



City of Appleton

100 North Appleton Street
Appleton, WI 54911-4799
www.appleton.org

Meeting Agenda - Final Board of Review

Wednesday, June 5, 2024

9:00 AM

Council Chambers

1. Call the 2024 Board of Review to order
2. Pledge of Allegiance
3. Roll call of membership
4. Oaths of Office for Citizen Board of Review Members
5. Confirmation of BOR Member Training
[24-0726](#) Board of Review Member Training Affidavit

Attachments: [Training Affidavit-2024 BOR.pdf](#)
6. Elect Chairperson for the 2024 Board of Review Session
Turn meeting over to Chair
7. Elect Vice Chairperson for the 2024 Board of Review Session
8. Approval of minutes from previous meeting

[24-0724](#) Board of Review Meeting Minutes from October 4, 2023

Attachments: [2023 BOR - Reval-Meeting Minutes.pdf](#)
9. Confirmation of 2024 Board of Review Notices

[24-0725](#) 2024 Notice of the Board of Review & Open Book

Attachments: [2024 BOR Notice..pdf](#)
10. Review Board of Review Policies

[22-0656](#) City of Appleton Policy (Board of Review)- Telephone/Sworn Written Testimony Requests

Attachments: [BOR Policy - Signed - Phone Written Testimony 7-2018.pdf](#)

[22-0657](#) City of Appleton Policy (Board of Review)- Request for Waiver of Hearing

Attachments: [BOR Policy - Signed - Waiver of Hearing Reg 7-2018.pdf](#)

11. **Presentation of the 2024 Assessment Roll, Omitted Roll & Correction of Error Roll**
12. **Confirmation from the Assessor that Open Book Changes are included in the Assessment Roll**
13. **Review the Assessment Roll & Perform Statutory Duties**
14. **Review Waiver of Board of Review Hearing Requests**
15. **Review Waiver of 48-Hour Notice Requests**
16. **Review Requests for Telephone/Written Testimony**
17. **Schedule Hearings for Objectors (not previously scheduled)**
18. **Hear Testimony from Scheduled Objectors**

[24-0727](#) 10:45 a.m.
3609 S Barker Lane, Michael Muoio, Owner
Parcel# 31-9-2963-00

Attachments: [3609 S Barker Ln Report - Property Info.pdf](#)

[3609 S Barker Lane - Objection.pdf](#)

19. **Deliberate Testimony and Make Determinations (as schedule allows)**
20. **Adjournment**

Notice is hereby given that a quorum of the Common Council may be present during this meeting, although no Council action will be taken.

Reasonable Accommodations for Persons with Disabilities will be made upon Request and if Feasible.



Board of Review Member Training Affidavit

This affidavit confirms that one or more Board of Review (BOR) voting members attended training before the BOR met, satisfying state law (sec. 70.46(4), Wis. Stats.).

STATE OF WISCONSIN

County of OUTAGAMIE

Co-muni code 44201

I, Kami Lynch, the clerk for the CITY OF APPLETON,

swear the following BOR voting member(s), who represent(s) the municipality's chief executive officer or the officer's designee(s), attended a Wisconsin Department of Revenue approved BOR training program before the BOR's first meeting. (sec. 70.46 (4), Wis. Stats.)

BOR member(s) and attendance date:

KAMI LYNCH

03/08/2024

Name

Date

05-31-2024 01:52 PM

Date electronically filed

kami.lynch@appleton.org

Clerk email



Board of Review Member Training Affidavit

Preparer Information

Name Kami Lynch	Title Clerk
Email kami.lynych@appleton.org	Phone 920-832-6443

Signature Statement

Under penalties of law, I declare this form and all attachments are true, correct and complete to the best of my knowledge and belief.

Do you agree with the statement above?

YES NO

Submission Information

You successfully submitted your report. Print a copy for your records.

Comuni code: 44201
Submission date: 05-31-2024 01:52 PM
Confirmation: PA10720241206O1717181552195
Submission type: ORIGINAL



City of Appleton

100 North Appleton Street
Appleton, WI 54911-4799
www.appleton.org

Meeting Minutes - Final Board of Review

Wednesday, October 4, 2023

9:00 AM

Council Chambers

1. Call meeting to order

The meeting was called to order by Chair Lobner at 9:00 a.m.

