



CITY OF FITCHBURG

Administrative Offices
5520 Lacy Road
Fitchburg, WI 53711-5318
Phone: (608) 270-4200 Fax: (608) 270-4212
www.fitchburgwi.gov

**CITY OF FITCHBURG
CITIZENS BOARD OF REVIEW AGENDA
WEDNESDAY, AUGUST 26, 2015**

**FITCHBURG CITY HALL
Meeting Room - 2nd Floor
5520 Lacy Road, Fitchburg, WI 53711
9:00 a.m.**

NOTICE IS HEREBY GIVEN that the Citizens Board of Review will meet at 9:00 a.m. on Wednesday, August 26, 2015 in the Meeting Room at Fitchburg City Hall, 5520 Lacy Road to consider and act on the following:

1. CALL TO ORDER
2. ROLL CALL
3. APPOINTMENT OF CHAIRPERSON OF THE BOARD OF REVIEW
4. APPROVAL OF MINUTES – June 4, 2014
May 15, 2015
June 29, 2015
5. NEW BUSINESS
 - A. Statement of Public Notice by Clerk
 - B. Recognition of Certified Members in Attendance
 - C. Receive Assessment Roll and Sworn Statements from the Clerk
 - D. Swear in Assessor, Residential Appraiser, and Commercial Appraiser
 - E. Read into Record any Omitted Property
 - F. Review Notices of Intent to File Objection
 - G. Schedule (or approve schedule made by Clerk) Times to Hear Objections
 - H. Hear, Deliberate and Determine each Objection
6. ADJOURNMENT

NOTE: It is possible that members of and possibly a quorum of members of other government bodies of the municipality may be in attendance at the above stated meeting to gather information. No action will be taken by any governmental body at the above stated meeting other than the governmental body specifically referred to above in this notice. Please note that, upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For additional information or to request this service, contact Fitchburg City Hall, 5520 Lacy Rd., Fitchburg, WI 53711 608-270-4200.



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**DRAFT MINUTES
CITY OF FITCHBURG
CITIZENS BOARD OF REVIEW AGENDA
FITCHBURG CITY HALL Meeting Room - 2nd Floor
5520 Lacy Road, Fitchburg, WI 53711
June 4, 2014 9:00 a.m.**

1. CALL TO ORDER: The Meeting was called to order at 9:04 a.m. by Chairperson Laura Varriale.
2. ROLL CALL- Members present: Dan Crowley, Laura Portz, Laura Varriale, Michael Couillard, Absent with excuse: Jason Williams, Erika Ryerson. Alternates not required to attend: Matt Pulda, Craig Stevenson. Others: Thomas Slack, Greg Stein, Michael Procknow, City Assessor, Dell Zwieg, Commercial Appraiser, Linda Cory, City Clerk.
3. APPROVAL OF MINUTES – September 4, 2013- Motion by Couillard, 2nd by Crowley to **approve**. Roll call vote: All ayes. **Motion carried**.
4. NEW BUSINESS
 - A. Statement of Public Notice by Clerk-The agenda for this meeting of the Board of Review (June 4, 2014) was posted in three locations on May 29, 2014. It was also posted on the City's Website. The legal notice was published on April 29, 2014 in the Wisconsin State Journal and then posted in three locations and placed on the front door of City Hall.
 - B. Recognition of Certified Members in Attendance-The members present today that meet the 2 year certification training requirement of §73.03 (55) in attendance is Dan Crowley, Laura Varriale, Michael Couillard and Laura Portz. Other members that have completed the training include: Matthew Pulda.

The affidavit with the Department of Revenue was filed on May 3, 2014.
 - C. Receive Assessment Roll and Sworn Statements from the Clerk-Assessor Procknow presented the assessment rolls that had been received by the City Clerk. The affidavit of receipt had been signed and dated June 3, 2014.
 - D Swear in Assessor, Residential Appraiser, and Commercial Appraiser Prior to an objection being heard. Each objector was administered the oath before the Board heard testimony in each objection.

- E. Read into Record any Omitted Property- None
- F. Review Notices of Intent to File Objection-The Committee received the schedule that included four scheduled objections. Each member reviewed the electronic packet on their computer desktop.
- G. Schedule (or approve schedule made by Clerk) Times to Hear Objections
Motion by Portz, 2nd by Crowley to **approve** schedule as presented. Roll call vote: All Ayes. **Motion carried.**

9:15 a.m.	Realty Income Corp – AMC Theatres 4500 College Boulevard, Suite 130 Overland Park, KS 66211	X		0609-071-0225-4 0609-071-0150-4 0609-071-1005-8(includes 0609-071-0910-4) 0609-071-0075-6
10:00 a.m.	Reinhart Attorneys At Law – Target c/o Don Millis P.O. Box 2018 Madison, WI 53701-2018	X		0609-072-8690-2
10:30 a.m.	Reinhart Attorneys At Law – Walgreens c/o Don Millis P.O. Box 2018 Madison, WI 53701-2018	X		0609-091-8002-3

H. Hear, Deliberate and Determine each Objection

Realty Income Corporation AMC Showplace Theatres Inc (tenant) 920 Main Street Kansas City Missouri 64105

Physical Property Address: None Assigned

Parcel Number: 0609-071-0075-6 Legal Description: CSM 09099 Assessed \$505,000

Physical Property Address: None Assigned

Parcel Number: 0609-071-0225-4 Legal Description: CSM 09099 Assessed \$960,000

Physical Property Address: 6101 Mckee Road

Parcel Number: 0609-071-0150-4 Legal Description: CSM 09099 Assessed \$515,000

Physical Property Address: 6091 McKee Road

Parcel Number: 0609-071-1005-8 Legal Description: CSM 09099 Assessed \$13,420,000 (parcel includes 0609-071-1005-8

The Objection form indicated value of \$7,300,000 for all 5 parcels. The current assessment all parcels is \$15,400,000. Thomas Slack, President Property Tax Services, Inc., Agent appointed to represent Realty Income Corporation c/o American Multi-Cinema, Inc. was present. He explained his analysis and gave background on the 18 screen theatre within his opinion a 12 screen market. \$7,300,000 is the value that he feels the assessment should be.

Chair Varriale read the parcel numbers and values into the record. Slack provided a radius ring analysis (Exhibit 1) and summarized. The analysis had a feasibility analysis that provided a breakdown of attendance and screen replacement cost estimate of \$8,254,049. An annual attendance of 33,000 per screen was listed. The analysis included the cost approach \$8,840,000, the Income Approach \$7,280,000, an Operating Cost Comparison, Rent as % of Total Revenue, Randhurst Cost Management analysis of 5/19/2011 and four Movie Theatre Retail Sales Listings.

He responded to questions on sales attendance with % down for the year. National average is \$44,010, this theatre sees \$33,000. He discussed Cost Approach and needing to build new would require \$11.8 million. He felt if on the market that the \$15.4 would not be paid by prospective buyer.

Objector discussion on leased facility in the Income Approach. Slack reviewed Market Data and base rent data \$83,390 with this being 67% higher than average.

Board of Review Members asked questions on if Mr. Slack was an Attorney, he stated he was a General Certified Appraiser however is acting as an Agent for AMC Theatres not an Appraiser. Discussion on Circuit Court upholding value at \$15,400,000 for 2010,11,12,13.

He responded to questions on Appraisal value, Sun Prairie's lease information, rent per square foot, owner of real estate, replacement cost, revenues, income approach analysis, whether he had viewed the actual leases of other theatres, 5 mile ring analysis population.

Dell Zwieg, City of Fitchburg Commercial Appraiser noted he is a Certified Appraiser Level II in the State of Wisconsin and provide the City's Testimony.

He stated in accordance with the Wisconsin Assessment Property Guide and the Marshall Swift Professional Assessment Manual he provided the information on how the assessment was determined. He provided a handout for the Board to follow along with.

Cost Approach to Value provides a total depreciated cost \$12,276,217, with land value \$3,685,000 Total value \$15,961,217 rounded \$15,961,000 total value square foot \$175.67. He provided an adjustment comparison of three properties:
2920 FitchRona, 6317 McKee Road, 5301 Verona Rd.

Income Approach to value: 83,592 Rentable Square footage, triple net lease with an overall capitalization rate of 8%, value estimate \$15,840,000 or \$189 value per square foot. Questions and discussion on basis of rent and the "fee simple value rule".

Board took a five minute recess at 10:35 a.m.

Board deliberations included: discussion on long-term lease where the Assessor had made actual inspections, this is a special purpose property with the rule of best evidence supports the value of both the Cost & Income Approach. Discussion on Cost Approach allows to compare if buying or replacing property. Additional clarification on obsolescing factor used.

Motion by Couillard, 2nd by Crowley to **uphold Assessor's Value of five parcels at \$15,400.000**. Roll call vote: All Ayes. **Motion carried**.

Target Corporation Property Tax Department T 0809 PO Box 9456 Minneapolis MN 55440-9456 Physical Property Address: 6321 McKee Road
Parcel Number: 0609-072-8690-2 Legal Description: CSM 11969
Assessed Value: \$15,880,000 Objection Form indicates value of \$12,800,000

Gregory Stein, CPA Reinhart Boerner Van Deuren S.C, Agent representing Target Corporation was present and sworn in. He provided two exhibits: one entitled Property Tax Worksheet, and the 2nd was seven pages from Loop Net Commercial Real Estate Comparable. The Property Valuation indicates \$72.50 price per comparable square footage.

He responded to questions on comparable sales and calculation for adjustments. He responded that he is neither an Appraiser nor Assessor and confirmed this was a placeholder due to the litigation pending. Additional questions were directed regarding the 50% adjustment and sales data.

Dell Zwieg, City of Fitchburg Commercial Appraiser noted he is a Certified Appraiser Level II in the State of Wisconsin and provide his testimony to both an Income and Cost Approach. Cost Approach to Value sheet was done in two parts due to supermarket analysis and the retail analysis. Target is a Super Center and has both grocery and retail. The replacement depreciated cost using the Marshall Swift Valuation Service for depreciation resulted in values of \$6,955,963 for Retail and \$3,443,950 for Supermarket. Once Depreciation, Economic Obsolescence, and paving were applied the total depreciation cost rounded result was \$10,885,000 and land value \$5,465,000 with a total value of \$16,350,000 for \$93.97 square foot.

He included an adjustment grid that included comparable parcels located at 2920 Fitchrona, 6317 Mckee Rd, 5301 Verona Rd. Each property had a square footage value adjustment \$8.20, \$8.93, and \$7.93 respectively with the subject property at \$8.25 square foot. All are zoned Business Highway. Income earned annually is \$1,322,400 with net operating income of \$1,295,952. He used listings as comparable and adjusted for size & land to building ratio this provided a value of \$99.10 for the mean average and \$93.02 for the mean resulting in \$91.00 square foot.

Zwieg confirmed all approaches when reconciled supported assessment. He indicated that due to newness of construction he used both approaches.

Board discussion on listings and supportive detail provided by Zwieg. Discussion by Board on uniformity clause, exhibits being noted in record as supporting documents.

Motion by Crowley, 2nd by Couillard to **uphold Assessor Value of \$15,880,000**. For Target Corporation. Roll call vote: All Ayes. **Motion carried**.

Walgreen Co., 104 Wilmont Road, MS #1435, Deerfield WI 60015

Physical Property Address: 2931 S. Fish Hatchery Road

Parcel Number: 0609-091-8002-3 Legal Description: CSM08635

Assessed Value: \$3,350,00.00 The objection form indicated a value of \$2,000,000.

