

2024 Guide for 70.75 Reassessments



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I. Overview

A property owner can contest the assessment of their property at the municipal Board of Review (BOR). When the legality or equity of the entire assessment roll is in question, the legislature provides a remedy called a "Reassessment." This remedy requires property owners to submit a petition for reassessment to the Wisconsin Department of Revenue (DOR).

II. Reassessment Petition

A. Application for reassessment petition

Under state law ([sec. 70.75, Wis. Stats.](#)), property owners may file a petition for a reassessment of the taxation district if their combined property assessed value is at least 5 percent of the locally assessed value of the taxation district. The basis of the complaint must be that the assessment of property in the taxation district is not in substantial compliance with the law and that the interest of the public will be promoted by a reassessment.

The petition for reassessment is obtained from the Equalization Bureau District Supervisor of the county where the municipality is located. The District Supervisor can also answer any questions about the circumstances of a potential sec. 70.75, Wis. Stats. appeal.



B. DOR review of petition

After DOR receives a petition, it verifies with the Municipal Clerk that the assessed values were accurately reported, and ensures the 5 percent threshold of municipal assessed value was met.

- **Threshold met** – if it is determined the petition is valid, DOR holds a public hearing in the municipality, taking testimony from property owners who may be either for or against the need for a reassessment. Following the hearing, DOR conducts an investigation and issues an Order based on the findings.
- **Threshold not met** – if the 5 percent threshold has not been met, the chief petitioner is notified, and is advised to circulate another petition in order to meet the threshold

C. Actions following the public hearing

If the municipal board adopts a resolution to hire expert help under state law ([sec 70.055, Wis. Stats.](#)), DOR may dismiss the petition.

- This action is sometimes taken by municipal boards when they recognize that the municipality does need a revaluation
- The expert help must use the standard revaluation contract specified by DOR
- In this situation, the municipality (not DOR) must ensure all contract specifications are met
- The municipality also continues to use the services of the statutory assessor, who works with the expert help to make the assessment

DOR conducts an investigation of the assessment quality. There are four possible outcomes of the investigation:

1. An Order for Reassessment of all, or any part, of taxable property for the year under review
2. An Order for Revaluation of all property in a following year, supervised by DOR
3. DOR direction to the local assessor to correct specific assessment problems in a following year
4. Denial of the petition with no further action ordered

Note: These outcomes are explained in detail later in the guide.

III. Reassessment and Revaluation Definitions/Details

There are differences between a reassessment and a revaluation. It is important to note the primary difference between these two terms.

A. Reassessment

Defined by state law, "Reassessment" means to redo all or part of the assessment roll of the year petitioned. A reassessment takes place if DOR deems a complaint has merit (see page 6 "[Investigation by DOR](#)").

As part of the reassessment process:

- DOR contracts with an assessor (or assessment firm) who revalues all or part of the taxation district's taxable property and prepares a new assessment roll. The new assessment roll replaces the original assessment roll.
- DOR appoints a special three-person Board of Correction to review and correct the new assessment roll. The taxation district is responsible for paying all costs associated with the reassessment.
- If the reassessment is not completed in time to replace the original assessment, taxes are collected based on the original assessment, and changes to that assessment are applied in the following year
- Property owners are either charged additional taxes or credited for overpayments, depending on the reassessed property value

B. Revaluation

"Revaluation" generally means placing new values on all taxable property for the purpose of a new assessment. The previous year's assessment roll is not affected. The intended result of a revaluation is that assessments of all property represent the full taxable value of the property.

1. Types of revaluation

a. Supervised assessment ([sec. 70.75\(3\), Wis. Stats.](#))

This is an alternative approach to a reassessment under state law ([sec. 70.75\(1\), Wis. Stats.](#)). Using supervised assessment, DOR contracts with an assessor (or assessment firm) to determine the assessment for a following year. DOR supervises all work performed by the contracted assessor or firm. The taxation district is responsible for the revaluation cost, including DOR's cost to supervise. The effect of a supervised assessment is essentially the same as a revaluation under state law ([sec. 70.055, Wis. Stats.](#)).

b. Expert help ([sec. 70.055, Wis. Stats.](#))

This revaluation is initiated when the local governing body hires expert help to determine the assessments using DOR's standard revaluation contract. To complete a revaluation, the expert help (contracted assessor) and statutory assessor work together as an assessment board, exercising the powers and duties of the assessor. The municipality is responsible for the expert's fee and enforcement of the expert's contract.

