



Board of Review

Regular Meeting

335 South Broadway
De Pere, WI 54115
<https://www.deperewi.gov/>

Agenda

Thursday, May 5, 2022

10:00 AM

Council Chambers and Virtual

Pursuant to Wisconsin Statutes 19.84, Notice is hereby given to the public that a meeting of the **Board of Review** of the City of De Pere will be held on **May 5, 2022** at **10:00 AM** in the **COUNCIL CHAMBERS, 2ND FLOOR CITY HALL, 335 S. BROADWAY STREET, DE PERE.**

The public may attend the meeting either in person in the Council Chambers or electronically/telephonically. Electronic or telephonic access to the meeting is provided below:

Computer/smart phone accessing <https://www.gotomeet.me/DePere>

OR

You can also dial in using your phone.
United States (Toll Free): [1 866 899 4679](tel:18668994679)
United States: [+1 \(312\) 757-3117](tel:+13127573117)
Access Code: 154-883-285

Call to Order

1. Roll Call
2. Election of the Chair and Vice Chair.
3. Approval of the minutes of the May 6, 2021 Board of Review meeting.
4. Clerk's report.
5. Assessor's report.
6. Review of objections that were received 48 hours in advance.
 - A. 815 E St. Francis Rd.
 - B. 427 S Superior St.
 - C. 1165 Scheuring Rd.
 - D. 1100 Employers Blvd.
7. Public appearances by objectors without 48 hour notice.
 - A. 1901 Creamery Rd.
8. Hearings on public appearances by objectors.
9. Deliberations.
10. Clerk's report on how objectors will be notified of decisions if not made at the meeting.
11. Adjournment.

Any person wishing to attend this meeting who, because of disability, requires special accommodations should contact the Clerk's office at 339-4050 by Noon, the previous day so that arrangements can be made.

Agenda Sent To:

Alderspersons

City Administrator

Mayor

Department Heads

TV, Newspapers & Radio Stations

Kress Family Library

De Pere Chamber of Commerce

Accurate Appraisal

Beverly & Randall Sommerfield

Debra Bramschreiber

Steve Kersten

Daniel Willaert, Preserve Development LLC

Kerrigan Mares Family Revocable Trust



City of De Pere, Wisconsin

Request For Board of Review Action

MEETING DATE: May 5, 2022
DEPARTMENT: City Clerk
FROM: Carey Danen
SUBJECT: Election of the Chair and Vice Chair.



City of De Pere, Wisconsin

Request For Board of Review Action

MEETING DATE: May 5, 2022

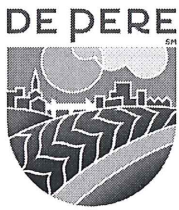
DEPARTMENT: City Clerk

FROM: Carey Danen

SUBJECT: Approval of the minutes of the May 6, 2021 Board of Review meeting.

ATTACHMENTS:

- 5-6-21 Board of Review Meeting Minutes_Draft (PDF)



Board of Review

335 South Broadway
De Pere, WI 54115
<https://www.deperewi.gov/>

Regular Meeting

Draft Minutes

Thursday, May 6, 2021

10:00 AM

Council Chambers and Virtual

1. Call to Order. The meeting was called to order on May 6, 2021 at 10:00 AM.

Attendee Name	Title	Status	Arrived
Todd Bartels	Board Member	Present	
Robert Gagan	Board Member	Present	
Laura Rabas	Board Member	Present	
Stacy Schlemmer	Board Member	Excused	
Rich Starry	Board Member	Present	

Also present: Assistant City Attorney Kristen Johnson, City Clerk Carey Danen, City Assessor Jill Pritchard, and Accurate Appraisal subject matter expert Addie Ebert.

2. Election of Chairperson and Vice Chairperson.

Laura Rabas nominated Todd Bartels as Chairperson, seconded by Bob Gagan. Upon vote, motion carried unanimously. Bob Gagan nominated Rich Starry as Vice Chairperson, seconded by Todd Bartels. Upon vote, motion carried unanimously.

3. Approval of the minutes of the June 10, 2020 Board of Review meeting.

Board Member Bob Gagan moved, seconded by Board Member Rich Starry, to approve the minutes. Upon vote, motion carried unanimously.

4. Clerk Report.

City Clerk Carey Danen reported that Board Member Todd Bartels met the mandatory training requirement specified by Wisconsin State Statute 70.46(4) by reviewing a Department of Revenue-approved Board of Review training program (valid until May 29, 2022). She informed the Board that due to a recent change in state law, one member must attend training every year starting in 2022. The clerk reported that the Notice of Open Book and Board of Review was published on February 22, 2021 and was posted appropriately. She verified that City ordinance 10-17(g)(12) provides for confidentiality of income/expense information for properties valued using that method. The 2021 assessment roll was received and reviewed on March 23, 2021. Open Book appointments were held telephonically on Wednesday, March 31 and Thursday, April 1; in person meetings were held on Thursday, April 1. Board Member Gagan moved, seconded by Board Member Rabas to accept the Clerk's report. Upon vote, motion carried unanimously.

5. Assessor's Report.

Assessor Addie Ebert reported that Accurate Appraisal did a full value reassessment again this year, which means they maintained the data and did a market analysis as well. This brought every property in the City to 100% market value. Residential properties

saw an average increase of 6.93% depending on style, neighborhood, and age of the home. Residential assessments ranged anywhere from no change to a 10% increase. Commercial assessments this year also saw an average increase of 6%. Addie reported that restaurant and retail buildings didn't see much of a change, where multi-family and fast food properties saw a heftier increase. Addie stated that assessment notices were sent on April 6th; their staff talked to 269 property owners this year, which was a decrease of about half from the year before. She also reported that De Pere saw \$14 million in new residential construction, and \$6.9 million in new commercial construction. Board Member Rabas moved, seconded by Board Member Gagan to accept the assessor's report. Upon vote, motion carried unanimously.

6. Review objections that were received 48 hours in advance.

A. 813 Morning Glory Ln.

City Clerk Carey Danen swore in City Assessor Addie Ebert and objector Kristie Van Noie, who attended remotely. Ms. Van Noie explained that her home has never been updated, and is in need of a new roof and driveway repairs. Her home is located across from apartment buildings and low income/disabled housing. She feels the assessment does not properly reflect the value of her home. She then reviewed the comparable properties that she provided, copies of which are attached to these minutes as Exhibit A.

City Assessor Addie Ebert explained that when performing an assessment analysis, she places the most weight on the style of home; she noted that several of Ms. Van Noie's examples were ranches or duplexes, and were smaller in size than the subject property. She then reviewed the comparables she used in her analysis, a copy of which is attached to these minutes as Exhibit B. They were all colonial style homes in West De Pere, similar in age and size. The price per square foot on these homes ranged from \$87 - \$116, while Ms. Van Noie's was assessed at \$70.47 per square foot. Addie noted that she did make adjustments for the condition of her property due to the needed repairs mentioned by the property owner.

Board Member Bartels explained that the Board of Review is required by state law to uphold the assessor's valuation as correct unless the objector can provide concrete evidence that it is incorrect. Board Member Bartels moved, seconded by Board Member Gagan to affirm the valuation. Upon roll call vote, motion carried unanimously.

B. Bigelow Properties - 2105 Ryan Rd; 2100 S. Broadway; 1746 Burgoyne Ct; 2100 Samantha St; 1020 S. Erie St; and 1024 S. Erie St.

City Assessor Addie Ebert reported that they were able to settle this objection with the property owner prior to the meeting.

C. Wal-Mart - 1415 Lawrence Dr.

City Assessor Addie Ebert reported that they settled this objection at the same rate (price per square foot) being agreed upon by other municipalities.

7. Public appearances by Objectors without 48 hour notice.

None.

8. Hearings - public appearances by objectors.

None.

9. Deliberations.

None.

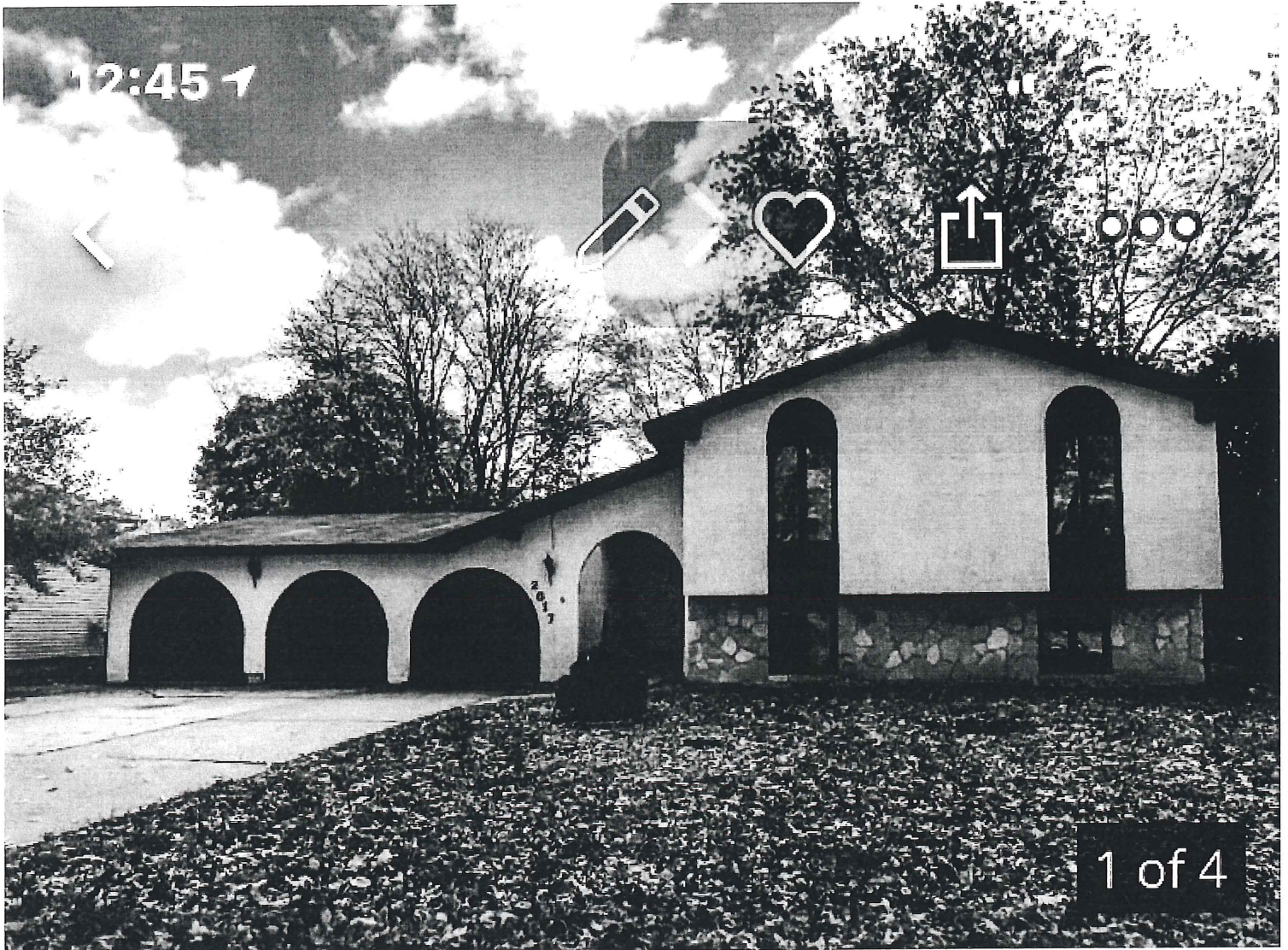
10. Clerk reports on how objectors will be notified of decisions if not made at the meeting.

City Clerk Carey Danen will send a decision notice via certified mail to the objector.

11. Adjournment.

Board Member Gagan moved, seconded by Board Member Rabas to adjourn provisionally at 10:22 AM, with the understanding that Board of Review members will remain accessible and reconvene if anyone comes to present an objection before 12:00PM. Upon vote, motion carried unanimously.

