



Wauwatosa, WI

Board of Review

Meeting Minutes - Final

7725 W. North Avenue
Wauwatosa, WI 53213

Wednesday, November 19, 2025

8:00 AM

Committee Room #1

CALL TO ORDER

Chairperson Stokke-Ceci called the meeting to order at 8:21 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

HEARING PURSUANT TO 70.47(10), WIS. STATS. ON THE ASSESSOR'S REQUEST TO ADD OMITTED PROPERTY TO THE ASSESSMENT ROLL AND DETERMINE SUBPOENA COMPLIANCE FOR SUBPOENA DATED NOVEMBER 7, 2025

1. 8:00 AM - Tax Key # 380-1016-000, Address: 1000 N 92nd Street,
Owner: Children's Hospital of Wisconsin, Inc.

25-2079

Attorneys Smitha Chintamaneni and Anthony Anzelmo appeared on behalf of Children's Hospital of Wisconsin, Inc. The legal counsel for the property owner presented legal argument, and provided two exhibits, marked as Exhibit 1 and Exhibit 22.

The Wauwatosa City Assessor Sarah Tyrrell was also present at the hearing with her Attorney Amy Seibel who presented legal argument and conducted a direct examination of the Assessor under oath before the Board. The Assessor submitted 20 Exhibits, marked as Exhibits 2 through 21.

Appearing at the hearing was Attorney William Dineen as legal counsel to the Board of Review. The hearing was transcribed by a Court Reporter, and the transcript of the hearing was submitted to Zachary Kessler the Clerk to the Board of Review after the conclusion of the hearing.

The Assessor provided sworn testimony using various Exhibits, including Exhibits 12, 13, 14, 15, 17, 18, 19 and 20 to identify the property and the value of the property that had been omitted from the 2023, 2024 and 2025 tax rolls. After the testimony of the Assessor the Board accepted all of the Exhibits listed below and admitted them into the Record.

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

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"

Exhibit 18: Packet with spreadsheets showing levels, exhibit page numbers, and square footage for the Froedtert Birthing Center for years 2023, 2024, and 2025

Exhibit 19: Packet with spreadsheets showing levels, exhibit page numbers, and square footage for the CHW Skywalk Pharmacy for years 2024 and 2025

Exhibit 20: Omitted Property Summary by Year

Exhibit 21: Subpoena Duces Tecum issued to Children's Hospital of Wisconsin, Inc., dated November 7, 2025

Exhibit 22: Letter to the Board of Review from Smitha Chintamaneni, Husch Blackwell, dated November 14, 2025

After the Exhibits were admitted into the record, the Board heard summary arguments from the Attorney for the Assessor and the Attorneys for Children's Hospital. Counsel for the Assessor requested that based upon the

testimony of the Assessor that the Board add the property identified by the Assessor as omitted property from the 2023, 2024 and 2025 tax rolls in the amounts as valued by the Assessor in her testimony. The Attorneys for Children's Hospital requested that the Board not add the omitted property due to procedural and due process deficiencies that preclude the adding of the property as omitted property to the tax rolls.

Upon the conclusion of the testimony and arguments from counsel the Board then deliberated on the matters before them. After discussion and input from Attorney Dineen:

Motion by Member Fox to add the value of the omitted property for year 2025 (\$47,675,400) from Exhibit 20 to the assessment roll. Second by Member Ehley. Motion carried 3-0.

Motion by Member Fox to add the value of the omitted property for years 2023 (\$36,881,300) and 2024 (\$43,059,100) from Exhibit 20 to the assessment roll. Second by Member Ehley. Motion carried 3-0.

The Board then took up the matter of compliance with the November 7, 2025 subpoena. After discussion: Motion by Member Fox to dismiss subpoena compliance as moot. Second by Member Ehley. Motion carried 3-0.

OTHER ITEMS

1. Action on any other legally allowed/required Board of Review matters [25-2162](#)

Motion by Member Fox to approve the correction of palpable error for the year 2024 for parcel 380-1011-000 in the amount of \$1,933,800. Second by Member Ehley. Motion carried 3-0.

ADJOURNMENT OF 2025 BOARD OF REVIEW SINE DIE

Motion by Member Stokke-Ceci to adjourn the 2025 Board of Review Sine Die. Second by Member Fox. Motion carried 3-0.

Meeting adjourned at 10:29 AM.