



## Village of Pewaukee Board of Review Agenda

May 12, 2026, at 3:00 p.m.

(Must be in session for a minimum of 2 hours)

Village Hall, Village Board Room  
235 Hickory Street, Pewaukee, WI 53072

1. Call to Order and Roll Call
2. Approval of Minutes of Previous Meeting
  - a. May 29, 2025
3. Confirm appropriate Board of Review and Open Meeting Notices
4. Nominations for Chairperson and Vice Chairperson
5. Verify Training has met the mandatory training requirements – minimum of one BOR member
6. Verify the confidentiality of income and expense information provided to the assessor under state law (sec 70.47(7)(af))
7. Review of new laws (if any)
8. Review the policy regarding the procedure for sworn telephone testimony and sworn written testimony
9. Review the policy regarding the procedure for waiver of Board of Review hearing requests
10. Receipt of the Assessment Roll by Clerk from the Assessor and sworn statements from the Clerk
11. Presentation of the Assessment Roll –Associated Appraisal
12. Review of the assessment roll
  - a. Examine the roll,
  - b. Correct description or calculation errors,
  - c. Add omitted property, and
  - d. Eliminate double-assessed properties
13. Discussion/Action – Certify all corrections of error under State Law 70.43 and verify that open book changes are included in the assessment roll
14. Discussion/Action – Verify with the Assessor that open book changes are included in the assessment roll
15. Allow taxpayers to review the assessment data
16. During the first 2 hours, consideration of:
  - a. Waivers of the required 48-hour notice of intent to file an objection when there is good cause,
  - b. Requests for waiver of the BOR hearing allowing the property owner an appeal directly to the circuit court
  - c. Requests to testify by telephone or submit a sworn written statement,
  - d. Subpoena requests, and
  - e. Act on any other legally allowed or required BOR matters
17. Review notices of Intent to file scheduled objections
  - a. Proceed to hear objections (if any)
18. Schedule future BOR date if needed
19. Adjournment

Note: Notice is hereby given that a quorum of a Village Committee and/or Commission may be present at the Village Board meeting, and if so, this meeting shall be considered an informational meeting of that Committee or Commission and no formal action of that Committee or Commission shall occur. Upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. If a person with a disability requires that the meeting be accessible or that materials at the meeting be in an accessible format, call the Village Clerk's office at 262-691-5660 at least 48 hours in advance to request adequate accommodation.

Jenna Peter, Village Clerk, Village of Pewaukee

**Posted May 11, 2026**

**Village of Pewaukee  
Board of Review  
May 29, 2025  
1:00 PM**

**DRAFT-DRAFT-DRAFT-DRAFT-DRAFT**

**1. Call to Order/Roll Call**

Clerk Peter called the meeting to order at approximately 1:02 PM

**Members Present:** Village President; Jeff Knutson, Village Clerk; Jenna Peter, Cheryl Mantz, Laurin Miller, and Alternate Samuel Liebert.

**Excused:** Kyle McNulty

**Also Present:** Village Attorney, Matt Gralinski; Deputy Clerk, Mackenzie Quigley; and Assessor Nick Laird.

**2. Approval of minutes of previous meeting**

**a. May 30, 2024**

**Miller motioned/seconded by Liebert to approve the May 30, 2024, Board of Review meeting minutes as presented.**

**Motion carried 5-0.**

**3. Confirm appropriate Board of Review and Open Meeting Notices**

Peter stated the Board of Review and Open Book notice was published in the Waukesha County Freeman on April 18, 2025, and agendas were posted on May 23, 2025 at the following locations: Village Hall, Pewaukee Public Library, Downtown and on the Village of Pewaukee Website.