Respectfully submitted,
Carey Danen, City Clerk

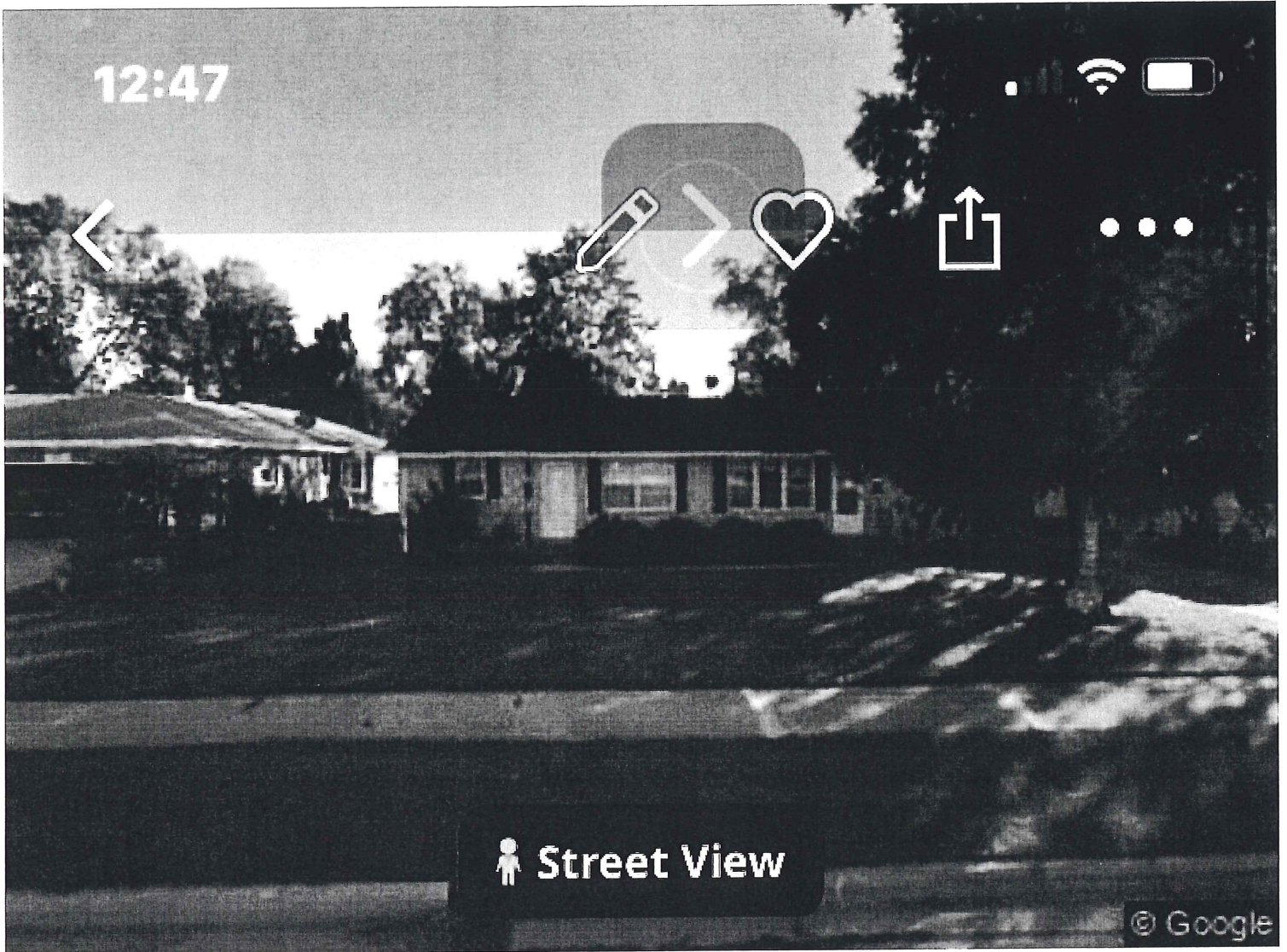


4 bds 2 ba 2,451 sqft

2817 Timber Ln, Green Bay, WI 54313

Sold: \$162,500

Sold on 12/21/20



6 bds 2 ba 2,046 sqft

1340 Merrill St, De Pere, WI 54115

Sold: \$125,000

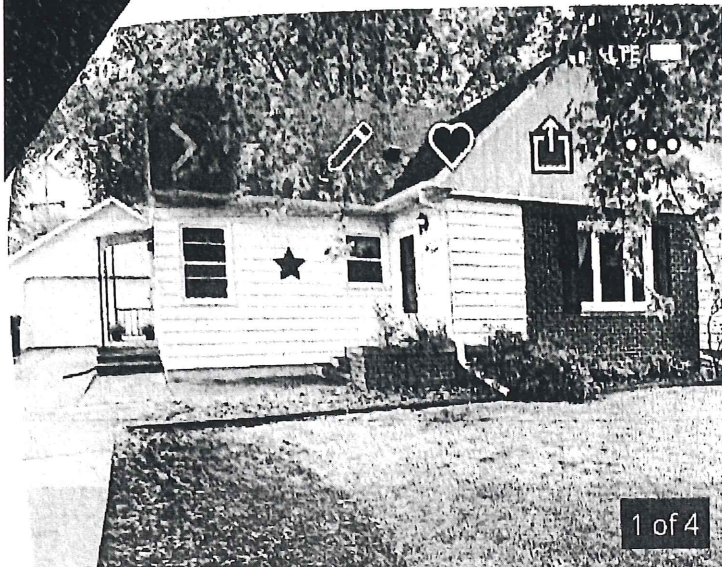
Sold on 09/10/20



4 bds 2 ba 1,760 sqft

1203 Monterey Trl, De Pere, WI 54115

 Sold: \$123,500 [Sold on 02/14/20](#) [View Zestimate](#)

