

Board of Review

AGENDA

City Hall, 101 S. Second Street, Black River Falls, WI
Thursday, May 28, 2026 – 10:00 A.M.

1. Clerk call the meeting to order
2. Roll call
3. Confirmation the Board of Review (BOR) meeting notice was properly published and posted.
4. Select a Chairperson for BOR – Action
5. Select a Vice-Chairperson for BOR – Action
6. Verify that at least one BOR member has met the mandatory training requirements
7. Verify that the city has an ordinance for the confidentiality of income and expense information provided to the assessor under state law (Wis. Stat. §70.47(7)(af))
8. Verify the City has a resolution establishing BOR policy on procedure for sworn telephone or sworn written testimony requests.
9. Verify the City has a resolution establishing BOR policy on procedure for waiver of BOR hearing requests.
10. Receipt of assessment roll by the Clerk from the Assessor
11. Request for Waiver of Board of Review Hearing from Wal-Mart Real Estate Business Trust for parcel 206-2210.0000 located at 611 State Highway 54 – Action
12. Request to Testify by Telephone or Submit Sworn Written Statement at the Board of Review from Wal-Mart Real Estate Business Trust for parcel 206-2210.0000 located at 611 State Highway 54 – Action
13. Consider scheduling additional Board of Review date(s) for hearings
14. Review the assessment roll & perform statutory duties:
 - a. Examine roll
 - b. Correct descriptions or calculation errors
 - c. Add omitted properties
 - d. Eliminate double assessed property
15. Certify all corrections of error – Action
16. Verify with the assessor that Open Book changes are included in the assessment roll
17. Adjourn (To later date if necessary)

**Notice of the Board of Review
City of Black River Falls**

NOTICE IS HEREBY GIVEN that the **Board of Review** for the City of Black River Falls will meet on **May 28, 2026** from **10:00 A.M. to at least 12:00 P.M.** at City Hall, 101 S. 2nd Street, Black River Falls, WI.

Please be advised of the following requirements to appear before the Board of Review:

1. No person shall be allowed to appear before the Board of Review, to testify to the Board by telephone or to contest the amount of any assessment of real or personal property if the person has refused a reasonable written request by certified mail for the assessor to view such property.
2. After the first meeting of the Board of Review and before the Board's final adjournment, no person who is scheduled to appear before the Board of Review may contact, or provide information to, a member of the Board about the person's objection except at a session of the Board.
3. No person may appear before the Board of Review, testify to the Board by telephone or contest the amount of any assessment unless, at least 48 hours before the first meeting of the Board or at least 48 hours before the objection is heard if the objection is allowed under sub. (3) (a), that person provides to the clerk of the Board of Review notice as to whether the person will ask for removal under sub. (6m) and if so which member will be removed and the person's reasonable estimate of the length of time that the hearing will take.
4. When appearing before the Board, the person shall specify, in writing, the person's estimate of the value of the land and of the improvements that are subject of the person's objection and specify the information that the person used to arrive at that estimate.
5. No person may appear before the Board of Review, testify to the Board by telephone or object to a valuation if that valuation was made by the assessor or the objector using the income method, unless the person supplies to the assessor all of the information about income and expenses, as specified in the Assessor's manual under s. 73.03 (2a) of Wis. Statutes, that the assessor requests. The City of Black River Falls has an ordinance for the confidentiality of information about income and expenses that is provided to the assessor under this paragraph and shall provide exceptions for persons using the information in the discharge of duties imposed by law or of the duties of their office or by order of a court. The information that is provided under this paragraph, unless a court determines that it is inaccurate, is not subject to the right of inspection and copying under s. 19.35 (1).

NOTICE IS FURTHER GIVEN that pursuant to s. 70.45, Wis. Stats., the assessment roll for the 2025 assessment year will be open for examination starting **May 21, 2026 from 10:00am to 12:00pm at City Hall located at 101 S. Second Street, Black River Falls, WI 54615.** **OPEN BOOK sessions for informal talks with the City Assessor and to file written objections will be by appointment.** If you would like to set up an appointment, please contact Bowmar Appraisal, Inc. at (715) 835-1141 during regular business hours (M-F, 8:30-4:30) no later than 3 days prior to the Board of Review. The 2025 assessment roll, instructional information, and objection forms will be made available. These documents will assist with scheduling a hearing before the Board of Review. Keep in mind that objection forms must be filed with the clerk of the Board of Review at least 48 hours before the Board of Review is conducted unless the Board of Review chooses to waive this requirement.

