable:

FURNACE: Gas Electric _____ Oil _____ Forced Air

AIR CONDITIONER: Forced Air Central Air

BOILER: Steam _____ Hot Water _____ Res _____ Industrial _____ Commercial _____

SPACE HEATER: Type _____ Unit _____ Class _____

* (2) PACKAGE ROOFTOP UNITS / HEATING & COOLING

I hereby make application for a permit for the following described heating work at the above location.

Contractor's Signature: [Signature] Credential # CITY #0946
STATE #4130

Check box for Online Payment

The information below shall be provided for notification of project number and permit fee. This information is required to make payment online.

Phone _____ Fax _____ Email _____



Rec# 4617-14

SIGN PERMIT
City of Green Bay

Applicant:
Rick Wypiszynski
Orde Sign & Graphics Inc
1230 Flight-way Drive
Hobart, WI 54115

RE: 142 N. Broadway /Tax Parcel: 4-154/Project# 66373

Your request for a sign permit has been **CONDITIONALLY APPROVED** having been found to be in reasonable conformance with applicable municipal ordinances and standards. Signs shall be constructed in compliance with Chapter 13-2004, Green Bay Zoning and shall meet the following conditions including but, not limited to:

1. If work herein authorized is suspended/abandoned for 1 year any time after commencing work, this permit shall become null & void.
2. All signs exceeding 150 sq. ft. in area per side shall be designed by, and within five days of installation, shall be certified by a professional engineer registered in the State of Wisconsin that such sign meets all state and local construction requirements.
3. Contact our office (920 448-3300) for a final electrical and zoning inspection.
4. Illuminated signs are required to have labels attached, one from a listed nationally recognized testing lab and separate label indicating the manufacturer's name, input amperes and voltage. Both labels must be visible from the ground after installation, and the sign must have an externally operable disconnect.
5. For EMC, the changing sign message shall consist of letters and numbers only. For changing signs, automatic copy shall not change more than six times per minute.
6. Video display sign messages shall not change more than six times per minute and messages shall not repeat in intervals of less than four seconds nor have a single animation that lasts longer than ten seconds. Individual static messages may last longer than ten seconds.

This document is a development agreement between the submitter and the City of Green Bay, which permits the development as conditionally approved. Deviation from this agreement without prior approval is a violation of 40.05, Green Bay Municipal Ordinance, which is subject to cancellation and/or other enforcement efforts.

The following fees are required to be paid at the time the permit is picked up:


Site Plan:	\$50.00
Electrical:	\$70.00
Sign area Calculation:	\$152.54
Total Fees:	\$272.54

Checks may be made payable to the City of Green Bay.



Mark Lyons
Planner II
City of Green Bay Planning Department
100 North Jefferson St., Room 608
Green Bay, WI 54301
920.448.3411
markly@greenbaywi.gov



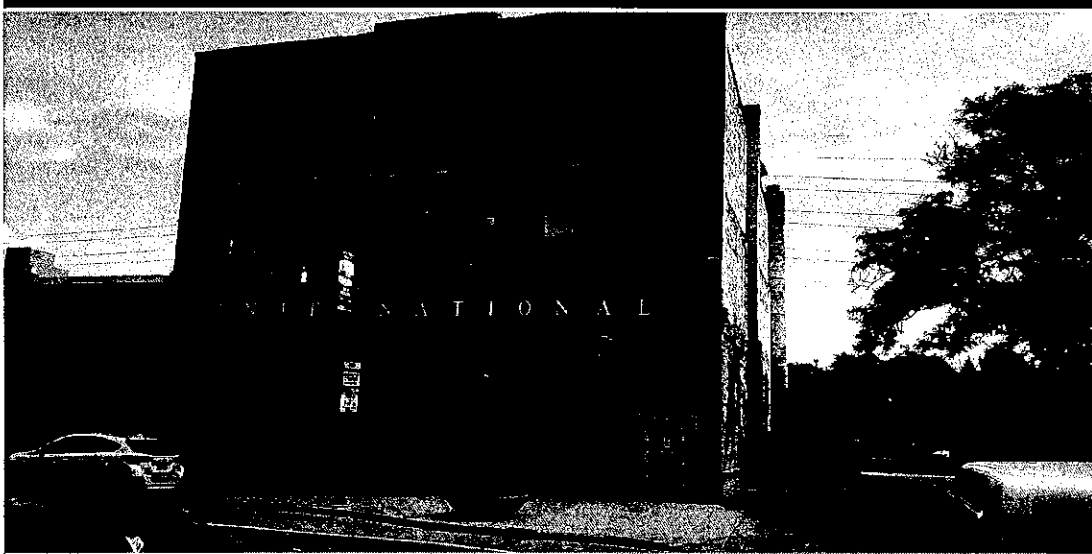
 **Think Green.** Please don't print this message unless it's really necessary. Thank you.