Gregory Stein, CPA Reinhart Boerner Van Deuren S.C, Agent representing Walgreen Corporation (sworn in at beginning of his testimony), provided a handout. He explained the Income Approach that he used for valuation and summarized his handout. Discussion on Gross Potential Rent at \$15.00 per square foot, gross income of \$198,146 that he rounded once the capitalization rate was applied to \$2,000,000.

Procknow asked Stein if due to Walgreens litigation case that the appeal submitted is a placeholder for Walgreens to allow them to further appeal this year's assessment. Stein confirmed that this objection was filed for this reason.

Dell Zwieg, City of Fitchburg Commercial Appraiser presented his testimony. He provided an Income Approach to Value, a Cost Approach and supporting Adjustment Grid. The final values for the Income Approach rounded \$3,360,000 with a \$242 per square foot value (13,905). The Cost Approach with a depreciated cost \$2,232,000 improvements, \$1,130,000 land for a total \$3,362,000 value by square foot of \$242.30.

All of the comparisons he used on the grid were Walgreen Stores located within Wisconsin (Monona, Madison, Waukesha). Due to the ongoing litigation with Walgreens across the State and recent appeals extensive sales information was available. The three comparable are owned by the same company. The sales file average mean square footage is \$316 with the mean at \$334.

The Income Approach handout was reviewed. The summary of the rent per square foot at \$18.50, and a total annual rent of \$257,242 with a capitalization rate of 7.50%.

Zwieg confirmed that all three approaches used supported the \$3,350,000 value. Stein asked if the sales data provided would include all long term lease sales.

Board deliberations included discussion on objection indicated \$2,000,000 and the Income Approach/Cost Approach/Sales Comparison all substantiated the assessment.

Motion by Crowley, 2nd by Portz to **uphold the Assessor Value of \$3,350,000**.
Roll call vote: All Ayes. **Motion carried.**

Each Objector was provided the Notice of Board of Review Determination with the Further Appeal Procedures as required by Wisconsin Statute.

5. ADJOURNMENT

Motion by Crowley, 2nd by Portz to **adjourn** "Sine Die". Roll call vote: All Ayes. **Motion carried.** Time: 11:58 a.m.



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**DRAFT MINUTES
CITY OF FITCHBURG
CITIZENS BOARD OF REVIEW AGENDA
FRIDAY, MAY 15, 2015**

**FITCHBURG CITY HALL
Meeting Room - 2nd Floor
5520 Lacy Road, Fitchburg, WI 53711
9:00 a.m.**

NOTICE IS HEREBY GIVEN that the Citizens Board of Review will meet at 9:00 a.m. on Friday, May 15, 2015 in the Meeting Room at Fitchburg City Hall, 5520 Lacy Road to consider and act on the following:

1. Call to Order – The Meeting was called to order by Deputy Clerk, Oldenburg at 8:59 a.m.
2. Roll Call – Members Present: Laura Portz, Matt Pulda, Michael Coulliard. Others: Craig Stevens, Dell Zwieg, City Assessor, Tracy Oldenburg, Deputy City Clerk.
3. Motion by Pulda, 2nd by Portz to appointment Michael Coulliard as Temporary Chairperson. Motion carried.
4. Motion to adjourn the 2015 Board of Review to a later date. (Date yet to be determined.)

Update by Assessor – Zwieg provided information that the assessment roll is not complete and suggested Board of Review be held on Wednesday, July 29th 2015.

Motion by Coulliard, 2nd by Pulda to adjourn the 2015 Board of Review to July 29th at 9:00 a.m. Motion carried

Coulliard suggested the Board meet 15 minutes prior to discuss recent law changes to the Board of Review.

5. Adjournment – Motion by Coulliard, 2nd by Pulda to adjourn until Wednesday, July 29th, 2015 at 9:00 a.m. Motion carried.
Time: 9:04 a.m.

NOTE: It is possible that members of and possibly a quorum of members of other government bodies of the municipality may be in attendance at the above stated meeting to gather information. No action will be taken by any governmental body at the above stated meeting other than the governmental body specifically referred to above in this notice. Please note that, upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For additional information or to request this service, contact Fitchburg City Hall, 5520 Lacy Rd., Fitchburg, WI 53711 608-270-4200.



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**DRAFT MINUTES
CITY OF FITCHBURG
CITIZENS BOARD OF REVIEW AGENDA
WEDNESDAY, JULY 29, 2015**

**FITCHBURG CITY HALL
Meeting Room - 2nd Floor
5520 Lacy Road, Fitchburg, WI 53711
9:00 a.m.**

NOTICE IS HEREBY GIVEN that the Citizens Board of Review will meet at 9:00 a.m. on Wednesday, July 29, 2015 in the Meeting Room at Fitchburg City Hall, 5520 Lacy Road to consider and act on the following:

1. Call to Order – The Meeting was called to order by City of Fitchburg Clerk, Anderson at 9:00 a.m.
2. Roll Call – Members Present: Laura Portz, Dan Crowley, Erika Ryerson, Elton Crim. Others: Dell Zwieg, City Assessor, and Patti Anderson, City Clerk.
3. Motion by Crowley, 2nd by Portz to adjourn the 2015 Board of Review to August 26, 2015 at 9:00 a.m.

Motion carried.

4. Adjournment – Motion by Ryerson, 2nd by Crim to adjourn until Wednesday, August 26, 2015 at 9:00 a.m.

Motion carried. Time: 9:04 a.m.

NOTE: It is possible that members of and possibly a quorum of members of other government bodies of the municipality may be in attendance at the above stated meeting to gather information. No action will be taken by any governmental body at the above stated meeting other than the governmental body specifically referred to above in this notice. Please note that, upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For additional information or to request this service, contact Fitchburg City Hall, 5520 Lacy Rd., Fitchburg, WI 53711 608-270-4200.

BOARD OF REVIEW

August 26, 2015

	Time	Name & Address	Notified	Waived	Parcel #
1	9:15	Target Corporation, P.O. Box 9456, Minneapolis, MN 55440-9456	8/17/15		0609-072-8690-2
2	10:00	Walgreens, 300 Wilmont Road, Deerfield, WI 60015	8/17/15		0609-091-8002-3
3	10:45	John Thurk, 2864 Dunton Circle	8/17/15		0609-092-6536-1
4	11:15	Khurshida Ahsan, 2861 Forest Down	8/20/15		0609-092-4967-4
5	11:45	Jianming Lin, 46 Burroughs	8/20/15, by phone		0609-012-8956-5
6	12:15	Thermo Electron Scientific Instruments, 5225 Verona Road	8/21/15		0609-053-8501-5, 0609-053-9001-2
7	1:00	LUNCH BREAK			
8	1:45	Chad Hubred/Kimberly Kinney, 5400 Whalen Road	8/21/15		0609-221-9335-2
9					
10					

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)."

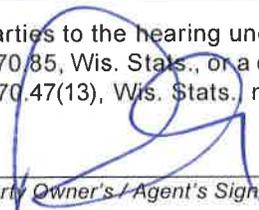
NOTE: The legal requirements of the Notice of Intent to Appear must be satisfied and the Objection Form must be completed and submitted as required by law prior to the Request for Waiver of Board of Review Hearing being submitted.

NOTE: Request for Waiver must be presented prior to the commencement of the hearing.

Municipality Fitchburg	County Dane
Property owner's name Target Corporation	Agent name (if applicable)* Reinhart Boerner Van Deuren s.c., including but not limited to, Don Millis, Jessica Polakowski, and Greg Stein
Owner's mailing address Property Tax Department, T-0809 P.O. Box 9456, Minneapolis, MN 55440-9456	Agent's mailing address 22 E. Mifflin St, Suite 600 Madison, WI 53703
Owner'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
Owner's email address	Agent's email address dmillis@reinhartlaw.com

Property address 6321 McKee Road	
Legal description or parcel number 0609-072-8690-2	
Taxpayer's assessment as established by assessor – Value as determined due to waiving of BOR hearing \$15,880,000	
Property owner's opinion of value \$9,700,000	
Basis for request Assessed value exceeds the FMV of property because it is not uniform with other assessments in the City. The assessments also violates the Uniformity Clause of the WI Constitution.	
Date Notice of Intent to Appear at BOR was given 5/12/2015	Date Objection Form was completed and submitted 8/11/2015

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., or a claim for excessive assessment under sec. 74.37, Wis. Stats. All parties understand any action under sec. 70.47(13), Wis. Stats. must be commenced within 60 days of the receipt of the notice of the waiving of the hearing.



Property Owner'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

OBJECTION FORM FOR REAL PROPERTY ASSESSMENT

Section 70.47(7)(a), Wisconsin Statutes states "No person shall be allowed in any action or proceedings to question the amount or valuation of property unless such written objection has been filed and such person in good faith presented evidence to such board in support of such objection and made full disclosure before said board . . ."

Note: The Board of Review can hear only sworn oral testimony regarding the value of the property. It cannot hear protests regarding the amount of property taxes or questions of exemption. The best evidence of the value of your property is a recent arm's-length sale of your property. The next best evidence is recent arm's-length sale of comparable property. If there are no sales of your property or comparable property, you should present other evidence that indicates the value of your property. This would include cost, income, appraisals, and sales of like property.

Property Owner's Name Target Corporation	Agent Name (if applicable) Reinhart Boerne Van Deuren s.c., including but not limited to, Don M. Millis, Jessica Polakowski, Josh Taggatz and Greg Stein
Owner's Mailing Address Property Tax Department, T-0809 P.O. Box 9456, Minneapolis, MN 55440-9456	Agent's Mailing Address 22 E. Mifflin St., Ste. 200 Madison, WI 53703
Owner's Telephone Number	Agent's Telephone Number 608-229-2200

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

RECEIVED

- Property Address 6321 McKee Road
- Legal Description or parcel number from the current assessment roll 0609-072-8690-2
- Total Property Assessments \$15,880,000
- Please explain why you think the above assessed value is incorrect Assessment exceeds the fair market value. Assessment violates uniformity clause of Wisconsin's Constitution because it is not uniform with other assessments in the City.
- In your opinion, what was the taxable value of this property on January 1 of the year being appealed? \$9,700,000
If this property contains acreage that is not in a market value class, provide a further opinion of the taxable value breakdown:

AUG 13 2015

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 @ Market Value	
Managed Forest Land Acres		@	Market Value	

- Check the method of acquisition of the property: Purchase Trade Gift Inheritance
Acquisition Price constructed Date: 2007
- Have you improved, remodeled, added to, or changed this property since acquiring it? Yes No
If yes, describe:
(a) When were the changes made? _____
(b) What were the cost of the changes? _____
(c) Does the above figure include the value of all labor, including your own?..... Yes No
- Have you listed the property for sale within the last five years?..... Yes No
(a) If yes, when and for how long was the property listed? _____
(b) What was the asking price? _____
(c) What offers were received? _____
- Has anyone made an appraisal of this property within the last five years?..... Yes No
(b) If yes, when and for what purpose? Property tax challenge.
(c) What was the appraised value? \$9,700,000 - The Valuation Group; \$21,430,000 - Appraisal Research Counselors
- Please list the name(s) of Board of Review member(s) you are requesting to be removed from your hearing. NOTE: This section does not apply in first or second class cities. N/A
- Please provide a reasonable estimate of the length of time that the hearing will take 30 minutes

Owner's or Agent's Signature <u>Don Millis</u>	Date 8/11/2015
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**Parcel Number -
225/0609-072-8690-2**

Current

Summary Report

[← Parcel
Parents](#)

Parcel Summary		More +
Municipality Name	CITY OF FITCHBURG	
Parcel Description	LOT 3 CSM 11969 CS73/278&285-10/31/2006 ...	
Owner Name	TARGET CORPORATION 	
Primary Address	6321 MCKEE RD	
Billing Address	% PROPERTY TAX DEPARTMENT PO BOX 9456 MINNEAPOLIS MN 55440-9456	

Assessment Summary		More +
Assessment Year	2015	
Valuation Classification	G2	
Assessment Acres	0.000	
Land Value	\$5,465,000.00	
Improved Value	\$10,415,000.00	
Total Value	\$15,880,000.00	

[Show Valuation Breakout](#)

Zoning Information

Contact your local city or village office for municipal zoning information.

