



BOARD OF REVIEW AGENDA
August 13, 2025 * 6:00 PM * Park View Room

- 1. Call to Order**
- 2. Roll Call**
- 3. Pledge of Allegiance**
- 4. Confirmation of Vice Chairperson for the Board of Review.**
- 5. Approval of Minutes**
 - A. Review and approval of the Draft Minutes of the July 21, 2025 Board of Review**

Documents:

2025-07-21 BOR DRAFT Minutes.pdf
- 6. Discussion and action to verify with the Assessor the Open Book changes have been included in assessment roll**
- 7. Review Objections listed after the previous meeting.**
 - A. Review Notices of Intent to File Objection**
 - B. Waivers of the required 48-hour notice of intent to file an objection when there is good cause**
 - C. Requests for waiver of the BOR hearing allowing the property owner an appeal directly to the circuit court (Roll call vote)**
 - D. Requests to testify by telephone or submit a sworn written**

statement

8. Proceed to hear objections (Roll Call Vote)

A. Open the Board of Review Hearing for 800 Wall Street, EGV 1105-997

1. Discussion and possible action of Elm Grove ALF LLC, Agents Jason Sikorski and Eric J Hatchell, Objection to the Real Property Assessment regarding 800 Wall St, EGV 1105-997.

Documents:

Notice Of Intent To File Objection - EGV 1105-997, 800 Wall St.pdf

Agent Authorization Elm Grove_.07.18.25 Signed.pdf

Agent Authorization Elm Grove ALF LLC.pdf

Objection To Real Property Assessment_.Elm Grove 07.18.25 Signed.pdf

2. Board of Review deliberations and roll call vote on Objection for 800 Wall St, EGV 1105-997.

3. Discussion and possible action to close the Board of Review Hearing for 800 Wall St, EGV 1105-997.

9. Provide Notice of Board of Review Determination form to objectors who are present and/or direct clerk to provide notices via certified mail.

10. Discussion and possible action on scheduling additional Board of Review date(s) if necessary for additional hearings and/or to allow for determination notices to be sent

11. Adjourn (to future date if necessary)

Any person who has a qualifying disability as defined by the Americans with Disabilities Act who requires that the meeting or materials for the meeting has to be in an accessible location or format must contact the Village Clerk at 262-782-6700 or 13600 Juneau Boulevard by 3:00 PM Friday prior to the meeting so that any necessary arrangements can be made to accommodate your request.

NOTICE: It is possible that members of, and possibly a quorum of, other governmental bodies of the Village 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 in the above notice.



**BOARD OF REVIEW DRAFT MINUTES
JULY 21, 2025 * 6:00 PM * Park View Room**

13600 Juneau Boulevard, Elm Grove, WI 53122

7/21/2025 - Minutes

1. Call to Order

President Koleski called the meeting to order at 6.02pm

2. Roll Call

Present: 7 – President Koleski, Trustee Olson, Trustee Schindler, Trustee Stuckert, Trustee Sayas, Trustee Castile, and Trustee Hillmann

Also present: Attorney de la Mora, Assessor Thornton, Village Clerk Turner, and Court Reporter Barbara Dassow

3. Pledge of Allegiance

4. Approval of Minutes

A. Review and approval of the May 27, 2025 Board of Review minutes

Motion by Trustee Stuckert, second by Trustee Castile, to approve the minutes as submitted.

Aye: 7 – President Koleski, Trustee Olson, Trustee Schindler, Trustee Stuckert, Trustee Sayas, Trustee Castile, and Trustee Hillmann

5. Confirmation of appropriate Board of Review, Open Book, and Open Meeting notices in compliance with State Law.

A. Confirmation of the appropriate Board of Review, Open Book, and Open Meeting notices for the July 21, 2025 Board of Review meeting.

Village Clerk Turner confirmed the affidavit of posting the appropriate notices is included in the packet.

6. Verbal confirmation of filing and summary of Assessment Roll by Assessors Office

Assessor Thornton presented the assessment roll to the Board.

7. Receipt of the assessment roll by the Clerk from the Assessor

Village Clerk Turner confirmed the receipt of the assessment roll.

8. Receive the Assessment Roll and sworn statements from the Clerk

The Board received the assessment roll from the Village Clerk.

9. Review the Assessment Roll and Perform Statutory Duties:

1. Examine the Roll

The Board had an opportunity to examine the Assessment Roll.

2. Correct description or calculation errors

There was no description or calculating errors.

3. Add omitted properties

There were no omitted properties.

4. Eliminate double assessed properties

There were no double assessed properties.