Alex B. Chown, City Clerk - City of Black River Falls

This Notice is hereby posted at the following locations in the City on the 16th day of April 2026:

1. Front Door – City Hall
2. Black River Falls Public Library
3. Jackson County Court House
4. U.S. Post Office
5. City of Black River Falls website: www.blackriverfalls.us

This Notice will be published in the Banner Journal the week of April 29, 2026



Board of Review Member Training Affidavit

This affidavit confirms that one or more Board of Review (BOR) voting members attended training before the BOR met, satisfying state law (sec. 70.46(4), Wis. Stats.).

STATE OF WISCONSIN

County of JACKSON

Co-muni code 27206

I, Alex B. Chown, the clerk for the CITY OF BLACK RIVER FALLS,

swear the following BOR voting member(s), who represent(s) the municipality's chief executive officer or the officer's designee(s), attended a Wisconsin Department of Revenue approved BOR training program before the BOR's first meeting. (sec. 70.46 (4), Wis. Stats.)

BOR member(s) and attendance date:

ALEX CHOWN

05/11/2026

Name

Date

05-11-2026 04:19 PM

Date electronically filed

city.admin@blackriverfallswi.gov

Clerk email



Board of Review Member Training Affidavit

Preparer Information

Name Alex B. Chown	Title Clerk/Treasurer
Email city.admin@blackriverfallswi.gov	Phone 715-284-2315

Signature Statement

Under penalties of law, I declare this form and all attachments are true, correct and complete to the best of my knowledge and belief.

Do you agree with the statement above?

YES NO

Submission Information

You successfully submitted your report. Print a copy for your records.

Comuni code: 27206

Submission date: 05-11-2026 04:19 PM

Confirmation: PA10720260758O1778534390840

Submission type: ORIGINAL

CITY OF BLACK RIVER FALLS ORDINANCE NO. 717

AN ORDINANCE RELATING TO THE CONFIDENTIALITY OF INFORMATION ABOUT INCOME AND EXPENSES REQUESTED BY THE ASSESSOR IN PROPERTY ASSESSMENT MATTERS IN THE CITY OF BLACK RIVER FALLS, JACKSON COUNTY, WISCONSIN.

WHEREAS, as part of the Budget Adjustment Act, 1997 Wisconsin Act 237, a number of significant changes regarding property tax assessment appeals and Board of Review procedures were enacted; and

WHEREAS, at Section 279(K) of 1997 Wisconsin Act 237, Section 70.47(7)(af) of the Wisconsin Statutes was created; and

WHEREAS, Section 70.47(7)(af), Wis. Stats., requires that the municipality provide by ordinance for the confidentiality of information about income and expenses that is provided to the Assessor under Section 70.47(7)(af), Wis. Stats., and shall provide exceptions for persons using the information in the discharge of duties imposed by law or of the duties of their office or by order of the Court,

NOW, THEREFORE, the Common Council of the City of Black River Falls, Jackson County, Wisconsin, **DO ORDAIN AS FOLLOWS:**

SECTION 1.

Whenever the Assessor, in the performance of the Assessor's duties, requests or obtains income and expense information pursuant to Section 70.47(7)(af), Wis. Stats., or any successor statute thereto, then, such income and expense information that is provided to the Assessor shall be held by the Assessor on a confidential basis, except, however, that the information may be revealed to and used by persons: in the discharging of duties imposed by law; in the discharge of duties imposed by office (including, but not limited to, use by the Assessor in performance of official duties of the Assessor's office and use by the Board of Review in performance of its official duties); or pursuant to order of a court, income and expense information provided to the Assessor under Section 70.47(7)(af), unless a court determines that it is inaccurate, is, per Section 70.47(7)(af), not subject to the right of inspection and copying under Section 19.35(1), Wis. Stats.

SECTION 2. SEVERABILITY.