2. Pledge of Allegiance

3. Roll call of membership

Present: 8 - Woodford, Lynch, Marx, Morgan, Lobner, Croatt, Alfheim and Hartzheim

4. Approval of minutes from previous meeting

[23-1153](#)

Board of Review Adjourn Mtg. Minutes 5-10-2023

Attachments: [5-10-2023 BOR Meeting_Minutes.pdf](#)

**Croatt moved, seconded by Hartzheim, that the Minutes be approved. Roll Call.
Motion carried by the following vote:**

Aye: 8 - Woodford, Lynch, Marx, Morgan, Lobner, Croatt, Alfheim and Hartzheim

5. Confirmation of Board of Review Notices

[23-0478](#)

2023 Notices of the Board of Review

Attachments: [Notice of Meeting to Adjourn 5-10-23.pdf](#)

[Revaluation Notice 2023.pdf](#)

[2023 Board of Review Reval & Open Book Notice.pdf](#)

6. Confirmation of Board of Review Member Training

[23-1154](#)

Board of Review Member Training Affidavit

Attachments: [2023 Training Affidavit -filed 5-17-23.pdf](#)

7. Presentation of the 2023 Assessment Roll, Omitted Roll & Correction of Error Roll

[23-1159](#) 2023 Omitted Property - Azco, Inc. in the amount of \$822,700

Attachments: [2023 Omitted Property - Azco pa-5659f.pdf](#)

Hartzheim moved, seconded by Croatt, that the addition of omitted property be approved. Roll Call. Motion carried by the following vote:

Aye: 8 - Woodford, Lynch, Marx, Morgan, Lobner, Croatt, Alfheim and Hartzheim

[23-1160](#) 2023 Personal Property correction in the amount of \$3,200

Attachments: [2023Omitted Property -Gary Schmidt pa-5661f.pdf](#)

Hartzheim moved, seconded by Croatt, that the personal property correction be approved. Roll Call. Motion carried by the following vote:

Aye: 8 - Woodford, Lynch, Marx, Morgan, Lobner, Croatt, Alfheim and Hartzheim

8. Confirm with Assessor that Open Book changes are included in the Assessment Roll

9. Review the Assessment Roll & Perform Statutory Duties (as time allows)

10. Reminder of Board of Review Policies

[22-0656](#) City of Appleton Policy (Board of Review)- Telephone/Sworn Written Testimony Requests

Attachments: [BOR Policy - Signed - Phone Written Testimony 7-2018.pdf](#)

[22-0657](#) City of Appleton Policy (Board of Review)- Request for Waiver of Hearing

Attachments: [BOR Policy - Signed - Waiver of Hearing Req 7-2018.pdf](#)

11. Review Waiver of Board of Review Hearing Requests

12. Review Written/Telephone Testimony Requests

13. Review Waiver of 48-hour Notice Requests

Woodford moved, seconded by Croatt, that the Waiver of 48-hour notice request for 4723 N Tanglewood Dr. be approved. Roll Call. Motion carried by the following vote:

Aye: 8 - Woodford, Lynch, Marx, Morgan, Lobner, Croatt, Alfheim and Hartzheim

14. Schedule Hearings for Objectors (not previously scheduled)

15. Hear Testimony from Scheduled Objectors

[23-1158](#)

10:00 a.m. 726 S Mason Street, Jason Lewandoski
Parcel 31-3-0228-00

Requests to postpone and reschedule hearing

Attachments: [726 S Mason Objection Form.pdf](#)
[726 S Mason St Property Info Sheet.pdf](#)

Croatt moved, seconded by Alfheim, that the request to postpone and reschedule the hearing be denied. Roll Call. Motion carried by the following vote:

Aye: 8 - Woodford, Lynch, Marx, Morgan, Lobner, Croatt, Alfheim and Hartzheim

Lobner moved, seconded by Croatt, to sustain the assessor's valuation of \$169,700. Roll Call. Motion carried by the following vote:

Aye: 8 - Woodford, Lynch, Marx, Morgan, Lobner, Croatt, Alfheim and Hartzheim

[23-1173](#)

11:30 a.m. 3305 & 3315 N Ballard Rd, Steve Winter of Ballard
Square, LLC
Parcel: 31-1-6532-05

Attachments: [Ballard Square Objecton Form.pdf](#)
[3305 N Ballard Property Info Sheet.pdf](#)
[3315 N Ballard Property Info Sheet.pdf](#)
[3305 3315 N Ballard Appraisal 9-21-23 Exhibit-1.pdf](#)
[Ballard Square evidence- Exhibit 2.pdf](#)
[Assessor Evidence - Ballard Square- Exhibit 3.pdf](#)

Hartzheim moved, seconded by Croatt, to sustain the assessor's valuation of \$1,603,800. Roll Call. Motion carried by the following vote:

Aye: 8 - Woodford, Lynch, Marx, Morgan, Lobner, Croatt, Alfheim and Hartzheim

[23-1202](#)