**4. Nominations for Chairperson and Vice Chairperson**

**Knutson motioned/seconded by Mantz to nominate Laurin Miller as Chairperson.**

**Laurin Miller accepted the nomination.**

**Motion carried on a roll call vote: 5-0**

**Knutson motioned/seconded by Miller to nominate Sam Liebert as Vice Chairperson.**

**Sam Liebert accepted the nomination.**

**Motion carried on a roll call vote: 5-0**

**5. Verify Training has met the mandatory training requirements.**

Miller confirmed the mandatory training requirements were met with the following satisfying the 2025 training requirements: Mackenzie Quigley and Jenna Peter.

Samual Liebert and Cheryl Mantz submitted their training affidavits after the agenda packet was published.

**6. Verify the confidentiality of income and expense information provided to the assessor under state law (sec 70.47(7)(af))**

Miller confirmed the confidentiality of income and expense information was in the digital packet.

**7. Review of new laws (if any)**

None

**8. Review the policy regarding the procedure for sworn telephone testimony and sworn written testimony.**

Miller confirmed the policy regarding the procedure for sworn telephone testimony and sworn written testimony was made available digitally in the packet.

**9. Review the policy regarding the procedure for waiver of the Board of Review hearing requests.**

Miller confirmed the policy regarding the procedure for waiver of Board of Review hearing requests was made available digitally in the packet.

**10. Receipt of the Assessment Roll by Clerk from the Assessor and sworn statements from the Clerk.**

Clerk Peter received the final Assessment Roll from the Assessor and signed the Assessor's Affidavit.

**11. Presentation of the Assessment Roll – Associated Appraisals**

The assessor recited the date property owners were sent notice of assessment, the date open book notices were sent, and the date and time Open Book was actually held. The level of assessment is 95%. Received roll.

**12. Review of the Assessment Roll  
2 changes to assessment roll included in paper copy.**

Miller asked if the Board had any questions or concerns and then offered the Assessment roll to be reviewed by the attendees. All open book changes were included in the roll.

**13. Discussion/Action – Certify all corrections of error under the State Law 70.43 and verify the open book changes are included in the assessment roll.**

Laird certified that all corrections of error have been included in the assessment roll.

**14. Discussion/Action – Verify with the Assessor that open book changes are included in the assessment roll. – same as in #12**

Assessor Laird stated the changes to the open book have been made and the final assessment includes changes.

**15. Allow taxpayers to review the assessment data**

No taxpayers were in attendance.

**16. During the first 2 hours, consideration of:**

- a. Waivers of the required 48-hour notice of intent to file an objection when there is good cause.
  - b. Requests for waiver of the BOR hearing allowing the property owner an appeal directly to the circuit court.
  - c. Requests to testify by telephone or submit a sworn written statement,
  - d. Subpoena requests, and
  - e. Act on any other legally allowed or required BOR matters.
- No requests were presented.**

**17. Scheduled Objections**

No taxpayers were in attendance or scheduled.

The Board of Review members agreed to recess and to reconvene at 2:45 p.m. to address any walk-in objections.

**18. Schedule future BOR date if needed**

No future BOR date was presented.

**19. Adjournment**

Miller confirmed no walk-in objections were present at 2:45pm. The Board reconvened at 2:59pm.

**Liebert motioned/seconded by Mantz to adjourn the May 29, 2025, Board of Review meeting at approximately 3:00 p.m.**

**Motion carried 5-0.**

Respectfully submitted,

Mackenzie Quigley  
Deputy Clerk

DRAFT

# AFFIDAVIT OF PUBLICATION

State of Wisconsin Circuit Court Waukesha County

## PROOF OF PUBLICATION

Telephone Number: 262-691-5660

ACCT Number: 633307

Invoice # 109568003

Account Name: Pewaukee, Village of  
Address: 235 Hickory St  
Pewaukee, WI 53072

Conley Media LLC  
PO BOX 478  
Beaver Dam WI 53916  
262-306-5000

IN THE MATTER OF: Open Book  
AD Number: 109568003  
AD Cost: 173.48

I, Alane Arneman, being sworn, state:

I am the billing coordinator of the Waukesha Freeman, a public newspaper of general circulation, printed and published in the English language in the City of Waukesha, in Waukesha County, Wisconsin, and fully complying with the laws of Wisconsin relating to the publication of legal notices.