Parcel Maps



[DCiMap](#)
[Google Map](#)

[Bing Map](#)

Tax Summary (2014)			More +
			E-Statement
			E-Bill
			E-Receipt
Assessed Land Value	Assessed Improvement Value	Total Assessed Value	
\$5,465,000.00	\$10,415,000.00	\$15,880,000.00	
Taxes:		\$360,176.92	
Lottery Credit(-):		\$0.00	
First Dollar Credit(-):		\$78.24	
Specials(+):		\$0.00	
Amount:		\$360,098.68	

District Information		
Type	State Code	Description
REGULAR SCHOOL	5901	VERONA SCHOOL DIST
TECHNICAL COLLEGE	0400	MADISON TECH COLLEGE
OTHER DISTRICT	15FB	FITCHBURG FIRE
METRO SEWERAGE	5150	MAD METRO SWR DIST
OTHER DISTRICT	15BB	PUBLIC FIRE PROTECTION
TIF/TID	1506	TIF 06

Recorded Documents				
Doc. Type	Date Recorded	Doc. Number	Volume	Page
WD	11/02/2006	4250271		

Show More ▼

DocLink

DocLink is a feature that connects this property to recorded documents. If you'd like to use DocLink, all you need to do is select a link in this section. There is a fee that will require either a credit card or user account. Click here for instructions.

By Parcel Number: 0609-072-8690-2

By Owner Name: TARGET CORPORATION

[Document Types and their Abbreviations](#)

[Document Types and their Definitions](#)



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Dane County Land Information
Council

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210 Martin Luther King Jr. Blvd
City-County Bldg. Room 116
Madison, WI 53703





RECORDED

AUG 18 2015

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

22 East Mifflin Street
Suite 600
Madison, WI 53703-4225

Telephone: 608-229-2200
Fax: 608-229-2100
Toll Free: 800-728-6239
reinhartlaw.com

August 11, 2015

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

SENT BY FACSIMILE (608-270-4212)
AND FIRST CLASS MAIL

Patti Anderson, Clerk
City of Fitchburg
5520 Lacy Road
Fitchburg, WI 53711

Dear Clerk:

Re: Target Corporation

Enclosed please find an Objection Form for Real Property Assessment for the property located at 6321 McKee Road with parcel number 0609-072-8690-2.

Sincerely,

Don M. Millis,

Encs.

32556180

NOTICE OF APPEARANCE BEFORE THE BOARD OF REVIEW

To: Reinhart Attorneys At Law
c/o Don M. Millis
P.O. Box 2018
22 East Mifflin Street
Madison, WI 53701-2018

Re: Parcel No. Target Corporation 0609-072-8690-2
6321 McKee Road

You are scheduled to present your case relating to the above property assessment to the Board of Review on **August 26, 2015 at 9:15 a.m.** in the Meeting Room in the Fitchburg City Hall, Second Floor, 5520 Lacy Road, Fitchburg, Wisconsin, 53711. Please be prepared to present your case in person and/or by agent.

You must provide to the Clerk of the Board of Review (the City Clerk) notice as to whether you will ask for removal of any Board members and, if so, which member will be removed. You will also need to provide your reasonable estimate of the length of time that the hearing will take.

If you reconsider and do not wish to appear before the Board, please notify this office as soon as possible at (608) 270-4210.

Dated this 17th day of August, 2015.

Patti Anderson
City Clerk

PLEASE COMPLETE THE FOLLOWING STATEMENT. CLERK'S OFFICE
WILL RETAIN THE ORIGINAL AND PROVIDE YOU WITH A COPY

In order to expedite the hearing of my objection to the assessment on the above mentioned parcel, I hereby waive the 48 hour statutory notice requirement and agree to the above stated hearing date and time, as it is more than 48 hours from the time I sign this form.

Signature of objector or agent

Dated: _____

Time: _____

Emailed Notice – 8/17/15
Mailed Notice – 8/17/15

Patti Anderson

From: Patti Anderson
Sent: Monday, August 17, 2015 11:31 AM
To: 'dmillis@reinhartlaw.com'
Subject: Board of Review - Target Corporation
Attachments: Notice to appear Target.pdf

Attached is the Notice of Appearance before the Board of Review. Target Corporation is scheduled for 9:15 a.m. on Wednesday, August 26, 2015. A hard copy of this notice will follow by mail.

Patti Anderson
City Clerk
City of Fitchburg
5520 Lacy Road
Fitchburg, WI 53711
608-270-4210

RECEIVED

MAY 14 2015

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

22 East Mifflin Street
Suite 600
Madison, WI 53703

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

May 12, 2015

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

SENT VIA FACSIMILE (608-270-4212)
AND FIRST CLASS MAIL

Patti Anderson, Clerk
City of Fitchburg
5520 Lacy Road
Fitchburg, WI 53711-5318

Dear Ms. Anderson:

Re: 6321 McKee Road, Parcel No. 0609-
072-8690-2

Pursuant to Wis. Stat. § 70.47(7)(a) this letter constitutes the notice of intent to object filed on behalf of **Target Corporation** to the 2015 property tax assessment for the above-referenced property.

Your attention is drawn to Wis. Stat. § 70.47(7)(a) which provides that a taxpayer may appear before the Board of Review provided the taxpayer has given notice of intent to object at least 48 hours prior to the initial meeting of the Board of Review. This section also provides that an objection form need not be filed until the first two hours of the initial meeting. There is no requirement to file an objection form 48 hours in advance of the initial meeting.

Please provide the undersigned with 48 hours notice of the time, date and place of the Board of Review hearing on the objection in the above-reference matter.

Respectfully submitted,



Don M. Millis

32026770

Erica S. Johnson

From: Erica S. Johnson
Sent: Thursday, August 13, 2015 2:12 PM
To: 'patti.anderson@fitchburgwi.gov'
Subject: 2015 Board of Review
Attachments: Requests for Waiver from BOR Hearing.pdf

Ms. Anderson,

Attached please find a Request for Waiver form being sent on behalf of Target Corporation and Walgreen Co. The originals will follow via first class mail.

Please let me know if you have any questions.

Thank you,

Erica S. Johnson
Reinhart Boerner Van Deuren s.c.
22 East Mifflin Street, Suite 600 | Madison, WI 53703
Office: 608-229-2281 | Fax: 608-229-2100
ejohnson@reinhartlaw.com | reinhartlaw.com



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 Fitchburg	County Dane
Property owner's name Walgreen Co. (Tenant)	Agent name (if applicable)* Reinhart Boemer Van Deuren s.c., including but not limited to, Don Millis, Jessica Polakowski, and Greg Stein
Owner's mailing address 300 Wilmont Road Deerfield, IL 60015	Agent's mailing address 22 E. Mifflin St, Suite 600 Madison, WI 53703
Owner's telephone number ()	Agent's telephone number (608) 229-2200
<input type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone	<input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone
Owner's email address	Agent's email address dmillis@reinhartlaw.com

Property address 2931 South Fish Hatchery Road	
Legal description or parcel number 0609-091-8002-3	
Taxpayer's assessment as established by assessor – Value as determined due to waiving of BOR hearing \$2,590,000	
Property owner's opinion of value \$ 1,800,000	
Basis for request Assessed value exceeds the FMV of property because it is not uniform with other assessments in the City. The assessments also violates the Uniformity Clause of the WI Constitution.	
Date Notice of Intent to Appear at BOR was given 5/12/2015	Date Objection Form was completed and submitted 8/11/2015

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., or a claim for excessive assessment under sec. 74.37, Wis. Stats. All parties understand any action under sec. 70.47(13), Wis. Stats., must be commenced within 60 days of the receipt of the notice of the waiving of the hearing.

Property Owner'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

OBJECTION FORM FOR REAL PROPERTY ASSESSMENT

Section 70.47(7)(a), Wisconsin Statutes states "No person shall be allowed in any action or proceedings to question the amount or valuation of property unless such written objection has been filed and such person in good faith presented evidence to such board in support of such objection and made full disclosure before said board . . ."

Note: The Board of Review can hear only sworn oral testimony regarding the value of the property. It cannot hear protests regarding the amount of property taxes or questions of exemption. The best evidence of the value of your property is a recent arm's-length sale of your property. The next best evidence is recent arm's-length sale of comparable property. If there are no sales of your property or comparable property, you should present other evidence that indicates the value of your property. This would include cost, income, appraisals, and sales of like property.

Property Owner's Name Walgreen Co. (Tenant)	Agent Name (if applicable) Reinhart Boerner Van Deuren s.c., including but not Limited to, Don M. Millis, Jessica Hutson Polakowski and Greg Stein
Owner's Mailing Address 300 Wilmont Road Deerfield, WI 60015	Agent's Mailing Address 22 E. Mifflin St., Ste. 200 Madison, WI 53703
Owner's Telephone Number	Agent's Telephone Number 608-229-2200

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

RECEIVED

AUG 13 2015

1. Property Address 2931 South Fish Hatchery Road
2. Legal Description or parcel number from the current assessment roll 0609-091-8002-3
3. Total Property Assessments \$2,590,000
4. Please explain why you think the above assessed value is incorrect Assessment exceeds the fair market value. Assessment violates uniformity clause of Wisconsin's Constitution because it is not uniform with other assessments in the City.
5. In your opinion, what was the taxable value of this property on January 1 of the year being appealed? \$1,800,000
If this property contains acreage that is not in a market value class, provide a further 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 @ Market Value	
Managed Forest Land Acres		@	Market Value	

6. Check the method of acquisition of the property: Purchase Trade Gift Inheritance
Acquisition Price Leasehold Rights Date: 1998
7. Have you improved, remodeled, added to, or changed this property since acquiring it? Yes No
If yes, describe: _____
(a) When were the changes made? _____
(b) What were the cost of the changes? _____
(c) Does the above figure include the value of all labor, including your own? Yes No
8. Have you listed the property for sale within the last five years? Yes No
(a) If yes, when and for how long was the property listed? Walgreens is unaware of any.
(b) What was the asking price? _____
(c) What offers were received? _____
9. Has anyone made an appraisal of this property within the last five years? Yes No
(b) If yes, when and for what purpose? Property tax challenge.
(c) What was the appraised value? \$1,800,000 - The Valuation Group
10. Please list the name(s) of Board of Review member(s) you are requesting to be removed from your hearing. NOTE: This section does not apply in first or second class cities. N/A
11. Please provide a reasonable estimate of the length of time that the hearing will take 30 minutes

Owner's or Agent's Signature <u>Don M. Millis</u>	Date 8/11/15
--	-----------------

**Parcel Number -
225/0609-091-8002-3**

Current

Summary Report

[← Parcel
Parents](#)

Parcel Summary		More +
Municipality Name	CITY OF FITCHBURG	
Parcel Description	LOT 1 CSM 8635 CS47/226&227-7/15/97 F/K/...	
Owner Name	MRED ASSOCIATES 	
Primary Address	2931 S FISH HATCHERY RD	
Billing Address	W228 N745 WESTMOUND DR WAUKESHA WI 53186	

Assessment Summary		More +
Assessment Year	2015	
Valuation Classification	G2	
Assessment Acres	2.171	
Land Value	\$1,130,000.00	
Improved Value	\$1,460,000.00	
Total Value	\$2,590,000.00	

[Show Valuation Breakout](#)

Zoning Information

Contact your local city or village office for municipal zoning information.