2. Reasons for a revaluation include:

- Current assessment does not substantially comply with the law
- Property assessment inequities may exist within or between property classes
- Governing body may:
 - » Need updated records with the physical characteristics of all taxable real and personal property
 - » Need an original inventory of all its taxable property
 - » Initiate a revaluation because assessment levels do not comply with current law requiring that each major property class is within 10 percent of the state's Full Value for the corresponding major class, once in a five year period

For more information on reassessment and revaluation requirements, review the [Guide to the Property Assessment Process for Wisconsin Municipal Officials](#) located on DOR's website.

IV. 70.75 Reassessment Administrative Procedure

A. Application

DOR will not review any reassessment petition until:

1. Assessor completes the assessment roll
2. BOR is complete

Note: Each assessment year stands alone. Property owners may only file a petition on the current year's assessment; however, if a property owner feels their value is incorrect, they may appeal their assessment every year.

B. Verification of statutory requirements

After receiving a petition for reassessment, DOR sends the taxation district's clerk a copy of the petition.

1. Clerk is requested to verify that:

- Every individual signing the petition owns property in the taxation district
- Assessed values listed by each petitioner match those in the assessment roll being petitioned
- Total assessed value of the petitioners property comprises at least 5 percent of all locally (non- manufacturing) assessed property in the district

Note: When the 5 percent threshold is verified, DOR notifies the local assessor that no changes can be made to the local records.

2. Exception

An exception to this general rule is found under state law ([sec. 70.75\(1m\), Wis. Stats.](#)). If a property owner who owns more than 5 percent of the municipality's taxable property petitioned for a reassessment within the three previous years of this petition, owners of an additional 5 percent of the taxable property must sign the petition.

If a petition does not meet the 5 percent value requirement

- DOR notifies the first petition signer
- If the property owners decide to pursue the 5 percent value requirement, they cannot resubmit the previous petition
- Property owners must submit a new petition with original signatures to DOR. After DOR receives the petition, DOR sends a copy to the clerk for verification.

C. Hearing conducted by DOR

- If the petition is valid, DOR must hold a public hearing within or near the taxation district where the reassessment is sought. This is an administrative fact-finding hearing.
- DOR must mail a hearing notice to the taxation district's clerk and the first signer of the petition for reassessment at least eight days before the hearing
 - » The clerk publishes the hearing notice in the local newspaper
- At the hearing, testimony may be offered about the assessment equity or inequity, and whether the public interest will be promoted by a reassessment
 - » DOR uses the testimony to determine the focus of the investigation's second phase
- All witnesses are sworn in and the testimony is recorded. Anyone testifying is asked to provide:
 - » Their name and address
 - » Whether they are for or against a reassessment
 - » Whether they made a formal objection before the local BOR regarding their property assessment for the year under investigation
 - » Testimony that directly relates to proving or disproving the need for a reassessment

D. Investigation by DOR

The evidence presented at the hearing is not the only information DOR takes into account when determining the need for a reassessment. If the local governing body does not adopt an Expert Help resolution (discussed previously), DOR completes a full investigation reviewing:

- Testimony presented
- Existing assessment records
- Valuation procedures
- Equity of the assessments

Note: The investigation includes field inspections of property related to issues raised during the hearing as well as inspection of a sample of other properties throughout the municipality.

1. Scoring

This multi-faceted field investigation awards points in several categories. The investigation’s focus is a review of the overall assessment equity, based on statutory requirements and accepted assessment practices.

The maximum possible score is 100. If a score is at or below 70 points, it typically indicates assessments or assessment practices that may result in inequity between or within property classes.