The notice, of which a printed copy attached hereto, is a true copy taken from the newspaper as published on the following dates.

3/21/26

Signed: \_\_\_\_\_

*Alane Arneman*  
Alane Arneman, Billing Coordinator

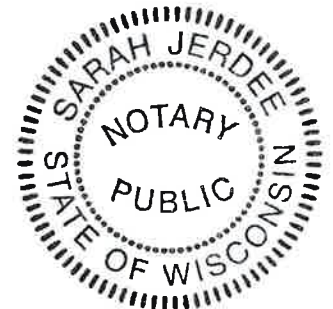
STATE OF WISCONSIN      SS.  
WAUKESHA COUNTY

Personally came before me, this date of March 21, 2026  
the above named Alane Arneman to me known to be the person who executed  
the foregoing instrument and acknowledged the same.

Signed: \_\_\_\_\_

*Sarah Jerdee*  
Sarah Jerdee  
Notary Public, Wisconsin

My Commission expires: 2/4/28



From The FREEMAN files



On this day in Waukesha County

71 years ago March 21, 1955

Up and Down Broadway — You Sometimes Have Days Like That Then there's the story about a certain radio station. This has not been confirmed but it came from an awfully reliable source.

The day that the announcement of the new police chief was made, someone called the station and said Jim Hannon had been named the chief.

The person at the station laughed said something to the effect of "ya ha ha, that's a good one," and then hung up on the caller. After thinking it over, the radio station press person decided to check and called the chairman of the police and fire commission.

"Some screwball just called us and told us that Jim Hannon was appointed the new police chief," the person said laughingly. The commissions chairman's reply came back in an icy tone: "Yeah? Well I'm that screwball."

23 years ago March 21, 2003

WAUKESHA — Images and reminders of the conflict in the Middle East are everywhere: on the radio, on TV, on the covers of magazines and topping the headlines of newspapers. People are constantly bombarded with pictures of Sad-

dam Hussein, tanks, missiles, planes and growing tension of the war.

This tension may make some people uneasy or worried — especially children. During these times of conflict, especially when they don't quite understand what's going on, they need an age-appropriate explanation, a chance to express their feelings and to be reassured about their safety, experts say.

"Kids respond differently to fear. It depends on their coping skills and support system," said Serena Clardie, clinical social worker. Clardie, who is a crisis counselor for the Sexual Assault Treatment Center at Aurora Sinai Medical Center, has also worked as a therapist for traumatized youth.

If children are asking a lot of questions about war, they are probably worried, Clardie said. Parents should know that some young children can't vocalize "I'm worried about the war," but their worry might manifest itself in nightmares, sleep disturbances or changes in eating or other habits, she said.

"Parents should definitely monitor a child's exposure to the ... war," Clardie said.

Both Duffek and Clardie said it is important for parents to make their children feel safe.

— Local history compiled by Patrice Shanks; pshanks@conley.net.com; 262-513-2639

Also on this date

March 21, 1873 — The Spanish National Assembly abolished slavery in Puerto Rico, then a Spanish colony; enslaved people were required to work for three more years for their former owners.

March 21, 1933 — Germany's Nazi government established its first concentration camp in the town of Dachau, ostensibly for

political prisoners; Dachau held more than 200,000 prisoners and more than 40,000 died there before American forces liberated the camp in April 1945.

March 21, 1952 — The Moondog Coronation Ball, considered the first rock 'n' roll concert, took place at Cleveland Arena.

March 21, 1960 — Police in Sharpeville, South Africa, opened fire and killed at least 69 people at a demonstration against apartheid laws.