10. Discussion and action to certify all corrections of error under Wis. Stats 70.43

There were no corrections. Assessor Thornton certified the Assessment Roll as 100% correct.

11. Discussion and action to verify with the Assessor the Open Book changes have been included in assessment roll

Assessor Thornton confirmed all open book changes are included in the back of the Assessment Roll.

12. Allow taxpayers to examine the assessment data

President Koleski confirmed tax payers had the opportunity to view the assessment data during open book from June 27th to July 11th, 2025 and during the course of the 2-hour meeting tonight.

Assessor Thornton introduced and summarized the realtor report and the process of validating the sales of properties from MLS data. Assessor Thornton stated the sales data is from sales prior to January 1st 2024.

The Board discussed the data presented.

Assessor Thornton stated that if he is made aware of major remodeling that can potentially reduce the sales value of the property if put up for sale, that property can be reduced in assessment for the year and reassessed once the project is finished.

Assessor Thornton summarized the properties with increases over 13% and those with decreases. Then reviewed the top 15 valued commercial properties for the last 5 years and how the assessment is determined from the income stream.

The Board discussed some of the changes over the 5 years with the commercial properties.

13. During the first two hours, consideration of:

A. Waivers of the required 48-hour notice of intent to file an objection when there is good cause.

There were no waivers filed with the Clerk.

B. Requests for waiver of the BOR hearing allowing the property owner an appeal directly to the circuit court (Roll call vote)

There were no waivers filed with the Clerk.

C. Requests to testify by telephone or submit a sworn written statement

1. Discussion and possible action to consider the Request to Testify by Phone of Milo Pinkerton regarding Elm Grove ALF LLC, 800 Wall St, EGV 1105-997.

President Koleski introduced the request for telephone testimony by Milo Pinkerton. Assessor Thornton was acceptable to the request.

Trustee Hillmann stated this was a pretty substantial request in change of value and would like the testimony to be in person. There is no ability to judge a person's facial expression and is not appropriate in the \$3 million request for change.

Village Clerk Turner introduced Jason Sikorski, agent for Elm Grove ALF LLC as present.

Trustee Stuckert appreciated **Trustee Hillmann's** concerns.

Attorney de la Mora stated the standard of most courts is to understand the manner of how the testimony is delivered. There was a change to state statute, for the Board to allow at their discretion, for property owner or agent to testify by phone or written statement.

Trustee Hillmann is not sure if the statute allows for zoom. The substantial request based on the process that is different from comparable sales is the determining reason that he would prefer the in-person testimony.

Attorney de la Mora noted there was an application for the telephone testimony prior to 48 hours.

Trustee Sayas asked if this can be tabled based on the information provided at the hearing.

Jason Sikorski stated that Milo Pinkerton is more knowledgeable on the history of the property.

Attorney de la Mora stated if the board decided to hear the case the applicant can still appeal to the DOR or Circuit Court. There is an option in complicated commercial cases that the board can waive the hearing and then move the case to litigation - Section 70.47 section 8 m.

Trustee Hillmann asked for the standard of review on if the Board waived the hearing. **Attorney de la Mora** said it was the assumption that the assessment is correct by the Assessor. The applicant needs to show evidence of incorrect assessment.

Trustee Hillmann asked about the pattern of receiving information. The statute requires the 7-days prior to the meeting to receive the information to the assessor in regards to the material distributed at today's meeting.

The board discussed the ability to determine the reaction of the phone testimony applicant based on their questions.

Trustee Stuckert asked if the board accepted the phone testimony and hearing and were unable to gauge the reaction, table the hearing for a later date. **Attorney de la Mora** stated that if there is another hearing date there is a window for other properties to notice and objection.

Trustee Castile asked if the waiver was denied is the case denied. **President Koleski** stated he would prefer to reschedule the hearing to a later date in order to appropriately hear all evidence.

Trustee Hillmann asked the Assessor and Clerk if the materials were received timely.

Village Clerk Turner confirmed they were received ahead of the 48-hour deadline. **Assessor Thornton** confirmed the materials were submitted over the prior two weeks but cannot confirm all items were received prior to 7-days before the meeting.

Jason Sikorski stated there were items asked after the deadline as the Assessor reviewed information.

Trustee Hillmann stated the board needs to confirm what items were submitted timely and can be considered in review.

Attorney de la Mora said the questions would be to ask the Assessor if he feels at a disadvantage with late arriving material and would the property owner feel he was at a disadvantage knowing the date of the hearing and that the property owners request for a phone testimony could be denied.

Trustee Hillmann stated his understanding of the state statute the 7-day rule of submission would be prior to the first meeting of the Board of Review.