Categories and possible maximum points

Assessment equity

- Uniformity between classes of property (ex: residential vs. commercial) 15 Points
- Uniformity within classes of property (ex: among residential property owners) 45 Points

Assessor/municipal related components

- Property data and record cards 10 Points
- Property classification 5.5 Points
- Valuation 17.5 Points
- Administration and public relations 7 Points

Total 100 Points

2. Assessment equity

Uniformity between classes of property measures the relative difference in assessment level between the major assessment classes, comparing the highest and lowest assessment ratios of those classes.

- If major classes of property are assessed within 10 percent of each other, the maximum points are awarded
- Points awarded are reduced as major classes of property are assessed further from each other, until the spread becomes 20 percent different, at which time no points are awarded

Uniformity within assessment classes measures the relative difference between assessments of individual properties and their full taxable value. DOR conducts the following:

- **Sales studies** – DOR analyzes sale properties for potential time adjustments and any physical changes since the sale date and determines current market value estimates for each sale property
- **Sample appraisals** – if there are an insufficient number of sales, DOR supplements the sales study with appraisals of randomly selected properties of each major class, to estimate their market value
- **Sales studies and sample review** – DOR uses the results of the sales analysis to determine market value estimates for each sample parcel



- **Dispersion studies** – detailed analysis comparing current assessments to adjusted sale values or the appraised value of the sample properties results in a range of assessment ratios. DOR evaluates the statistical indicators related to the ratios (Coefficient of Dispersion and Coefficient of Concentration) which measure the uniformity of the assessments.
 - » A concentrated cluster of assessment ratios results in more points; divergent assessment ratios reduce points awarded

3. Assessor/Municipal related components

DOR awards points based on interviews with the assessor and clerk, and the review of local records and administrative procedures. A checklist of expected assessment practices provides the basis of these interviews and identifies the point value for each. Points can vary depending on the number of positive responses to interview questions.

- **Property data and records** – DOR evaluates the quality and accuracy of the assessor's property records to determine whether the records meet the requirements of the Wisconsin Property Assessment Manual (WPAM)
- **Classification and valuation** – DOR reviews the assessor's records, and randomly field inspects land parcels, to determine whether the assessor properly classified property and met the valuation requirements of the WPAM and state statutes
- **Administration and public relations** – DOR interviews both the municipal assessor and clerk to review their administrative practices related to statutory requirements and proper public relations

4. Final determination and order

a. DOR considers many factors when determining the final reassessment petition outcome, including:

- Public interest
- All information in DOR files and records
- Testimony given at the hearing
- DOR investigation results

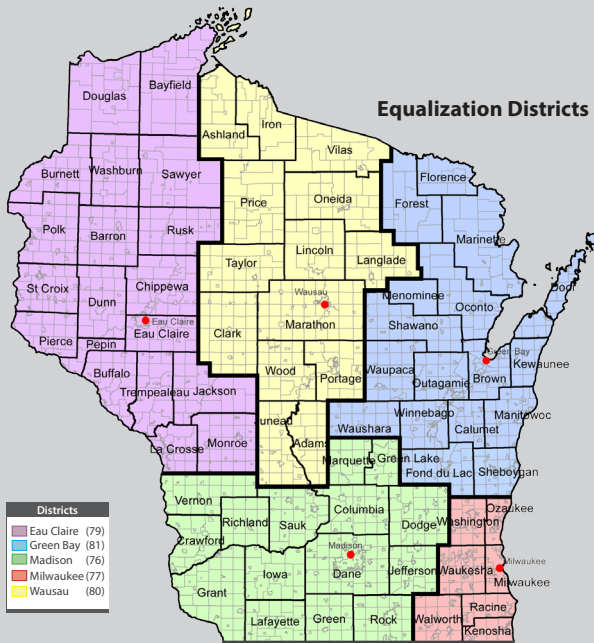
b. DOR has five choices when making a determination and order:

- 1) Under state law ([sec. 70.75\(1\), Wis. Stats.](#)), DOR may order a reassessment of all or any part of the taxation district's taxable property. DOR contracts with an assessor (or firm) to prepare a new assessment roll, supervises their work, and bills the taxation district for all the incurred fees and expenses.
- 2) Under state law ([sec. 70.75\(3\), Wis. Stats.](#)), DOR may order special supervision of succeeding assessments. This results in a complete revaluation for a year following the year petitioned. DOR contracts with an assessor (or firm) to conduct the revaluation. As with a reassessment, DOR contracts and supervises the assessor (or firm), pays the associated expenses, and charges the district for these costs.
- 3) Under state law ([sec. 73.06, Wis. Stats.](#)), DOR may provide general supervision over the assessors and may require correction of specific inequitable assessments. Any corrections would impact an assessment year that follows the petitioned year.
- 4) DOR can deny the petition for reassessment if it determines the year petitioned is in substantial compliance with the law and a reassessment is not in public interest
- 5) DOR can dismiss the petition before an order is issued if the municipality enacts a resolution to employ expert help and hires the expert help using the standard contract specified by DOR. The municipality ensures all contract specifications are met and continues with the statutory assessor's services, who will work with the expert help in making the assessment.

V. Contact Information

For more information, contact the Equalization Bureau District Office in your area.

Department of Revenue - Equalization District Offices



Equalization Bureau Contact Information

Eau Claire District Office (79)
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PO Box 8909 #6-301
Madison, WI 53708-8909

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2135 Rimrock Rd #6-301
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Milwaukee District Office (77)
819 N. 6th St, Rm. 530
Milwaukee, WI 53203-1682
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Wisconsin Counties - Alphabetical List

| County Code | County Name | District Office | County Code | County Name | District Office | County Code | County Name | District Office |
|-------------|-------------|-----------------|-------------|-------------|-----------------|-------------|-------------|-----------------|
| 01 | Adams | 80 | 25 | Iowa | 76 | 48 | Polk | 79 |
| 02 | Ashland | 80 | 26 | Iron | 80 | 49 | Portage | 80 |
| 03 | Barron | 79 | 27 | Jackson | 79 | 50 | Price | 80 |
| 04 | Bayfield | 79 | 28 | Jefferson | 76 | 51 | Racine | 77 |
| 05 | Brown | 81 | 29 | Juneau | 80 | 52 | Richland | 76 |
| 06 | Buffalo | 79 | 30 | Kenosha | 77 | 53 | Rock | 76 |
| 07 | Burnett | 79 | 31 | Kewaunee | 81 | 54 | Rusk | 79 |
| 08 | Calumet | 81 | 32 | La Crosse | 79 | 55 | St. Croix | 79 |
| 09 | Chippewa | 79 | 33 | Lafayette | 76 | 56 | Sauk | 76 |
| 10 | Clark | 80 | 34 | Langlade | 80 | 57 | Sawyer | 79 |
| 11 | Columbia | 76 | 35 | Lincoln | 80 | 58 | Shawano | 81 |
| 12 | Crawford | 76 | 36 | Manitowoc | 81 | 59 | Sheboygan | 81 |
| 13 | Dane | 76 | 37 | Marathon | 80 | 60 | Taylor | 80 |
| 14 | Dodge | 76 | 38 | Marinette | 81 | 61 | Trempealeau | 79 |
| 15 | Door | 81 | 39 | Marquette | 76 | 62 | Vernon | 76 |
| 16 | Douglas | 79 | 40 | Menominee | 81 | 63 | Vilas | 80 |
| 17 | Dunn | 79 | 41 | Milwaukee | 77 | 64 | Walworth | 77 |
| 18 | Eau Claire | 79 | 42 | Monroe | 79 | 65 | Washburn | 79 |
| 19 | Florence | 81 | 43 | Oconto | 81 | 66 | Washington | 77 |
| 20 | Fond du Lac | 81 | 44 | Oneida | 80 | 67 | Waukesha | 77 |
| 21 | Forest | 81 | 45 | Outagamie | 81 | 68 | Waupaca | 81 |
| 22 | Grant | 76 | 46 | Ozaukee | 77 | 69 | Waushara | 81 |
| 23 | Green | 76 | 47 | Pepin | 79 | 70 | Winnebago | 81 |
| 24 | Green Lake | 76 | | Pierce | 79 | 71 | Wood | 80 |

