

2025



Legislative Reference Bureau

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ASSESSOR



2025 Proposed Plan and Executive Budget Review

Prepared by: Alex Highley, Legislative Fiscal Analyst

Budget Hearing: 1:00 pm on Monday, October 7, 2024

\$5,613,487

Proposed 2025 Budget + ARPA

\$5,613,487

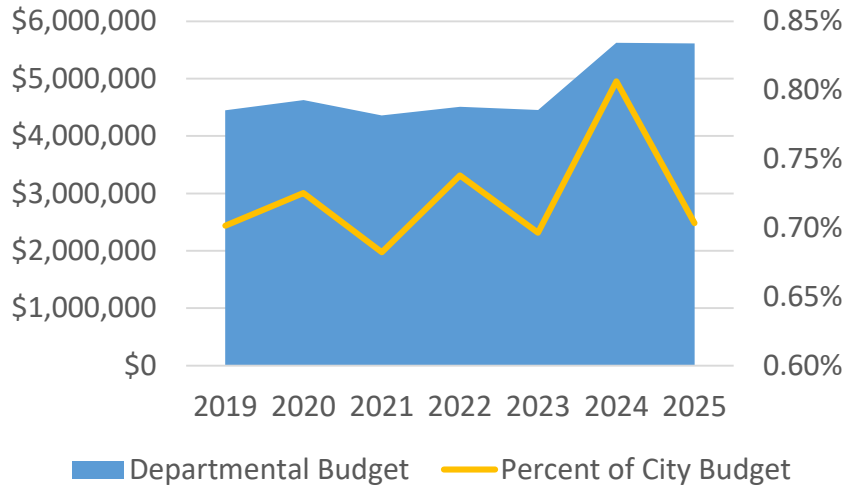
Proposed 2025 Budget (Levy)

-\$9,472

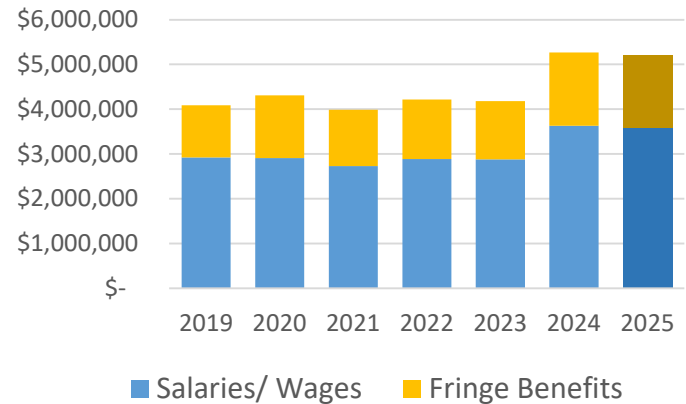
Overall Change from 2024

\$5,742,161

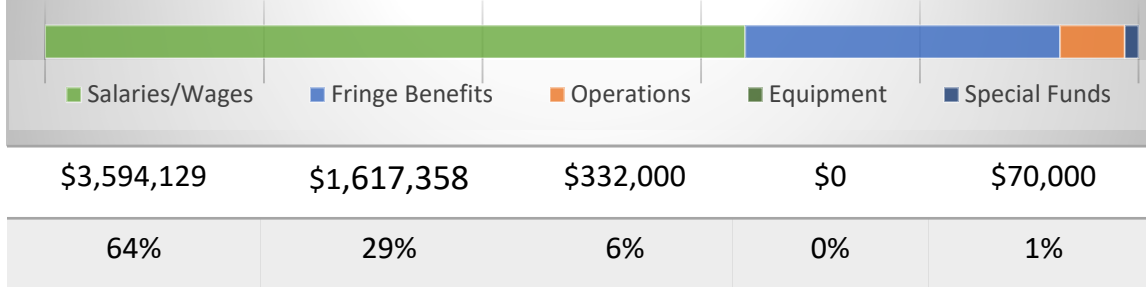
Requested 2025 Budget



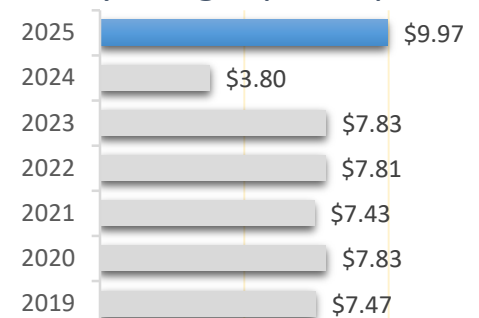
Personnel Budget



Levy Departmental Budget Appropriation by Category



Levy Budget per Capita



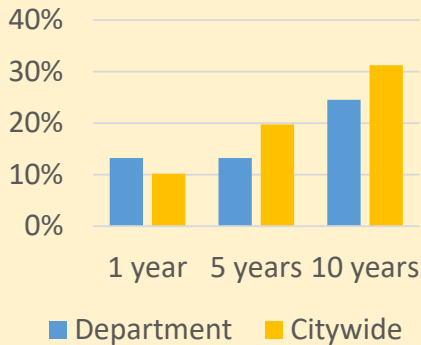
-1.0%

% change in Salaries and Wages compared to 2024 (including ARPA funds in 2024)