Parcel Maps	
	
DCiMap	Google Map
Bing Map	

Tax Summary (2014)			More +
E-Statement E-Bill E-Receipt			
Assessed Land Value	Assessed Improvement Value	Total Assessed Value	
\$1,130,000.00	\$2,220,000.00	\$3,350,000.00	
Taxes:		\$75,673.42	
Lottery Credit(-):		\$0.00	
First Dollar Credit(-):		\$77.64	
Specials(+):		\$0.00	
Amount:		\$75,595.78	

District Information		
Type	State Code	Description
REGULAR SCHOOL	3269	MADISON METRO SCHOOL DIST
TECHNICAL COLLEGE	0400	MADISON TECH COLLEGE
OTHER DISTRICT	15FB	FITCHBURG FIRE
METRO SEWERAGE	5150	MAD METRO SWR DIST
OTHER DISTRICT	15BB	PUBLIC FIRE PROTECTION

Recorded Documents				
Doc. Type	Date Recorded	Doc. Number	Volume	Page
WD	06/25/1998	2983418		

Show More ▼

DocLink

DocLink is a feature that connects this property to recorded documents. If you'd like to use DocLink, all you need to do is select a link in this section. There is a fee that will require either a credit card or user account. Click here for instructions.

By Parcel Number: 0609-091-8002-3

By Owner Name: MRED ASSOCIATES

[Document Types and their Abbreviations](#)

[Document Types and their Definitions](#)



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Council

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210 Martin Luther King Jr. Blvd
City-County Bldg. Room 116
Madison, WI 53703





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

22 East Mifflin Street
Suite 600
Madison, WI 53703-4225

Telephone: 608-229-2200
Fax: 608-229-2100
Toll Free: 800-728-6239
reinhartlaw.com

August 11, 2015

RECEIVED
AUG 13 2015

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

SENT BY FACSIMILE (608-270-4212)
AND FIRST CLASS MAIL

Patti Anderson, Clerk
City of Fitchburg
5520 Lacy Road
Fitchburg, WI 53711

Dear Clerk:

Re: Walgreen Co.

Enclosed please find an Objection Form for Real Property Assessment for the property located at 2931 South Fish Hatchery Road with parcel number 0609-091-8002-3.

Sincerely,

Don M. Millis,

Encs.

32556130

MAY 14 2015

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

22 East Mifflin Street
Suite 600
Madison, WI 53703

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

May 12, 2015

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

SENT VIA FACSIMILE (608-270-4212)
AND FIRST CLASS MAIL

Patti Anderson, Clerk
City of Fitchburg
5520 Lacy Road
Fitchburg, WI 53711-5318

Dear Ms. Anderson:

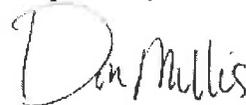
Re: 2931 South Fish Hatchery Road, Parcel
No. 0609-091-8002-3

Pursuant to Wis. Stat. § 70.47(7)(a) this letter constitutes the notice of intent to object filed on behalf of Walgreen Co. to the 2015 property tax assessment for the above-referenced property.

Your attention is drawn to Wis. Stat. § 70.47(7)(a) which provides that a taxpayer may appear before the Board of Review provided the taxpayer has given notice of intent to object at least 48 hours prior to the initial meeting of the Board of Review. This section also provides that an objection form need not be filed until the first two hours of the initial meeting. There is no requirement to file an objection form 48 hours in advance of the initial meeting.

Please provide the undersigned with 48 hours notice of the time, date and place of the Board of Review hearing on the objection in the above-reference matter.

Respectfully submitted,



Don M. Millis

32026756

NOTICE OF APPEARANCE BEFORE THE BOARD OF REVIEW

To: Reinhart Attorneys At Law
c/o Don M. Millis
22 East Mifflin Street
P.O. Box 2018
Madison, WI 53701-2018

Re: Parcel No. Walgreens - 0609-091-8002-3
2931 S. Fish Hatchery Road

You are scheduled to present your case relating to the above property assessment to the Board of Review on **August 26, 2015 at 10:00 a.m.** in the Meeting Room in the Fitchburg City Hall, Second Floor, 5520 Lacy Road, Fitchburg, Wisconsin, 53711. Please be prepared to present your case in person and/or by agent.

You must provide to the Clerk of the Board of Review (the City Clerk) notice as to whether you will ask for removal of any Board members and, if so, which member will be removed. You will also need to provide your reasonable estimate of the length of time that the hearing will take.

If you reconsider and do not wish to appear before the Board, please notify this office as soon as possible at (608) 270-4210.

Dated this 17th day of August, 2015.

Patti Anderson
City Clerk

PLEASE COMPLETE THE FOLLOWING STATEMENT. CLERK'S OFFICE
WILL RETAIN THE ORIGINAL AND PROVIDE YOU WITH A COPY

In order to expedite the hearing of my objection to the assessment on the above mentioned parcel, I hereby waive the 48 hour statutory notice requirement and agree to the above stated hearing date and time, as it is more than 48 hours from the time I sign this form.

Signature of objector or agent

Dated: _____

Time: _____

Emailed – 8/17/15
Mailed – 8/17/15

Patti Anderson

From: Patti Anderson
Sent: Monday, August 17, 2015 11:32 AM
To: 'dmillis@reinhartlaw.com'
Subject: Board of Review - Walgreens
Attachments: Notice to appear Walgreens.pdf

Attached is the Notice of Appearance before the Board of Review. Walgreens is scheduled for 10:00 a.m. on Wednesday, August 26, 2015. A hard copy of this notice will follow by mail.

Patti Anderson
City Clerk
City of Fitchburg
5520 Lacy Road
Fitchburg, WI 53711
608-270-4210

OBJECTION FORM FOR REAL PROPERTY ASSESSMENT

Section 70.47(7)(a), Wisconsin Statutes states " No person shall be allowed in any action or proceedings to question the amount or valuation of property unless such written objection has been filed and such person in good faith presented evidence to such board in support of such objection and made full disclosure before said board . . . "

Note: The Board of Review can hear only sworn oral testimony regarding the value of the property. It cannot hear protests regarding the amount of property taxes or questions of exemption. The best evidence of the value of your property is a recent arm's-length sale of your property. The next best evidence is recent arm's length sales of comparable property. If there are no sales of your property or comparable property, you should present other evidence that indicates the value of your property. This would include cost, income, appraisals, and sales of like property.

Property Owner's Name JOHN THURK	Agent Name (if applicable)
Owner's Mailing Address 2864 DUNTON CIR 53711	Agent's Mailing Address
Owner's Telephone Number 608-347-0276	Agent's Telephone Number

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

- Property Address: 2864 DUNTON CIR, FITCHBURG WI 53711
- Legal Description or parcel number from the current assessment roll: 225/0609-092-6536-1
- Total Property Assessments: \$ 348,600
- Please explain why you think the above assessed value is incorrect: INCREASE IS SUBSTANTIALLY HIGHER THAN NEIGHBORHOOD AVERAGE
- In your opinion, what was the taxable value of this property on January 1 of the year being appealed? \$ 321,100
If this property contains acreage that is not in a market value class, provide a further 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	@	Market Value	

- Check the method of acquisition of the property: Purchase Trade Gift Inheritance
Acquisition Price: \$ 305,000 Date: 2008
- Have you improved, remodeled, added to, or changed this property since acquiring it? Yes No
If yes, describe: _____
(a) When were the changes made? _____
(b) What were the cost of the changes? _____
(c) Does the above figure include the value of all labor, including your own? Yes No
- Have you listed the property for sale within the last five years? Yes No
(a) If yes, when and for how long was the property listed? _____
(b) What was the asking price? _____
(c) What offers were received? _____
- (a) Has anyone made an appraisal of this property within the last five years? Yes No
(b) If yes, when and for what purpose? _____
(c) What was the appraised value? _____
- Please list the name(s) of Board of Review member(s) you are requesting to be removed from your hearing. NOTE: This section does not apply in first or second class cities. DELL ZWEIF, MIKE GRUDZYNSKI
- Please provide a reasonable estimate of the length of time that the hearing will take 30 MINUTES

Owner's or Agent's Signature 	Date <u>8/18/15</u>
---	------------------------

From: Tracy Oldenburg [<mailto:Tracy.Oldenburg@fitchburgwi.gov>]
Sent: Tuesday, August 18, 2015 11:50 AM
To: John Thurk <john.thurk@etconnect.com>
Cc: Patti Anderson <Patti.Anderson@fitchburgwi.gov>
Subject: Objection Form

Good Morning John,

We have received your Objection Form for Real Property Assessment. I have you scheduled to appear before the Board of Review on Wednesday, August 26th at 10:45 a.m.

Please let me know if you have any questions.

Thank you,

Tracy Oldenburg

Deputy City Clerk
City of Fitchburg
5520 Lacy Road
Fitchburg, WI 53711
Phone: 608-270-4202 Fax: 608-270-4212



**Parcel Number -
225/0609-092-6536-1**

Current

[← Parcel Parents](#)

Summary Report

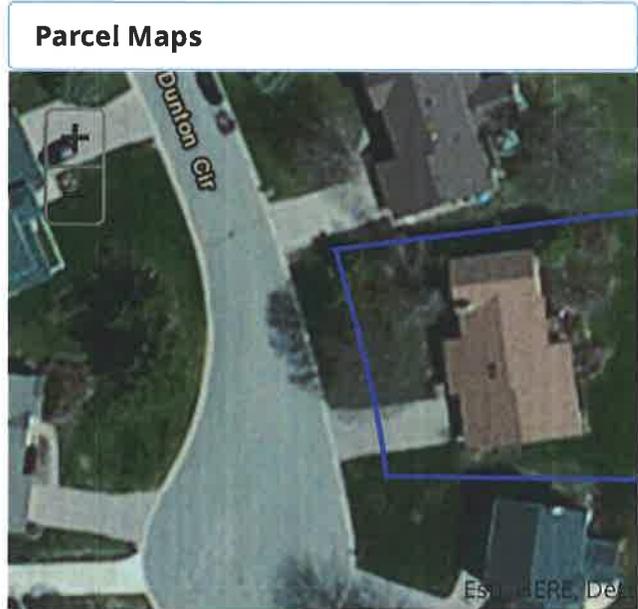
Parcel Summary		More +
Municipality Name	CITY OF FITCHBURG	
Parcel Description	SEMINOLE RIDGE LOT 46	
Owner Names	🔒	
Primary Address	2864 DUNTON CIR	
Billing Address	2864 DUNTON CIR FITCHBURG WI 53711	

Assessment Summary		More +
Assessment Year	2015	
Valuation Classification	G1	
Assessment Acres	0.000	
Land Value	\$85,000.00	
Improved Value	\$263,600.00	
Total Value	\$348,600.00	

[Show Valuation Breakout](#)

Zoning Information

Contact your local city or village office for municipal zoning information.