The several sections of this ordinance are declared to be severable. If any section or portion thereof shall be declared by a court of competent jurisdiction to be invalid, unlawful or unenforceable, such decision shall apply only to the specific section or portion thereof directly specified in the decision, and shall not affect the validity of any other provisions, sections or portions thereof of the ordinance. The remainder of the ordinance shall remain in full force and

CITY OF BLACK RIVER FALLS RESOLUTION 2023-04

A RESOLUTION ESTABLISHING BOARD OF REVIEW POLICY AND PROCEDURE FOR SWORN TELEPHONE OR SWORN WRITTEN TESTIMONY REQUESTS

The Board of Review of the City of Black River Falls, Jackson County, WI, does resolve as follows:

WHEREAS, Wis. Stat. 70.47(8) authorizes the Board of Review to consider requests from a property owner or the property owner's representative to testify under oath by telephone or to submit sworn written statements to the Board of Review; and

WHEREAS, the Wisconsin Department of Revenue has determined that the legal requirements of the Notice to Appear at the Board of Review must be satisfied and the Objection Form must be completed and submitted to the Board of Review as required by law prior to a Request to Testify by Telephone or Submit Sworn Written Statement form being considered;

NOW, THEREFORE, the City Board of Review of the City of Black River Falls, Jackson County hereby adopts the following policy:

1. PROCEDURE:

Before the Board of Review (BOR) can consider a request from a property owner or the property owner's representative ("property owner") to testify by telephone or submit a sworn written statement, the property owner must first complete and file with the BOR clerk the following documents:

- a) A timely Notice of Intent to appear at the BOR;
- b) A timely Objection Form for Real Property Assessment (PA-1 15A); and
- c) A fully completed Request to Testify by Telephone or Submit a Sworn Written Statement at Board of Review (Form PA-814).

Requests must be filed with the BOR clerk within the first 2 hours of the BOR's first full meeting. If the property owner fails to file the documents as required, the BOR will not consider the request.

2. CRITERIA:

The BOR may consider any or all of the following factors when deciding whether to grant or deny the request:

- a) The property owner's stated reason(s) for the request as indicated on the PA-814;
- b) Fairness to the parties;
- c) The property owner's ability to procure in-person oral testimony and any due diligence exhibited by the property owner in procuring such testimony;
- d) Ability to cross examine the person(s) providing the testimony;
- e) The BOR's technical capacity to honor the request; and
- f) Any other factors that the BOR deems pertinent to deciding the request.

3. EFFECTIVE DATE:

This policy shall be effective upon passage.

Adopted this 24th day of May, 2023.


Board of Review Chairperson

Attested by


Board of Review Vice-Chairperson

CITY OF BLACK RIVER FALLS RESOLUTION 2023-05

A RESOLUTION ESTABLISHING BOARD OF REVIEW POLICY AND PROCEDURE FOR WAIVER OF BOARD OF REVIEW HEARING REQUESTS

The Board of Review of the City of Black River Falls, Jackson County, WI, does resolve as follows:

WHEREAS, Wis. Stat. 70.47(8m), authorizes the Board of Review to consider requests from a taxpayer or assessor, or at its own discretion to waive the hearing of an objection under Wis. Stat. 70.47(8), or in a 1st class city, under Wis. Stat. 70.47(16), and allow the taxpayer to have the taxpayer's assessment reviewed under Wis. Stat. S 70.47(13)*, and

WHEREAS, Wis. Stat. 70.47(8m) further states that for purposes of this subsection, the Board of Review shall submit the Notice of Decision under Wis. Stat. 70.47(12) using the amount of the taxpayer's assessment as established by the municipal assessor as the finalized amount and

WHEREAS, Wis. Stat. S 70.47(8m) further states that for purposes of this subsection, if the Board of Review waives the hearing, the waiver disallows the taxpayer's claim on excessive assessment under Wis. Stat. 74.37(3), and, notwithstanding the time period under Wis. Stat. 74.37(3)(d), the taxpayer has 90 days from the notice of hearing waiver in which to commence an action under Wis. Stat. 74.37(3)(d); and

WHEREAS, the Wisconsin Department of Revenue has determined that the legal requirements of the Notice to Appear at the Board of Review must be satisfied and the Objection Form must be completed and submitted to the Board of Review as required by law by the taxpayer prior to a Request for Waiver being considered;

NOW, THEREFORE, the City Board of Review of the City of Black River Falls, Jackson County hereby adopts the following policy:

1. PROCEDURE:

Before the Board of Review (hereinafter BOR) can consider a request from a taxpayer or assessor or at its own discretion waive the hearing of an objection, the taxpayer must first complete and file with the BOR Clerk the following documents:

- a) A timely Notice of Intent to appear at the BOR; and
- b) A timely Objection Form for Real Property Assessment (PA-1 15A).