1:00 p.m. 4723 N Tanglewood Dr - Salvador Medina, Owner Parcel:
31-6-5701-62

Attachments: [4723 N Tanglewood Waiver of Notice Req.pdf](#)
[4723 N Tanglewood Objection Form.pdf](#)
[4723 N Tanglewood Property Owner Evidence- Exhibit 4.pdf](#)
[4723 N Tanglewood Assessor Evidence - Exhibit 5.pdf](#)

*Motion by Woodford, seconded by Croatt to grant the Waiver of the 48-Hour notice.
Roll Call. Motion carried 8/0 and the hearing was scheduled for 1:00 p.m.*

**Croatt moved, seconded by Hartzheim, that the assessor's valuation of
\$416,200 be sustained. Roll Call. Motion carried by the following vote:**

Aye: 8 - Woodford, Lynch, Marx, Morgan, Lobner, Croatt, Alfheim and Hartzheim

16. Deliberate Testimony & Make Determinations as schedule allows

17. Adjournment

**Hartzheim moved, seconded by Croatt, that the 2023 Board of Review be
adjourned at 1:38 p.m. Roll Call. Motion carried by the following vote:**

Aye: 8 - Woodford, Lynch, Marx, Morgan, Lobner, Croatt, Alfheim and Hartzheim



CITY OF APPLETON

Notice that the Assessment Roll is Open for Examination and Open Book

STATE OF WISCONSIN

City of Appleton, Calumet, Outagamie, Winnebago Counties, Pursuant to Wis. Stat. §70.45, the assessment roll for the Year 2024 assessment will be open for examination starting on the 13th day of May 2024 at 8:00 a.m., until 4:30 p.m., Monday through Friday.

Additionally, the assessor shall be available at City Hall from 8:00 a.m. to 4:30 p.m. May 13th – May 24th. Instructional material will be provided at the open book to persons who wish to object to valuations under Wis. Stat. § 70.47.

Notice of Board of Review Two-Hour Meeting

Notice is hereby given that the Board of Review for the City of Appleton, Calumet, Outagamie & Winnebago Counties, Wisconsin, shall hold its first meeting on Wednesday, June 5, 2024, beginning at 9:00 a.m. at City Hall – Council Chambers 6th floor, 100 N Appleton Street, Appleton, WI 54911. Please be advised of the following requirements to appear before the Board of Review and procedural requirements if appearing before the Board of Review:

1. After the first meeting of the Board of Review and before the Board of Review's final adjournment, no person who is scheduled to appear before the Board of Review may contact or provide information to a member of the Board of Review about the person's objection, except at a session of the Board of Review. Open book shall occur no less than 7 days prior to the Board of Review.
2. The Board of Review may not hear an objection to the amount or valuation of property unless, at least 48 hours before the Board of Review's first scheduled meeting, the objector provides to the Board of Review Clerk written or oral notice of an intent to file an objection, except that upon a showing of good cause and the submission of a written objection, the Board of Review shall waive that requirement during the first 2 hours of the Board of Review's first scheduled meeting, and the Board of Review may waive that requirement up to the end of the 5th day of the session, or up to the end of the final day of the session if the session is less than 5 days, with proof of extraordinary circumstances for failure to meet the 48-hour notice requirement and failure to appear before the Board of Review during the first 2 hours of the first scheduled meeting.

3. Objections to the amount or valuation of property shall first be made in writing and filed with the Board of Review Clerk within the first 2 hours of the Board of Review's first scheduled meeting, except that, upon evidence of extraordinary circumstances, the Board of Review may waive that requirement up to the end of the 5th day of the session, or up to the end of the final day of the session if the session is less than 5 days. The Board of Review may require objections to the amount or valuation of property to be submitted on forms approved by the Wisconsin Department of Revenue, and the Board of Review shall require that any forms include stated valuations of the property in question. Persons who own land and improvements to that land may object to the aggregate valuation of that land and improvements to that land, but no person who owns land and improvements to that land may object only to the valuation of that land or only to the valuation of improvements to that land. No person may be allowed in any action or proceedings to question the amount or valuation of property unless the written objection has been filed and that person in good faith presented evidence to the Board of Review in support of the objections and made full disclosure before the Board of Review, under oath, of all of that person's property liable to assessment in the district and the value of that property. The requirement that objections be in writing may be waived by express action of the Board.
4. When appearing before the Board of Review, the objecting person shall specify in writing the person's estimate of the value of the land and of the improvements that are the subject of the person's objection and specify the information used to arrive at that estimate.
5. No person may appear before the Board of Review, testify to the Board of Review by telephone, or object to a valuation if that valuation was made by the assessor or the objector using the income method of valuation, unless no later than 7 days before the first meeting of the Board of Review, the person supplies the assessor with all the information about income and expenses that the assessor requests, as specified in Assessor's Manual Under Wis. Stat. §73.03(2a). The City of Appleton an ordinance for the confidentiality of information about income and expenses that is provided to the assessor under this paragraph that provides exceptions for persons using information in the discharge of duties imposed by law or the duties of their officer or by order of a court. The information that is provided in this paragraph, unless a court determines that it is inaccurate, is not subject to the right of inspection and copying under Wis. Stat. § 19.35(1).
6. The Board of Review shall hear upon oath, by telephone, all ill or disabled persons who present to the board a letter from a physician, physician assistant, or advanced practice nurse prescriber certified under Wis. Stat. § 441.16(2) that confirms their illness or disability. No other persons may testify by telephone unless the Board of Review, in its discretion, has determined to grant a property owner's or their representative's request to testify under oath by telephone or written statement.
7. No person may appear before the Board of Review, testify to the Board of Review by telephone, or contest the amount of any assessment unless, at least 48 hours before the first meeting of the Board of Review , or at least 48 hours before the objection is heard if the objection is allowed under Wis. Stat.