March 21, 1963 — The United States closed Alcatraz Federal Penitentiary; over 1,500 inmates had been jailed at the island prison off the coast of San Francisco, California, over its three decades of use.

March 21, 1965 — Civil rights demonstrators led by the Rev. Martin Luther King Jr. began their third attempt to march from Selma to Montgomery, Alabama — this time under the escort of U.S. Army and National Guard troops assigned by President Lyndon B. Johnson.

March 21, 1972 — Congress approved the Equal Rights Amendment and sent it to the states for ratification by March 1979 (later extended to 1982); 35 of the required 38 states met the ratification deadline. With 38 states having since ratified, its status is in legal limbo.

March 21, 1980 — President Jimmy Carter announced that the United States would boycott the Summer Olympic Games in Moscow because of the Soviet Union's failure to withdraw its troops from Afghanistan.

March 21, 1990 — Namibia became an independent nation as the former colony marked the end of 75 years of South African rule.

March 21, 2019 — President Donald Trump abruptly declared that the U.S. would recognize Israel's sovereignty over the disputed Golan Heights — the first country to do so — in a major shift in American policy.

Flavor of the day



Monday: Oreo® Cookie Cheesecake

Today, Sunday and Monday

Today: Bubba's, 1276 Capitol Drive, Pewaukee Today: Heath Bar Sunday: Burgundy Cherry Monday: Cookies n' Cream

Today: Culver's, 1650 E. Main St., Waukesha Today: Dark Chocolate Decadence Sunday: Really Reese's® Monday: Turtle

Today: Culver's, 840 W. Sunset Drive, Waukesha Today: Really Reese's® Sunday: Butter Pecan Monday: Oreo® Cookie Overload

Today: Culver's, 2600 N. Grandview Blvd., Waukesha Today: Caramel Fudge Cookie Dough Sunday: Turtle Dove Monday: Chocolate Covered Strawberry

Today: Culver's, 14855 W. National Ave., New Berlin Today: Devil's Food Cake Sunday: Chocolate Covered Strawberry Monday: Georgia Peach

Today: Culver's, 3705 N. 124th St., Brookfield Today: Georgia Peach Sunday: Caramel Turtle Monday: Andes Mint Avalanche

Today: Culver's, 21300 W. Capitol Drive, Town of Brookfield Today: Caramel Cashew Sunday: Salted Double Caramel Pecan Monday: Snickers® Swirl

Today: Culver's, 15280 W. Bluemound Road, Elm Grove Today: Really Reese's® Sunday: Crazy for Cookie Dough Monday: Devil's Food Cake

Today: Culver's, 701 Industrial Court, Hartland Today: Chocolate Covered Strawberry Sunday: Turtle

Culver's, 1090 N. Rochester St., Mukwonago Today: Caramel Turtle

Sunday: Chocolate Covered Strawberry Monday: Butter Pecan

Culver's, W187-S7959 Racine Ave., Muskego Today: Caramel Pecan Sunday: Caramel Turtle Monday: Mint Cookie

Culver's, 1177 E. Summit Ave., Oconomowoc Today: Caramel Fudge Cookie Dough Sunday: Caramel Peanut Buttercup Monday: Double Strawberry

Culver's, W249-N6620 Highway 164, Sussex Today: Raspberry Cheesecake Sunday: Dark Chocolate PB Crunch Monday: Caramel Cashew

Culver's, 400 E. Summit Ave., Wales Today: Snickers® Swirl Sunday: Really Reese's® Monday: Mint Cookie

Kopp's Frozen Custard, 18880 W. Bluemound Road, Town of Brookfield Today: Wedding Cake, Caramel Cashew Sunday: Mr Fudgie, Key Lime Pie Monday: Turtle Sundae, Peach Melba

LeDuc's Frozen Custard Drive-In, 240 W. Summit Ave., Wales Today: Cookies 'N Cream Sunday: Rocky Road Monday: Mint Chocolate Chip

Oscar's Frozen Custard, 21165 Highway 18, Town of Brookfield (The Brookfield location is closed due to fire. West Allis and Franklin locations offer the same flavors.) Today: Drum Stixxx Sunday: Caramel Cashew Monday: Red Raspberry

Today's birthdays

Football Hall of Fame coach Tom Flores is 89.