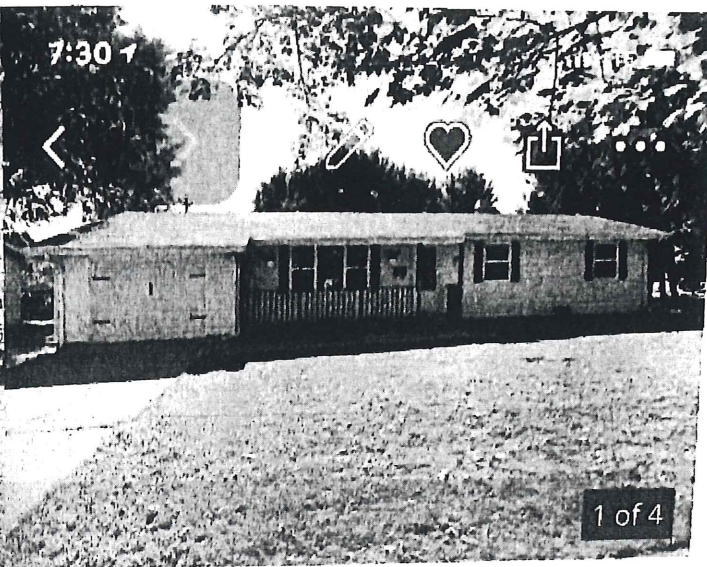


4 bds | 2 ba | 1,944 sqft

611 Butler St, De Pere, WI 54115

Sold: \$165,000

Sold on 08/20/20

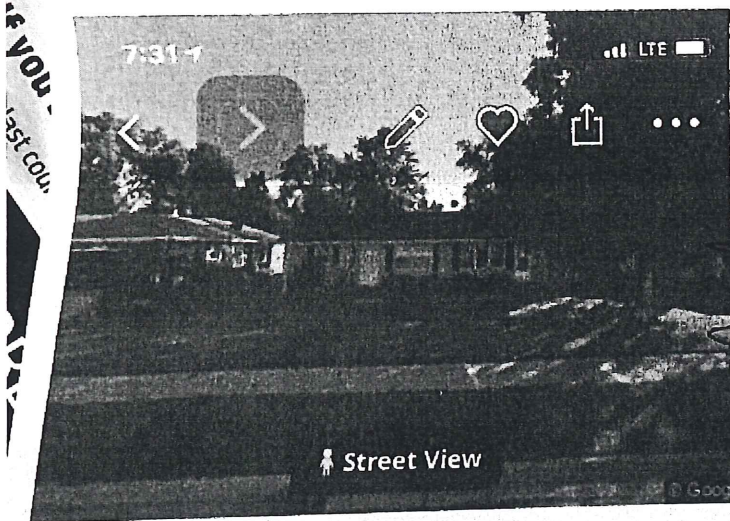


4 bds | 3 ba | 1,580 sqft

1023 Cardinal St, De Pere, WI 54115

Sold: \$175,000

Sold on 09/21/20

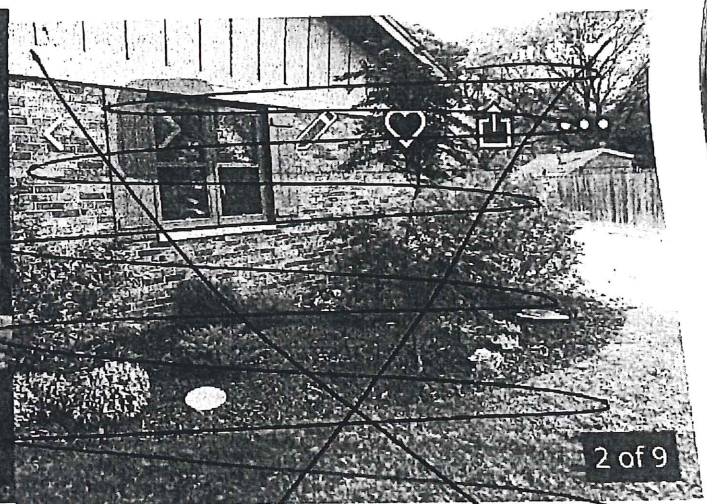


6 bds | 2 ba | 2,046 sqft

1340 Merrill St, De Pere, WI 54115

Sold: \$125,000

Sold on 09/10/20

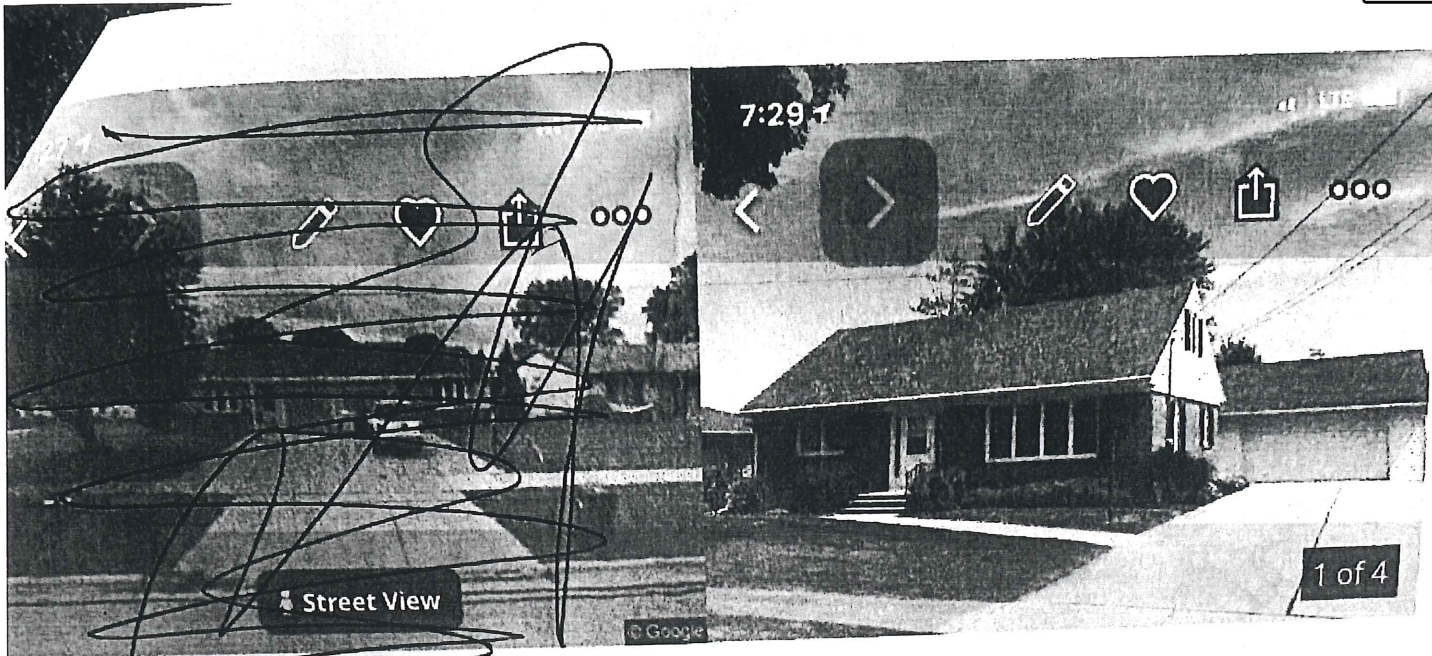


~~4 bds | 3 ba | 2,218 sqft~~

~~1614 Colony Dr, De Pere, WI 54115~~

~~Sold: \$90,500 | Sold on 02/23/21 | View Zestimate~~

~~Est. refi payment: \$411/mo | Refinance your loan~~



8 bds | 4 ba | 2,810 sqft

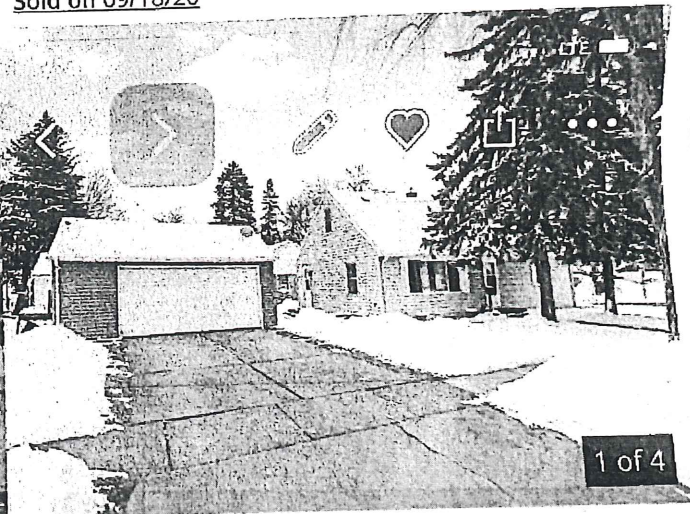
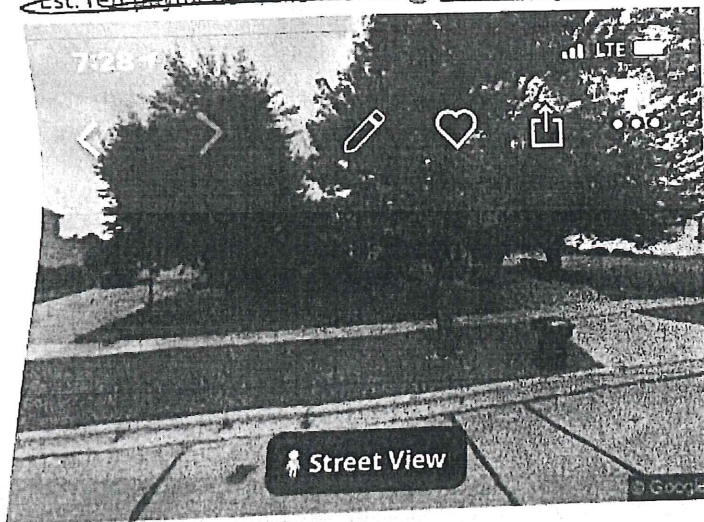
1738 Patriot Way, De Pere, WI 54115

~~Sold: \$182,500~~ ~~Sold on 10/16/18~~ ~~View Zestimate~~
~~Est. refi payment: \$348/mo~~ ~~Refinance your loan~~

4 bds | 2 ba | 1,875 sqft

752 Park St, De Pere, WI 54115

Sold: \$174,600
Sold on 09/18/20



4 bds | 3 ba | 1,560 sqft

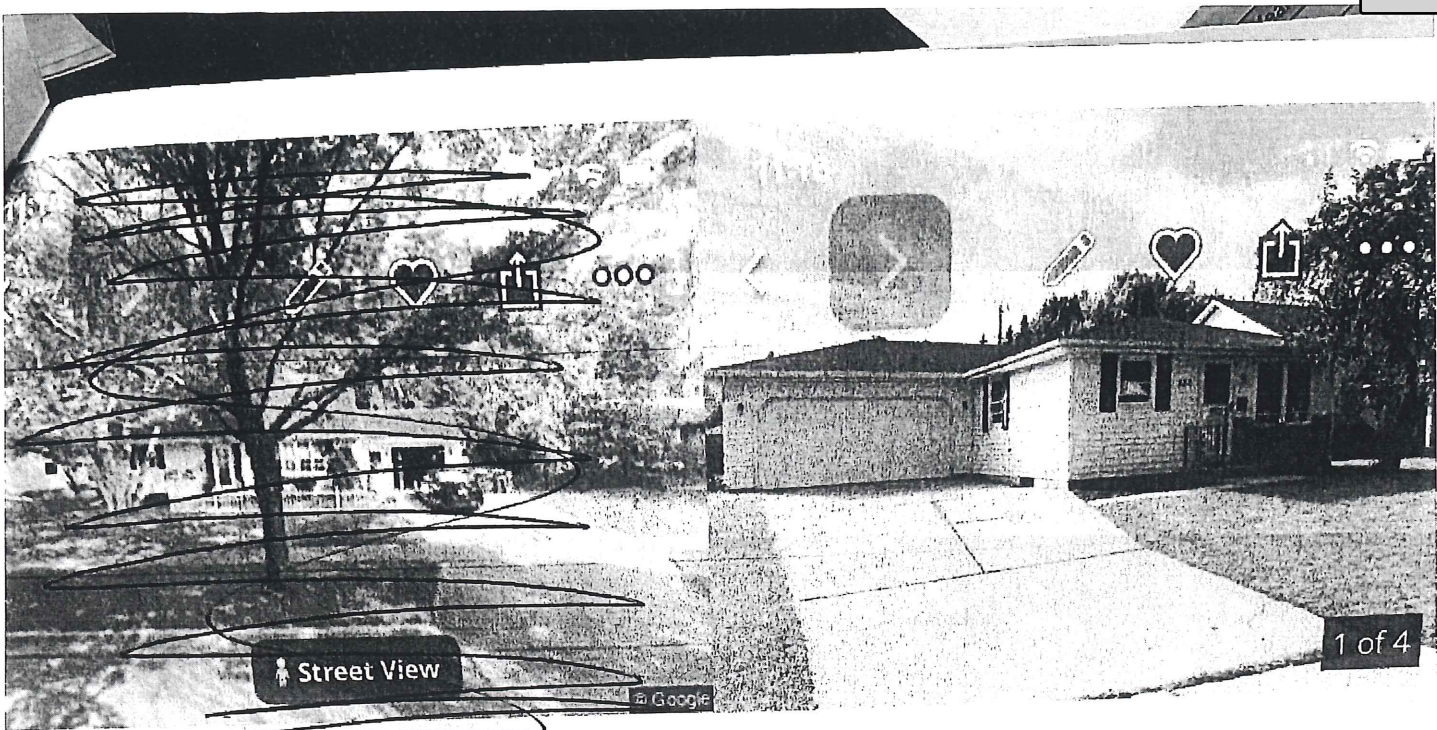
2010 Terry Ln, De Pere, WI 54115

Sold: \$169,800
Sold on 12/11/19

4 bds | 2 ba | 2,058 sqft

602 Butler St, De Pere, WI 54115

Sold: \$172,200
Sold on 04/24/20



~~4 bds | 2 ba | 1,942 sqft~~

~~1233 Driftwood Dr, De Pere, WI 54115~~

~~Sold: \$173,500~~

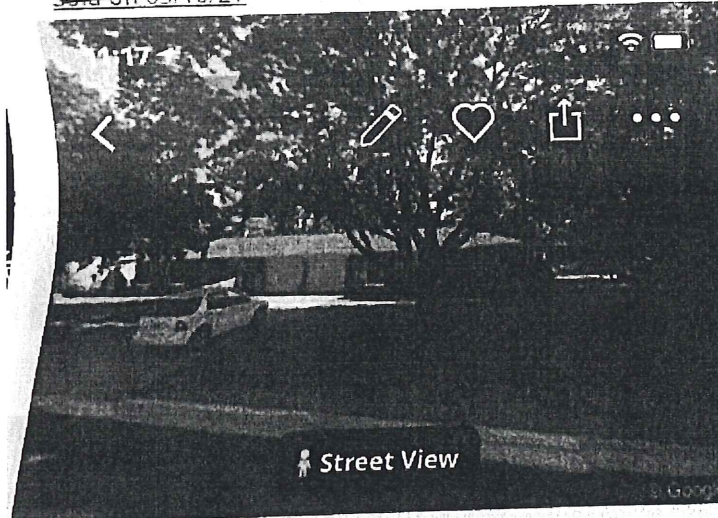
~~Sold on 03/10/21~~

4 bds | 2 ba | 1,364 sqft

430 Suburban Dr, De Pere, WI 54115

Sold: \$175,000

Sold on 10/30/20

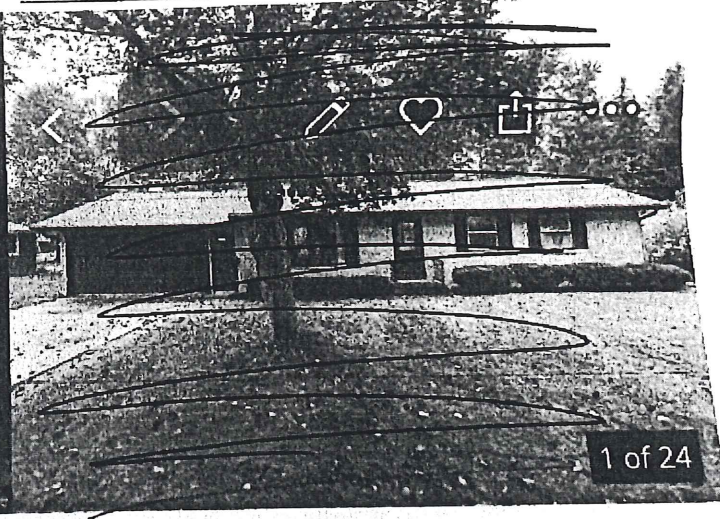


4 bds | 2 ba | 2,374 sqft

1115 Twilight Dr, De Pere, WI 54115

Sold: \$165,000 | Sold on 05/13/20 | View Zestimate

Est. refi payment: \$774/mo [\\$ Refinance your loan](#)



