



Board of Review

Regular Meeting

335 South Broadway
De Pere, WI 54115
<http://www.de-pere.org>

Agenda

Thursday, May 2, 2019

10:00 AM

De Pere City Hall Council Chambers

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 2, 2019** at **10:00 AM** in the **De Pere City Hall Council Chambers, 335 S. Broadway Street, De Pere, WI 54115.**

I. AGENDA FOR SAID MEETING:

1. Roll Call.
2. Election of Chairperson and Vice-Chairperson.
3. Approval of the Minutes of the 2018 Board of Review Meeting.
4. Clerk Report.
5. Assessor's Report.
6. Review objections that were received 48 hours in advance.
 1. 1603 Quinnette Lane Objection
 2. 1006 Fourth Street Objection
 3. 2089 E. Vista Circle Objection
 4. 773 East River Drive Objection
 5. 1300 Meadow View Lane Objection
 6. 815 East Saint Francis Road Objection
 7. 200 S. Ninth Street Objection
 8. 250 S. Ninth Street Objection
7. Public appearances by Objectors without 48 hour notice.
8. Hearings - public appearances by objectors.
9. Deliberations.
10. Clerk reports 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-Treasurer's office at 339-4050 by Noon, the previous day so that arrangements can be made.

Mayor
Alderspersons

Board of Review Members
Department Heads
TV, Newspapers & Radio Stations
Kress Family Library
De Pere Chamber of Commerce
Accurate Appraisal

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City of De Pere, Wisconsin

Request For Board of Review Action

MEETING DATE: May 2, 2019
DEPARTMENT: City Clerk
FROM: Carey Danen
SUBJECT: Approval of the Minutes of the 2018 Board of Review Meeting.

ATTACHMENTS:

- Minutes 2018 Board of Review (PDF)



Board of Review

335 South Broadway
De Pere, WI 54115
<http://www.de-pere.org>

Regular Meeting

Draft Minutes

Thursday, May 17, 2018

10:00 AM

De Pere City Hall Council Chambers

1. AGENDA FOR SAID MEETING: The Board of Review Meeting was called to order on May 17, 2018 at 10:00 AM, De Pere City Hall Council Chambers, 335 S. Broadway Street, De Pere, WI.

Attendee Name	Title	Status
Todd Bartels	Board Member	Present
Robert Gagan	Board Member	Present
Mark Higgins	Board Member	Present
Laura Rabas	Board Member	Present
Rich Starry	Board Member	Present

Also present at the meeting were City Assessor Addie Ebert, City Attorney Judy Schmidt-Lehman, Staff Attorney Kate Zuidmulder, and Clerk-Treasurer Shana Ledvina.

2. Election of Chairperson and Vice-Chairperson.

Board Member Mark Higgins made a motion to nominate Laura Rabas as Chairperson, seconded by Board Member Bob Gagan. Upon vote, motion carried unanimously.

Board Member Todd Bartels made a motion to nominate Mark Higgins as Vice-Chairperson, seconded by Board Member Bob Gagan. Upon vote, motion carried unanimously.

3. Approval of the Minutes of the 2017 Board of Review Meeting.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Robert Gagan, Board Member
SECONDER:	Todd Bartels, Board Member
AYES:	Bartels, Gagan, Higgins, Rabas, Starry

4. Clerk Report.

Clerk Treasurer Shana Ledvina announced that Board Members Todd Bartels and Laura Rabas met the mandatory training requirements specified by Wisconsin Statutes 70.46(4) by reviewing a Department of Revenue approved Board of Review training program. The Clerk reported that the Notice of Open Book of Assessments and Board of Review Meeting was published on March 19 and March 23, 2018 and was posted appropriately. The Clerk reported that the Assessment Roll was received and reviewed on March 27, 2018. The Open Book was held on April 9th from noon to 7:00 p.m. and April 10th from 9:00 a.m. to 3:00 p.m.

5. Assessor's Report.

City Assessor Addie Ebert explained that a full revaluation was completed in 2018; the last was completed in 2016. She indicated that the City saw about a 12% increase in residential property assessments and commercial properties saw little to no change, with a total assessment value increase of 8.36%. She said there was about 6.9 million in new residential construction and 7.8 million in new commercial construction, with 4.4 million of that being the new 102 North Broadway apartment complex. Discussion followed.