HILGENBERG REALTY

Real Estate Solutions Since 1963
920-435-2002

FOR LEASE

128 N BROADWAY
GREEN BAY, WI 54303



**PRIME
OFFICE
SPACE
AVAILABLE
\$8.00/SF
NNN**

PROPERTY OVERVIEW Heart of Broadway's historic district. Second and third floors available with 5,200 SF per floor. Recently renovated with a vintage feel. Features a new elevator, electrical, lighting, windows and HVAC. Nice mix of private offices and open area. Ample on site parking.

SITE / BUILDING INFORMATION

Parcel #..... 4-154
 Site Size 0.35 Acres
 Building Size 15,000 SF
 Space Size..... 10,400 SF
 2020 R/E Tax \$28,979.11
 Construction Masonry
 Age 1920
 Municipality City of Green Bay
 Zoning D1(Downtown One)
 Sewer / Water Municipal
 HVAC Gas Forced Air w A/C
 Fire Protection..... Sprinklered

DEMOGRAPHICS	2018 / 2023		
	5 MILES	10 MILES	15 MILES
MEDIAN HH INCOME	\$52,240 / \$60,620	\$50,192 / \$57,191	\$52,741 / \$60,954
POPULATION	98,686 / 101,708	217,886 / 224,477	262,850 / 271,685



Offered By
Paul Hamachek, CCIM
HILGENBERG REALTY, LLC
1620 S. Ashland Avenue, Green Bay, WI 54304

920.435.2002 / Office
920.435.4003 / Fax
plhammer55@gmail.com
www.hilgenbergrealty.com



