

**BROWN DEER VILLAGE BOARD  
APRIL 5, 2021 MEETING MINUTES  
VIRTUAL MEETING BY PHONE DUE TO COVID-19 PANDEMIC**

The meeting was called to order by President Montgomery at 6:30 P.M.

**I. Roll Call**

Present: Village President Montgomery; Trustees: Baker, Booker, Cherry, Quirk, Spencer, Springman

Also, Present: Michael Hall, Village Manager; Susan Hudson, Comptroller; John Fuchs, Village Attorney.

**II. Persons Desiring to be Heard – NONE.**

**III. Elected Officials & Staff Reports – No Discussion or Actions will be taken on reports.**

**IV. Consent Agenda for Village Board**

A) Consideration of Minutes: March 15, 2021 – Regular Meeting

B) Consideration of Minutes: March 24, 2021 – Special Board Meeting

*It was moved by Trustee Springman and seconded by Trustee Cherry to approve the consent agenda item. The motion carried unanimously.*

**V. New Business**

A) Resolution No. 21-, Resolution of Appreciation for Ann Christiansen

Ann Christiansen was recognized for her compliment as the director of the North Shore Health Department.

*It was moved by Trustee Spencer and seconded by Trustee Quirk to approve the resolution of appreciation for Ann Christiansen. The motion carried unanimously.*

B) Possible Action for Claims of Excessive Assessment from Rise (Shoreland) Church, Candlewood Suites, and Holiday Inn Express

Shoreland Community Church, Inc., which is better known as Rise Church, is located at 8401 N. 60th St. in Brown Deer. The property was exempt from taxation in 2018 and 2019. It was sold and purchased by a new church, the current claimant, in April 2019. The use did not change in a way that would make it taxable. The new owner did not file the form for exempt status which is contemplated by state statute.

*It was moved by Trustee Baker and seconded by Trustee Springman to approve the refund of taxes per agreement. The motion carried unanimously.*

As they are owned by the same entity, the Holiday Inn and the Candlewood Suites have filed a single claim with the Clerk, Treasurer, and Assessor, alleging that the taxes imposed for 2020 were excessive. Candlewood was assessed at \$2,714,900. Holiday Inn was assessed at \$3,791,900. Their allegation is that Candlewood should have been assessed at \$2,044,048 and Holiday Inn at \$1,231,250 The Village Board should be aware of some background information. Legally, a property is valued as of January 1 of the year in which the tax will be imposed. To illustrate, if a property was worth \$1 million for the land, and \$3 million for the building, and the building burned to the ground as a total loss on January 2, the correct valuation of the property for the entire year

is \$4 million. This is relevant to your consideration because, while both hotels were decimated by the pandemic, the true harm related to the pandemic did not really commence until March 2020. That said, both were already experiencing severe distress as of January 1, 2020.

There was a good amount of discussion between the taxpayer, and the Treasurer's office as well as the Assessor over the course of 2020. However, the property owner, apparently being confident there would be a voluntary adjustment, did not file an objection before our Board Review. That is the first and most common way challenges to assessment generally are handled. Having not done that, to sustain the excessive tax complaint, the taxpayer would have to show that reliance on those discussions was so reasonable that the Village is estopped from a successful denial of their claim based upon the technical requirement that they should have filed an objection. I have spelled the term correctly. When a party is stopped from asserting a particular position, the legal term is that the party is estopped. That is a question so subjective that one would only truly know if estoppel was successful when a court ultimately ruled. The equities may not weigh in favor of the taxing jurisdictions. The harsh reality is the hotel market was troubled in many areas even before the pandemic.

*It was moved by Trustee Baker and seconded by Trustee Booker to approve the refund of taxes per agreement. The motion carried unanimously.*

C) Discussion Regarding Committee, Commission, and Board Orientation

Some ideas regarding Committee, Commission, and Board Orientation

Trustee Quirk – Orientation for new residents

Trustee Booker – Separate information going to new family: board/committee: involvement.

Trustee Spencer – Welcome packet

Trustee Cherry -Welcome Wagon. Outreach

Trustee Baker – Those that want to join knows ahead of time what is required.

Trustee Springman – Have one polling station can be confusing with three.

President Montgomery – Working on putting something together for committee.

*No Action Required*

D) Discussion and Approval Village Board Goals for the Village of Brown Deer and the Village Manager in 2021

President Montgomery suggested the goals be put into categories.

Comprehensive Plan

- Review the Village Ordinances as needed
- Update the Comprehensive Plan

Communication

- Schedule one on one meetings with each trustee semi-annually
- Summarize past goals for the last 8 years and the status of the goals.
- Review and update the drop box.
- Schedule quarterly PIMs with the public
- Provide guidance and training for new Board members.
- Create a Hotline to answer questions.
- Create an inventory of vacant properties.
- Find other communities willing to join the Brown Deer Library
- Promote new website.
- Hold PIMs on the DOT projects affecting the Village in 2021 and 2022.

Development

- Explore uses for the old Glendale Clinic site

Finance and all Others

- Make changes to the Finance Department.
- Customer service training
- Keep the annual General Fund expenditures to less than 1% increase.
- Cross train employees in multiple departments
- Create one polling location at the Brown Deer School

*No Action required*

E) Discussion and Possible Action on the Village Manager Evaluation

*No Action required*

VI. Adjournment

*It was moved by President Montgomery and seconded by Trustee Springman to adjourn at 8:22 p.m. The motion carried unanimously.*

*s/ Susan Hudson*

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Susan Hudson, Deputy Village Clerk