Attachment: Minutes 2018 Board of Review (8171 : Approval of the Minutes of the 2018 Board of Review Meeting.)

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

1. 926 Urbandale Ave Objection

The 926 Urbandale Avenue objection was withdrawn; the Board recessed until 10:30 a.m.

2. 150 Brule Road Objection

The Board reconvened at 10:30 a.m. City Clerk-Treasurer Shana Ledvina swore in City Assessor Addie Ebert and objector Ryan Prochnow. Mr. Prochnow reviewed his home and brought forth comparable properties. He explained that his home requires some significant repairs and that the tax burden falls on anyone who purchased a home when the market was high.

City Assessor Addie Ebert asked if the objector for information on the value of the home and the appraisal. She reviewed her own comparable properties of the property. She also reviewed "Markarian hierarchy," a court order that requires the assessor to use a recent sale of the property, if available, to assess value. If there is no recent sale, the assessor must use recent comparable sales. The assessor proceeds to the third level or other appraisal approaches only if the first two levels are not available. It is erroneous to assess property using the third level when the market value is established by a fair sale of the property in question or like property. Discussion followed and the Board agreed to uphold the assessor's value of the property based on the recent sale.

7. Public appearances by Objectors without 48 hour notice.

Lois and Michael Vieau appeared before the Board without notice regarding a family property at 1218 Grant Street, parcel WD-D0208. The Board of Review determined that the City was not neglectful in notifying the property owner of the revaluation but allowed the objector to fill out the objection form. The Board recessed at 11:05 a.m. and reconvened at 11:18 a.m.

8. Hearings - public appearances by objectors.

The Board, the Assessor, and the Objectors all agreed to waive the 48-hour notice requirement. Board Member Mark Higgins opened up the meeting for the objectors to present their case. Clerk-Treasurer Shana Ledvina swore in the Objectors. The objectors stated that the property will likely be razed when it is purchased and that it is currently vacant. Discussion followed with the City Assessor, Addie Ebert. The objectors confirmed that the condition of the property on January 1 was normal; the property was missing a few light fixtures. The objectors stated they have the property for sale and would like to get \$300,000 for it. City Assessor Addie Ebert reviewed the details of the revaluation with the objectors. Discussion followed.

9. Deliberations.

City Attorney Judy Schmidt Lehman explained that it is the responsibility of the property owner to provide evidence of overassessment to the Board of Review. Board Member Bob Gagan moved, seconded by Board Member Laura Rabas to uphold the valuation made by the assessor. Upon vote, motion carried unanimously. Addie explained that if any changes are made to the property before January 1, the property owner should notify the assessor.

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

City Clerk Treasurer Shana Ledvina will send notice by certified mail.

11. Adjournment.

Board Member Bartels moved, seconded by Board Member Gagan to adjourn provisionally at 11:42 a.m. with the agreement that the Board of Review members will remain accessible and return if anyone comes to present an objection. Upon vote, motion carried unanimously.

Respectfully submitted,

Shana Ledvina, Clerk-Treasurer



City of De Pere, Wisconsin

Request For Board of Review Action

MEETING DATE: May 2, 2019
DEPARTMENT: City Clerk
FROM: Carey Danen
SUBJECT: 1603 Quinnette Lane Objection

ATTACHMENTS:

- 1603 Quinnette Lane Objection (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) LARRY W. GOEBEN				Agent name (if applicable)			
Owner mailing address 1603 QUINETTE LN.				Agent mailing address			
City DEPERE		State WI	Zip 54115	City		State	Zip
Owner phone (920) 336-8551		Email		Owner phone () -		Email	

Section 2: Assessment Information and Opinion of Value			
Property address 1603 Quinette		Legal description or parcel no. (on changed assessment notice) ED - 110940-48	
City Deperre	State WI	Zip 54115	
Assessment shown on notice - Total 221,600		Your opinion of assessed value - Total 144,900	

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)	Basis for your opinion of assessed value: (Attach additional sheets if needed)

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 _____ minutes.