Actor Timothy Dalton is 80. Actor Gary Oldman is 68. Actor Matthew Broderick is 64. Former soccer player Ronaldinho is 46.

Actor Sonequa Martin-Green is 41. Actor Scott Eastwood is 40. Actor Jasmin Savoy Brown is 32. Actor Jace Norman is 26. Actor Forrest Wheeler is 22.

Advertisement for Southeast Wisconsin Classifieds.com featuring images of buildings and the website logo.

Advertisement for Jessmon Concrete, offering removal and replacement of concrete with a free estimate.

Advertisement for Prairie Grounds, offering lawn maintenance services like mowing, fertilizing, and mulching.

Advertisement for Sterling Mainz, offering plumbing, heating, and water systems services.

Handyman advertisement for Bognar's Handyman Services, listing various home repair services.

Wanted Vinyl Records advertisement, offering cash for various types of vinyl records.

Wanted Older Travel Trailer or Vintage Camper RV advertisement, offering cash for these vehicles.

Wanted To Buy advertisement, offering cash for junk cars, trucks, vans, or classic cars.

Rummage Sales advertisement for Model Train Sale, offering various train models for sale.

Homes For Sale advertisement, offering to sell homes quickly and quietly for cash.

Legal Notices section containing Village of Pewaukee Official Notice That The Assessment Roll Is Open For Examination, Open Book & Board of Review Notice is Hereby Given.

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**Board of Review Policy on Procedure for  
Waiver of Board of Review Hearing Requests**

Whereas, Sec. 70.47(8m), Wis. Stat. authorizes the Board of Review to consider requests from a taxpayer or assessor, or at its own discretion to waive the hearing of an objection under Sec. 70.47(8) and allow the taxpayer to have the taxpayer's assessment reviewed under Sec. 70.47(13); and

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

Whereas, Sec. 70.47(8m), Wis. Stat. further states that for purposes of this subsection, if the Board of Review waives the hearing, the waiver disallows the taxpayer's claim on excessive assessment under Sec. 74.37(3), Wis. Stat. 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), Wis. Stat.; and

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

NOW, THEREFORE, the Village of Pewaukee Board of Review does hereby adopt as Board of Review Policy the following:

1. PROCEDURE:

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

- A. A timely Notice of Intent to appear at BOR;
- B. A timely Objection Form for Real Property Assessment (PA-115A); and
- C. A Request for Waiver of Board of Review Hearing Form as developed by Department of Revenue.

If the owner fails to file the aforementioned documents as required, no hearing will be scheduled on the objection.

2. CRITERIA:

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

- A. The benefits or detriments of the BOR process;
- B. The benefits or detriments of having a record for the Court review;
- C. Avoidance of unruly, lengthy and burdensome appeals;
- D. Ability to cross-examine the person providing the testimony;
- E. The taxpayer's stated reason for the request as indicated on PA-813 Form;
- F. Whether the nature of the objection may have an impact on the matter in which similarly situated properties are assessed;
- G. The taxpayer has provided substantial reasons to justify the waiver request; and
- H. Any other factors that the BOR deems pertinent to deciding whether to waive the hearing


3. EFFECTIVE DATE:

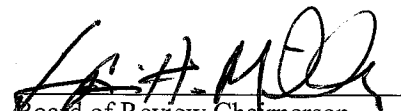
This policy shall be effective upon passage.

Passed on this 22 day of May, 2019.