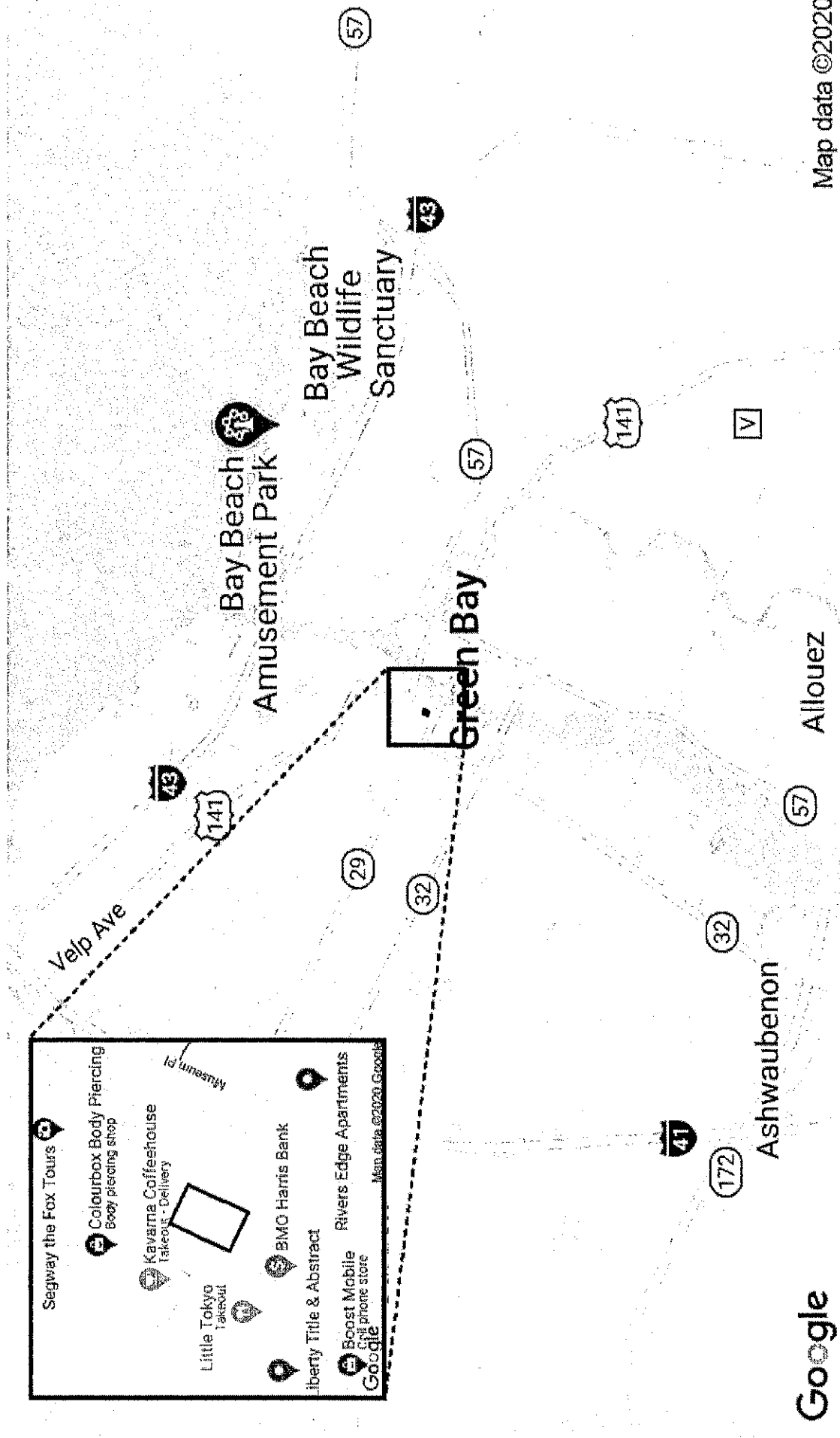
The information above has been obtained from sources believed reliable. While we do not doubt its accuracy, we have not verified it and make no guarantee, warranty or representation about it. It is your responsibility to independently confirm its accuracy and completeness. Any projections, opinions, assumptions, or estimates used are for example only and do not represent the current or future performance of the property. The value of this transaction to you depends on tax and other factors which should be evaluated by your tax, financial, and legal advisors. You and your advisors should conduct a careful, independent investigation of the property to determine to your satisfaction the suitability of the property for your needs.

128-142 N Broadway

Hilgenberg Realty

1620 S Ashland Ave Green Bay, WI 54304 | 920-435-2202

Segway the Fox Tours
 Colourbox Body Piercing Body piercing shop
 Kavama Coffeehouse Takeout • Delivery
 Little Tokyo Takeout
 Liberty Title & Abstract
 Boost Mobile Cell phone store
 BMO Harris Bank
 Rivers Edge Apartments
 Museum
 Man, Maria @2020, Google



Google

Map data ©2020

This information supplied herein is from sources we deem reliable. It is provided without any representation, warranty or guarantee, express or implied as to its accuracy. Prospective Buyer or Tenant should contact an independent investigator and verification of all matters deemed to be material, including, but not limited to, statements of income and expenses, condition of title, etc. Consult your attorney, accountant, or other professional advice.