-\$37,567

Change in Salaries and Wages, compared to 2024 (including ARPA funds in 2024)

Retirement Eligible



Staffing Vacancies

One Residential Property Appraiser III position is currently vacant. As of October 2, 2024, the department is awaiting a list of finalist candidates in order to fill the position.

Two College Intern positions and one Property Assessment Technician III position are currently vacant.

Staffing Update

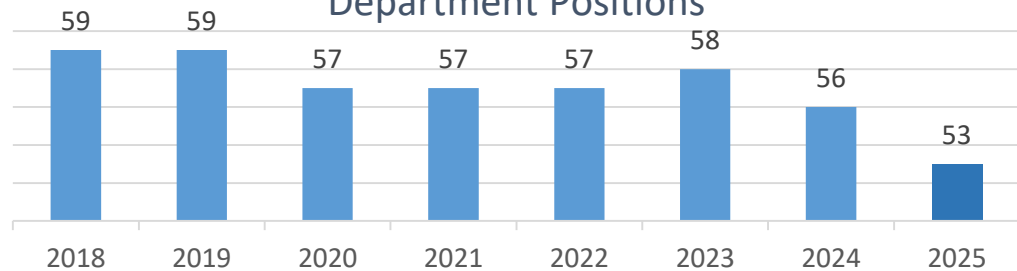
In 2025, the department will see an elimination of 3 positions as a way of pursuing cost savings:

Two College Intern positions.

One Property Assessment Technician III position.

-3 Change in Positions	-5.4% % Change in Positions
4 Current Vacancies	3 Voluntary Separations in 2024

Department Positions



+2.0%

Proposed increase in the property tax levy, with the actual impact on taxpayers unknown until the levies are adopted and the tax rate is set.

93%

2024 Median Sale Ratio, or the difference between assessed values to sale prices. This is up from 79% in 2023.

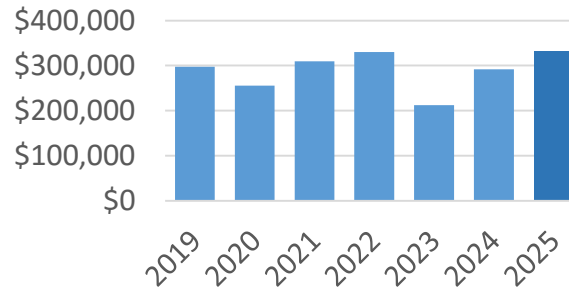
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Number of property owners waiting to be scheduled for a Board of Review hearing as of August 2024, down from 545 in November 2022.

\$145.5 million

Anticipated amount of revenue generated by the property tax levy for general City purposes in 2025.

Operating Expenditures Budget



Equipment Budget



Revenue

Charges for services \$950,000

If the fee structure remains the same, the Comptroller estimates that charges for services will bring in \$950,000, which is down \$200,000 or 17.4% from 2024. However, with a modified fee structure, as proposed by the Assessor’s Office, fees would instead increase by an estimated \$300,000 from 2024.

Grants

This department receives no grant funding.

Special Purpose Accounts

Remission of Taxes Fund \$1,500,000

This account refunds incorrect taxes and interest to property owners who successfully appeal their property assessments.

This figure remains unchanged from 2024.

Capital Programs and Projects

There are no new capital projects funded in 2025.

6,570

Number of parcels assessed per appraiser, when fully staffed. With 1 to 2 vacancies per appraiser position, this figure is between 6,870 and 7,196 parcels.

8,113

Number of tax-exempt properties in 2024, with an estimated exempted value of approximately \$5.2 billion (decrease of 39 properties from 2023).

2,116

Number of objections filed in 2024.

0.07%

Appeals to the Board of Review in 2023 as a percentage of taxable parcels.