If the owner fails to file the documents as required, no hearing will be scheduled on the objection. If the owner files the documents as required and a request from the owner or assessor is made to waive the hearing of an objection, or if the BOR considers waiving the hearing at its own discretion, the BOR shall use the following criteria to make its decision.

2. CRITERIA:

The BOR may consider any or all of the following factors when deciding whether to waive the hearing:

- a) The benefits or detriments of the BOR process
- b) The benefits or detriments of having a record for the Court review

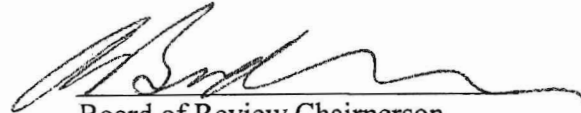
CITY OF BLACK RIVER FALLS RESOLUTION 2023-05

- c) Avoidance of unruly, lengthy, burdensome appeals
- d) Ability to cross examine the person(s) providing the testimony
- e) Any other factors that the BOR deems pertinent to deciding whether to waive the hearing

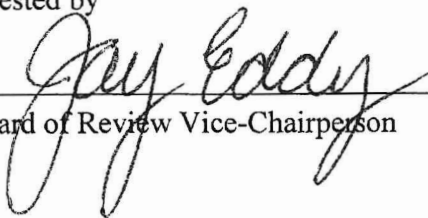
3. EFFECTIVE DATE:

This policy shall be effective upon passage.

Adopted this 24th day of May, 2023.


Board of Review Chairperson

Attested by


Board of Review Vice-Chairperson

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 Black River Falls	County Jackson
Property owner's name Walmart Real Estate Business Trust	Agent name (if applicable) Mallery s.c.
Owner's mailing address P.O. Box 8050, Bentonville, AR 72716	Agent's mailing address 731 N. Jackson Street, Suite 900 Milwaukee, WI 53202
Owner's telephone number (479) 204-3835 <input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone	Agent's telephone number (414) 271-2424 <input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone
Owner's email address Paola.Castillo@walmart.com	Agent's email address cstrohbehn@mallerysc.com . rkarnes@mallerysc.com

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

1. Property address 611 East Highway 54

2. Legal description or parcel number from the current assessment roll 206-2210.0000

3. Total Property Assessment \$13,139,300

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 414-271-2424

Owner's or Agent's signature <i>Christopher L Strohbehn</i>	Date 05-20-2026
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For Board Use Only

Approved Denied

Reason _____

Taxpayer advised _____
Date

MALLERY^{SC}
A LIMITED LIABILITY SERVICE CORPORATION

Writer's Direct Email
acrichton@mallerysc.com

May 22, 2026

Via E-mail (city.admin@blackriverfalls.gov) and United Parcel Service

Mr. A. Brad Chown, City Clerk/Administrator/Treasurer
City of Black River Falls
101 South Second Street
Black River Falls, WI 54615

Re: 2025 Request for Waiver of Board of Review (BOR) Hearing
Property Owner: Wal-Mart Real Estate Business Trust
Property Address: 611 East State Highway 54, Black River Falls, WI
Parcel Number: 262-2201.0000

Dear Mr. Chown:

Enclosed please find an Agent Authorization signed by our client, Walmart 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,

Amy Crichton

Amy M. Crichton
Litigation Paralegal

Enclosures

Agent Authorization

for Property Assessment Appeals

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

Section 1: Property Owner and Property Information

Company/property owner name Wal-Mart Real Estate Business Trust			Taxation district <input type="checkbox"/> Town <input type="checkbox"/> Village <input checked="" type="checkbox"/> City <i>(Check one)</i> Enter municipality → Black River Falls		County Jackson
Mailing address P.O. Box 8050			Street address of property 611 State Highway 54		
City Bentonville	State AR	Zip 72716	City Black River Falls	State WI	Zip 54615
Parcel number 206-2210.0000	Phone () -	Email Paola.Castillo0@walmart.com		Fax () -	