Property owner or Agent signature Larry W. Goeben	Date (mm-dd-yyyy) 8-24-19
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City of De Pere, Wisconsin

Request For Board of Review Action

MEETING DATE: May 2, 2019
DEPARTMENT: City Clerk
FROM: Carey Danen
SUBJECT: 1006 Fourth Street Objection

ATTACHMENTS:

- 1006 Fourth St Objection (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) Calvert Properties LLC			Agent name (if applicable) John Griffin (owner)				
Owner mailing address PO Box 11063			Agent mailing address				
City Green Bay	State WI	Zip 54307	City	State	Zip		
Owner phone (920) 634-5077	Email jamesonrealt@yaho.com		Owner phone () -	Email			

Section 2: Assessment Information and Opinion of Value			
Property address 1806 Fourth St		Legal description or parcel no. (on changed assessment notice) Villiesse addn: 5 1/2 of lots 1 & 2 & their part of vacated alley lgs between E & W lines of lots 1 & 2 EXT 547	
City De Pere	State WI	Zip 54115	Your opinion of assessed value - Total \$81,456
Assessment shown on notice - Total \$102,800			

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) I believe the property is over-assessed when compared to recent multi-family sales	Basis for your opinion of assessed value: (Attach additional sheets if needed) Recent sold multi-family with similar age & square feet

Section 4: Other Property Information

A. Within the last 10 years, did you acquire the property? Yes No
 If Yes, provide acquisition price \$ **46,000** Date **4-30-2013** Purchase Trade Gift Inheritance

B. Within the last 10 years, did you change this property (ex: remodel, addition)? Yes No
 If Yes, describe **re-built back deck/steps, replaced south facing roof, Exterior Paint & some flooring**
 Date of changes **2013** Cost of changes \$ **~3k** 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? **(4/4/13) \$57,500** Yes No
 If Yes, provide: Date _____ 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 **10-15** minutes.

Property owner or Agent signature John Griffin, member	Date (mm-dd-yyyy) 4-17-2019
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Attachment: 1006 Fourth St Objection (8182 : 1006 Fourth Street Objection)



City of De Pere, Wisconsin

Request For Board of Review Action

MEETING DATE: May 2, 2019
DEPARTMENT: City Clerk
FROM: Carey Danen
SUBJECT: 2089 E. Vista Circle Objection

ATTACHMENTS:

- 2089 E Vista Circle Objection (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) <u>Robert Lex</u>				Agent name (if applicable)			
Owner mailing address <u>2089 E. Vista Circle</u>				Agent mailing address			
City <u>De Pere</u>	State <u>WI</u>	Zip <u>54115</u>	City	State	Zip		
Owner phone <u>(920) 338-9366</u>	Email <u>BobAndDana92@aol.com</u>		Owner phone () -	Email			

Section 2: Assessment Information and Opinion of Value			
Property address <u>2089 E. Vista Cir</u>			Legal description or parcel no. (on changed assessment notice) <u>Parcel #: WD-758-43</u>
City <u>De Pere</u>	State <u>WI</u>	Zip <u>54115</u>	
Assessment shown on notice - Total <u>\$203,700</u>			Your opinion of assessed value - Total <u>\$172,900</u>

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) <u>See Appendix A, B, & C</u>	Basis for your opinion of assessed value: (Attach additional sheets if needed) <u>See Appendix D</u>

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 Added Egress Window
 Date of changes 6-15-2017 Cost of changes \$ 3500.00 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 <u>Robert M. Fry</u>	Date (mm-dd-yyyy) <u>4/25/2019</u>
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Attachment: 2089 E Vista Circle Objection (8183 : 2089 E. Vista Circle Objection)

Appendix A: Process and calculation for reassessment values as described by Accurate Appraisal, LLC.

Process for reassessment values as described by Accurate Appraisal, LLC.

