



Assessor's Office

Cavalier Johnson
Mayor

Nicole F. Larsen
Commissioner of Assessments

Billy J. Bowers
Chief Assessor

April 16, 2024

Administrative Review Board of Appeals
200 E Wells St
Milwaukee, WI 53202

RE: File #24017, 1225 W Wisconsin Ave

Dear Members of the Administrative Review Board of Appeals,

With regard to the service charges for appraisal and inspection, authorized by MCO § 81-6, the classification of the type of work is determined by the Department of Neighborhood Services (DNS), which issues the permits for the same. DNS relies on state and local building codes, as well as the plans and exam applications submitted by the applicant, to classify a project as new construction under MCO § 81-6-1 or an alteration or addition under MCO § 81-6-2.

Assessors take numerous steps in discovering, listing, and valuing new construction, alterations, and additions. Depending on the size of the permitted project, a review of all the permits involved can be a time-consuming endeavor.

It is the assessor's duty to discover, list, and value all taxable property within the taxation district. It is the assessor's responsibility to ensure the parcels within the district are valued uniformly. Preparation of the annual assessment roll is the end result of each year's work.

Wisconsin Property Assessment Manual, Overview of the Property Tax, 1-13, 2024. For permits involving such, assessors need to review the plans – what is being done? Next, assessors try to contact owners to speak with them and inspect the property. In the alternative, assessors will perform an exterior and, when possible, an interior inspection, to measure and detail the project. This usually entails letters, phone calls, and e-mails and conversations with property owners and agents.

To be continually aware of construction and major remodeling activities occurring in the municipality, it is important that the assessor receive copies of all building permits issued. The assessor should inspect each property on which a building permit is issued, and update the records and assessment accordingly. Where construction or remodeling is not completed by the January 1 assessment date, it should be noted on the PRC, and rechecked the next year for additional changes. Records should be kept of all

building permits issued, and the information should be posted on the PRCs.

Wisconsin Property Assessment Manual, The Assessment Cycle, 4-5, 2024. The improvements then need to be listed properly, which involves updating the property record. Assessors make sure the property is listed and valued similarly to other comparable properties. Recent sales and cost information are consulted to assure a fair value. Once all the materials have been collected and the project has been reviewed, assessors begin the process of placing a fair valuation on the newly remodeled or constructed property.

To maintain equitable assessments, it is essential the assessor maintain current and complete records on every property in the municipality. A property record file (paper or electronic) must be created for each new parcel resulting from land splits, or new construction. Where demolitions or remodeling have occurred, the assessor must update the record cards and assessments. The data collected by the assessor should be sufficient to allow use of all three approaches to value, as deemed appropriate. Once the property has been appraised, there should be final review to ensure that it is relative to similar properties.

Proceed with the standard assessment discovery, listing and valuation processes as described by state law and the WPAM. The following are sources of information the assessor can consider with the best sources listed first:

1. Request a view of the property
2. View the property from a public area such as a road
3. Request data from the property owner (e.g., construction contracts, leases, operating expenses, receipts, blueprints, video and/or photographs of the improvements, etc.)
4. Obtain other information, (e.g., sales listing information and building permits)¹

Wisconsin Property Assessment Manual, The Assessment Cycle, 4-6, 2024. Depending on the size and complexity of the permitted project, it may take an assessor a full day to a week or more to complete the complete the listing and valuation work.

Sincerely,



Nicole F. Larsen
Commissioner of Assessments

This material is available in alternative formats for individuals with disabilities upon request. Please contact 414-286-3475, ADACoordinator@milwaukee.gov or TTY: 711.