~~4 bds | 2 ba | 1,476 sqft~~

~~1111 Twilight Dr, De Pere, WI 54115~~

~~Sold: \$152,000 | Sold on 11/22/19 | View Zestimate~~

~~Est. refi payment: \$717/mo [\\$ Refinance your loan](#)~~



	SUBJECT	COMPARABLE #1	ADJUSTMENT	COMPARABLE #2	ADJUSTMENT	COMPARABLE #3	ADJUSTMENT
ADDRESS	813 Morning Glory Ln	1556 Fox Ridge Ct		2059 W Vista Ci		1531 Lost Dauphin Rd	
PARCEL	WD-708-P-22	WD-723-11		WD-758-70		WD-723-5	
ACREAGE	0.274	0.327		0.269		0.278	
LAND VALUE	\$32,300	\$37,400	-5,100	\$32,100	200	\$34,700	-2,400
STYLE	COLONIAL	COLONIAL		COLONIAL		COLONIAL	
YEAR BUILT	1974	1978	-2,000	1974	0	1978	-2,000
1ST FLOOR	1,302	1,168	6,700	1,024	7,200	1,102	10,000
2ND FLOOR	930	960	-600	1,024	-1,880	690	3,600
FBLA	0	0	0	168	-3,400	0	0
EXTERIOR WALL	MAS	MAS		VINYL	4,000	MAS/FRAME	0
BEDROOMS	4	4	0	5	-4,000	3	4,000
FULL BATHS	2	2	0	1	5,000	1	5,000
HALF BATHS	0	1	-2,500	1	-2,500	1	-2,500
GRADE	C	C	0	C	0	C +	-2,000
CDU	AVERAGE	AVERAGE	0	AVERAGE	0	AVERAGE	0
FEATURES	\$500	\$1,900	-1,400	\$4,600	-4,100	\$1,900	-1,400
ATTACHMENTS	\$19,100	\$14,600	4,500	\$19,400	-300	\$16,500	2,600
DET. IMPS	\$0	\$0	0	0	0	0	0
BASEMENT	FULL	FULL		FULL	0	FULL	
HEATING-A/C	A/C	A/C	0	BASIC	4,400	A/C	
KITCHEN	AVERAGE	AVERAGE	0	AVERAGE	0	GOOD	-4,000
BATH	AVERAGE	AVERAGE	0	AVERAGE	0	GOOD	-4,000
INTERIOR	POORER	SAME	-4,000	SAME	-4,000	SAME	-4,000
CONDITION	AVERAGE	AVERAGE	0	AVERAGE	0	AVERAGE	0
		TOTAL ADJUSTMENTS	-\$4,400	TOTAL ADJUSTMENTS	\$620	TOTAL ADJUSTMENTS	\$2,900
SALE DATE		7/31/2020		9/4/2020		10/2/2020	
SALE PRICE		\$284,900		\$225,000		\$225,000	
TIME ADJUSTED PRICE		\$284,900		\$225,000		\$225,000	
TOTAL		\$189,600		\$225,620		\$227,900	
\$/ Sq Ft		\$70.47		\$87.04		\$106.19	
Avg Adjusted Price		\$244,673.33					

2021 Board of Review Minutes
Exhibit B



City of De Pere, Wisconsin

Request For Board of Review Action

MEETING DATE: May 5, 2022
DEPARTMENT: City Clerk
FROM: Carey Danen
SUBJECT: Clerk's report.



City of De Pere, Wisconsin

Request For Board of Review Action

MEETING DATE: May 5, 2022
DEPARTMENT: City Clerk
FROM: Carey Danen
SUBJECT: Assessor's report.



City of De Pere, Wisconsin

Request For Board of Review Action

MEETING DATE: May 5, 2022

DEPARTMENT: City Clerk

FROM: Carey Danen

SUBJECT: Review of objections that were received 48 hours in advance.



City of De Pere, Wisconsin

Request For Board of Review Action

MEETING DATE: May 5, 2022
DEPARTMENT: City Clerk
FROM: Carey Danen
SUBJECT: A. 815 E St. Francis Rd.

ATTACHMENTS:

- 815 E St Francis Rd (PDF)

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 *Property Assessment Appeal Guide for Wisconsin Real 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) BEVERLY SOMMERFIELD			Agent name (if applicable)		
Owner mailing address 815 EAST SAINT FRANCIS ROAD			Agent mailing address		
City DE PERE	State WI	Zip 54115-3536	City	State	Zip
Owner phone (920) 336 - 6129	Email BEVPIP@YAHOO.COM		Owner phone () -	Email	

City of De Pere
May 3 2022
Clerk's Office

Section 2: Assessment Information and Opinion of Value

Property address 815 EAST SAINT FRANCIS ROAD			Legal description or parcel no. (on changed assessment notice) ED-124-N-35		
City DE PERE	State WI	Zip 54115-3536			
Assessment shown on notice - Total \$ 190,000			Your opinion of assessed value - Total \$ 185,000		

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) SEE ATTACHED	Basis for your opinion of assessed value: (Attach additional sheets if needed) SEE ATTACHED
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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
(mm-dd-yyyy)

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
(mm-dd-yyyy)

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 - - - -
(mm-dd-yyyy) (mm-dd-yyyy)
 Asking price \$ _____ List all offers received _____

D. Within the last five years, was this property appraised? Yes No
 If Yes, provide: Date - - - - Value _____ Purpose of appraisal _____
(mm-dd-yyyy)
 If this property had more than one appraisal, provide the requested information for each appraisal. _____

Section 5: BOR Hearing Information

A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): _____
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 15 minutes.

Property owner or Agent signature Beverly Pearl Sommerfield	Date (mm-dd-yyyy) 05 - 03 - 2022
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I disagree with Accurate's evaluation metrics to correctly and realistically determine a total assessed value for the following reasons:

1. The under designed foundation has always been an issue – it just took some time to reveal itself visually. Over a long period of time, not in a catastrophic failure, but slowly yielding against a more dominant reaction caused by an expansive soil being used as backfill, not an engineered backfill; ground water amplifying the soil's expansive force; Spring being the worst time of the year especially after a heavy snowfall with rapid warming temperatures exacerbated by rainfall; the wet/damp condition caused by having a crawl space of soil creates inescapable issues with mold growth throughout the home;
2. The structural design of the framing of the floor's diaphragm is lacking in many respects, the same can be said of the manner chosen to support the brick façade. Again, I explained and showed these irreparably, cost-prohibited symptoms to Mr. De Groot during our February 3, 2022, meeting;
3. As for the increased land value – this is not a vacant lot; parcels do not move; location, location, location. Where within the geographical extent of the Daviswood Ranch Homes Historic District is there a vacant lot? The 20% increase is too arbitrarily imposed. Keep it \$ 41,300.00 until Accurate proves how the 20% increase was derived and how this study can possibly be applied to Parcel ED-124-N-35;
4. I do not understand how Accurate can make their unsubstantiated statement "Ms. Sommerfield's home, without the foundation issues, would have increased from \$196,600 to \$216,700." Please produce a third party appraisal supporting such claim. I assume this being a market value? My rebuttal to such a "claim" follows: (1) the demographics of the Daviswood Ranch Homes Historic District is comprised of mostly elderly, then empty-nesters, then 30-somethings (two having children too young for pre-school), and (2) by the visual aspects that radiate from an overwhelming majority of homes – perhaps economically challenged check books cannot or are reluctant to pour money into a "hole-in-the-ground" (See item No. 6);
5. Accurate's statement that "Currently similar homes are selling for \$135.00 per square foot and you are currently at \$76.51." The realistic price per square footage for ED-124-N-35: $\$ 185,000 / 4,312.54 \text{ sq. ft.} = \$ 42.90$. Of its total square footage: 439.54 sft (10%) is garage; 689.47 sft (16%) is basement; 1,211.81 sft (28%) is unusable crawl space; leaving 1,971.72 sft (46%) as habitable. So, Accurate's claim that Parcel ED-124-N-35 is worth \$ 329,952 ($\$ 76.51 \times 4,312.54 \text{ sft}$) is outstanding indeed! (and, please, where is that \$ 582,193 home here within the the Daviswood Ranch Homes Historic District). Accurate should also review the sales data shown on Brown County's BrownDog;

6. The best and most reliable documentation is the sale of 832 East Saint Francis Road (Parcel ED-124-N-17). It was originally listed at \$ 228,000; it sold at \$ 187,500. This information I provided Accurate's Terri Muskevitsch in an email sent Tuesday, April 30, 2019, 3:04 AM. I cannot attest to its condition at the time of its sale (I have spoken with the new residents from time to time, but feel uncomfortable making such inquiries to substantiate another home's value (buyer's remorse?)).

I failed to meet the BOR's deadline to present this same argument against the increase for tax year 2021 to \$ 196,600 from \$ 185,000. My recent and growing intense frustration with Accurate Appraisal is being caused by its reluctance to recognize the Wisconsin Department of Revenue's 2019 Property Assessment Appeal Guide for Wisconsin Real Property Owners, Section III.A.2. List – property characteristics determine value. An Assessor's responsibility is to "...collects data on each parcel by physically inspecting the property." Furthermore, Accurate seems inept at retaining information, including numerous photos, provided in past correspondence beginning April 5, 2019, supporting a reasonable total assessed value in the amount of \$ 185,000.

Moreover, Accurate's request to burden a property owner to waste their time and incur cost to procure an "Appraisal from 2021 or Estimates from a licensed/insured contractor on how much the foundation would cost to repair" is unreasonable and misspeak. Please remember that the foundation caused irreparable damage to other elements of the home that culminate into why Accurate's evaluation is inadequate and unreliable. This home's comparable value must be derived against a similar home and with similar characteristics within the geographical extent of the Daviswood Ranch Homes Historic District – not from a "pool" of dissimilar parcels.

Please understand and without spending more time to conduct an exhaustive study to further argue my case that the assessed value of my home is excessive relative to its "characteristics," the structural issues and their dire influence to all elements depending on them are irreparable since a prudent solution is to demolish the existing and begin again (unfortunately the market land value will never exceed the market improvement value). Therefore, a willing buyer would use these deficient issues to lessen its price; alternatively, having to upgrade an antiquated kitchen or bathroom a seller can reasonably negotiate away based on the merits of the property's location, school district, parks, crime rate, city's services, etc. No buyer wishes to inherit a seller's "to-do" list that does not add anything to a home's appeal and value.

After reviewing the information provided a reasonable total assessed value is \$185,000.

City Of De Pere - Brown County
2022 Notice of Changed Assessment

THIS IS NOT A TAX BILL

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

Property owner	Parcel information
SOMMERFIELD BEVERLY PEARL REVOCABLE TRUST BEVERLY P SOMMERFIELD	Parcel #: ED-124-N-35
815 E ST FRANCIS RD DE PERE WI 54115-3536	Address: 815 E ST FRANCIS RD
Legal Description: DAVISWOOD LOT 15 BLK. 2 13,661 SQ FT	

General information	Contact information
Open Book 3/24/2022 - 1:00 pm to 3:00 pm (Roll Book Viewing Only)	Assessor Accurate Appraisal, LLC Jill Luebke 920-749-8098 question@accurateassessor.com

Board of Review 5/5/2022 - 10:00 am - 12:00 pm	Municipal Clerk Carey Danen 920-339-4050 cdanen@deperewi.gov
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Meeting Location De Pere City Hall
335 S Broadway

Assessment change				PFC / MFL/PP4B Bldgs. on Leased Land
Year	General Property			
	Land	Imp/Bldgs	Total	
2021	\$41,300	\$155,300	\$196,600	
2022	\$49,600	\$140,400	\$190,000	
Total assessment change			(\$6,600)	
Reason for change(s)				
Land Change - 05 - Increase due to Revaluation				
Improvement Change - 10 - Decrease due to Revaluation				
Reason for Change Notice: 27 - Assessment Review				
Preliminary General Level of Assessment: 100.00%				

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.).

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>.

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 bpador@wisconsin.gov or (608) 266-7750.

Accurate PR-301 (R. 1-22)



ANNUAL PROPERTY REVALUATION



Ph: 920-749-8098

Email: info@accurateassessor.com

HAVE QUESTIONS ABOUT YOUR NOTICE?

Please read the insert with this letter.

If you still have questions, set an appointment. An assessor will contact you at your convenience.

Choose an option

Online: accurate.rovingcalendar.com/appointments
Call: 920-749-8098 (M-TH 8:00am to 3:30pm | F 8:00am to 12:00pm)
Email: info@accurateassessor.com

You are **not required to talk to an assessor** about your new value.

You have until **Tuesday May 3rd** if you want to talk to an assessor about your new value.

OPEN BOOK – ROLL VIEWING

A list of all property values in your community is available online 24/7: accurateassessor.com/roll-books

or

You can view the Roll Book in person at municipal hall:
 Thursday March 24th from 1:00 pm to 3:00 pm

BOARD OF REVIEW

After talking with an assessor, if you still wish to object to your assessment, you must file a **Form of Objection**.