[DCiMap](#)

[Google Map](#)

[Bing Map](#)

Tax Summary (2014) More +

[E-Statement](#)

[E-Bill](#)

[E-Receipt](#)

Assessed Land Value	Assessed Improvement Value	Total Assessed Value
\$85,000.00	\$233,800.00	\$318,800.00
Taxes:		\$7,201.39
Lottery Credit(-):		\$131.39
First Dollar Credit(-):		\$77.64
Specials(+):		\$142.00
Amount:		\$7,134.36

District Information		
Type	State Code	Description
REGULAR SCHOOL	3269	MADISON METRO SCHOOL DIST
TECHNICAL COLLEGE	0400	MADISON TECH COLLEGE
METRO SEWERAGE	5150	MAD METRO SWR DIST
OTHER DISTRICT	15BB	PUBLIC FIRE PROTECTION
OTHER DISTRICT	15FB	FITCHBURG FIRE

Recorded Documents				
Doc. Type	Date Recorded	Doc. Number	Volume	Page
WD	08/20/2008	4461296		

Show More ▼

DocLink

DocLink is a feature that connects this property to recorded documents. If you'd like to use DocLink, all you need to do is select a link in this section. There is a fee that will require either a credit card or user account. Click here for instructions.

By Parcel Number: 0609-092-6536-1

[Document Types and their Abbreviations](#)

[Document Types and their Definitions](#)



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Dane County Land Information
Council

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210 Martin Luther King Jr. Blvd
City-County Bldg. Room 116
Madison, WI 53703



OBJECTION FORM FOR REAL PROPERTY ASSESSMENT

Section 70.47(7)(a), Wisconsin Statutes states " No person shall be allowed in any action or proceedings to question the amount or valuation of property unless such written objection has been filed and such person in good faith presented evidence to such board in support of such objection and made full disclosure before said board . . ."

Note: The Board of Review can hear only sworn oral testimony regarding the value of the property. It cannot hear protests regarding the amount of property taxes or questions of exemption. The best evidence of the value of your property is a recent arm's-length sale of your property. The next best evidence is recent arm's length sales of comparable property. If there are no sales of your property or comparable property, you should present other evidence that indicates the value of your property. This would include cost, income, appraisals, and sales of like property.

Property Owner's Name <i>Khurshida Ahsan</i>	Agent Name (if applicable)
Owner's Mailing Address <i>2861 Forest Down Rd.</i>	Agent's Mailing Address
Owner's Telephone Number <i>608-298-7679</i>	Agent's Telephone Number

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

- Property Address *2861 Forest Down Rd, Fitchburg, WI, 53711*
- Legal Description or parcel number from the current assessment roll *.0609-0920-4967-4*
- Total Property Assessments *\$310,600*
- Please explain why you think the above assessed value is incorrect *it does not represent fair market value for my house*
- In your opinion, what was the taxable value of this property on January 1 of the year being appealed? *\$289,300*
If this property contains acreage that is not in a market value class, provide a further 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		@	Market Value	

- Check the method of acquisition of the property: Purchase Trade Gift Inheritance
Acquisition Price *\$300,000* Date _____
- Have you improved, remodeled, added to, or changed this property since acquiring it? Yes No
If yes, describe: _____
(a) When were the changes made? _____
(b) What were the cost of the changes? _____
(c) Does the above figure include the value of all labor, including your own? Yes No
- Have you listed the property for sale within the last five years? Yes No *but I bought this house w/I the last 5 yrs.*
(a) If yes, when and for how long was the property listed? _____
(b) What was the asking price? _____
(c) What offers were received? _____
- (a) Has anyone made an appraisal of this property within the last five years? Yes No
(b) If yes, when and for what purpose? _____
(c) What was the appraised value? _____
- Please list the name(s) of Board of Review member(s) you are requesting to be removed from your hearing. NOTE: This section does not apply in first or second class cities. _____
- Please provide a reasonable estimate of the length of time that the hearing will take *30 minits.*

Owner's or Agent's Signature <i>Khurshida Ahsan</i>	Date <i>8/19/15</i>
--	------------------------

NOTICE OF APPEARANCE BEFORE THE BOARD OF REVIEW

To: Khurshida Ahsan
2861 Forest Down
Fitchburg, WI 53711

Re: Parcel No.
0609 - 092-4967-4

You are scheduled to present your case relating to the above property assessment to the Board of Review on **August 26, 2015 at 10:15 a.m./p.m.** in the Meeting Room in the Fitchburg City Hall, Second Floor, 5520 Lacy Road, Fitchburg, Wisconsin, 53711. Please be prepared to present your case in person and/or by agent.

You must provide to the Clerk of the Board of Review (the City Clerk) notice as to whether you will ask for removal of any Board members and, if so, which member will be removed. You will also need to provide your reasonable estimate of the length of time that the hearing will take.

If you reconsider and do not wish to appear before the Board, please notify this office as soon as possible at (608) 270-4210.

Dated this 20th day of August, 2015.

Patti Anderson
City Clerk

**PLEASE COMPLETE THE FOLLOWING STATEMENT. CLERK'S OFFICE
WILL RETAIN THE ORIGINAL AND PROVIDE YOU WITH A COPY**

In order to expedite the hearing of my objection to the assessment on the above mentioned parcel, I hereby waive the 48 hour statutory notice requirement and agree to the above stated hearing date and time, as it is more than 48 hours from the time I sign this form.

Khurshida Ahsan
Signature of objector or agent

Dated: 8/20/15

Time: 11:56

**Parcel Number -
225/0609-092-4967-4**

Current
[← Parcel Parents](#)

Summary Report

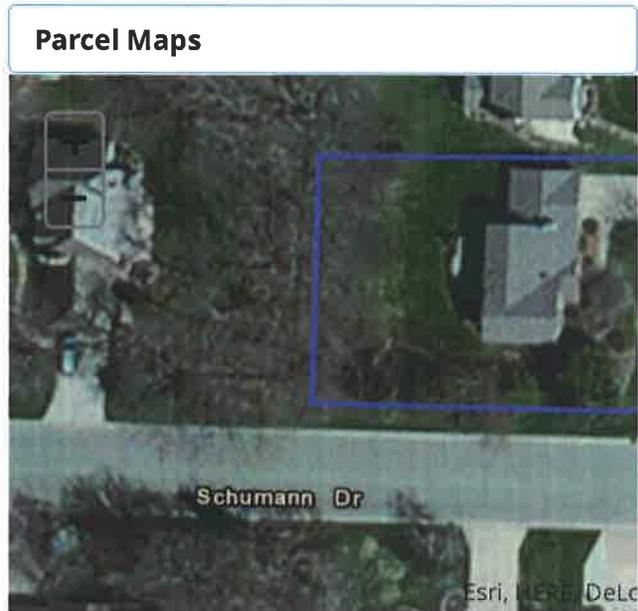
Parcel Summary		More +
Municipality Name	CITY OF FITCHBURG	
Parcel Description	SEMINOLE RIDGE LOT 187	
Owner Name	KHURSHIDA AHSAN 	
Primary Address	2861 FOREST DOWN	
Billing Address	2861 FOREST DOWN FITCHBURG WI 53711	

Assessment Summary		More +
Assessment Year	2015	
Valuation Classification	G1	
Assessment Acres	0.000	
Land Value	\$85,000.00	
Improved Value	\$225,600.00	
Total Value	\$310,600.00	

[Show Valuation Breakout](#)

Zoning Information

Contact your local city or village office for municipal zoning information.



[DCiMap](#)

[Google Map](#)

[Bing Map](#)

Tax Summary (2014)		More +
--------------------	--	--------

[E-Statement](#)

[E-Bill](#)

[E-Receipt](#)

Assessed Land Value	Assessed Improvement Value	Total Assessed Value
\$85,000.00	\$204,300.00	\$289,300.00
Taxes:		\$6,535.03
Lottery Credit(-):		\$131.39
First Dollar Credit(-):		\$77.64
Specials(+):		\$142.00
Amount:		\$6,468.00

District Information

Type	State Code	Description
REGULAR SCHOOL	3269	MADISON METRO SCHOOL DIST
TECHNICAL COLLEGE	0400	MADISON TECH COLLEGE
METRO SEWERAGE	5150	MAD METRO SWR DIST
OTHER DISTRICT	15BB	PUBLIC FIRE PROTECTION
OTHER DISTRICT	15FB	FITCHBURG FIRE

Recorded Documents

Doc. Type	Date Recorded	Doc. Number	Volume	Page
D	11/14/2012	4932626		

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By Parcel Number: 0609-092-4967-4

By Owner Name: KHURSHIDA AHSAN

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[Document Types and their Definitions](#)



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Madison, WI 53703



OBJECTION FORM FOR REAL PROPERTY ASSESSMENT

Section 70.47(7)(a), Wisconsin Statutes states " No person shall be allowed in any action or proceedings to question the amount or valuation of property unless such written objection has been filed and such person in good faith presented evidence to such board in support of such objection and made full disclosure before said board . . ."

Note: The Board of Review can hear only sworn oral testimony regarding the value of the property. It cannot hear protests regarding the amount of property taxes or questions of exemption. The best evidence of the value of your property is a recent arm's-length sale of your property. The next best evidence is recent arm's length sales of comparable property. If there are no sales of your property or comparable property, you should present other evidence that indicates the value of your property. This would include cost, income, appraisals, and sales of like property.

Property Owner's Name <u>Jianming Lin</u>	Agent Name (if applicable) RECEIVED
Owner's Mailing Address <u>46 Burroughs Dr. Fitchburg WI</u>	Agent's Mailing Address AUG 20 2015
Owner's Telephone Number <u>608-334 0869</u> <u>53713</u>	Agent's Telephone Number

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

- Property Address 46 Burroughs Dr. Fitchburg WI 53713
- Legal Description or parcel number from the current assessment roll 0609-012-8956-5

- Total Property Assessments 272,200
- Please explain why you think the above assessed value is incorrect I purchased this house at the peak of the market in 2007 for \$246,000. A home improvement of Counter Top was less than \$1000 too much appreciation since 2007
- In your opinion, what was the taxable value of this property on January 1 of the year being appealed? \$250,000
If this property contains acreage that is not in a market value class, provide a further 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	@	Market Value	

- Check the method of acquisition of the property: Purchase Trade Gift Inheritance
Acquisition Price \$ 246,000 Date 9/14/2007
- Have you improved, remodeled, added to, or changed this property since acquiring it? Yes No
If yes, describe: Counter Top
(a) When were the changes made? 12/29/2013
(b) What were the cost of the changes? \$3900.00
(c) Does the above figure include the value of all labor, including your own? Yes No
- Have you listed the property for sale within the last five years? Yes No
(a) If yes, when and for how long was the property listed?
(b) What was the asking price?
(c) What offers were received?
- (a) Has anyone made an appraisal of this property within the last five years? Yes No
(b) If yes, when and for what purpose? 10/9/2013, apply for home equality line
(c) What was the appraised value? \$210,000
- Please list the name(s) of Board of Review member(s) you are requesting to be removed from your hearing. NOTE: This section does not apply in first or second class cities.
- Please provide a reasonable estimate of the length of time that the hearing will take half hour

Owner's or Agent's Signature <u>[Signature]</u>	Date <u>8/17/2015</u>
--	--------------------------

NOTICE OF APPEARANCE BEFORE THE BOARD OF REVIEW

To: Jianming Lin
11311/146 Burroughs Dr.
Fitchburg, WI 53711

Re: Parcel No.
0609 - 012 - 8956 - 5

You are scheduled to present your case relating to the above property assessment to the Board of Review on **August 26, 2015 at 11:45 a.m./p.m.** in the Meeting Room in the Fitchburg City Hall, Second Floor, 5520 Lacy Road, Fitchburg, Wisconsin, 53711. Please be prepared to present your case in person and/or by agent.