§70.47(3)(a), that person provides notice to the Board of Review Clerk as to whether the person will ask for the removal of a member of the Board of Review and, if so, which member, and provides a reasonable estimate of the length of time the hearing will take.

8. No person shall be allowed to appear before the board of review, to testify to the board by telephone or to contest the amount of any assessment of real or personal property if the person has refused a reasonable written request by certified mail of the assessor to enter onto property to conduct an exterior view of the real or personal property being assessed.

Notice is hereby given this 29th day of April, 2024.

Publish: May 3rd, 2024

/s Kami Lynch, City Clerk

CITY OF APPLETON POLICY		TITLE: BOARD OF REVIEW REQUEST FOR SWORN TELEPHONE OR SWORN WRITTEN TESTIMONY	
ISSUE DATE: May 28, 2015	LAST UPDATE: May, 2018		TOTAL PAGES: 3
POLICY SOURCE: Board of Review / Legal Services – Clerk’s Office			
Reviewed by Attorney’s Office Date: May 2018	Board of Review Approval Date: July 18, 2018		

Whereas, sec.70.47(8), Wis. Stat, authorizes the Board of Review to consider requests from a property owner or the property owner's representative to testify under oath by telephone or written statements under oath to the Board of Review and whether to allow the same; and

Whereas, the Department of Revenue has determined that the legal requirements of the Notice to Appear at the Board of Review must be satisfied and the Objection Form must be completed and submitted to the Board of Review as required by law prior to a Request to Testify by Telephone or Submit Sworn Written Statement from being submitted.

Now, therefore, the Board of Review of the City of Appleton, does hereby adopt as Board of Review policy the following:

1. PROCEDURE

Before the Board of Review (hereinafter BOR) can consider a request from a property owner or the property owner's representative (hereafter "owner") to testify by telephone or submit a sworn written statement, the owner must first complete and file with the clerk of the BOR the following documents:

- a) A timely Notice of Intent to Object to the assessment and appear at BOR filed at least 48 hours before the commencement of the first scheduled BOR hearing;
- b) A timely filed Objection Form for Real Property Assessment, completed in its entirety (PA-115A);
- c) A fully completed Request to Testify by Telephone or Submit a Sworn Written Statement at BOR (Form PA-814); and
- d) If an agent is designated, a fully completed Agent Authorization Form on Form PA-105.

Other than the Notice of Intent to Object, such requests must be filed with the clerk of the BOR within the first two (2) hours of the BOR's first scheduled meeting. If the owner fails to file the aforementioned documents as required, the BOR will not consider the request to

testify by telephone or submit sworn oral testimony.

2. PREREQUISITES

Further, in addition to having the Board consider any such request by the Taxpayer, the taxpayer must have fully complied with all of the statutory procedural requirements of Sec. 70.47(7)(aa) and (ac) to (af) before the taxpayer is eligible to request to testify by telephone or submit a sworn written statement at the BOR. Specifically, the statutory requirements include:

- a) Allowing the assessor to enter onto their property to conduct an exterior view of the property after the assessor has made a written request, sent by certified mail, to inspect the property. ;
- b) No later than seven (7) days before the first meeting of the BOR, providing to the assessor all of the income and expense that the assessor requests if the property has been valued by the objector or the assessor using the income approach; and
- c) Specifying on the objection form an estimate of their property's land and improvement value and the information used to arrive at that estimate.