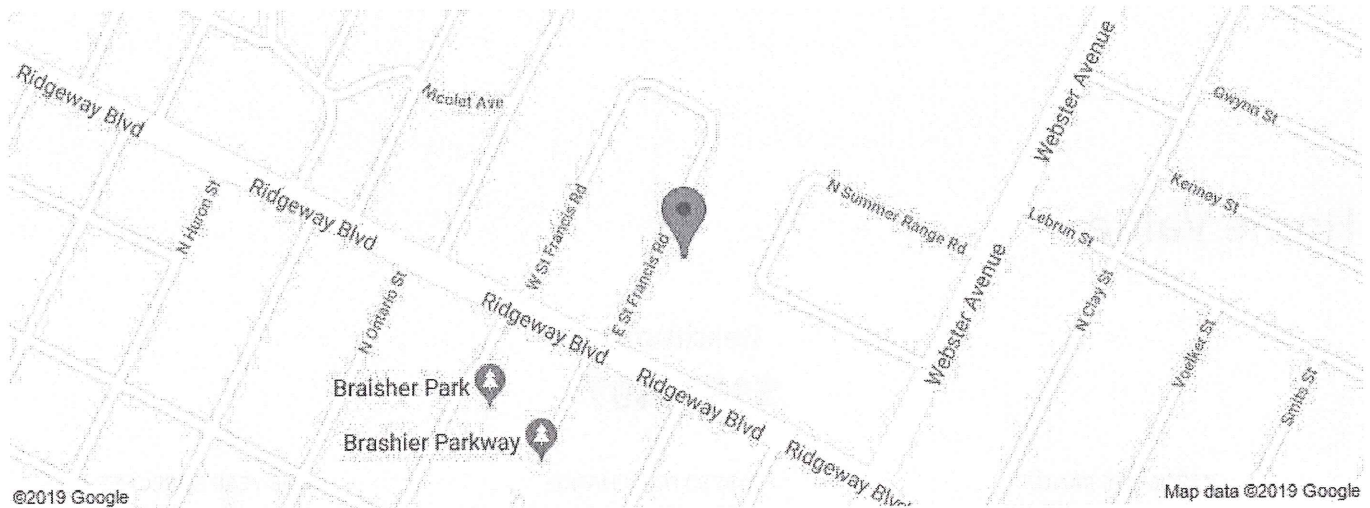
A written/oral intent to object must be filed with the Clerk at least **48 hours prior** to the Board of Review.

You must set an appointment with the Clerk to attend the Board of Review. Contact the Clerk at 920-339-4050 to file and set an appointment.

The Board of Review will meet at De Pere City Hall on Thursday May 5th from 10:00 am to 12:00 pm.

accurateassessor.com | info@accurateassessor.com | 920-749-8098

832 E Saint Francis Rd, De Pere, WI 54115



©2019 Google

Map data ©2019 Google

832 E Saint Francis Rd, De Pere, WI 54115

3 beds · 2 baths · 2,006 sqft

SOLD: \$187,500

Sold on 10/05/18

Zestimate®: \$197,407

EST. REFI PAYMENT

Est. Refi Payment: \$746/mo



832 E Saint Francis Rd, De Pere, WI is a single family home that contains 2,006 sq ft and was built in 1955. It contains 3 bedrooms and 2 bathrooms. This home last sold for \$187,500 in October 2018.

The Zestimate for this house is \$197,407, which has decreased by \$24 in the last 30 days. The Rent Zestimate for this home is \$1,400/mo, which has increased by \$328/mo in the last 30 days. The property tax in 2018 was \$4,250. The tax assessment in 2018 was \$206,700, an increase of 12.9% over the previous year.

Facts and Features



Type

Single Family



Year Built

1955



Heating

Forced air



Cooling

Central



Parking

Attached Garage



Lot

0.31 acres

INTERIOR FEATURES

Bedrooms

Beds: 3

Bedroom 2 Level: Main

Bedroom 3 Level: Main

MASTER BD/BATH FEATURES: Master Bed 1st Floor

Kitchen

Kitchen Level: Main

Kitchen: 12X20

Home Value

Zestimate
\$197,407

ZESTIMATE RANGE
\$188,000 - \$207,000

LAST 30 DAY CHANGE
-\$24 (-0.0%)

ONE YEAR FORECAST
\$201,513 (+2.1%)

Owner Dashboard



Do you own this home? See your Owner Dashboard.

Price / Tax History

DATE	EVENT	PRICE	AGENTS
09/27/18	Sold	\$187,500	,
08/20/18	Price change	\$187,500 -8.3%	

DATE	EVENT	PRICE	AGENTS
08/01/18	Price change	\$204,500 -6.2%	▼
06/18/18	Price change	\$218,000 -4.4%	▼
05/31/18	Listed for sale	\$228,000	▼

Neighborhood: 54115

MEDIAN ZESTIMATE

\$231,600

↑ 7.9%
Past 12 months

MARKET TEMP

Hot

Buyers' Market

Sellers' Market

Zillow predicts will rise 3.3% next year, compared to a 3.1% rise for De Pere as a whole. Among 54115 homes, this home is valued 4.2% less than the midpoint (median) home, and is valued 9.7% less per square foot.

🚶 Walk Score® **37** (Car-Dependent) 🚗 Transit Score™ **20** (Minimal Transit)

NEIGHBORHOOD MAP



NEARBY HOMES

a

Sold 03/23/2018

<

>

SOLD:

Price/sqft: -- · 3 bds · 1 ba · 1,546 sqft
842 E Saint Francis Rd, De Pere, WI

OFF MARKET: ZESTIMATE

\$193,918 3 bds · 2 ba · 1,988 sqft
822 E Saint Francis Rd, De Pere, WI

Nearby Schools in De Pere

GREATSCHOOLS RATING ?		GRADES	DISTANCE
8 out of 10	Foxview Intermediate School	5-6	1.0 mi
7 out of 10	De Pere Middle	7-8	1.2 mi
8 out of 10	De Pere High	9-12	0.9 mi

Data by GreatSchools.org ?

About the ratings: Historically, GreatSchools ratings have been based solely on a comparison of standardized test results for all schools in a given state. As of September 2017, the GreatSchools ratings also incorporate additional information, when available, such as college readiness, academic progress, advanced courses, equity, discipline and attendance data. GreatSchools ratings are designed to be a starting point to help parents compare schools, and should not be the only factor used in selecting the right school for your family.

Disclaimer: School attendance zone boundaries are provided by a third party and subject to change. Check with the applicable school district prior to making a decision based on these boundaries.

Similar Homes for Sale

FOR SALE
\$157,500
3 beds, 1.0 baths, 1766 sqft
815 N Clay St, De Pere, WI 54

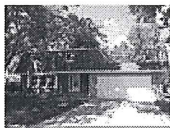
FOR SALE
\$219,900
4 beds, 3.0 baths, 2112 sqft

Nearby Similar Sales

SOLD: \$177,000
Sold on 9/13/2018
4 beds, 2.0 baths, 2145 sqft
613-619 N Clay St, De Pere, WI 54115

SOLD: \$180,000
Sold on 7/16/2018
3 beds, 3.0 baths, 1496 sqft
1420 Ridgeway Dr, De Pere, WI 54115

Packet Pg. 27



1609 Willard Ter, De Pere, WI



FOR SALE

\$189,900

3 beds, 2.0 baths, 2088 sqft
1638 Rusk St, De Pere, WI 54



FOR SALE

\$175,000

3 beds, 2.0 baths, 1487 sqft
3809 S Clay St, Green Bay, WI



FOR SALE

\$205,000

4 beds, 2.0 baths, 2320 sqft
561 Roselawn Blvd, Green Ba

SOLD: \$182,000

Sold on 11/1/2018
4 beds, 2.0 baths, 2008 sqft
702 Waubaunuqua Trl, De Pere, WI 54115

SOLD: \$189,900

Sold on 2/25/2019
2 beds, 2.0 baths, 1894 sqft
430 N Michigan St, De Pere, WI 54115

SOLD: \$193,000

Sold on 9/24/2018
3 beds, 2.0 baths, 1800 sqft
805 E Saint Francis Rd, De Pere, WI 54115



City of De Pere, Wisconsin

Request For Board of Review Action

MEETING DATE: May 5, 2022
DEPARTMENT: City Clerk
FROM: Carey Danen
SUBJECT: B. 427 S Superior St.

ATTACHMENTS:

- 427 S Superior St (PDF)

City of De Pere
MAY 11 2011
City Office

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 *Property Assessment Appeal Guide for Wisconsin Real 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) Debra Branschreiber		Agent name (if applicable)	
Owner mailing address 427 S. Superior St.		Agent mailing address	
City DePere	State WI	Zip 54115	City State Zip
Owner phone (920) 562-0379	Email djbram@athenet.net	Owner phone	Email

Section 2: Assessment Information and Opinion of Value

Property address 427 S. Superior St.	Legal description or parcel no. (on changed assessment notice) Parcel# ED: 256
City DePere	State WI
Zip 54115	Zip 54115
Assessment shown on notice - Total \$ 110,000	Your opinion of assessed value - Total \$ 110,000

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) Increase in Land value	Basis for your opinion of assessed value: (Attach additional sheets if needed) See Attached Sheet.
---	--

Section 4: Other Property Information

A. Within the last 10 years, did you acquire the property? Yes No
If Yes, provide acquisition price \$ _____ Date - - - - (mm-dd-yyyy) 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 - - - - (mm-dd-yyyy) 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) - - - - (mm-dd-yyyy) to - - - - (mm-dd-yyyy)
Asking price \$ _____ List all offers received _____

D. Within the last five years, was this property appraised? Yes No
If Yes, provide: Date - - - - (mm-dd-yyyy) Value _____ Purpose of appraisal _____
If this property had more than one appraisal, provide the requested information for each appraisal. _____

Section 5: BOR Hearing Information

A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): _____
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 **15** minutes. **Maximum?**

Property owner or Agent signature Debra Branschreiber	Date (mm-dd-yyyy) - - - -
---	------------------------------

On January 11, 2022, I received a letter that my property of 427 S. Superior St., De Pere will be assessed inside & outside. There was never a contact from assessor to evaluate the interior or to schedule a time to evaluate the interior.

A contact number was included for questions concerning the property. I called the number with questions.

A call was made and Amy from Accurate Appraisal was the person returning my call.

First 2022 Notice of Changed Assessment, the property assessment increased by \$15,800.

Again I was told to call Amy to discuss. She seemed confused why I would be calling her & questioning their decision.

She questioned why I wouldn't expect and increase with the work that I have done. Confused, I asked "what work".

She stated that I had applied for a \$65,000 building permit last year and they wanted to assess the work that was done.

After several phone calls asking who in the neighborhood was doing construction, she determined that the wrong parcel number, house number & incorrect street listed on her information.

Second 2022 Notice of Changed Assessment, the property assessment was changed to \$4,400 increase of the land.

Again I made a phone call for questions and it seemed she did not approve of my phone call, very short conversation. Her response was "well everything is going up is De Pere with the shortage of houses for sale ect."