1. Identify sales of comparable homes
 - a. Comparable means same style
 - b. Similar square footage
 - c. Same neighborhood
 - d. Similar number of bedrooms and bathrooms
 - e. Similar quality
 - f. Similar extras (fireplace, sheds, etc.)
 - g. Similar age
2. Determine an average change in sale price relative to assessed value for selected homes
3. Apply "human judgement" to percent change
 - a. When pressed for details on "human judgement" Accurate Appraisal was unable to provide further clarification
4. Change value of reassessed property by applying change to adjusted square footage value
 - a. When questioned in detail about this and the actual calculation performed, it was clear that the actual calculation was to multiply the previous assessed value by the "human judgement" change. However, when I explained back the calculation Accurate Appraisal denied using this model and adamantly denied doing this and instead expressed the above. Appendix C contains evidence that the actual calculation used is to multiply the previous assessed value by the "human judgement".

Calculation for 2089 E Vista Circle

1. Identify comparable homes

<u>Property</u>	<u>Address</u>	<u>Year Built</u>	<u>Sqaure ft</u>	<u>Sale Price</u>	<u>Assessed Value</u>
WD-758-82	2051 Terry Ln	1971	1,124	170,000	143,800
WD-253-H-107	1715 Revere Tr	1977	1,196	163,000	149,700
WD-253-H-2	1963 Terry Ln	1979	1,092	183,500	160,000
WD-253-H-80	1737 76 Pl	1984	1,176	173,500	140,900

2. Determine average change in sale price realative to assessed value

<u>Property</u>	<u>Address</u>	<u>Change</u>
WD-758-82	2051 Terry Ln	18.22%
WD-253-H-107	1715 Revere Tr	8.88%
WD-253-H-2	1963 Terry Ln	14.69%
WD-253-H-80	1737 76 Pl	23.14%
Average Change:		16.23%

3. Apply "human judgement" to percent change

Decrease to : 7.80%

Reason for "human judgement": Not documented (see Appendix B for provided documentation)

4. Change value of reassessed property by applying change to adjusted square footage value

<u>Previous Value</u>	<u>New Value</u>
189,000	203,700

What makes this a bad calculation?

1. Properties are not comparable

Comparison of characteristics

<u>Property</u>	<u>Address</u>	<u>Year Built</u>	<u>Sqaure ft</u>	<u>Reason(s) not comparable</u>
WD-758-43	2089 E Vista Cir	1969	2,004	
WD-758-82	2051 Terry Ln	1971	1,124	Radically different size
WD-253-H-107	1715 Revere Tr	1977	1,196	Radically different size
WD-253-H-2	1963 Terry Ln	1979	1,092	Radically different size

WD-253-H-80 1737 76 PI 1984 1,176 Radically different size, significantly newer

2. No documentation for why "human judgement" used or how the percentage was determined.
3. Extreme deviation from the average change for selected properties which implies non-comparable properties
4. Sample size of four is not credible. The 95% confidence interval provides a range of 4.47% to 28.00% as containing the actual mean change.
5. Actual assessed value does not match the calculation as described by Accurate Appraisal.

Actual calculation

Previous Value	Land Value	Improvements
189,000	56,400	132,600

Correct calculation

$132,600 * (1 + 0.078) + 56,400 = 199,300$

This corrected calculation only increase the value of the improvements, not the land.

Other evidence for incorrect assessment

1. Assessed value of 2089 E Vista Circle is out of alignment with actual comparable properties

Address	Square Footage	Assessed Value 2018	Assessed Cost per Sq Foot
2089 E Vista Circle	2,004	189,000	94.31
1141 Stevens St	1,750	158,700	90.69
2008 E Vista Cir	2,928	160,500	54.82
2007 E Vista Cir	1,648	138,600	84.10
2033 E Vista Cir	1,584	147,000	92.80
2022 E Vista Cir	1,958	160,500	81.97
2090 Lost Dauphin Rd	2,073	179,300	86.49
2094 Lost Dauphin Rd	1,947	178,300	91.58
1126 Terry Ln	1,644	128,200	77.98
1165 Aero Dr	1,576	147,300	93.46
2076 Terry Ln	1,988	155,200	78.07
2072 Terry Ln	1,889	168,600	89.25
2059 Terry Ln	1,831	142,900	78.04
2050 Terry Ln	1,738	153,500	88.32
Average		155,277	83.66
Lex Difference		33,723	10.65
Most Similar Average (orange lines)		163,614	80.03
Lex Difference		25,386	14.28

By objective measures, 2089 E Vista Cir is assessed out of alignment with actual comparable properties. This can be seen in both the total assessed value of the property and the assessed value by square footage.