DISCLOSURE OF REAL ESTATE AGENCY - C

1 THIS DISCLOSURE IS BEING PROVIDED BY HILGENBERG REALTY, LLC and

2 PAUL HAMACHEK, CCIM Firm Name ▲

3 WHO ARE WORKING AS: Owner's Agent Buyer's/Tenant's Agent

4 Sales Associate ▲

5 Wisconsin Statute § 452.135 requires that brokers provide a written agency disclosure form containing a disclosure of duties owed to all parties,
6 the duties owed to the broker's client, a statement regarding confidentiality and a statement of which party(ies) the broker represents, before
7 providing brokerage services to a party. This form is being provided to comply with that requirement.

DUTIES TO ALL PARTIES

8 Wisconsin Statute section 452.133(1) states that in providing brokerage services to a party to a transaction (including
9 both clients and customers), a broker shall do all of the following:

- 10 (a) Provide brokerage services to all parties to the transaction honestly, fairly and in good faith.
- 11 (b) Diligently exercise reasonable skill and care in providing brokerage services to all parties.
- 12 (c) Disclose to each party all material adverse facts that the broker knows and that the party does not know or cannot discover through
13 reasonably vigilant observation, unless the disclosure of a material adverse fact is prohibited by law.
- 14 (d) Keep confidential any information given to the broker in confidence, or any information obtained by the broker that he or she knows a
15 reasonable party would want to be kept confidential, unless the information must be disclosed under (c) or Wis. Stats. sec. 452.23
16 (information contradicting third party inspection or investigation reports) or is otherwise required by law to be disclosed or the party
17 whose interests may be adversely affected by the disclosure specifically authorizes the disclosure of particular confidential information.
18 A broker shall continue to keep the information confidential after the transaction is complete and after the broker is no longer providing
19 brokerage services to the party.
- 20 (e) Provide accurate information about market conditions that affect a transaction, to any party who requests the information, within a
21 reasonable time of the party's request, unless disclosure of the information is prohibited by law.
- 22 (f) Account for all property coming into the possession of a broker that belongs to any party within a reasonable time of receiving the property.
- 23 (g) When negotiating on behalf of a party, present contract proposals in an objective and unbiased manner and disclose the advantages
24 and disadvantages of the proposals.

DUTIES TO A CLIENT

25 Wisconsin Statute section 452.133(2) states that in addition to his or her duties under lines 8 to 24, a broker providing
26 brokerage services to his or her client shall do all of the following:

- 27 (a) Loyally represent the client's interests by placing the client's interests ahead of the interests of any other party, unless loyalty to a client
28 violates the broker's duties under lines 8 to 24 or Wis. Stats. sec. 452.137(2) (duties to all clients in multiple representation situations).
- 29 (b) Disclose to the client all information known by the broker that is material to the transaction and that is not known by the client or
30 discoverable by the client through reasonably vigilant observation, except for confidential information (see lines 14 to 19) and other
31 information, the disclosure of which is prohibited by law.
- 32 (c) Fulfill any obligation required by the agency agreement, and any order of the client that is within the scope of the agency agreement,
33 that are not inconsistent with another duty that the broker has under this chapter or any other law.

CONFIDENTIALITY NOTICE TO CLIENTS AND CUSTOMERS

35 A BROKER IS REQUIRED TO MAINTAIN THE CONFIDENTIALITY OF ALL INFORMATION GIVEN TO THE BROKER IN CONFIDENCE AND
36 OF ALL INFORMATION OBTAINED BY THE BROKER THAT HE OR SHE KNOWS A REASONABLE PARTY WOULD WANT TO BE KEPT
37 CONFIDENTIAL, UNLESS THE INFORMATION IS REQUIRED TO BE DISCLOSED BY LAW (SEE LINES 14 TO 19). THE FOLLOWING
38 INFORMATION IS REQUIRED TO BE DISCLOSED BY LAW:

- 39 1) MATERIAL ADVERSE FACTS AS DEFINED IN SECTION 452.01(5g) OF THE WISCONSIN STATUTES.
- 40 2) ANY FACTS KNOWN BY THE BROKER THAT CONTRADICT ANY INFORMATION INCLUDED IN A WRITTEN INSPECTION
41 REPORT ON THE PROPERTY OR REAL ESTATE THAT IS THE SUBJECT OF THE TRANSACTION.