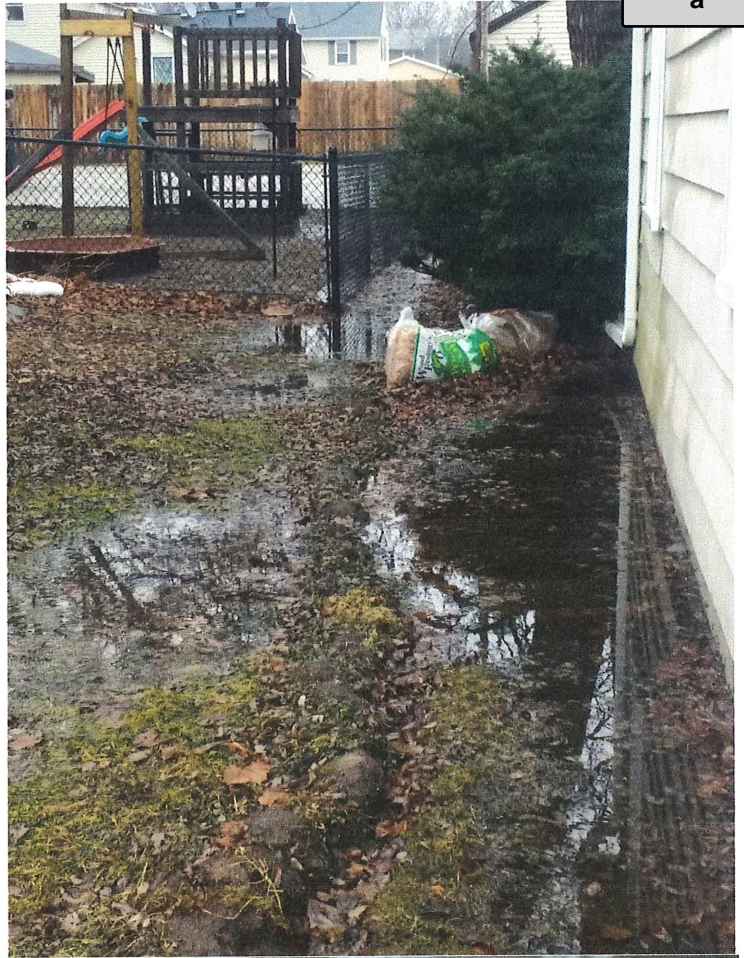
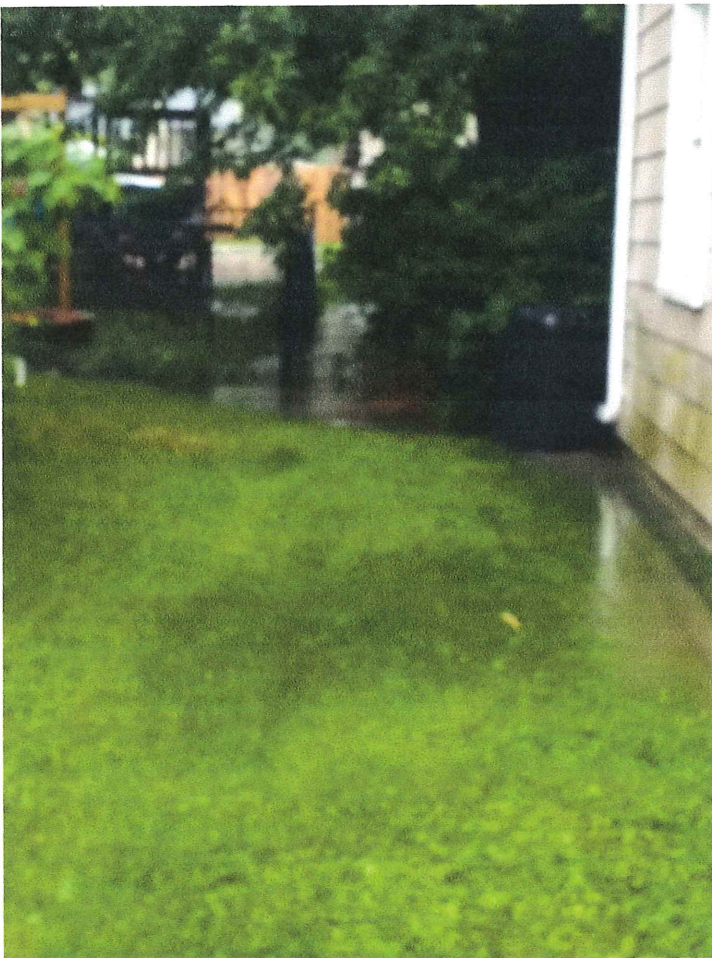
I then stated that there is always the Board of Review. She was not happy to hear that and recommended that I not proceed with that decision. "You know it is like going to court" and I would not recommend that.

THE FOLLOWING IS WHY NO CHANGE TO LAND VALUE

1. Land values in the neighborhood in 2021 are \$20,200. My land value, 427 S. Superior St. was increased 2022 to \$28,200.
2. The flooding at the north side of the property that occurs throughout the year. It spans from the back of the property to the front of my garage. Why this is happening? The neighbors at 421 S. Superior St., have filled in their back yard and the low spot where their water would accumulate. The large cement parking area on the ally also runs water towards their house. SEE PHOTOS. The flood water accumulates at the property line but is now over flowing towards the front of the property and flooding my garage. It is sitting & deteriorating the foundation.
3. Owners of the 421 S. Superior St. were informed that a drain or French drain should be done when they filled in their back yard. It was not and all of their house down spouts also empty in the area. Their sump pump was also adding to the problem. Thank you to the city and regulation to have the sump pump water deposit towards the front of property, they have done so. That alone does not correct the issue.
4. The upper flat cannot be rented. It needs a lot of work, probably should be gutted and the cost is prohibitive. Right now the toilet is sitting in the bathtub and is not usable.
5. Plumbing work, plaster cracked & one layer falling off in areas, all flooring needs to be replaced and the list goes on & on.
6. The younger generation does not want to live in an upstairs of an old house. Reducing the rent to attract renters only opens the flat to those that either cannot pay the rent or are questionable renters. Since I live downstairs that is important.
7. The owner, myself, lives in the lower flat and the only way for me to enter the upper flat, is by going outside to the front door. The total of building is approx 1950 sq ft, half of that is occupied.
8. The roof of the building, furnace, water heater are all 20 years or more old. There is no central air conditioning.
9. The increase traffic on Superior St. has become a main road used to bypass the traffic of Broadway by going to Lewis St. It also has been short cuts to Merrill, Chicago St., or George St.

Thank you for your time and hope to continue to be a resident of De Pere.

Debra Bramschreiber, resident at 427 S. Superior St., De Pere, Wi. 920-562-0379



Debra Bramschreiber 427 S. Superior St, De Pere WATER ISSUE

Year round Water issue north side of property. Property ⁴²¹420 S. Superior St filled in back yard low area thus pushing all the water to 427 S. Superior St. property. Conversation with neighbors it was recommended to put a drain to redirect water.

City Of De Pere - Brown County
2022 Notice of Changed Assessment

THIS IS NOT A TAX BILL

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

Property owner**DEBRA J BRAMSCHREIBER**427 S SUPERIOR ST
DE PERE WI 54115-2849

Legal Description: DICKINSON'S ADD'N. TO THE PLAT OF DEPERE LOT 8 & N 10' OF LOT 7 BLK. 55 8,405 SQ FT

Parcel information

Parcel #: ED-256

Address: 427 S SUPERIOR ST

General information**Open Book 3/24/2022 - 1:00 pm to 3:00 pm (Roll Book Viewing Only)****Contact information****Assessor**Accurate Appraisal, LLC
Jill Luebke
920-749-8098
question@accurateassessor.com**Board of Review 5/5/2022 - 10:00 am - 12:00 pm****Municipal Clerk**Carey Danen
920-339-4050
cdanen@deperewi.gov**Meeting Location**De Pere City Hall
335 S Broadway**Assessment change**

Year	General Property			PFC / MFL/PP4B Bldgs. on Leased Land
	Land	Imp/Bldgs	Total	
2021	\$23,500	\$86,500	\$110,000	
2022	\$28,200	\$86,200	\$114,400	
Total assessment change			\$4,400	
Reason for change(s)				
Land Change - 05 - Increase due to Revaluation				
Improvement Change - 10 - Decrease due to Revaluation				
Reason for Change Notice: 19 - Open Book Change				
Preliminary General Level of Assessment: 100.00%				

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.).

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>.

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 or (608) 266-7750.

Accurate PR-301 (R. 1-22)

214 S Superior St, De Pere, WI 54115

- 3bed
- 1bath
- 1,491sqft1,491 square feet
- 7,405sqft lot7,405 square foot lot

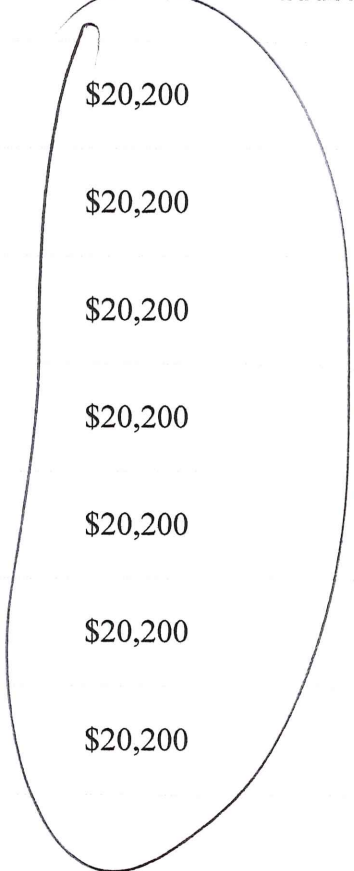


• Property Type **Single Family**

• Year Built **1890**

• **Tax History**

Year	Taxes	Land	added to	Additions	equals	Total assessment
2021	\$1,530	\$20,200	+	\$84,800	=	\$105,000
2020	\$2,117	\$20,200	+	\$109,500	=	\$129,700
2019	\$2,047	\$20,200	+	\$96,800	=	\$117,000
2018	\$2,132	\$20,200	+	\$90,800	=	\$111,000
2017	\$1,940	\$20,200	+	\$77,500	=	\$97,700
2016	\$1,958	\$20,200	+	\$77,500	=	\$97,700
2015	\$2,015	\$20,200	+	\$78,200	=	\$98,400



420 S Huron St,
De Pere, WI 54115



a

- **6,970sqft** lot**6,970 square foot lot**
- **4bed 1bath 1,482sqft****1,482 square feet**

Property Type **Single Family** Year Built **1950** Last Sold **8/13/21 in 2021** Price per sqft **\$119** Garage

Property Features Bedrooms

- Bedrooms: 4
 Bedroom 1 Dimensions: 15 x 14
 Bedroom 2 Dimensions: 13 x 10
 Bedroom 3 Dimensions: 11 x 10
 Bedroom 4 Dimensions: 11 x 10
 Bedroom 1 Level: Main
 Bedroom 2 Level: Main
 Bedroom 3 Level: Upper
 Bedroom 4 Level: Upper
 Primary Bedroom Features: Master Bed 1st Floor

Tax History

Year	Taxes	Land	added to	Additions	equals	Total assessments
2021	\$1,407	\$20,100	+	\$66,900	=	\$87,000
2020	\$1,439	\$20,100	+	\$62,400	=	\$82,500
2019	\$1,932	\$20,100	+	\$81,900	=	\$102,000
2018	\$1,973	\$20,100	+	\$75,200	=	\$95,300
2017	\$1,803	\$20,100	+	\$65,400	=	\$85,500
2016	\$1,831	\$20,100	+	\$65,400	=	\$85,500
2015	\$1,654	\$20,200	+	\$49,100	=	\$69,3



City of De Pere, Wisconsin

Request For Board of Review Action

MEETING DATE: May 5, 2022
DEPARTMENT: City Clerk
FROM: Carey Danen
SUBJECT: C. 1165 Scheuring Rd.

ATTACHMENTS:

- 1165 Scheuring Rd (PDF)

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 *Property Assessment Appeal Guide for Wisconsin Real 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 (or changed assessment notice) STEVE KERSTEN			Agent name (if applicable)		
Owner mailing address 1600 SHAWANO AVE #204			Agent mailing address		
City G.B.	State WI	Zip 54303	City	State	Zip
Owner phone (920) 265 2827	Email		Owner phone () -	Email	

City of De Pere
MAY 2 2022
Clerk's Office

Section 2: Assessment Information and Opinion of Value

Property address 1165 SCHEURINLE RD			Legal description or parcel no. (on changed assessment notice) ND-364-D-541		
City DEPERE	State WI	Zip	Your opinion of assessed value - Total 800,000		
Assessment shown on notice - Total 949,400					

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) 50% INCREASE	Basis for your opinion of assessed value: (Attach additional sheets if needed)
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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
(mm-dd-yyyy)
- 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
(mm-dd-yyyy)
- 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 - -
(mm-dd-yyyy) (mm-dd-yyyy)
Asking price \$ _____ List all offers received _____
- D. Within the last five years, was this property appraised? Yes No
If Yes, provide: Date - - Value _____ Purpose of appraisal _____
(mm-dd-yyyy)
If this property had more than one appraisal, provide the requested information for each appraisal. _____

Section 5: BOR Hearing Information

- A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): _____
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 15 minutes.