You must provide to the Clerk of the Board of Review (the City Clerk) notice as to whether you will ask for removal of any Board members and, if so, which member will be removed. You will also need to provide your reasonable estimate of the length of time that the hearing will take.

If you reconsider and do not wish to appear before the Board, please notify this office as soon as possible at (608) 270-4210.

Dated this 20th day of August, 2015.

Patti Anderson
City Clerk

PLEASE COMPLETE THE FOLLOWING STATEMENT. CLERK'S OFFICE
WILL RETAIN THE ORIGINAL AND PROVIDE YOU WITH A COPY

In order to expedite the hearing of my objection to the assessment on the above mentioned parcel, I hereby waive the 48 hour statutory notice requirement and agree to the above stated hearing date and time, as it is more than 48 hours from the time I sign this form.


Signature of objector or agent

Dated: 8/17/2015

Time: 10:43 pm

**Parcel Number -
225/0609-012-8956-5**

Current
[← Parcel
Parents](#)

Summary Report

Parcel Summary		More +
Municipality Name	CITY OF FITCHBURG	
Parcel Description	LOT 3 CSM 8393 CS45/267&268-11/6/96 DESC...	
Owner Name	🔒	
Primary Address	46 BURROUGHS DR	
Billing Address	46 BURROUGHS DR FITCHBURG WI 53713	

Assessment Summary		More +
Assessment Year	2015	
Valuation Classification	G1	
Assessment Acres	0.000	
Land Value	\$50,000.00	
Improved Value	\$222,200.00	
Total Value	\$272,200.00	

Show Valuation Breakout

Zoning Information

Contact your local city or village office for municipal zoning information.

Parcel Maps

DCiMap
Google Map
Bing Map

Tax Summary (2014)			More +
E-Statement E-Bill E-Receipt			
Assessed Land Value	Assessed Improvement Value	Total Assessed Value	
\$50,000.00	\$211,900.00	\$261,900.00	
Taxes:		\$5,916.07	
Lottery Credit(-):		\$131.39	
First Dollar Credit(-):		\$77.64	
Specials(+):		\$142.00	
Amount:		\$5,849.04	

District Information		
Type	State Code	Description
REGULAR SCHOOL	3269	MADISON METRO SCHOOL DIST
TECHNICAL COLLEGE	0400	MADISON TECH COLLEGE
OTHER DISTRICT	15FB	FITCHBURG FIRE
METRO SEWERAGE	5150	MAD METRO SWR DIST
OTHER DISTRICT	15BB	PUBLIC FIRE PROTECTION
DRAINAGE DISTRICT	DDNS	NINE SPRINGS DRAINAGE DIS

Recorded Documents				
Doc. Type	Date Recorded	Doc. Number	Volume	Page
WD	09/17/2007	4358020		

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DocLink is a feature that connects this property to recorded documents. If you'd like to use DocLink, all you need to do is select a link in this section. There is a fee that will require either a credit card or user account. Click here for instructions.

By Parcel Number: 0609-012-8956-5

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CITY OF FITCHBURG

NOTICE OF INTENT TO FILE OBJECTION WITH THE BOARD OF REVIEW

I, Jeffrey J. Serum, Attorney at Law, as the attorney and agent for Thermo Electron Scientific Instruments LLC, the owner of the property identified as Parcel Number 0609-053-8501-5, and generally located at 5225 Verona Road, Fitchburg, Wisconsin, hereby give notice of an intent to file an objection to the assessment for the aforesaid Parcel for the 2015 Assessment Year.

This Notice of Intent is being filed: (please mark one)

- At least 48 hours before the Board's first scheduled meeting
- During the first two hours of the Board's first scheduled meeting. (Please complete Section A).
- Prior to the end of the fifth day of the session or prior to the end of the final day of the session if the session is less than 5 days. (Please complete Section B).

FILING OF THIS FORM DOES NOT RELIEVE THE OBJECTOR FROM THE REQUIREMENT OF TIMELY FILING A FULLY COMPLETED WRITTEN OBJECTION ON THE PROPER FORM WITH THE CLERK OF THE BOARD OF REVIEW.

(Name)



Jeffrey J. Serum
Wis. Bar. No. 1041835
Fredrikson & Byron, P.A.
200 South Sixth Street, Ste. 4000
Minneapolis, Minnesota 55402
Tel. (612) 492-7304
Fax (612) 492-7077

(Date)

August 19, 2015

Received by: _____

Date: _____ Time: _____

SECTION A – Upon a showing of good cause, the Board of Review shall grant a waiver of the 48-hour notice of an intent to file a written or oral objection if a property owner who does not meet the notice requirement appears before the board of review during the first 2 hours of the meeting. THE PROPERTY OWNER NOW MUST SHOW GOOD CAUSE FOR FAILURE TO MEET THE 48-HOUR NOTICE REQUIREMENT AND FILE A WRITTEN OBJECTION. My good cause is as follows:

SECTION B – The Board of Review may waive all notice requirements and hear the objection if a property owner fails to provide written or oral notice of an intent to object 48 hours before the first scheduled meeting, and fails to request a waiver of the notice requirements during the first 2 hours of the meeting if the property owner appears before the Board at any time prior to the end of the fifth day of the session, or prior to the end of the final day of the session if the session is less than 5 days, and the property owner FILES A WRITTEN OBJECTION AND PROVIDES EVIDENCE OF EXTRAORDINARY CIRCUMSTANCE. Proof of my extraordinary circumstances is as follows:

A WRITTEN OBJECTION ON THE PROPER FORM MUST BE PROPERLY FILED WITH THE CLERK OF THE BOARD OF REVIEW.

Objection Form for Real Property Assessment

Section 70.47(7)(a), Wisconsin Statutes states " No person shall be allowed in any action or proceedings to question the amount or valuation of property unless such written objection has been filed and such person in good faith presented evidence to such board in support of such objection and made full disclosure before said board . . ."

Note: The Board of Review can hear only sworn oral testimony regarding the value of the property. It cannot hear protests regarding the amount of property taxes or questions of exemption. The best evidence of the value of your property is a recent arm's-length sale of your property. The next best evidence is recent arm's-length sales of comparable property. If there are no sales of your property or comparable property, you should present other evidence that indicates the value of your property. This would include cost, income, appraisals, and sales of like property.

Property Owner's Name Thermo Electron Scientific Instruments LLC	Agent Name (if applicable) Thomas R. Wilhelmy / Patrick D. Whiting
Owner's Mailing Address 770 N. Point Parkway, Suite 100 West Palm Beach, FL 33407-1901	Agent's Mailing Address Fredrikson & Byron P.A. 200 S. Sixth Street, Suite 4000, Minneapolis, MN 55402
Owner's Telephone Number (608) 226-6100	Agent's Telephone Number (612) 492-7000

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

1. Property Address 5225 Verona Road, Fitchburg, Wisconsin
2. Legal Description or parcel number from the current assessment roll 0609-053-8501-5
3. Total Property Assessments 1 (2015)
4. Please explain why you think the above assessed value is incorrect The assessed value is excessive
5. In your opinion, what was the taxable value of this property on January 1 of the year being appealed? \$ 1,000,000
 If this property contains acreage that is not in a market value class, provide a further opinion of the taxable value breakdown:

STATUTORY CLASS	ACRES	\$ PER ACRE	FULL TAXABLE
Residential Total Market Value			
Commercial Total Market Value			\$1,000,000
Agricultural Classification: # of Tillable Acres		@ \$ acre use value	
# of Pasture Acres		@ \$ acre use value	
# of Specialty Acres		@ \$ acre use value	
Undeveloped Classification # of Acres		@ \$ acre @ 50% of Market Value	
Agricultural Forest Classification # of Acres		@ \$ acre @ 50% of Market Value	
Forest Classification # of Acres		@ \$ acre @ Market Value	
Class 7 "Other" Total Market Value		Market Value	
Managed Forest Land Acres		@ \$ acre @ 50% of Market Value	
Managed Forest Land Acres		@ Market Value	

6. Check the method of acquisition of the property: Purchase Trade Gift Inheritance
 Acquisition Price \$ N/A acquired via merger/stock acq Date 11/2006
7. Have you improved, remodeled, added to, or changed this property since acquiring it? Yes No
 If yes, describe: The City, however, improved Spoke & Sprocket Drive
 (a) When were the changes made? _____
 (b) What were the cost of the changes? _____
 (c) Does the above figure include the value of all labor, including your own? Yes No
8. Have you listed the property for sale within the last five years? Yes No
 (a) If yes, when and for how long was the property listed? December 2014 - July 2015
 (b) What was the asking price? \$5.50 per square feet
 (c) What offers were received? None
9. (a) Has anyone made an appraisal of this property within the last five years? Yes No
 (b) If yes, when and for what purpose? 2011-2015. Purpose was to estimate value.
 (c) What was the appraised value? \$1,000,000 per most recent appraisal.
10. Please list the name(s) of Board of Review member(s) you are requesting to be removed from your hearing. NOTE: This section does not apply in first or second class cities. None
11. Please provide a reasonable estimate of the length of time that the hearing will take 30 minutes

Owner's or Agent's Signature <i>Thomas R. Wilhelmy, Agent</i>	Date <u>August 20, 2015</u>
--	--------------------------------

Agent Authorization – Property Assessment

(Please print or type)

Part 1 Property Owner's Name		Spouse Name	Date
Thermo Electron Scientific Instruments LLC			08-12-2015
Property Owner's Address (number and street)		Spouse Address (if different from taxpayer)	Telephone Number – Daytime
770 N. Point Parkway, Suite 100			(608) 276-6100
City, State, and Zip Code	City, State, and Zip Code	E-mail Address	
West Palm Beach, FL 33407			
Parcel number	Parcel Address		
0609-053-8501-5	5225 Verona Road, Fitchburg, WI 53711		
Personal Property Account Name:			
Part 2 I hereby authorize the following individual(s) to act as my agent to represent me in property tax assessment matters concerning the property specified above.			
Name	Address	Telephone Number	
Patrick D. Whiting	Fredrikson & Byron, P.A. 200 South Sixth Street, Suite 4000, Minneapolis, MN 55402	(612) 492-7000	
Thomas R. Wilhelmly	Fredrikson & Byron, P.A. 200 South Sixth Street, Suite 4000, Minneapolis, MN 55402	(612) 492-7000	
Jeffrey J. Scrum	Fredrikson & Byron, P.A. 200 South Sixth Street, Suite 4000, Minneapolis, MN 55402	(612) 492-7000	
Part 3 This authorization expires: <input type="checkbox"/> _____ / _____ / _____ <input checked="" type="checkbox"/> Does not expire until I revoke it in writing			
MM / DD / YYYY			
I understand, agree and accept:			
<ul style="list-style-type: none"> • 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 taxpayer, I certify that I have the power to execute this Agent Authorization form. 			
Part 4 Send notices and other written communications to: <input checked="" type="checkbox"/> Authorized Agent OR <input type="checkbox"/> Property Owner			
▶ I understand, agree, and accept:			
If the Authorized Agent box is checked, any notices and written communications will be sent to only the Authorized Agent, except as required by statute. If the property owner box is checked, any notices and written communications will be sent to only the property owner. If no box is checked or both boxes are checked, any notices and written communications will be sent only to the property owner.			
Part 5			
Signature	Title	Date	
<i>William M. Fuller</i>	<i>VICE PRESIDENT</i>	<i>8/29/2015</i>	
Signature	Title	Date	
This authorization is not valid unless signed by the individual(s), corporate officer, partner or fiduciary.			