Assessor Thornton confirmed which information was or was not received prior to 7-days before the meeting.

Trustee Hillmann asked to hear in person testimony on a different day and review only information that was provided timely.

Motion by Trustee Stuckert, seconded by Trustee Hillmann, to not take telephone testimony in regard to this request for 800 Wall St, EGV 1105-997 because the person cannot be present to read facial expressions and body language, and there is an inconsistent understanding of when materials were provided before the statutory date.

Motion Passed by the following vote: Aye: 8 – President Koleski, Trustee Olson, Trustee Schindler, Trustee Stuckert, Trustee Sayas, Trustee Castille, Trustee Hillman, and Clerk Turner.

D. Subpoena requests.

There were no subpoena requests.

E. Act on any other legally allowed or required Board of Review matters.

No additional Board of Review matters.

14. Review Notices of Intent to File Objection

A. Notice of intent filed by Nicholas Boerke as agent for Caroline Heights Apartments LLC, 13105 Watertown Plank Rd, EGV 1105-998-005

Village Clerk Turner informed the Board that the objection was withdrawn at 3:01pm on July 21, 2025.

B. Notice of intent filed by Jason Sikorski as agent for Elm Grove ALF LLC, 800 Wall St, EGV 1105-997

15. Proceed to hear OBJECTIONS, if any, and if proper notice/waivers given unless scheduled for another date (Roll call vote)

The board discussed the dates to set a hearing. Consensus was to set the meeting for August

Motion by Trustee Castile, to hold a Board of Review hearing on August 13th at 6pm.

Amended Motion by Trustee Castile, seconded by Trustee Hillmann, to hold a Board of Review Hearing on August 13th to allow the owners of the property at 800 Wall Street to attend the meeting.

Aye: 8 – President Koleski, Trustee Olson, Trustee Schindler, Trustee Stuckert, Trustee Sayas, Trustee Castille, Trustee Hillman, and Clerk Turner.

A. Open the Board of Review Hearing for 13105 Watertown Plank Road, EGV 1105-998-005

No action taken as the objection was withdrawn at 3:01 PM on July 21, 2025

- 1. Discussion and possible action of Caroline Heights Apartments LLC, Agent Nicholas Boerke, Objection to the Real Property Assessment regarding 13105 Watertown Plank Road, EGV 1105-998-005**
- 2. Board of Review deliberations and roll call vote on Objection for 13105 Watertown Plank Road, EGV 1105-998-005**
- 3. Discussion and possible action to close the Board of Review Hearing for 13105 Watertown Plank Road, EGV 1105-998-005**

B. Open the Board of Review Hearing for 800 Wall St, EGV 1105-997

No action taken

- 1. Discussion and possible action of Elm Grove ALF LLC, Agent Jason Sikorski, Objection to the Real Property Assessment regarding 800 Wall St, EGV 1105-997**
- 2. Board of Review deliberations and roll call vote on Objection for 800 Wall St, EGV 1105-997**
- 3. Discussion and possible action to close the Board of Review Hearing for 800 Wall St, EGV 1105-997**

- 16. Provide Notice of Board of Review Determination form to objectors who are present and/or direct clerk to provide notices via certified mail.**

No action taken

- 17. Discussion and possible action on scheduling additional Board of Review date(s) if necessary for additional hearings and/or to allow for determination notices to be sent**

Motion by Trustee Hillmann, seconded by Trustee Sayas, for the board to direct the Village Assessor to provide information on 800 Wall Street that was provided 7-days prior to tonight's meeting in a format that is readable to the Board, by end of day on August 8th, for the Board to consider at the meeting on August 13th at 6pm.

Discussion related to whether the 7-days were calendar days and when the Board would like to review the information.

Aye: 8 – President Koleski, Trustee Olson, Trustee Schindler, Trustee Stuckert, Trustee Sayas, Trustee Castille, Trustee Hillman, and Clerk Turner.

18. Adjourn (to future date if necessary)

Motion by Trustee Castile, seconded by Trustee Schindler, to adjourn the Board of Review at 8:02pm to 6:00pm, August 13th, 2025.

Aye: 8 – President Koleski, Trustee Olson, Trustee Schindler, Trustee Stuckert, Trustee Sayas, Trustee Castille, Trustee Hillman, and Clerk Turner.