42 TO ENSURE THAT THE BROKER IS AWARE OF WHAT SPECIFIC INFORMATION YOU CONSIDER CONFIDENTIAL, YOU MAY LIST THAT
43 INFORMATION IN THE SPACE BELOW THAT IS MARKED "CONFIDENTIAL INFORMATION" AT A LATER TIME, YOU MAY ALSO PROVIDE
44 THE BROKER WITH OTHER WRITTEN NOTIFICATION OF WHAT INFORMATION YOU CONSIDER TO BE CONFIDENTIAL.

45 IF YOU WISH TO IDENTIFY SPECIFIC INFORMATION AS CONFIDENTIAL PLEASE COMPLETE THE "CONFIDENTIAL INFORMATION"
46 SECTION BELOW AND RETURN TO BROKER.

47 CONFIDENTIAL INFORMATION: _____
48 _____
49 _____
50 _____
51 _____
52 _____
53 _____

Notice: You may obtain information about the sex offender registry and persons registered with the registry by contacting the Wisconsin Department of Corrections on the internet at <http://www.widocoffenders.org> or by phone at 877-234-0085.

Copyright May 2001 by Wisconsin REALTORS® Association.
Drafted by: Attorney Richard J. Staff
No representation is made as to the legal validity of any provision or the adequacy of any provision in any specific transaction.

Actual Rent Roll

Lorenzen Holdings - 142 N Broadway

	Square F/Rent	Cost/SF
Pete's Garage	10,000	12.00
Zulou	5,000	6.41
Vacant	10,000	
Total	25,000	
Actual Vacancy	40%	

Adjusted rent roll based on market

Lorenzen Holdings - 142 N Broadway

	Square F/Rent	Cost/SF
Pete's Garage	10,000	8.00
Zulou	5,000	6.41
Vacant	10,000	8.00
Total	25,000	16,004

2018

Rental Real Estate Income and Expenses of a Partnership or an S Corporation

OMB No. 1545-0123

Attach to Form 1085 or Form 1120S. Go to www.irs.gov/Form8825 for the latest information.

Name: LORENZEN HOLDINGS, LLC Employer identification number: ***-***3149

Table with 4 columns: Physical address of each property, Type, Fair Rental Days, Personal Use Days. Includes address: 142 N BROADWAY GREEN BAY, WI 54303.

Main calculation table with columns: Properties (A, B, C, D) and rows for Rental Real Estate Income (Gross rents, Expenses) and Net rental real estate income (loss).

For Paperwork Reduction Act Notice, see instructions. Form 8825 (Rev. 11-2018)

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

2019

Form **8825**
(Rev. November 2018)
Department of the Treasury
Internal Revenue Service

Rental Real Estate Income and Expenses of a Partnership or an S Corporation

OMB No. 1545-0128

▶ Attach to Form 1065 or Form 1120S.
▶ Go to www.irs.gov/Form8825 for the latest information.

Name **LORENZEN HOLDINGS, LLC** Employer identification number **** - ***3149**

1 Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions. See page 2 to list additional properties.			
Physical address of each property - street, city, state, ZIP code	Type - Enter code 1-8; see page 2 for list	Fair Rental Days	Personal Use Days
[REDACTED]	4		
B 42 N BROADWAY GREEN BAY, WI 54303	7		
C			
D			

Rental Real Estate Income	Properties			
	A	B	C	D
2 Gross rents	2	114,762.		
Rental Real Estate Expenses				
3 Advertising	3			
4 Auto and travel	4			
5 Cleaning and maintenance	5			
6 Commissions	6			
7 Insurance	7			
8 Legal and other professional fees	8	638.		
9 Interest	9	29,149.		
10 Repairs	10			
11 Taxes	11	8,104.		
12 Utilities	12			
13 Wages and salaries	13			
14 Depreciation (see instructions)	14	30,670.		
15 Other (list) ▶ STMT 5 SEE STATEMENT 6	15	584.		
16 Total expenses for each property. Add lines 3 through 15	16	69,145.		
17 Income or (Loss) from each property. Subtract line 16 from line 2	17	45,617.		