Refer to instructions on reverse side.

**Parcel Number -
225/0609-053-8501-5**

Current

[← Parcel Parents](#)

Summary Report

Parcel Summary		More +
Municipality Name	CITY OF FITCHBURG	
Parcel Description	SEC 5-6-9 NW1/4SW1/4 EXC RR R/W SUBJ TO ...	
Owner Name	THERMO ELECTRON SCIENTIFIC INSTRUMENTS LLC 	
Primary Address	5225 VERONA RD	
Billing Address	ATTN SUSAN KNAPP 770 N POINT PKWY STE 100 WEST PALM BEACH FL 33407	



[DCiMap](#)

[Google Map](#)

[Bing Map](#)

Assessment Summary		More +
Assessment Year	2015	
Valuation Classification	G2	
Assessment Acres	34.101	
Land Value	\$2,790,000.00	
Improved Value	\$0.00	
Total Value	\$2,790,000.00	

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Zoning Information

Contact your local city or village office for municipal zoning information.

Tax Summary (2014) More +

[E-Statement](#)

[E-Bill](#)

[E-Receipt](#)

Assessed Land Value	Assessed Improvement Value	Total Assessed Value
\$2,395,700.00	\$2,000.00	\$2,397,700.00
Taxes:		\$54,382.65
Lottery Credit(-):		\$0.00
First Dollar Credit(-):		\$78.24
Specials(+):		\$0.00
Amount:		\$54,304.41

District Information		
Type	State Code	Description
REGULAR SCHOOL	5901	VERONA SCHOOL DIST
TECHNICAL COLLEGE	0400	MADISON TECH COLLEGE
METRO SEWERAGE	5150	MAD METRO SWR DIST
OTHER DISTRICT	15BB	PUBLIC FIRE PROTECTION
TIF/TID	1506	TIF 06
OTHER DISTRICT	15FB	FITCHBURG FIRE

Recorded Documents				
Doc. Type	Date Recorded	Doc. Number	Volume	Page
DFI	11/03/2006	1N06279		

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By Parcel Number: 0609-053-8501-5

By Owner Name: THERMO ELECTRON SCIENTIFIC INSTRUMENTS LLC

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Madison, WI 53703



August 20, 2015

VIA EMAIL & FEDERAL EXPRESS

Ms. Patti Anderson
City Clerk
5520 Lacy Road
Fitchburg, WI 53711

Re: Thermo Electron Scientific Instruments LLC

Dear Ms. Anderson:

Enclosed please find: (1) a copy of an executed Agent Authorization form; (2) an original Notice of Intent to File Objection with the Board of Review; and (3) an Objection Form for Real Property Assessment with regard to the above-referenced property. We e-mailed these documents to you earlier today, understanding that you would treat today as the date of their filing.

Please let my partner, Tom Wilhelmy (612-492-7000 / twilhelmy@fredlaw.com) and his assistant, Erin Daniels (edaniels@fredlaw.com) know as soon as possible what time we can expect to be heard at the August 26th Board of Review Hearing. Thank you for your help.

Sincerely,



Jeffrey J. Serum
Direct Dial: 612.492.7304
Email: jserum@fredlaw.com

JJS:jah

Enclosures

cc: Patrick D. Whiting, Esq.
Thomas R. Wilhelmy, Esq.

56657226_1.docx

Attorneys & Advisors
main 612.492.7000
fax 612.492.7077
www.fredlaw.com

Fredrikson & Byron, P.A.
200 South Sixth Street, Suite 4000
Minneapolis, Minnesota
55402-1425

NOTICE OF APPEARANCE BEFORE THE BOARD OF REVIEW

To: Fredrikson & Byron P.A.
c/o Thomas R. Wilhelmy/Patrick D. Whiting
200 S. Sixth St, Suite 4000
Minneapolis, MN 55402

Re: Parcel No.: 0609-053-8501-5, 0609-053-9001-2
5225 Verona Road

You are scheduled to present your case relating to the above property assessment to the Board of Review on **August 26, 2015 at 12:15 p.m.** in the Meeting Room in the Fitchburg City Hall, Second Floor, 5520 Lacy Road, Fitchburg, Wisconsin, 53711. Please be prepared to present your case in person and/or by agent.

You must provide to the Clerk of the Board of Review (the City Clerk) notice as to whether you will ask for removal of any Board members and, if so, which member will be removed. You will also need to provide your reasonable estimate of the length of time that the hearing will take.

If you reconsider and do not wish to appear before the Board, please notify this office as soon as possible at (608) 270-4210.

Dated this 21st day of August, 2015.

Patti Anderson
City Clerk

**PLEASE COMPLETE THE FOLLOWING STATEMENT. CLERK'S OFFICE
WILL RETAIN THE ORIGINAL AND PROVIDE YOU WITH A COPY**

In order to expedite the hearing of my objection to the assessment on the above mentioned parcel, I hereby waive the 48 hour statutory notice requirement and agree to the above stated hearing date and time, as it is more than 48 hours from the time I sign this form.

Signature of objector or agent

Dated: _____

Time: _____

Emailed Notice – 8/21/15
Mailed Notice – 8/21/15

Patti Anderson

From: Patti Anderson
Sent: Friday, August 21, 2015 8:49 AM
To: 'twilhelmy@fredlaw.com'
Cc: 'edaniels@fredlaw.com'; 'jserum@fredlaw.com'
Subject: Thermo Electron - Board of Review
Attachments: Notice to appear Thermo Electron.pdf

Tom,

We have you scheduled to appear before the Board of Review on August 26, 2015 at 12:15 p.m. representing Thermo Electron Scientific Instruments, LLC. Please see attached letter.

Please let me know if you have any questions.

Patti Anderson
City Clerk
City of Fitchburg
5520 Lacy Road
Fitchburg, WI 53711
608-270-4210

CITY OF FITCHBURG

NOTICE OF INTENT TO FILE OBJECTION WITH THE BOARD OF REVIEW

I, Jeffrey J. Serum, Attorney at Law, as the attorney and agent for Thermo Electron Scientific Instruments LLC, the owner of the property identified as Parcel Number 0609-053-9001-2, and generally located at 5225 Verona Road, Fitchburg, Wisconsin, hereby give notice of an intent to file an objection to the assessment for the aforesaid Parcel for the 2015 Assessment Year.

This Notice of Intent is being filed: (please mark one)

- At least 48 hours before the Board's first scheduled meeting
- During the first two hours of the Board's first scheduled meeting. (Please complete Section A).
- Prior to the end of the fifth day of the session or prior to the end of the final day of the session if the session is less than 5 days. (Please complete Section B).

FILING OF THIS FORM DOES NOT RELIEVE THE OBJECTOR FROM THE REQUIREMENT OF TIMELY FILING A FULLY COMPLETED WRITTEN OBJECTION ON THE PROPER FORM WITH THE CLERK OF THE BOARD OF REVIEW.

(Name)



Jeffrey J. Serum
Wis. Bar. No. 1041835
Fredrikson & Byron, P.A.
200 South Sixth Street, Ste. 4000
Minneapolis, Minnesota 55402
Tel. (612) 492-7304
Fax (612) 492-7077

(Date)

August 19, 2015

Received by: _____

Date: _____ Time: _____

SECTION A – Upon a showing of good cause, the Board of Review shall grant a waiver of the 48-hour notice of an intent to file a written or oral objection if a property owner who does not meet the notice requirement appears before the board of review during the first 2 hours of the meeting. THE PROPERTY OWNER NOW MUST SHOW GOOD CAUSE FOR FAILURE TO MEET THE 48-HOUR NOTICE REQUIREMENT AND FILE A WRITTEN OBJECTION. My good cause is as follows:

SECTION B – The Board of Review may waive all notice requirements and hear the objection if a property owner fails to provide written or oral notice of an intent to object 48 hours before the first scheduled meeting, and fails to request a waiver of the notice requirements during the first 2 hours of the meeting if the property owner appears before the Board at any time prior to the end of the fifth day of the session, or prior to the end of the final day of the session if the session is less than 5 days, and the property owner FILES A WRITTEN OBJECTION AND PROVIDES EVIDENCE OF EXTRAORDINARY CIRCUMSTANCE. Proof of my extraordinary circumstances is as follows:

A WRITTEN OBJECTION ON THE PROPER FORM MUST BE PROPERLY FILED WITH THE CLERK OF THE BOARD OF REVIEW.

Objection Form for Real Property Assessment

Section 70.47(7)(a), Wisconsin Statutes states " No person shall be allowed in any action or proceedings to question the amount or valuation of property unless such written objection has been filed and such person in good faith presented evidence to such board in support of such objection and made full disclosure before said board . . . "

Note: The Board of Review can hear only sworn oral testimony regarding the value of the property. It cannot hear protests regarding the amount of property taxes or questions of exemption. The best evidence of the value of your property is a recent arm's-length sale of your property. The next best evidence is recent arm's-length sales of comparable property. If there are no sales of your property or comparable property, you should present other evidence that indicates the value of your property. This would include cost, income, appraisals, and sales of like property.