Property owner or Agent signature Steve Kersten	Date (mm-dd-yyyy) 5-2-22
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City of De Pere, Wisconsin

Request For Board of Review Action

MEETING DATE: May 5, 2022
DEPARTMENT: City Clerk
FROM: Carey Danen
SUBJECT: D. 1100 Employers Blvd.

The property owner has requested that the Board of Review waive the hearing of their objection and allow them to appeal directly to the circuit court.

ATTACHMENTS:

- 1100 Employers Blvd_Waiver (PDF)
- 1100 Employers Blvd (PDF)

Request for Waiver of Board of Review (BOR) Hearing

Section 70.47 (8m), Wis. Stats., states, "The board may, at the request of the taxpayer or assessor, or at its own discretion, waive the hearing of an objection under sub. (8) or, in a 1st class city, under sub. (16) and allow the taxpayer to have the taxpayer's assessment reviewed under sub. (13). For purposes of this subsection, the board shall submit the notice of decision under sub. (12) using the amount of the taxpayer's assessment as the finalized amount. For purposes of this subsection, if the board waives the hearing, the waiver disallows the taxpayer's claim on excessive assessment under sec. 74.37(3) 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)."

NOTE: The legal requirements of the Notice of Intent to Appear must be satisfied and the Objection Form must be completed and submitted as required by law prior to the Request for Waiver of Board of Review Hearing being submitted.

NOTE: Request for Waiver must be presented prior to the commencement of the hearing.

Municipality De Pere	County Brown
Requestor's name Accurate Appraisal, LLC	Agent name (if applicable)*
Requestor's mailing address PO Box 415, Menasha, WI 54952-0415	Agent's mailing address
Requestor's telephone number (920) 749 - 8098 <input type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone	Agent's telephone number () - <input type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone
Requestor's email address info@accurateassessor.com	Agent's email address

Property address 1100 Employers Blvd	
Legal description or parcel number WD-D0031	
Taxpayer's assessment as established by assessor – Value as determined due to waiving of BOR hearing \$ 24,467,500	
Property owner's opinion of value \$ 17,000,000	
Basis for request Complex Commercial that may be exploring TID financing	
Date Notice of Intent to Appear at BOR was given 05 - 03 - 2022	Date Objection Form was completed and submitted 05 - 03 - 2022

All parties to the hearing understand that in granting of this waiver there can be no appeal to the Department of Revenue under sec. 70.85, Wis. Stats. An action under sec. 70.47(13), Wis. Stats., must be commenced within 90 days of the receipt of the notice of the waiving of the hearing. An action under sec. 74.37(3)(d), Wis. Stats., must be commenced with 60 days of the receipt of the notice of the waiving of the hearing.

Josh Sherman
Requestor's / Agent's Signature

*** If agent, attach signed Agent Authorization Form, PA-105**

Decision

Approved Denied

Reason _____

Board of Review Chairperson's Signature

Date

Taxpayer advised _____
Date

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 *Property Assessment Appeal Guide for Wisconsin Real 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) Preserve Development LLC				Agent name (if applicable) Daniel Willaert			
Owner mailing address 3346 S Pine Tree Rd				Agent mailing address 9229 Delegates Row, Suite 375			
City Hobart	State WI	Zip 54155	City Indianapolis	State IN	Zip 46250		
Owner phone () -	Email			Owner phone (317) 596 - 3260	Email dwillaert@dmainc.com		

Section 2: Assessment Information and Opinion of Value			
Property address 1100 Employers Blvd			Legal description or parcel no. (on changed assessment notice) WD-D0031
City De Pere	State WI	Zip 54344	
Assessment shown on notice - Total \$ 20,999,000			Your opinion of assessed value - Total \$ 17,000,000

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) Property is in excess of market value.	Basis for your opinion of assessed value: (Attach additional sheets if needed) Information to be provided.

Section 4: Other Property Information

A. Within the last 10 years, did you acquire the property? Yes No
 If Yes, provide acquisition price \$ 25,000,000 Date 7 - 1 - 2021 Purchase Trade Gift Inheritance
(mm-dd-yyyy)

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
(mm-dd-yyyy)

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 - -
(mm-dd-yyyy) (mm-dd-yyyy)
 Asking price \$ _____ List all offers received _____

D. Within the last five years, was this property appraised? Yes No
 If Yes, provide: Date - - Value _____ Purpose of appraisal _____
(mm-dd-yyyy)
 If this property had more than one appraisal, provide the requested information for each appraisal. _____

Section 5: BOR Hearing Information

A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): _____
 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 10 minutes.

Property owner or Agent signature <i>Daniel Willaert</i>	Date (mm-dd-yyyy) 5-3-22
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Agent Authorization for Property Assessment Appeals

If an agent is representing the property owner or municipality, the property owner or municipality must provide prior written authorization for the agent to represent the company or municipality when contacting the reviewing authority.

Section 1: Property Owner and Property Information

Company/property owner name Preserve Development, LLC			Taxation district (Check one) <input type="checkbox"/> Town <input type="checkbox"/> Village <input checked="" type="checkbox"/> City		County Brown
Mailing address 1120 Employer's Blvd, Suite 235			Enter municipality → DePere		
Street address of property 1100 Employer's Drive					
City DePere	State WI	Zip 54115	City DePere	State WI	Zip 54344
Parcel number WD-D0031	Phone (920) 241 - 8300	Email bkingston@draco-pm.com		Fax () -	

Section 2: Authorized Agent Information

Name / title Daniel Willaert, Sr. Manager			Company name DuCharme, McMillen, & Associates, Inc.		
Mailing address 9229 Delegates Row, Suite 375			Phone (317) 596 - 3260	Fax () -	
City Indianapolis	State IN	Zip 46240	Email dwillaert@dmainc.com		

Section 3: Agent Authorization

Agent Authorized for: (check all that apply)

Manufacturing property assessment appeals (BOA)

Access to manufacturing assessment system (MAS)

Wisconsin Department of Revenue 70.85 appeals

Municipal Board of Review

Other Assessor Appeal

Enter Tax Years of Authorization

Authorization expires: 12 - 31 - 2022 (unless rescinded in writing prior to expiration)
(mm - dd - yyyy)

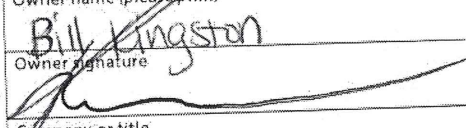
Send notices and other written communications to: (check one or both) Authorized Agent Property Owner

Section 4: Agreement/Acceptance

I understand, agree and accept:

- The assessor's office may divulge any information it may have on file concerning this property
- My agent has the authority and my permission to accept a subpoena concerning this property on my behalf
- I will provide all information I have that will assist in the discussion and resolution of any assessment appeal of this property
- Signing this document does not relieve me of personal responsibility for timely reporting changes to my property and paying taxes, or penalties for failure to do so, as provided under Wisconsin tax law
- A photocopy and/or faxed copy of this completed form has the same authority as a signed original
- If signed by a corporate officer, partner, or fiduciary on behalf of the owner, I certify that I have the power to execute this Agent Authorization form

Section 5: Owner Grants Authorization

Owner Sign Here	Owner name (please print) Bill Kingston
	Owner signature 
	Company or title Managing member
Date (mm-dd-yyyy) 01 / 29 / 2022	



MEMORANDUM

TO: Addie Ebert, Accurate Assessor
City of DePere, WI

FROM: Stephanie Nyhus, Sr. Manager
Daniel Willaert, Sr. Manager

DATE: April 28, 2022

RE: 2022 Proactive Review
1101 Employers Drive
DePere, WI
Parcels: WD-D0031

Please consider our 2022 appeal for the above referenced property.

As you know, we appealed this property in 2021 and the value was reduced. Since that time, Humana sold all six parcels which make up the property in June 2021 for a total price of \$25,750,000. Humana subsequently leased back a portion of the office building (approximately 210,000 SF). The remaining square footage remains vacant and available for lease. Give the state of the office market post-pandemic, Humana believed it was prudent after being out of the office for 2 years and being able to work efficiently from home, it was prudent to decrease their real estate footprint. The overall sale price was allocated to each of the 6 parcels. We certainly do not believe this to be an arm's length transaction as sale-leasebacks typically are a financing mechanism and generally exceed the fee simple value of a property.

As such, we reviewed the property by performing both sales and income analyses. This property is a large, single-tenant, owner-occupied office building located in DePere, WI. The gross building area is approximately 339,679 SF. Locating comparables of similar size in the DePere area was impossible. As such we needed to expand our parameters of size, location, date of sale, etc. to review a sample size large enough to make inferences about the subject.

In our review, we analyzed sales, listings, and leases of properties of large, single-tenant properties. While there may eventually be two tenants in this property it is certainly not a traditional multi-tenant building with individually, separately-metered office suites, etc. As you are also aware, locating sales or leases of large single-tenant office buildings is difficult so we expanded our parameters to include all of Wisconsin and northern Illinois in order to review similar sales. We also included a sale from Mankato, MN as this is another secondary market within Minnesota that is similar to that of the Green Bay area. For leases, we included anything from this part of Wisconsin over 50,000 SF.

Page 2

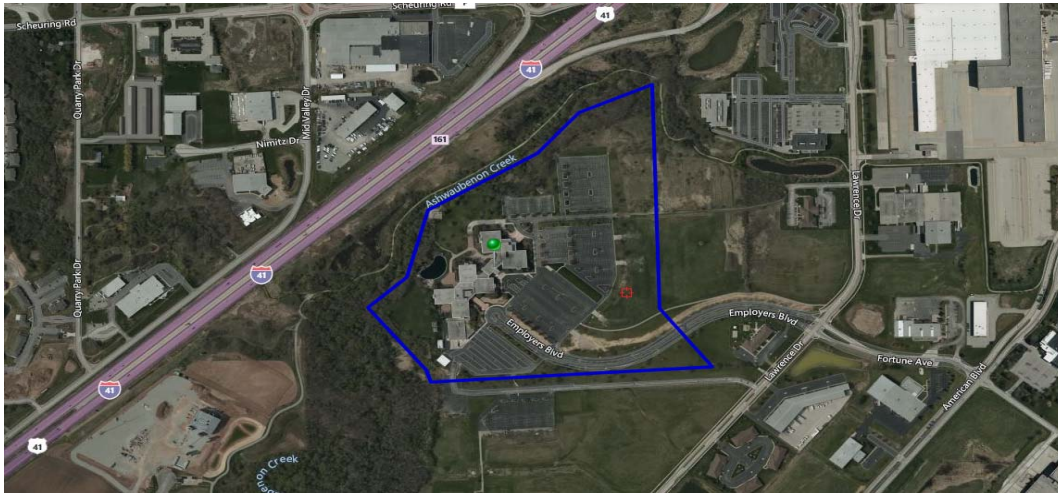
Our analysis is located on the following pages. Please note that this property, like most offices has been empty for most of the past year due to Covid. This has caused Humana to incur excess operating costs for heating, lighting, cleaning, and maintaining a property that they cannot use. They will be incurring additional expenses if/when employees return to the office as they will need to reconfigure space to allow for social distancing, provide additional cleaning and sanitation services, and providing additional supplies and personal protective equipment for the employees. Further, since the beginning of the pandemic, companies across the country have seen significant success when employees had to pivot to a work-from-home (WFH) model that most companies will be using a hybrid of office presence/WFH in the future. As they shrink their footprint, it will leave a glut of office space that is on the market. The beginning of this trend can be seen in the negative absorption of office space over the past year and the drop off in new construction of office space. See Costar information.