18a Total gross rents. Add gross rents from line 2, columns A through H	18a	[REDACTED]
b Total expenses. Add total expenses from line 16, columns A through H	18b	[REDACTED]
19 Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	19	
20a Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1)	20a	
b Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed:		
(1) Name	(2) Employer identification number	
21 Net rental real estate income (loss). Combine lines 18a through 20a. Enter the result here and on: * Form 1065 or 1120S; Schedule K, line 2	21	[REDACTED]

For Paperwork Reduction Act Notice, see instructions.

920141 04-01-19 LHA

Form 8825 (Rev. 11-2018)

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

2020

Form **8825**
(Rev. November 2018)
Department of the Treasury
Internal Revenue Service

Rental Real Estate Income and Expenses of a Partnership or an S Corporation

▶ Attach to Form 1065 or Form 1120S.
▶ Go to www.irs.gov/Form8825 for the latest information.

OMB No. 1545-0128

Name **LORENZEN HOLDINGS, LLC** Employer identification number ****_***3149**

1 Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions. See page 2 to list additional properties.

Physical address of each property - street, city, state, ZIP code	Type - Enter code 1-8; see page 2 for list	Fair Rental Days	Personal Use Days
[REDACTED]	4		
B142 N BROADWAY GREEN BAY, WI 54303	7		
C			
D			

Rental Real Estate Income	Properties			
	A	B	C	D
2 Gross rents	[REDACTED]	136,788.		
Rental Real Estate Expenses				
3 Advertising	[REDACTED]			
4 Auto and travel	[REDACTED]			
5 Cleaning and maintenance	[REDACTED]			
6 Commissions	[REDACTED]			
7 Insurance	[REDACTED]			
8 Legal and other professional fees	[REDACTED]	2,587.		
9 Interest	[REDACTED]	39,512.		
10 Repairs	[REDACTED]			
11 Taxes	[REDACTED]	15,686.		
12 Utilities	[REDACTED]			
13 Wages and salaries	[REDACTED]			
14 Depreciation (see instructions)	[REDACTED]	30,086.		
15 Other (list) ▶ STMT 6 SEE STATEMENT 7	[REDACTED]	3,212.		
16 Total expenses for each property. Add lines 3 through 15	[REDACTED]	91,083.		
17 Income or (Loss) from each property. Subtract line 16 from line 2	[REDACTED]	45,705.		
18a Total gross rents. Add gross rents from line 2, columns A through H	[REDACTED]			
18b Total expenses. Add total expenses from line 16, columns A through H	[REDACTED]			
19 Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	[REDACTED]			
20a Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1)	[REDACTED]			
20b Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed:	[REDACTED]			
(1) Name	[REDACTED]			(2) Employer identification number
21 Net rental real estate income (loss). Combine lines 18a through 20a. Enter the result here and on:	[REDACTED]			

For Paperwork Reduction Act Notice, see instructions.