Section 2: Authorized Agent Information

Name / title Christopher L. Strohbehn, Russell J. Karnes, Andrew G. Frank, Hannah E. Rodriguez			Company name Mallery, s.c.		
Mailing address 731 North Jackson Street, Suite 900			Phone (414) 271 - 2424	Fax () -	
City Milwaukee	State WI	Zip 53202	Email cstrohbehn@mallerysc.com / rkarnes@mallerysc.com		

Section 3: Agent Authorization


Agent Authorized for: <i>(check all that apply)</i>		Enter Tax Years of Authorization	
<input checked="" type="checkbox"/> Manufacturing property assessment appeals (BOA)		<u>2020-2026</u>	
<input checked="" type="checkbox"/> Wisconsin Department of Revenue 70.85 appeals		_____	
<input checked="" type="checkbox"/> Municipal Board of Review		_____	
<input type="checkbox"/> Other _____		_____	
Authorization expires: <u>12 - 31 - 2026</u> <i>(mm - dd - yyyy)</i>		<i>(unless rescinded in writing prior to expiration)</i>	
Send notices and other written communications to: <i>(check one or both)</i> <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 <i>(please print)</i> Paola B. Castillo, CMI
	Owner signature 
	Company or title Walmart Real Estate Business Trust - Senior Manager Prop. Tax
	Date <i>(mm-dd-yyyy)</i> 04-10-2026

Objection to Real Property Assessment

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

Complete all sections:

Section 1: Property Owner / Agent Information				* If agent, submit written authorization (Form PA-105) with this form			
Property owner name <i>(on changed assessment notice)</i> Walmart Real Estate Business Trust				Agent name <i>(if applicable)</i> Mallery s.c.			
Owner mailing address P.O. Box 8050				Agent mailing address 731 N. Jackson Street, Suite 900			
City Bentonville	State AR	Zip 72716	City Milwaukee	State WI	Zip 53202		
Owner phone (479) 204-3835	Email Paola.Castillo0@walmart.com		Owner phone (414) 271 - 2424	Email - cstrohbehn@mallerysc.com -			
Section 2: Assessment Information and Opinion of Value							
Property address 611 East State Highway 54				Legal description or parcel no. <i>(on changed assessment notice)</i> 206-2210.0000			
City Black River Falls	State WI	Zip 54615					
Assessment shown on notice - Total \$13,139,300				Your opinion of assessed value - Total \$6,910,000			

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

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

Section 3: Reason for Objection and Basis of Estimate	
Reason(s) for your objection: <i>(Attach additional sheets if needed)</i> Value is excessive based on other 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 Remodel.
 Date of changes 05-10-2024 Cost of changes \$ 7,606,250 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 05-28-2024 Value \$6,910,000 Purpose of appraisal Retrospective market valuation.
(mm-dd-yyyy)
 If this property had more than one appraisal, provide the requested information for each appraisal. _____

Section 5: BOR Hearing Information

A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): _____
Note: This does not apply in first or second class cities.

B. Provide a reasonable estimate of the amount of time you need at the hearing 15 minutes.

Property owner or Agent signature <i>Christopher L Strohbehn</i>	Date (mm-dd-yyyy) 05-22-2026
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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	Mallery, s.c.	731 North Jackson Street, Suite 900, Milwaukee, WI 53202	cstrohbehn@mallerysc.com	414-271-2424
Russell J. Karnes	Attorney	Mallery, s.c.	731 North Jackson Street, Suite 900, Milwaukee, WI 53202	rkarnes@mallerysc.com	414-271-2424
Hannah E. Rodriguez	Attorney	Mallery, s.c.	731 North Jackson Street, Suite 900, Milwaukee, WI 53202	hrodriguez@mallerysc.com	414-271-2424
Bob Wentzel	Consultant	Alliance Property Consultants, Inc.	11985 Technology Drive, Suite 260, Eden, MN 55344	bobwentzel9@aol.com	952-942-6734
Bill Wentzel	Consultant	Alliance Property Consultants, Inc.	11985 Technology Drive, Suite 260, Eden, MN 55344	billw@alliancepropertyconsultants.com	952-942-6734