Property Owner's Name Thermo Electron Scientific Instruments LLC	Agent Name (if applicable) Thomas R. Wilhelmy / Patrick D. Whiting
Owner's Mailing Address 770 N. Point Parkway, Suite 100 West Palm Beach, FL 33407-1901	Agent's Mailing Address Fredrikson & Byron P.A. 200 S. Sixth Street, Suite 4000, Minneapolis, MN 55402
Owner's Telephone Number (608) 226-6100	Agent's Telephone Number (612) 492-7000

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

1. Property Address 5225 Verona Road, Fitchburg, Wisconsin
2. Legal Description or parcel number from the current assessment roll 0609-053-9001-2, f/k/a 0609-053-9000-9
3. Total Property Assessments 1 (2015)
4. Please explain why you think the above assessed value is incorrect The assessed value is excessive
5. In your opinion, what was the taxable value of this property on January 1 of the year being appealed? \$ 1,120,607
If this property contains acreage that is not in a market value class, provide a further opinion of the taxable value breakdown:

STATUTORY CLASS	ACRES	@	\$ PER ACRE	FULL TAXABLE
Residential Total Market Value				
Commercial Total Market Value				\$1,120,607
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		@	Market Value	

6. Check the method of acquisition of the property: Purchase Trade Gift Inheritance
Acquisition Price \$ N/A acquired via merger/stock acq. Date 11/2006
7. Have you improved, remodeled, added to, or changed this property since acquiring it? Yes No
If yes, describe: The City, however, improved Spoke & Sprocket Drive
(a) When were the changes made? _____
(b) What were the cost of the changes? _____
(c) Does the above figure include the value of all labor, including your own? Yes No
8. Have you listed the property for sale within the last five years? Yes No
(a) If yes, when and for how long was the property listed? December 2014 – July 2015
(b) What was the asking price? \$5.50 per square feet
(c) What offers were received? (1) \$4.50 per square feet as to seven acres; (2) \$2,025,000 for entire parcel
9. (a) Has anyone made an appraisal of this property within the last five years? Yes No
(b) If yes, when and for what purpose? 2011-2015. Purpose was to estimate value for eminent domain or for property tax purposes
(c) What was the appraised value? \$1,225,000 per most recent appraisal (including land taken for roadway)
10. Please list the name(s) of Board of Review member(s) you are requesting to be removed from your hearing. NOTE: This section does not apply in first or second class cities. None
11. Please provide a reasonable estimate of the length of time that the hearing will take 30 minutes

Owner's or Agent's Signature 	Date <u>August 20, 2015</u>
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Agent Authorization – Property Assessment

(Please print or type)

Part 1 Property Owner's Name Thermo Electron Scientific Instruments LLC		Spouse Name	Date 08-12-2015
Property Owner's Address (number and street) 770 N. Point Parkway, Suite 100		Spouse Address (if different from taxpayer)	Telephone Number – Daytime (608) 276-6100
City, State, and Zip Code West Palm Beach, FL 33407	City, State, and Zip Code	E-mail Address	
Parcel number 0609-053-9001-2	Parcel Address 5225 Verona Road, Fitchburg, WI 53711		
Personal Property Account Name:			
Part 2 I hereby authorize the following individual(s) to act as my agent to represent me in property tax assessment matters concerning the property specified above.			
Name	Address	Telephone Number	
Patrick D. Whiting	Fredrikson & Byron, P.A. 200 South Sixth Street, Suite 4000, Minneapolis, MN 55402	(612) 492-7000	
Thomas R. Wilhelmy	Fredrikson & Byron, P.A. 200 South Sixth Street, Suite 4000, Minneapolis, MN 55402	(612) 492-7000	
Jeffrey J. Serum	Fredrikson & Byron, P.A. 200 South Sixth Street, Suite 4000, Minneapolis, MN 55402	(612) 492-7000	
Part 3 This authorization expires: <input type="checkbox"/> _____ / _____ / _____ <input checked="" type="checkbox"/> Does not expire until I revoke it in writing			
MM / DD / YYYY			
I understand, agree and accept:			
<ul style="list-style-type: none"> • 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 taxpayer, I certify that I have the power to execute this Agent Authorization form. 			
Part 4 Send notices and other written communications to: <input checked="" type="checkbox"/> Authorized Agent OR <input type="checkbox"/> Property Owner			
▶ I understand, agree, and accept: If the Authorized Agent box is checked, any notices and written communications will be sent to only the Authorized Agent, except as required by statute. If the property owner box is checked, any notices and written communications will be sent to only the property owner. If no box is checked or both boxes are checked, any notices and written communications will be sent only to the property owner.			
Part 5			
Signature <i>William M. Jull</i>	Title VICE PRESIDENT	Date 8/20/2015	
Signature	Title	Date	
This authorization is not valid unless signed by the individual(s), corporate officer, partner or fiduciary.			

Refer to instructions on reverse side.

Parcel Number - 225/0609-053-9001-2

Current

< Parcel
Parents

Summary Report

Parcel Summary		More +
Municipality Name	CITY OF FITCHBURG	
Parcel Description	SEC 5-6-9 SW1/4SW1/4 EXC RR R/W, HWY, D7...	
Owner Name	THERMO ELECTRON SCIENTIFIC INSTRUMENTS LLC	
Primary Address	5225 VERONA RD	
Billing Address	ATTN SUSAN KNAPP 770 N POINT PKWY STE 100 WEST PALM BEACH FL 33407	

Assessment Summary		More +
Assessment Year	2015	
Valuation Classification	G2	
Assessment Acres	27.159	
Land Value	\$4,380,000.00	
Improved Value	\$0.00	
Total Value	\$4,380,000.00	

Show Valuation Breakout

Zoning Information

Contact your local city or village office for municipal zoning information.

Parcel Maps	
	
DCiMap	Google Map
Bing Map	

Tax Summary (2014)		More +
No current year tax information available.		

District Information		
Type	State Code	Description
REGULAR SCHOOL	5901	VERONA SCHOOL DIST
TECHNICAL COLLEGE	0400	MADISON TECH COLLEGE
TIF/TID	1506	TIF 06
OTHER DISTRICT	15BB	PUBLIC FIRE PROTECTION
METRO SEWERAGE	5150	MAD METRO SWR DIST
OTHER DISTRICT	15FB	FITCHBURG FIRE

Recorded Documents				
Doc. Type	Date Recorded	Doc. Number	Volume	Page
DFI	11/03/2006	1N06279		

Show More ▼

DocLink

DocLink is a feature that connects this property to recorded documents. If you'd like to use DocLink, all you need to do is select a link in this section. There is a fee that will require either a credit card or user account. Click [here](#) for instructions.

By Parcel Number: 0609-053-9001-2

By Owner Name: THERMO ELECTRON SCIENTIFIC INSTRUMENTS LLC

[Document Types and their Abbreviations](#)

[Document Types and their Definitions](#)



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210 Martin Luther King Jr. Blvd
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Madison, WI 53703



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OBJECTION FORM FOR REAL PROPERTY ASSESSMENT

Section 70.47(7)(a), Wisconsin Statutes states " No person shall be allowed in any action or proceedings to question the amount or valuation of property unless such written objection has been filed and such person in good faith presented evidence to such board in support of such objection and made full disclosure before said board . . ."

Note: The Board of Review can hear only sworn oral testimony regarding the value of the property. It cannot hear protests regarding the amount of property taxes or questions of exemption. The best evidence of the value of your property is a recent arm's-length sale of your property. The next best evidence is recent arm's length sales of comparable property. If there are no sales of your property or comparable property, you should present other evidence that indicates the value of your property. This would include cost, income, appraisals, and sales of like property.

Property Owner's Name <i>Chad Hubred / Kimberly Kinney</i>	Agent Name (if applicable)
Owner's Mailing Address <i>5400 Whalen Rd</i>	Agent's Mailing Address
Owner's Telephone Number <i>608-220-8565 / 206 3663</i>	Agent's Telephone Number

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

- Property Address *5400 Whalen Rd*
- Legal Description or parcel number from the current assessment roll *Lot 1 CSM 0609-221-9335-2*
13603 CS89/110 ~~112~~ 112
- Total Property Assessments *\$484,600*
- Please explain why you think the above assessed value is incorrect *Bank Assessment is much less.*
I have had multiple sectors look up comparables. No 2 bedroom 2400 sq/ft houses are equal or greater in price
- In your opinion, what was the taxable value of this property on January 1 of the year being appealed? *426,000*
If this property contains acreage that is not in a market value class, provide a further 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		@	Market Value	

- Check the method of acquisition of the property: Purchase Trade Gift Inheritance
Acquisition Price \$ *40,000* Date *2014*
- Have you improved, remodeled, added to, or changed this property since acquiring it? Yes No
If yes, describe: *Built the home*
(a) When were the changes made? *2014*
(b) What were the cost of the changes? *~~320,000~~ 320,000*
(c) Does the above figure include the value of all labor, including your own? Yes No
- Have you listed the property for sale within the last five years? Yes No
(a) If yes, when and for how long was the property listed?
(b) What was the asking price?
(c) What offers were received?
- (a) Has anyone made an appraisal of this property within the last five years? Yes No
(b) If yes, when and for what purpose? *Bank of Deerfield - Financing of new home*
(c) What was the appraised value? *\$425,000*
- Please list the name(s) of Board of Review member(s) you are requesting to be removed from your hearing. NOTE: This section does not apply in first or second class cities. *NA*
- Please provide a reasonable estimate of the length of time that the hearing will take *15 - 30 minutes*

Owner's or Agent's Signature <i>[Signature]</i>	Date <u><i>8-19-15</i></u>
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NOTICE OF APPEARANCE BEFORE THE BOARD OF REVIEW

To: Chad Hubred / Kimberly Kinney
5400 Whalen Road

Re: Parcel No.
0609 - 221-9335-2

You are scheduled to present your case relating to the above property assessment to the Board of Review on **August 26, 2015 at 1:45 a.m./p.m.** in the Meeting Room in the Fitchburg City Hall, Second Floor, 5520 Lacy Road, Fitchburg, Wisconsin, 53711. Please be prepared to present your case in person and/or by agent.

You must provide to the Clerk of the Board of Review (the City Clerk) notice as to whether you will ask for removal of any Board members and, if so, which member will be removed. You will also need to provide your reasonable estimate of the length of time that the hearing will take.

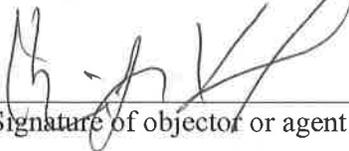
If you reconsider and do not wish to appear before the Board, please notify this office as soon as possible at (608) 270-4210.

Dated this 21 day of August, 2015.

Patti Anderson
City Clerk

**PLEASE COMPLETE THE FOLLOWING STATEMENT. CLERK'S OFFICE
WILL RETAIN THE ORIGINAL AND PROVIDE YOU WITH A COPY**

In order to expedite the hearing of my objection to the assessment on the above mentioned parcel, I hereby waive the 48 hour statutory notice requirement and agree to the above stated hearing date and time, as it is more than 48 hours from the time I sign this form.



Signature of objector or agent

Dated: 8-21-15

Time: 3:43

**Parcel Number -
225/0609-221-9335-2**

Current

Summary Report

[← Parcel Parents](#)

Parcel Summary		More +
Municipality Name	CITY OF FITCHBURG	
Parcel Description	LOT 1 CSM 13603 CS89/110&112-10/14/2013 ...	
Owner Names	CHAD M HUBRED KIMBERLY J KINNEY	
Primary Address	5400 WHALEN RD	
Billing Address	110 ENTERPRISE DR STE 105 VERONA WI 53593	

Assessment Summary		More +
Assessment Year	2015	
Valuation Classification	G1	
Assessment Acres	1.500	
Land Value	\$120,000.00	
Improved Value	\$379,600.00	
Total Value	\$499,600.00	

[Show Valuation Breakout](#)

Zoning Information

Contact your local city or village office for municipal zoning information.



[DCiMap](#) [Google Map](#)
[Bing Map](#)

Tax Summary (2014) More +

[E-Statement](#) [E-Bill](#) [E-Receipt](#)

Assessed Land Value	Assessed Improvement Value	Total Assessed Value
\$800.00	\$0.00	\$800.00
Taxes:		\$18.11
Lottery Credit(-):		\$0.00
First Dollar Credit(-):		\$0.00
Specials(+):		\$0.00
Amount:		\$18.11

District Information

Type	State Code	Description
REGULAR SCHOOL	4144	OREGON SCHOOL DIST
TECHNICAL COLLEGE	0400	MADISON TECH COLLEGE
OTHER DISTRICT	15FB	FITCHBURG FIRE

Values Changed at
Open Book

Land \$ 105,000
Improvements \$ 379,600

\$ 484,600

Recorded Documents				
Doc. Type	Date Recorded	Doc. Number	Volume	Page
D	05/21/2014	5071163		

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By Parcel Number: 0609-221-9335-2

By Owner Name: CHAD M HUBRED

By Owner Name: KIMBERLY J KINNEY

[Document Types and their Abbreviations](#)

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