020141
04-01-20 LHA

Form 8825 (Rev. 11-2018)

12550201 133004 20078

2020.02030 LORENZEN HOLDINGS, LLC

20078__1

[REDACTED]

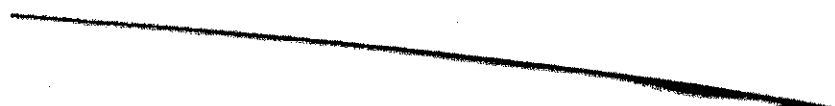
[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]



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 Lorenzen Holdings LLC			Taxation district (Check one) <input type="checkbox"/> Town <input type="checkbox"/> Village <input type="checkbox"/> City			County			
Mailing address 1087 W Mason St			Enter municipality--> City Of Green Bay						
Street address of property 1087 W Mason St 142 N. Broadway.			City Green Bay			State WI			
City Green Bay		State WI		Zip 54304		City Green Bay		State WI	
Parcel number 4154		Phone (920) 499-3102		Email kschwies@gmail.com			Fax ()		

Section 2: Authorized Agent Information

Name/title Gary Kohlenberg			Company name Kohlenberg Consulting LLC				
Mailing address 345 River Bluff			Phone (262) 569-1800		Fax (888) 308-3919		
City Oconomowoc		State WI		Zip 53066		Email gary@kohlenberg.net	

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 type="checkbox"/> Other _____		Enter Tax Years of Authorization _____ _____ <u>2021, 2022</u> <u>2021, 2022</u> _____	
Authorization expires: <u>12-31-2022</u> mm-dd-yyyy			
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) Lorenzen Holdings LLC		
	Owner signature		
	Company or title Lorenzen Holdings Kurt Schwieson	Date (mm-dd-yyyy) 04/28/2021	

Address

142 N Broadway

**Tax Year
2021**

Direct Capitalization

Gross Rental Income		192,048	
Expense Reimbursement		0	
Miscellaneous Income		0	
Potential Gross Income		192,048	
Vacancy	20.0%	-38,410	
Collection Loss	1.0%	-1,920	
Effective Gross Income			151,718
Expenses		(91,083)	
Add Back Interest		39,512	
Add Back Depreciation		30,086	
Add Back Taxes		15,686	
Add Back Actual Management		0	
Deduct Market Management	5.5%	(8,344)	
Deduct Reserve For Replaceme	2.5%	(3,793)	
Total Expenses			(17,936)
Net Operating Income (NOI)			133,781
Tax Rate	2.462%		
Cap Rate	9.000%		
Loaded Cap Rate	11.462%		
Market Value	NOI/Loaded Cap	1,167,174	
Assessment Ratio		<u>86.29%</u>	
Suggested Assessed Value			1,007,154
Assessed Value			1,179,700
Over Assessed			<u>172,546</u>

Notice of Intent to File Objection with Board of Review

I, Gary Kohlenberg of Kohlenberg Consulting L.L.C. DBA PropertyTaxBill.com as the agent of the property owner Kurt Schwiesow Lorenzen Holdings LLC, hereby give notice of intent to file an objection on the assessment for the following property: Property Tax ID# 4154 142 N Broadway for the 2021 Assessment Year in the municipality of City Of Green Bay. Valuation assigned by Assessor is \$1,179,700 .
THIS NOTICE OF INTENT IS BEING FILED at least 48 hours before the Board's first scheduled meeting.


Gary Kohlenberg

Monday, May 24, 2021

Gary Kohlenberg
Kohlenberg Consulting L.L.C. /PropertyTaxBill.com

PropertyTaxBill.com

345 River Bluff Circle • Oconomowoc, WI 53066-3480

phone (262) 569-1800 • fax (888) 308-3919
email gary@propertytaxbill.com • www.propertytaxbill.com

Monday, May 24, 2021

Attn: Municipal Clerk or Public Records Custodian

Dear Public Records Custodian,

Please acknowledge in writing receipt of the attached Notice of Intent to File and Objection Form For Real Property Assessment regarding TAX ID# 4154 located at 142 N Broadway in City Of Green Bay. Please acknowledge via fax (888) 308-3919 or email gary@kohlenberg.net with the date and time for my appointment before the Board of Review. Thank you,

Sincerely,

A handwritten signature in black ink, appearing to be 'G. Kohlenberg', written over a horizontal line.