By the Village of Pewaukee Board of Review

Attested By:

  
Clerk of the Board of Review

  
Board of Review Chairperson

**Board of Review Policy on Procedure for  
Sworn Telephone or Sworn Written Requests**

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

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

NOW, THEREFORE, the Village of Pewaukee Board of Review does hereby adopt as Board of Review Policy the following:

1. PROCEDURE:

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

- A. A timely Notice of Intent to appear at BOR;
- B. A timely Objection Form for Real Property Assessment (PA-115A);
- C. A timely Request for Waiver of Board of Review Hearing Form (PA-813); and
- D. A fully completed Request to Testify by Telephone or Submit a Sworn Written Statement at Board of Review (Form PA-814).

Such requests must be filed with the Clerk of the BOR within the first 2 hours of the BOR's first scheduled meeting.

If the owner fails to file the aforementioned documents as required, the BOR will not consider the request.

2. CRITERIA:

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

- A. The Owner's stated reason(s) for the request as indicated on the PA-814;
- B. Fairness to the parties;
- C. Ability of the Owner to procure in person oral testimony and any due diligence exhibited by the Owner in procuring such testimony;
- D. Ability to cross-examine the person providing the testimony;
- E. The BOR's technical capacity to honor the request; and
- F. The Owner has provided substantial reasons to justify the waiver request; and
- G. Any other factors that the BOR deems pertinent to deciding the request.

3. EFFECTIVE DATE:

This policy shall be effective upon passage.

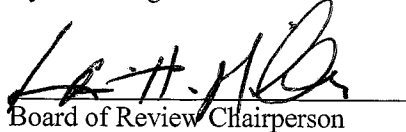
Passed on this 20 day of May, 2019.

Attested By



Clerk of the Board of Review

By the Village of Pewaukee Board of Review

  
Board of Review Chairperson



# Board of Review Member Training Affidavit

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

## STATE OF WISCONSIN

County of WAUKESHA

Co-muni code 67171

I, Jenna Peter, the clerk for the VILLAGE OF PEWAUKEE,

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

### BOR member(s) and attendance date:

<u>CHRISTINA KRASOVICH</u>	<u>05/01/2026</u>
Name	Date
<u>JENNA PETER</u>	<u>04/27/2026</u>
Name	Date
<u>MACKENZIE QUIGLEY</u>	<u>05/07/2026</u>
Name	Date

05-07-2026 08:27 AM

Date electronically filed

jpeter@villageofpewaukee.gov

Clerk email



# Board of Review Member Training Affidavit

## Preparer Information

Name Jenna Peter	Title Clerk
Email jpeter@villageofpewaukee.gov	Phone 262-691-5660

## Signature Statement

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

Do you agree with the statement above?

YES  NO

## Submission Information

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

Comuni code: 67171  
Submission date: 05-07-2026 08:27 AM  
Confirmation: PA10720261837O1778160449863  
Submission type: ORIGINAL

## Village of Pewaukee Ordinance 2.136.1

### **Sec. 2.136.1. Confidentiality of income and expenses.**

- (a) *Adoption.* This subsection adopts by reference Wis. Stats. § 70.47(7)(af) as it may be amended from time to time, which provides that income and expense information provided by a property owner to the assessor for the purposes of establishing a valuation for assessment purposes by the income method of valuation shall be considered confidential and not a public record open to inspection or copying pursuant to Wis. Stats. § 19.35(1).
- (b) *Exceptions.* The village may make disclosure of such information under the following circumstances.
- (1) The assessor has access to such information in the performance of his/her duties.
  - (2) The board of review may review such information when needed in its opinion to decide upon a contested assessment.
  - (3) Another person or governmental body has the right to review such information as a result of the duties of their office or as established by law.
  - (4) The village is complying with a court order.
  - (5) The person providing the income and expense information has contested the assessment at either the board of review or by filing a claim for excessive assessment under Wis. Stats. § 74.37, in which case all underlying records relating to the assessment are open and public.

(Ord. No. 2019-06, § I, 5-21-2019)