Key Performance Measures

Measure	2023 Actual	2024 Projected	2025 Planned
Contacts with property owners during Open Book	2,087	3,938	4,000
Objection forms provided to property owners during Open Book	487	2,561	2,600
Formal objections as a percentage of taxable parcels	0.30%	1.40%	1.60%
Appeals to the Board of Review as a percentage of taxable parcels	0.07%	0.12%	0.15%
Assessment ratio (assessed value/ sale price) for all properties sold during the year	80.1%	90.5%	100%

Technology Update

The 2025 Proposed Budget includes an additional \$40,000 in the Professional Services line item to fund an essential research tool for commercial appraisers.

This funding will allow the Assessor’s Office to increase research capabilities and to obtain better and more current data. This research will boost the accuracy of assessments of commercial properties and will position the department to better defend against litigation.

Racial Equity and Inclusion

In 2024, the Assessor’s office used the International Association of Assessing Officers (IAAO) standards to create a statistical model to identify bias and regressivity in the City’s assessments.

When this model was applied, the City found no statistical evidence of bias or regressivity. The City will continue to use regressivity testing and conduct periodic targeted reviews of assessments in neighborhoods with lower assessed values.

Pending Litigation

The following is an update on pending property assessment litigation as of October 1, 2024 (22 cases with demands totaling \$9,991,916.73.)

- U.S. Venture, Inc. v. City of Milwaukee (2016CV5637). Requested Refund: \$3,282,781.18. Mediation continues; Trial set for July 2025.
- Rider Hotel, LLC v. City of Milwaukee (2018CV5246 / 2021AP1141). Requested refund: \$211,911.60. Circuit Court decision in favor of City; Court of Appeals decision in favor of City; pending Petition for Review.
- Saint John's Communities, Inc. v. City of Milwaukee (2020CV3223). Requested refund: \$481,847.57. Mediation continues; Pretrial November 2024.
- U.S. Venture, Inc. v. City of Milwaukee (2022CV3425). Requested refund: \$1,932,175.
- Johnson Controls, Inc. v. City of Milwaukee (2023CV3254). Requested refund: \$167,200. Plaintiff's witness list and expert report disclosed by November 22, 2023.
- JSWD I Venture I, LLC. V. City of Milwaukee (2023CV4244). Requested refund: \$482,362.62. Discovery ongoing. Pretrial March 2025.
- Fulcrum 250 East, LLC v. City of Milwaukee (2023CV3769). Requested refund: \$197,127. Trial February 2025.
- Wisconsin & Milwaukee Hotel LLC v. City of Milwaukee (2023CV4237). Requested refund: \$703,617.46. Discovery ongoing. Pretrial January 2025.
- JSWD Commerce LLC v. City of Milwaukee (2023CV4242). Requested refund: \$335,267.42. Discovery ongoing. Pretrial October 2024.
- 330 Kilbourn Wisconsin Realty LP f/k/a Plaza East, Inc. v. City of Milwaukee (2023CV4491). Requested refund: \$304,799.56. Trial set for March 2025.
- 875 East 1, LLC et al v. City of Milwaukee (2023CV4513). Requested refund: \$251,325.57. Trial set for December 2024.
- B & E 53207 Corporation v. City of Milwaukee (2023CV4572). Requested refund: \$23,926.61. Case Status: Stayed pending appeal of decision on certiorari in 23CV1688.
- RDAR Corporation v. City of Milwaukee (2023CV4573). Requested refund: \$7,139.54. Stayed pending appeal of decision on certiorari in 23CV1689.
- 875 East I, LLC v. City of Milwaukee (2024CV499). Requested refund: \$420,255.80. Discovery ongoing. Pretrial January 2025.
- Johnson Controls, Inc. v. City of Milwaukee (2024CV3631). Requested refund: \$184,094.78. Pending earlier case resolution.
- Chase Tower Wisconsin Realty LP v. City of Milwaukee (2024CV3438). Requested refund: \$328,677. Pending scheduling.
- Fulcrum 250 East, LLC v. City of Milwaukee (2024CV4620). Requested refund: \$121,955. Pending scheduling.
- 330 Kilbourn Wisconsin Realty LP v. City of Milwaukee (2024CV4770). Requested refund: \$27,654.37. Pending scheduling.
- 330 Kilbourn Wisconsin Realty LP v. City of Milwaukee (2024CV4771). Requested refund: \$295,550.10. Pending scheduling.
- Sam's Real Estate Business Trust v. City of Milwaukee (2024CV4828). Requested refund: \$69,985. Pending scheduling.
- 417 Third Ward, LLC v. City of Milwaukee (2024CV5138). Requested refund: \$96,282. Pending scheduling.
- Thermo Fischer Scientific v. Department of Revenue, City of Milwaukee (State Board of Assessors Appeals). Refund requested: \$67,000. Prior years settled by DOR.