Gary Kohlenberg



City of Green Bay

City Of GreenBay > Parcel Data

Find a Parcel

Current Parcel: 4-154

📍 142 N BROADWAY

(128 N BROADWAY)

LORENZEN HOLDINGS LLC

1087 W MASON ST GREEN BAY WI 54304

Street View Map • Green Bay Parcel Map • Google Map

Assessment Records

Zoning and Districts

Brown County Parcel Data

Inspection Records

Special Assessments

Requests For Service

Police Calls

Projects

Complaints

Project#	Date Issued	Project Status	Project Description	Estimated Cost	Fees Paid	Owner Name	Applicant
73070	05/23/2018	Closed	[70-1 - Signs - Permanent] New Wall Sign/Band - "International"	\$800	\$102	LORENZEN HOLDINGS LLC	CREATIVE SIGN COMPANY
73202	05/03/2018	Closed	[31-437 - Commercial - Addition - Non-Residence, Non-housekeeping] Addition of the exterior elevator and stairway serving access to the baement thru 3 floor. Project was done in phases. Plans were reviewed as one under Phase 1	\$0	\$632	LORENZEN HOLDINGS LLC	IMMEL CONSTRUCTION

and stored under that project number, 71064.

[31-437 - Commercial - Addition - Non-Residence, Non-housekeeping] Adding stairs and an elevator to the building to address access and egress criteria. In addition, interior alterations are being made as part of this project. Currently vacant space..... This is concerning the 3 story building connected to Pete's Garage at 128 N Broadway. The project has since been phased into 2 phases. The elevator/stairway addition is NOT being done until Phase 2 which leaves the 2nd and 3rd floor

71064	09/27/2017	Closed	<p>unoccupiable at this time, A NEW PERMIT will be required for Phase 2 work to complete the 1,350 SQ FT of work that will entail. See the drag file for the phasing plan. - PaulVC</p> <p>9/26/2017 As a follow-up to this, I spoke with Jennifer today (9/20/2017) and have come to the following resolutions: 1. Tax credits with partial occupancy as is being proposed with this project is acceptable under the tax credit regulations 2. Jennifer will be submitting a Phasing plan for the project resulting in the ability to seek partial occupancies 3. Occupancy will be sought for</p>	\$650,000	\$5,489	LORENZEN HOLDINGS LLC	IMMEL CONSTRUCTION
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the basement and first floor as part of the completion of Phase I 4. The egress items in basement will be completed under Phase I to retain occupancy for that level. 5. Occupancy for the 2nd and 3rd floors will not be granted until after Phase II 6. The external access that was being added to address occupancy on the 2nd and 3rd floors will be in Phase II. 7. Phase I does not require a site plan as it is all internal to the existing building. 8. The site plan submittal will be concurrently submitted while Phase I is being done. 9. There is no set schedule for Phase II, but it will not

			happen yet in 2017. 10. No work on Phase II can occur until the site plan is approved. If you have any questions, please let me know. Thanks, Paul -EC permit approved.				
66373	04/15/2016	Closed	[70-1 - Signs - Permanent]	\$12,000	\$273	LORENZEN HOLDINGS LLC	ORDE SIGN & GRAPHICS INC
64213	12/21/2015	Closed	[70-1 - Signs - Permanent] 5.833'X3.166'	\$600	\$86	ROAR LLC	UNITED SIGN
65869	12/09/2015	Closed	[31-434 - Commercial - Alteration - Non-Residence, Non-Housekeeping]	\$770,000	\$3,448	LORENZEN HOLDINGS LLC	IMMEL CONSTRUCTION
65640	11/02/2015	Closed	[34-1 - Roofing (Commercial)]	\$150,000	\$150	LORENZEN HOLDINGS LLC	IMMEL CONSTRUCTION
75469		Closed	[31-434 - Commercial - Alteration - Non-Residence, Non-Housekeeping]	\$0	\$50	LORENZEN HOLDINGS LLC	