From: [Jason Sikorski](#)
To: [Jeff Thornton](#)
Cc: [Milo Pinkerton](#); [Crystal L. Turner](#)
Subject: RE: Open Book Changes 2025
Date: Friday, July 18, 2025 3:44:28 PM
Attachments: [image003.png](#)
[image004.png](#)
[Objection to Real Property Assessment .Elm Grove 07.18.25 signed.pdf](#)
[Agent authorization Elm Grove .07.18.25 signed.pdf](#)
[412 Elm Grove Rent Grid .07.07.25.xlsx](#)
[Expense per unit .07.17.25.xlsx](#)
[Objection to Real Property Assessment Elm Grove Parcel 1105997.docx](#)

Jeff,

As we discussed earlier today, attached is the Objection to Real Property Assessment, along with some supporting documents. You mentioned the deadline to file was 4pm today to attend the Board of Review meeting on Monday at 6pm. Please confirm receipt by replying all to this email. There may be potential for Milo to attend the BOR by phone, so we may submit a request to testify by phone given he will be outside the state of Wisconsin on Monday. Thanks.

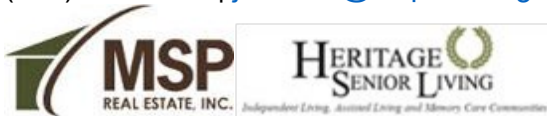
CC: City Clerk

Jason Sikorski

Chief Financial Officer

7901 W. National Ave., Suite C | West Allis, WI 53214

(414) 399-0033 | jsikorski@msphousing.com



From: Jeff Thornton <assessor@elmgroviewi.org>

Sent: Friday, July 18, 2025 10:11 AM

To: Jason Sikorski <jsikorski@msphousing.com>

Cc: Milo Pinkerton <milo@msphousing.com>

Subject: Open Book Changes 2025

Caution: This is an external email and may contain suspicious content. Please exercise caution when clicking links or opening attachments. If you suspect phishing, contact the Helpdesk at helpdesk@heritageal.com.

Jason,

I've attached two documents.

1. Is the Board of Review change for 2025 – please sign and return - This does not render your ability to show up at the Board of Review.

2. Is the link for the filing to appear at the Board of Review? <https://www.google.com/url?client=internal-element-cse&cx=010787443000490949541:h8ecrqyigpc&q=https://www.revenue.wi.gov/dorforms/pa115a.pdf&sa=U&ved=2ahUKEwiI55uF2MaOAxUbmYkEHcpOLfkQFnoECAkQAQ&usg=AOvVaw1kdBI9uAltEXypExyL2xcX&fexp=72986053,72986052>



Thank you,

Jeff Thornton

Assessor
Village Of Elm Grove

262-780-6647 assessor@elmgroveti.org

[13600 Juneau Blvd. Elm Grove, WI 53122](#)

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Save

Print

Clear

Agent Authorization

for Property Assessment Appeals

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

Section 1: Property Owner and Property Information

Company/property owner name			Taxation district (Check one) ☐ Town ☐ Village ☐ City			County
			Enter municipality →			
Mailing address			Street address of property			
City	State	Zip	City	State	Zip	
Parcel number	Phone () -		Email		Fax () -	

Section 2: Authorized Agent Information

Name / title			Company name		
Mailing address			Phone () -		Fax () -
City	State	Zip	Email		

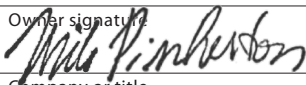
Section 3: Agent Authorization

Agent Authorized for: (check all that apply) ☐ Manufacturing property assessment appeals (BOA) ☐ Wisconsin Department of Revenue 70.85 appeals ☐ Municipal Board of Review ☐ Other _____		Enter Tax Years of Authorization _____ _____ _____	
Authorization expires: ____ - ____ - ____ (mm - dd - yyyy)		(unless rescinded in writing prior to expiration)	
Send notices and other written communications to: (check one or both) ☐ Authorized Agent ☐ Property Owner			

Section 4: Agreement/Acceptance

I understand, agree and accept: • The assessor's office may divulge any information it may have on file concerning this property • My agent has the authority and my permission to accept a subpoena concerning this property on my behalf • I will provide all information I have that will assist in the discussion and resolution of any assessment appeal of this property • Signing this document does not relieve me of personal responsibility for timely reporting changes to my property and paying taxes, or penalties for failure to do so, as provided under Wisconsin tax law • A photocopy and/or faxed copy of this completed form has the same authority as a signed original • If signed by a corporate officer, partner, or fiduciary on behalf of the owner, I certify that I have the power to execute this Agent Authorization form	
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Section 5: Owner Grants Authorization

Owner Sign Here ▶	Owner name (please print)	
	Owner signature 	
	Company or title	Date (mm-dd-yyyy)