If the owner fails to satisfy the above referenced requirements in a timely manner in accordance with the statutory requirements, the BOR will not consider the request to testify by telephone or submit sworn oral testimony.

3. CRITERIA

The BOR, may consider any or all of the following factors when deciding whether to grant or deny the request the request to testify by telephone or submit sworn oral testimony:

- a) The owner's stated reason(s) for the request as indicated on the Form PA-814;
- b) Fairness to the parties;
- c) Ability of the owner to procure in person oral testimony and any due diligence exhibited by the owner in procuring such testimony;
- d) Ability to examine or question the person(s) providing the testimony, whether written or oral by telephone;
- e) The BOR's technical capacity to honor the request;
- f) The nature of and sufficiency of the written materials proposed to be provided; and
- g) Any other factors that the BOR deems pertinent to deciding the request.

3. EFFECTIVE DATE

This policy shall be effective upon passage.

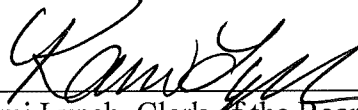
Passed on this 18th day of July 2018.

BY: City of Appleton
Board of Review



James Smith, Chairperson of the Board of Review

ATTEST BY:



Kami Lynch, Clerk of the Board of Review

CITY OF APPLETON POLICY		TITLE: BOARD OF REVIEW REQUEST FOR WAIVER OF HEARING	
ISSUE DATE: May 28, 2015	LAST UPDATE: May, 2018		TOTAL PAGES: 3
POLICY SOURCE: Board of Review / Legal Services – Clerk’s Office			
Reviewed by Attorney’s Office Date: May 2015, May 2018	Board of Review Approval Date: July 18, 2018		

Whereas, sec. 70.47(8m), Wis. Stat., authorizes the Board of Review to consider requests from a taxpayer or assessor, or at its own discretion to waive the hearing of an objection under sec. 70.47(8) or in a first class city under sec. 70.47(16), and allow the taxpayer to have the taxpayer's assessment reviewed under sec. 70.47(13); and

Whereas, sec. 70.47(8m), Wis. Stats., further states that for purposes of this subsection, the Board of Review shall submit the notice of decision under sec. 70.47(12), Wis. Stats., using the amount of the taxpayer's assessment as established by the municipal assessor as the finalized amount; and

Whereas, sec. 70.47(8m), Wis. Stats., further states that for purposes of this subsection, if the Board of Review waives the hearing, the waiver disallows the taxpayer's claim on excessive assessment under sec. 74.37(3), Wis. Stats., and notwithstanding the time period under sec. 74.37(3)(d), the taxpayer has 60 days from the notice of hearing waiver in which to commence an action under sec. 74.37(3)(d), Wis. Stats.

Whereas, the Department of Revenue has determined that the legal requirements of the Notice to Appear at the Board of Review must be satisfied and the Objection Form must be completed in its entirety and submitted to the Board of Review as required by law by the taxpayer prior to a Request for Waiver being considered.

Now, therefore, the City of Appleton Board of Review does hereby adopt as Board of Review policy the following:

1. PROCEDURE

Before the Board of Review (hereinafter “BOR”) can consider a request from a taxpayer or the assessor, or at its own discretion to waive the hearing of an objection, the taxpayer must first complete and file with the Clerk of the BOR the following documents:

- a) A timely Notice of Intent to appear at BOR that is filed no later than 48 hours before the commencement of the first scheduled meeting of the BOR for that tax year;
- b) A timely filed Objection Form that is completed in its entirety for the Real

Property Assessment (PA-115A);

c) A fully completed Request for Waiver of BOR Hearing on Form PA-813 (if the request is coming from the taxpayer); and

d) If an agent is designated, a fully completed Agent Authorization Form, PA-105.

If the owner fails to provide the aforementioned documents, no hearing will be scheduled on the objection and no waiver will be granted.

2. PREREQUISITES

In addition, the taxpayer must have fully complied with all the statutory procedural requirements of sec. 70.47(7)(aa) and (ac) to (af) before the taxpayer is eligible to request a waiver of the BOR hearing. Specifically, the statutory requirements include:

a) Allowing the assessor to enter onto their property to conduct an exterior view of the property after the assessor has made a written request, sent by certified mail, to inspect the property.

b) No later than seven (7) days before the first meeting of the BOR, providing to the assessor all of the income and expense that the assessor requests if the property has been valued by themselves or the assessor using the income approach; and

c) Specifying on the objection form an estimate of their property's land and improvement value and the information used to arrive at that estimate.

If the owner fails to provide the aforementioned documents as required or allow for an inspection of their property, no hearing will be scheduled on the objection and no waiver granted.