Please review our attached analysis of the building and main parcel only for the 2022 appeal for this property. At this point we believe the assessments of the remaining parcels are reasonable. We would be happy to discuss further should you have any questions.

We look forward to hearing from you soon.



**De Pere Support Center
Property Photos**



Property Summary

Client:	Humana	GENERAL DESCRIPTION	
Property Owner	Preserve Development LLC	ACREAGE:	56.88
Property Name	De Pere Support Center	BUILDING:	
PARCEL:	Various	SF:	339,679
ADDRESS:	1100 Employers Blvd	YR. BUILT:	1981
CITY:	De Pere	PROPERTY TYPE:	Office
STATE:	WI	TENANCY:	Single
SUBMARKET:	Brown County		

Assessment Summary & Comments

	TY 2022	TY 2021
Land:	\$ 1,188,800	\$ 1,217,035
Building:	\$ 24,561,200	\$ 16,692,465
Total FMV:	\$ 25,750,000 \$ 76	\$ 17,909,500 \$ 53
Abated:	0%	0%
Total Taxable AV:	\$ 25,750,000	\$ 17,909,500
Tax Rate:	2.7039%	2.7039%
Taxes:	\$ 696,261 \$ 2.05	\$ 484,260 \$ 1.43
	% Change: 43.78%	

Indicated Values

Reconciliation of Suggested Values	Per SF	Value
Income Analysis	\$50.05	\$ 17,000,000
Sales Comparison	\$42.98	\$ 14,600,000
Equity Analysis	NA	Not Developed
DMA Suggested Value	\$50.05	\$ 17,000,000
2022 Assessment	\$75.81	\$ 25,750,000

Sale Comparables

	Subject	Sale Comp #1	Sale Comp #2	Sale Comp #3	Sale Comp #4	Sale Comp #5
Location	1100 Employers Blvd	1707 W Broadway	333 Front St N	N17W24300 Riverwood	11270 W Park Pl	501 W Michigan St
City	De Pere	Monona	La Crosse	Pewaukee	Milwaukee	Milwaukee
State	WI	WI	WI	WI	WI	WI
Date of Sale	Assessment	7/28/2021	12/23/2019	6/19/2019	1/9/2020	5/21/2021
Building Type	Office	Office	Office	Office	Office	Office
Sale Price	\$25,750,000	\$11,444,400	\$11,000,000	\$7,400,000	\$5,750,000	\$7,900,000
Square Feet	339,679	156,547	175,187	176,960	199,326	372,000
Effective Year Built	1981	1989	2001	1990	1984	1979
Lot Size	56.88	41.37	5.79	11.29	7.88	2.93
Land to Building Ratio	7.29	11.51	1.44	2.78	1.72	0.34
Sale Price per Sq. Ft.	\$75.81	\$73.11	\$62.79	\$41.82	\$28.85	\$21.24

Adjustments

	Subject	Sale Comp #1	Sale Comp #2	Sale Comp #3	Sale Comp #4	Sale Comp #5
Location		0.0%	0.0%	0.0%	0.0%	0.0%
Size		-9.2%	-8.2%	-8.1%	-7.0%	1.6%
Year Built		-4.0%	-10.0%	-4.5%	-1.5%	1.0%
Land to Building Ratio		-12.7%	17.6%	13.5%	16.7%	20.9%
Total Adjustment		-25.8%	-0.7%	0.9%	8.2%	23.5%
Adjusted Sale Price per Sq. Ft.		\$54.24	\$62.38	\$42.20	\$31.21	\$26.22

Gross Adjustments	26	36	26	25	23
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- Sale vs Listing - 10% for Listings
- Ceiling Height - 1% for every 1' increment
- Location - 10% -20% For Better Location
- Size - 1% for every 10,000 sq ft difference
- Yr Built - .5% Depreciation Applied
- LB Ratio - 3% Per Increment of Excess Land

Average Sale Price/SF	\$43.25
Median Sale Price/SF	\$42.20
Applied for Subject	\$43.00
Indicated Value	\$14,600,000

Lease Comparables

	Subject	Comp #1	Comp #2	Comp #3	Comp #4	Comp #5
Location	1100 Employers Blvd	1400 Lombardi Ave	701 Cherry St	1100 Employers Blvd		
City	De Pere	Green Bay	Green Bay	De Pere		
State	WI	WI	WI	WI		
Date Signed	Assessment	5/1/2019	1/1/2019	Listing		
Building Type	Office	Office	Office	Office		
Square Feet Leased		10,382	33,900	120,000		
Building Square Feet	339,679	74,131	34,561	339,679		
Effective Year Built	1981	1983	1980	1981		
Lease Type		NNN	NNN	NNN		
Lease Rate		\$15.00	\$10.00	\$8.00		
		Effective	Effective	Asking		

Adjustments

	Subject	Comp #1	Comp #2	Comp #3
Size		-16.5%	-15.3%	-11.0%
Year Built		-1.0%	0.5%	0.0%
Location		0.0%	0.0%	0.0%
Total Adjustment		-17.5%	-14.8%	-11.0%
Adjusted Sale Price per Sq. Ft.		\$12.38	\$8.52	\$7.12

	Gross Adjustments	17	16	11	0	0
Use - Not Applied					Average Price/SF	\$9.34
Size - 1% for every 10,000 sq ft difference					Median Price/SF	\$8.52
Yr Built - .5% Depreciation Applied						
LB Ratio - 3% Per Increment of Excess Land					Applied for Subject	\$7.15

Rent Capitalization - Market Rent				
PGI				
Base Rent	339,679	\$ 7.15	\$	2,428,705
Other Income				
Total Rental Income		\$ 7.15	\$	2,428,705
Reimbursements		\$ 0.20		\$67,936
Total PGI		\$ 7.35	\$	2,496,641
Less V&C Loss				
Total V&C Loss	20%	\$ 1.47	\$	(499,328)
EGI		\$ 5.88	\$	1,997,313
Expenses:				
Fixed Expenses:	% of EGI	\$/SF		Annual
Insurance	3.4%	\$ (0.20)	\$	(67,936)
R.E. Taxes	0.0%	\$ -		\$0
Variable Expenses:				
Management Fee	3.0%	\$ (0.18)	\$	(59,919)
Repairs/Maintenance	1.0%	\$ (0.06)	\$	(19,973)
Administrative	1.0%	\$ (0.06)	\$	(19,973)
Total Expenses	8.4%	\$ (0.49)	\$	(167,801)
Replacement Reserves	8.5%	\$ (0.50)	\$	(169,840)
Total Expenses + Reserves	16.9%	\$ (0.99)	\$	(337,641)
Net Operating Income		\$ 4.89	\$	1,659,672
Base CAP Rate				9.25%
Property Tax Rate				0.54%
Loaded CAP Rate				9.79%
Capitalized Value			\$	17,000,000

The CoStar Industrial Report	
Bellevue/DePere Area Office Market	
Cap Rate	10.1%
Average Vacancy (Past 12 Months)	27.7%
Subject Property - Actual Vacancy	33.0%
RealtyRates.com Investor Survey 4Q 2021	
Band of Investment	8.5%
West North Central Region Sales	8.2%

2021 ETR
2.70%

RealtyRates.com INVESTOR SURVEY - 1st Quarter 2022*						
OFFICE - ALL TYPES						
Item	Input					OAR
Minimum						
Spread Over 10-Year Treasury	1.30%	DCR Technique	1.15	0.041996	0.80	3.86
Debt Coverage Ratio	1.15	Band of Investment Technique				
Interest Rate	2.86%	Mortgage	80%	0.041996	0.033596	
Amortization	40	Equity	20%	0.073828	0.014766	
Mortgage Constant	0.041996	OAR				4.84
Loan-to-Value Ratio	80%	Surveyed Rates				4.55
Equity Dividend Rate	7.38%					
Maximum						
Spread Over 10-Year Treasury	5.70%	DCR Technique	2.15	0.109611	0.50	11.78
Debt Coverage Ratio	2.15	Band of Investment Technique				
Interest Rate	7.26%	Mortgage	50%	0.109611	0.054806	
Amortization	15	Equity	50%	0.158767	0.079384	
Mortgage Constant	0.109611	OAR				13.42
Loan-to-Value Ratio	50%	Surveyed Rates				12.61
Equity Dividend Rate	15.88%					
Average						
Spread Over 10-Year Treasury	3.00%	DCR Technique	1.65	0.061231	0.68	6.82
Debt Coverage Ratio	1.65	Band of Investment Technique				
Interest Rate	4.56%	Mortgage	68%	0.061231	0.041331	
Amortization	30	Equity	33%	0.120545	0.039177	
Mortgage Constant	0.061231	OAR				8.05
Loan-to-Value Ratio	67.5%	Surveyed Rates				8.99
Equity Dividend Rate	12.05%					

*4th Quarter 2021 Data

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RealtyRates.com MARKET SURVEY - 1st Quarter 2022*								
West North Central - Class A & B Office Buildings								
	Chicago/Joliet		Indianapolis		Milwaukee		Region	
	Naperville				Racine			
	CBD	Suburb	CBD	Suburb	CBD	Suburb	CBD	Suburb
Operating Data								
Income								
Asking Rent	\$29.88	\$24.87	\$21.32	\$19.54	\$19.51	\$20.26	\$18.23	\$18.96
Effective Rent	\$28.39	\$21.52	\$19.15	\$16.38	\$17.40	\$17.27	\$14.64	\$15.23
Other Income	\$1.42	\$1.08	\$0.96	\$0.82	\$0.87	\$0.86	\$0.73	\$0.76
Total Income	\$29.81	\$22.60	\$20.11	\$17.20	\$18.27	\$18.13	\$15.37	\$15.99
Vacancy Rate	15.5%	16.2%	15.1%	8.6%	17.8%	14.9%	15.9%	14.4%
EGI	\$25.19	\$18.94	\$17.08	\$15.73	\$15.01	\$15.42	\$12.93	\$13.69
Expenses								
Total Expenses	\$19.15	\$13.36	\$12.34	\$11.10	\$11.17	\$10.52	\$8.08	\$8.46
Expense Ratio	76.05%	70.52%	72.25%	70.58%	74.40%	68.19%	62.53%	61.82%
NOI	\$6.03	\$5.58	\$4.74	\$4.63	\$3.84	\$4.91	\$4.84	\$5.23
Investment Data								
Avg Sale Price	\$79	\$74	\$61	\$56	\$53	\$63	\$60	\$64
OAR	7.6%	7.5%	7.8%	8.3%	7.3%	7.8%	8.1%	8.2%
GRM	2.78	3.44	3.19	3.42	3.05	3.65	4.09	4.19
EGIM	3.14	3.91	3.57	3.56	3.53	4.08	4.63	4.66

*4TH Quarter 2021 Data

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City of De Pere, Wisconsin

Request For Board of Review Action

MEETING DATE: May 5, 2022

DEPARTMENT: City Clerk

FROM: Carey Danen

SUBJECT: Public appearances by objectors without 48 hour notice.



City of De Pere, Wisconsin

Request For Board of Review Action

MEETING DATE: May 5, 2022
DEPARTMENT: City Clerk
FROM: Carey Danen
SUBJECT: A. 1901 Creamery Rd.



City of De Pere, Wisconsin

Request For Board of Review Action

MEETING DATE: May 5, 2022

DEPARTMENT: City Clerk

FROM: Carey Danen

SUBJECT: Hearings on public appearances by objectors.



City of De Pere, Wisconsin

Request For Board of Review Action

MEETING DATE: May 5, 2022
DEPARTMENT: City Clerk
FROM: Carey Danen
SUBJECT: Deliberations.



City of De Pere, Wisconsin

Request For Board of Review Action

MEETING DATE: May 5, 2022

DEPARTMENT: City Clerk

FROM: Carey Danen

SUBJECT: Clerk's report on how objectors will be notified of decisions if not made at the meeting.