Agent Authorization

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

Section 1: Property Owner and Property Information

Company/property owner name Elm Grove ALF LLC			Taxation district (Check one) ☐ Town ☒ Village ☐ City		County Waukesha
Mailing address 7901 W. National Ave., Suite C			Street address of property 800 Wall St.		
City West Allis	State WI	Zip 53214	City Elm Grove	State WI	Zip 53122
Parcel number 1105997	Phone (414) 399 - 0033		Email Contact Agent		Fax () -

Section 2: Authorized Agent Information

Name / title			Company name	
Eric J. Hatchell / Foley & Lardner LLP			Foley & Lardner LLP	
Mailing address			Phone	Fax
150 E. Gilman Street, Suite 5000			(608) 258 - 4270	(608) 258 - 4258
City	State	Zip	Email	
Madison	WI	53703	ehatchell@foley.com	

Section 3: Agent Authorization

Agent Authorized for: <i>(check all that apply)</i> ☐ Manufacturing property assessment appeals (BOA) ☐ Access to manufacturing assessment system (MAS) ☐ Wisconsin Department of Revenue 70.85 appeals ☒ Municipal Board of Review ☒ Other <u>All Property Tax Related Issues</u>	Enter Tax Years of Authorization _____ _____ _____ Until Revoked in Writing Until Revoked in Writing	Authorization expires: - - (mm - dd - yyyy)
(unless rescinded in writing prior to expiration)		

Send notices and other written communications to: *(check one or both)*
 ☒ Authorized Agent
 ☒ Property Owner

Section 4: Agreement/Acceptance

I understand, agree and accept:

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

Section 5: Owner Grants Authorization

Owner Sign Here 	Owner name <i>(please print)</i>	
	Elm Grove ALF LLC	
	Owner signature	
	/s/ Milo Pinkerton	
	Company or title	Date <i>(mm-dd-yyyy)</i>
	Authorized Member	08 - 07 - 2025

Objection to Real Property Assessment

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

Complete all sections:

Section 1: Property Owner / Agent Information				* If agent, submit written authorization (Form PA-105) with this form			
Property owner name (on changed assessment notice) Elm Grove ALF, LLC / Milo Pinkerton				Agent name (if applicable) Jason Sikorski			
Owner mailing address 7901 W. National Ave. Ste C				Agent mailing address 7901 W. National Ave. Ste C			
City West Allis		State WI	Zip 53214	City West Allis		State WI	Zip 53214
Owner phone (612) 710- 1643		Email milo@msphousing.com		Owner phone (414) 399- 0033		Email jsikorski@msphousing.com	
Section 2: Assessment Information and Opinion of Value							
Property address 800 Wall St.				Legal description or parcel no. (on changed assessment notice) 1105997			
City Elm Grove		State WI	Zip 53122	Your opinion of assessed value - Total \$ 10,309,901			
Assessment shown on notice - Total \$ 13,461,400							

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

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

Section 3: Reason for Objection and Basis of Estimate	
Reason(s) for your objection: (Attach additional sheets if needed) Assessed higher than income approach (See attached)	Basis for your opinion of assessed value: (Attach additional sheets if needed) Income approach to value (See attached)

Section 4: Other Property Information

- A. Within the last 10 years, did you acquire the property? ☐ Yes ☒ No
If Yes, provide acquisition price \$ _____ Date - - ☐ Purchase ☐ Trade ☐ Gift ☐ Inheritance
(mm-dd-yyyy)
- B. Within the last 10 years, did you change this property (ex: remodel, addition)? ☐ Yes ☒ No
If Yes, describe _____
Date of changes - - Cost of changes \$ _____ Does this cost include the value of all labor (including your own)? ☐ Yes ☐ No
(mm-dd-yyyy)
- C. Within the last five years, was this property listed/offered for sale? ☐ Yes ☒ No
If Yes, how long was the property listed (provide dates) - - to - -
(mm-dd-yyyy) (mm-dd-yyyy)
Asking price \$ _____ List all offers received _____
- D. Within the last five years, was this property appraised? ☐ Yes ☒ No
If Yes, provide: Date - - Value _____ Purpose of appraisal _____
(mm-dd-yyyy)
If this property had more than one appraisal, provide the requested information for each appraisal. _____

Section 5: BOR Hearing Information

- A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): _____
Note: This does not apply in first or second class cities.
- B. Provide a reasonable estimate of the amount of time you need at the hearing _____ minutes.

Property owner or Agent signature <i>Milo Pinkerton</i>	Date (mm-dd-yyyy) 7 - 18 - 2025
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