

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.

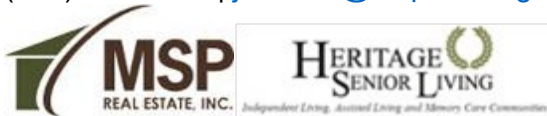
CC: City Clerk

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@elmgrovetwi.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=2ahUKEwiI55uF2MaOAxUbmYkEHcpOLfkQFnoECAkQAAQ&usg=AOvVaw1kdBI9uAltEXypExyL2xcX&fexp=72986053,72986052>



Thank you,

Jeff Thornton

Assessor
Village Of Elm Grove

262-780-6647 assessor@elmgrove.wi.org

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

*This electronic transmission, including any files attached thereto, may contain confidential information that is legally privileged, confidential, and exempt from disclosure. The information is intended only for the use of the individual or entity named above. If the reader of this message to the intended recipient, you are hereby notified that any disclosure, dissemination, copying, distribution, or the taking of any action in reliance on the contents of this confidential information is strictly prohibited. If you have received this communication in error, please destroy it and immediately notify Jeff Thornton at assessor@elmgrove.wi.org * **Elm Grove Elected Officials and Members of Village Committees, Boards and Commissions: In order to comply with the Open Meetings Act requirements, please limit any reply to only the sender of this electronic communication.***

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				
Assessment shown on notice - Total \$ 13,461,400				Your opinion of assessed value - Total \$ 10,309,901			

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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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

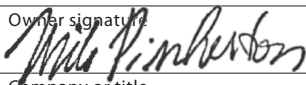
Agent Authorized for: (check all that apply)	Enter Tax Years of Authorization
☐ Manufacturing property assessment appeals (BOA)	_____
☐ Wisconsin Department of Revenue 70.85 appeals	_____
☐ Municipal Board of Review	_____
☐ Other _____	_____
Authorization expires: ____ - ____ - ____ (mm - dd - yyyy)	(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 (please print)	
	Owner signature 	
	Company or title	Date (mm-dd-yyyy) - -