3. CRITERIA

If the owner satisfies all of the aforementioned requirements as required and a request from a taxpayer or assessor, or at its own discretion, is made to waive the Board hearing of an objection, the BOR shall use the following criteria when making its decision. The BOR may consider any or all of the following factors when deciding whether to waive the hearing:

a) All parties, including the property owner and assessor, shall be in agreement to waive a hearing;

b) The benefits or detriments of using the Board of Review process in the consideration of all pertinent information concerning the assessment before the tax bill is sent;

c) The owner's stated reason(s) for the request is indicated on the Form PA-813;

d) The benefits or detriments of having a Board record for the Court's subsequent review;


- e) The fairness to the parties involved;
- f) The BOR's technical comfort to hear the matter;
- g) The inability to examine or question the person(s) providing testimony in the event the hearing is waived;
- h) Any other factors that the Board deems pertinent to deciding whether to waive the hearing.

4. EFFECTIVE DATE

This policy shall be effective upon passage.


Passed on this 18th day of July 2018.

BY: City of Appleton
Board of Review

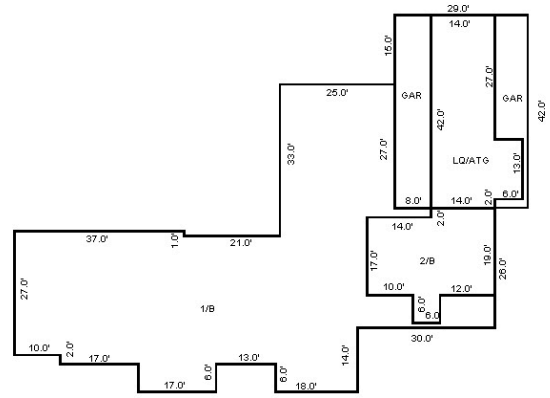


James Smith, Chairperson of the Board of Review

ATTEST BY:



Kami Lynch, Clerk of the Board of Review



Sketch by Apex IV™

General Information

Garbage Day: Thursday
Recycle Day: Thursday week of 5/27/2024
Leaf Collection:
Water Source: Appleton
Sanitary District: Appleton
School District: Appleton
Elementary School: Janet Berry
Middle School: Madison
High School: East
Fire Station Number: District 3
Fire Station Address: 801 W. Grove St

Building Information

Living Units: 1
Year Built: 1998
Number of Stories: 2
Total Living Area: 5090.00
1st Floor Living Area*: 3884.00
Number of Bedrooms: 4
Number of Full Baths: 5
Number of Half-Baths: 0
Fireplaces: 3
Basement: Full

*Total Living Area does not include area below grade.

Number of Attached Garages: ATT MAS GARAGE
Attached Garage Sq. Ft.: 1,218

Voting Information

Polling Location: [visit MyVote](#)
Aldersperson: [Chad Doran](#)
Aldersperson District: 15

Parcel & Zoning Information

Assessment Class: RESIDENTIAL

Assessment & Tax Information

2023 Assessment
Land: \$72,400
Building: \$626,100

→ WEBAS @ Appleton. WI

Objection to Real Property Assessment

To file an appeal on your property assessment, you must provide the Board of Review (BOR) clerk written or oral notice of your intent, under state law (sec. 70.47(7)(a), Wis. Stats.). You must also complete this entire form and submit it to your municipal clerk. To review the best evidence of property value, see the Wisconsin Department Revenue's [Guide for Property Owners](#).

Complete all sections:

Section 1: Property Owner / Agent Information				* If agent, submit written authorization (Form PA-105) with this form			
Property owner name (on changed assessment notice) Michael D Muoio			Agent name (if applicable)				
Owner mailing address 3609 S Barker Lane			Agent mailing address				
City Appleton	State WI	Zip 54915	City	State	Zip		
Owner phone (920) 428-5975	Email michaelmuoio@yahoo.com		Owner phone () -	Email			

Section 2: Assessment Information and Opinion of Value			
Property address 3609 S. Barker Lane		Legal description or parcel no. (on changed assessment notice) Woodcrest Third Subdivision Lots 63&64	
City Appleton	State WI	Zip 54915	
Assessment shown on notice - Total \$ 698,500		Your opinion of assessed value - Total \$ 513,900 + 12% from 2019	

If this property contains non-market value class acreage, provide your opinion of the taxable value breakdown:

Statutory Class	Acres	\$ Per Acre	Full Taxable Value
Residential total market value			
Commercial total market value			
Agricultural classification: # of tillable acres	@	\$ acre use value	
# of pasture acres	@	\$ acre use value	
# of specialty acres	@	\$ acre use value	
Undeveloped classification # of acres	@	\$ acre @ 50% of market value	
Agricultural forest classification # of acres	@	\$ acre @ 50% of market value	
Forest classification # of acres	@	\$ acre @ market value	
Class 7 "Other" total market value		market value	
Managed forest land acres	@	\$ acre @ 50% of market value	
Managed forest land acres	@	\$ acre @ market value	

Section 3: Reason for Objection and Basis of Estimate	
Reason(s) for your objection: (Attach additional sheets if needed) A 5% increase in value is ridiculous. There are no homes for sale in the neighborhood over \$500,000. Home is on Midway Road—an accident prone 4-lane noisy and dangerous arterial.	Basis for your opinion of assessed value: (Attach additional sheets if needed) Increase of 12% from 2022. Previous assessor was not incompetent See Attached

Section 4: Other Property Information

- A. Within the last 10 years, did you acquire the property? Yes No
 If Yes, provide acquisition price \$ _____ Date - - Purchase Trade Gift Inheritance
- B. Within the last 10 years, did you change this property (ex: remodel, addition)? Yes No
 If Yes, describe _____
 Date of changes - - Cost of changes \$ _____ Does this cost include the value of all labor (including your own)? Yes No
- C. Within the last five years, was this property listed/offered for sale? Yes No
 If Yes, how long was the property listed (provide dates) - - to - -
 Asking price \$ _____ List all offers received _____
- D. Within the last five years, was this property appraised? Yes No
 If Yes, provide: Date 2-15-2019 Value \$458,900 Purpose of appraisal State Law
 If this property had more than one appraisal, provide the requested information for each appraisal. \$726,600 -04-1-2024

Section 5: BOR Hearing Information

- A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): Tooke
Note: This does not apply in first or second class cities.
- B. Provide a reasonable estimate of the amount of time you need at the hearing 30 minutes.

Property owner or agent signature 	Date (mm-dd-yyyy) <u>5-13-2024</u>
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City of APPLETON, CALUMET County

2024 Notice of Changed Assessment

THIS IS NOT A TAX BILL

5/8/2024

Under state law (Sec. 70.365, Wis. Stats.), your property assessment for the current year is listed below.

Property Owner

MICHAEL D MUOIO REV TRUST ET AL
3609 S BARKER LA
APPLETON, WI 54915

Parcel Information

Parcel no: 319296300
Address: 3609 S BARKER LA
Legal Description: WOODCREST THIRD
SUBDIV LOTS 63 & 64

General Information

Open Book 5/13/24 - 5/24/24 - Mon through Fri - 8:00 am - 4:30 pm
Board of Review 6/5/24 - 9:00 am
Meeting Location City Hall at 100 N Appleton Street

Contact Information

Assessor - Matthew Tooke
920-832-5850
webas@appleton.org
Municipal Clerk - Kami Lynch 920-832-6443
kami.lynych@appleton.org

Assessment Information

State law (sec. 70.32, Wis. Stats.) requires the assessment of taxable property (except agricultural, agricultural forest and undeveloped) at full value as of January 1 each year. Assessments at a percentage of full value are acceptable when applied uniformly. To determine if your assessment is fair, you must analyze it in relation to full value. This is done by dividing your assessment by the general level of assessment for your municipality.

Under Wisconsin law, generally, the Assessor may not change the assessment of property based solely on the recent arm's length sale of the property without adjusting the assessed value of comparable properties in the same market area. For information on the assessment of properties that have recently sold, visit the internet site of the Department of Revenue at <https://www.revenue.wi.gov/Pages/ERETR/data-home.aspx>.

Year	Assessment Change General Property			PFC / MFL
	Land	Improvement	Total	
2023	\$ 72,400	\$ 654,200	\$ 726,600	\$
2024	\$ 72,400	\$ 626,100	\$ 698,500	\$
Total Assessment Change			\$ -28,100	\$
Reason for change(s)				
99	DECREASE DUE TO REVALUATION			
Preliminary General Level of Assessment		95%		
Note: If an Agricultural Land Conversion Charge Form PR - 298 is enclosed, you must pay a conversion charge under state law (sec. 74.485, Wis. Stats.).				

To Appeal Your Assessment

First, discuss with your local Assessor - Questions can often be answered by the Assessor and not require an appeal to Board of Review (BOR).

To file a formal appeal - Give notice of your intent to appeal by contacting the BOR Clerk at least 48 hours before the BOR begins. Complete and file your appeal form with the BOR Clerk no later than the first two hours of the BOR's first meeting. Make sure you file a completed form or the BOR may not review your appeal.

