

Wauwatosa, WI

Board of Review

Meeting Minutes - Final

Thursday, November 6, 2025

8:00 AM

Common Council Chambers

CALL TO ORDER

Chairperson Stokke-Ceci called the meeting to order at 8:05 AM.

ROLL CALL

Present 3 Member Pamela Stokke-Ceci

Member Kathy Ehley Member Rosemary Fox

Excused 4 Member Christopher Meuler

Member Roger Walsh

Alternate Member Alan Kesner Alternate Member Lanre Abiola

CONSIDERATION OF SUBPOENA REQUESTS AND COMPLIANCE OF THE REQUESTS

1. 8:00 AM - Tax Key # 411-9976-007, Address: 201 N Mayfair Road,

25-1768

Owner: Ascension SE Wisconsin Hospital Inc.

The Board agreed with the City Assessor that the property owner was in compliance with the subpoena.

RESULT: NO ACTION TAKEN

2. 8:00 AM - Tax Key # 380-1016-000, Address: 1000 N 92nd Street,

25-2113

Owner: Children's Hospital of Wisconsin, Inc.

RESULT: NO ACTION TAKEN

CONSIDERATION OF WAIVER OF BOR HEARING

1. Tax Key: # 411-9976-007, Address: 201 N Mayfair Rd, Owner:

<u>25-1774</u>

25-2079

Ascension SE Wisconsin Hospital Inc

RESULT: APPROVED MOVER: Rosemary Fox **SECONDER:** Kathy Ehley

Aye: 3 Stokke-Ceci, Ehley, and Fox

Excused: 4 Meuler, Walsh, Kesner, and Abiola

PROCEDURAL HEARING FOR ASSESSOR'S REQUEST OF THE BOR TO COMPEL SUBPOENA COMPLIANCE FOR SUBPOENA DATED MONDAY, OCTOBER 13, 2025 UNDER 70.47(10) IN LIGHT OF POSSIBLE OMITTED ASSESSMENT

1. 8:00 AM - Tax Key # 380-1016-000, Address: 1000 N 92nd Street,

Owner: Children's Hospital of Wisconsin, Inc.

The legal counsel for the property owner appeared and presented legal argument, and provided one exhibit, marked as Exhibit 1.

Exhibit 1: Folder with the following documents:

- Letter from Attorney Smitha Chintamaneni to the members of the Wauwatosa Board of Review, dated November 5, 2025
- Letter from Attorney Amy Seibel to the members of the Wauwatosa Board of Review and Agents of Record for CHW, dated October 31, 2025, labeled Exhibit A
- Letter from Attorney Amy Seibel to the members of the Wauwatosa Board of Review, dated November 3, 2025, labeled Exhibit B
- Letter from Attorney Amy Seibel to the members of the Wauwatosa Board of Review and Agents of Record for CHW, dated November 4, 2025, labeled Exhibit C
- Packet with the Notice of Intent to File Objection with 2025 Board of Review form, Objection to Real Property Assessment form, a document titled "Attachment to Objection to Real Property Assessment Form", Agent Authorization for Property Assessment Appeals form, Request for Waiver of Board of Review (BOR) Hearing form, a chart listing projects at Children's Hospital of Wisconsin, Inc. properties between 2019 and 2024, documents from the Boldt Company related to work on the Skywalk Building Project, and documents from the Boldt Company related to work on the North Tower Project, labeled Exhibit D
- Document titled "Amended Attachment to Objection to Real Property Assessment Form", labeled Exhibit E
- Copy of a subpoena dated October 11, 2025 for the property with the parcel number 380-1016-000 with associated correspondence from the City Assessor, labeled Exhibit F
- Packet of email communications, labeled Exhibit G
- Copy of the 2025 Board of Review Rules and Procedures policy, labeled Exhibit H
- Packet of email communications, labeled Exhibit I
- Spreadsheet showing the square footage of rooms and floors, labeled Exhibit J
- Copy of the meeting minutes of the October 31, 2025 Board of Review meeting, labeled Exhibit K
- Copy of the Wisconsin Department of Revenue 2025 Guide for Board of Review Members, labeled Exhibit L

The legal counsel for the City Assessor appeared and presented legal argument, and provided sixteen exhibits, marked as Exhibits 2 through 17.

In addition, during the proceeding, legal counsel for the Assessor stated that the Assessor was withdrawing the subpoenas previously isued by the Board to Children's Hospital and Curative Care Network, and would instead request the Board issue a new subpoena for the omitted property hearing.

Exhibit 2: Letter from Attorney Amy Seibel to the members of the Wauwatosa Board of Review and Agents of Record for CHW, dated October 31, 2025

Exhibit 3: Letter from Attorney Amy Seibel to the members of the Wauwatosa Board of Review and Agents of Record for CHW, dated November 4

Exhibit 4: Copy of Assessor's Affidavit dated August 28, 2025

Exhibit 5: Packet titled "Children's Hospital of Wisconsin, Inc. Property Tax Exemption Request" dated February 22, 2023

Exhibit 6: Packet titled "Children's Hospital of Wisconsin, Inc. Property Tax Exemption Request" dated February 27, 2024

Exhibit 7: Packet titled "Children's Hospital of Wisconsin, Inc. Property Tax Exemption Request" dated February 27, 2025

Exhibit 8: Packet with the Notice of Intent to File Objection with 2025 Board of Review form, Objection to Real Property Assessment form, a document titled "Attachment to Objection to Real Property Assessment Form", Agent Authorization for Property Assessment Appeals form, Request for Waiver of Board of Review (BOR) Hearing form, a chart listing projects at Children's Hospital of Wisconsin, Inc. properties between 2019 and 2024, documents from the Boldt Company related to work on the Skywalk Building

Project, and documents from the Boldt Company related to work on the North Tower Project

Exhibit 9: Document titled "Amended Attachment to Objection to Real Property Assessment Form"

Exhibit 10: Wisconsin State Statute 70.11: Property exempted from taxation

Exhibit 11: Packet titled "Appendix D, Tab C" with a tenant information chart - lease documents

Exhibit 12: Packet with charts CHW in transition, vacant, or unassigned space for years 2023, 2024, and 2025

Exhibit 13: Packet with facility drawings for levels 0 through 12 for the property located at 8915 W Connell Court for the year 2023

Exhibit 14: Packet with facility drawings for levels 0 through 12 for the property located at 8915 W Connell Court for the year 2024

Exhibit 15: Packet with facility drawings for levels 0 through 12 for the property located at 8915 W Connell Court for the year 2025

Exhibit 16: Packet with spreadsheets showing the square footage of rooms and floors for CHW hospital-clinics main building for years 2023 through 2025

Exhibit 17: Spreadsheet titled "2025 CHW EDTC BEFORE"

After discussion and input from the Board's and the parties' legal counsel, the Board determined that the hearing on omitted property would need to be scheduled at a time and place set by the Board. The Board of Review scheduled a meeting for 8:00 AM on Wednesday, November 19, 2025, to review the possible omitted assessment under 70.47(10).

OTHER ITEMS

1. Action on any other legally allowed/required Board of Review matters

25-2112

RESULT: NO ACTION TAKEN

ADJOURNMENT

Meeting adjourned at 9:53 AM.

The next meeting of the Board of Review is scheduled for Wednesday, November 19, 2025.