For more information on the appeal process:

- Contact your municipal Clerk listed above
- Review the "Guide for Property Owners" (<https://www.revenue.wi.gov/Pages/HTML/govpub.aspx>). Contact DOR for a paper copy at bapdor@wisconsin.gov.



For Sale

\$500K-\$800K

4+ bd, 4+ ba

Home Type (1)

Save Search

Blvd

S White Birch Ln

E Meadow Grove Blvd

S Scarier Oak Ln

Schools

Draw

2 results

Real Estate & Homes For Sale

Sort: Homes for You

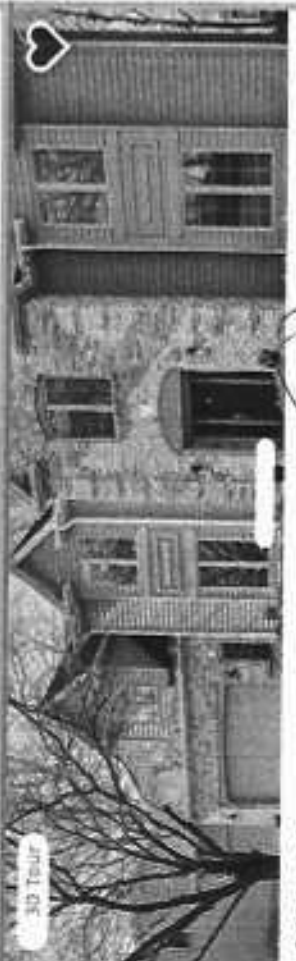
1/6/17 \$312,000
4/17/21 \$635,000
+ 103%



\$635,000

4 bds | 4 ba | 4,160 sqft - House for sale
631 E Meadow Grove Blvd, Appleton, WI 54915

1



\$699,900

5 bds | 4 ba | 4,538 sqft - House for sale
3535 S Bob O Link Ln, Appleton, WI 54915

2



3609 S Barker Lane

Price Reductions
1/24 739,900
2/24 719,900
4/24 689,900
Loading... Not sold.
+58% 7/29/19 \$469,900

Property Assessed Values

Factual Perspectives

Median Wisconsin gross household income in 2023 was \$67,000.

Median sale price of a Wisconsin home is \$270,000 or 4 times gross median Household Income.

This wildly exceeds the age-old rule of thumb of 2.0-2.5 times your Gross Household income.

Real interest rates adjusted for inflation have been negative from 2010 to 2022.

This has driven excessive median Wisconsin home price escalation from \$162,500 in 2010 to \$270,000 currently or 1.66X.

Incomes have not kept pace with income only increasing from \$49,900 to \$67,000 or 1.34X.

44% of single-family homes in 2023 were purchased with private equity seeking quick profits and pushing price escalation as well as rent. This is a major increase from the 10% reported by Pew Research in 2010.

Over 27% of all single-family homes are now **owned** by private equity (Pew Research). "*Invitation Homes*" for example, owns more than 80,000 homes.

Implications of Unreal Assessment Process

The single-family home has been the leading source of individual wealth accumulation in the United States, with specious valuations, higher interest rates and increasing rents, this has become a distant dream of the average family particularly first time home buyers.

In addition an existing homeowner may take the increased assessment to the bank for a HELOC putting the home-owner at even greater long-term credit risk.

The family dream being stolen by Wall Street, the assessment process and the age-old economic behaviors of "*Rent Seeking*".

Specious assessments provide Wall Street the fuel to increase their purchasing as they squeeze the average family out of the market into becoming perpetual renters.

This condition perpetuates the consolidation of wealth to the very wealthy that owns these enterprises.

Many cities have begun to protect single-family homes via special assessments and zoning restrictions.

One may wonder just whom assessors are working for, the families in a community or Wall Street Investors with current methodologies applied to assessment.

In closing, I would recall the classical economic term "**Rent Seeking**" and encourage everyone here today to keep the term and examples in mind, as we as a community move forward.

Rent Seeking per "Investopedia"

- Rent seeking is an economic concept that occurs when an entity seeks to gain wealth without any reciprocal contribution of productivity.
- "Rent" in rent seeking is based on the economic definition of the term, which is defined as economic wealth obtained through shrewd or potentially manipulative use of resources. A more colloquial way of describing this behavior is "privilege seeking."
- An example of rent seeking is when a company lobbies the government for grants, subsidies, or tariff protection including TIFs.
- Rent seeking comes in many forms from lobbying or donating funds.
- For example, if you donate money but write it off on your taxes, it could be considered a form of rent seeking.

Michael Muoio
Assessment Appeal
May 2024