Appendix B: Documentation Provided by Accurate Appraisal, LLC.

RANCH	NE 2	2051 TERRY LN	9/5/2018	\$170,000	18.22%	1	1971	1124	0	3	1	0	C	D	2	10542	30600	143800	\$124.0
WD-758-82																			2
WD-253-H-107		1715 REVERE TR	7/13/2018	\$163,000	8.88%	1	1977	1196	0	3	1	1	C	D	2	10759	30900	149700	\$110.4
WD-253-H-2		1963 TERRY LN	6/29/2018	\$183,500	14.69%	1	1979	1092	0	3	1	0	C	D	2	10890	31100	160000	\$139.5
WD-253-H-80		1737 76 PL	10/29/201	\$173,500	23.14%	1	1984	1176	0	3	1	0	C	C	2	20212	42300	140900	\$111.5
			8																6
																			\$121.4
																			0

Appendix C: Illustration of Accurate Appraisal increasing both land and improvement value

	Address	% Assessment Increase		
		2019	2018	2016
Lex Family	2089 E Vista Circle	8%	3%	-3%
1.	1141 Stevens St		13%	-6%
2.	2008 E Vista Cir		28%	2%
3.	2007 E Vista Cir		12%	-13%
4.	2033 E Vista Cir		11%	2%
5.	2022 E Vista Cir		11%	2%
6.	2090 Lost Dauphin Rd		12%	2%
7.	2094 Lost Dauphin Rd		12%	2%
8.	1126 Terry Ln		11%	2%
9.	1165 Aero Dr		12%	2%
10.	2076 Terry Ln		13%	-21%
11.	2072 Terry Ln		13%	2%
12.	2059 Terry Ln		12%	2%
13.	2050 Terry Ln		13%	2%
	Average without outliers		12%	2%

Attachment: 2089 E Vista Circle Objection (8183 : 2089 E. Vista Circle Objection)

Appendix D: Calculation of Actual Property Value

1. 2018 Comparable Assessed Values

<u>Address</u>	<u>Square Footage</u>	<u>Assessed Value 2018</u>	<u>Assessed Cost per Sq Foot</u>
2089 E Vista Circle	2,004	189,000	94.31
1141 Stevens St	1,750	158,700	90.69
2008 E Vista Cir	2,928	160,500	54.82
2007 E Vista Cir	1,648	138,600	84.10
2033 E Vista Cir	1,584	147,000	92.80
2022 E Vista Cir	1,958	160,500	81.97
2090 Lost Dauphin Rd	2,073	179,300	86.49
2094 Lost Dauphin Rd	1,947	178,300	91.58
1126 Terry Ln	1,644	128,200	77.98
1165 Aero Dr	1,576	147,300	93.46
2076 Terry Ln	1,988	155,200	78.07
2072 Terry Ln	1,889	168,600	89.25
2059 Terry Ln	1,831	142,900	78.04
2050 Terry Ln	1,738	153,500	88.32
Average		155,277	83.66
Lex Difference		33,723	10.65
Most Similar Average (orange lines)		163,614	80.03
Lex Difference		25,386	14.28

2. Assessment Increase for 2019

"Human judgement" percentage change 7.80%

3. Proposed assessment value for 2089 E Vista Cir

Most similar value per square foot * square footage * (1 + 2019 increase)

$2,004 * 80.03 * (1 + 0.087) = 172,894$

Rounded Value 172,900

This correctly calculated valuation is now in alignment with the other comparable properties.



City of De Pere, Wisconsin

Request For Board of Review Action

MEETING DATE: May 2, 2019
DEPARTMENT: City Clerk
FROM: Carey Danen
SUBJECT: 773 East River Drive Objection



City of De Pere, Wisconsin

Request For Board of Review Action

MEETING DATE: May 2, 2019
DEPARTMENT: City Clerk
FROM: Carey Danen
SUBJECT: 1300 Meadow View Lane Objection

ATTACHMENTS:

- 1300 Meadow View Ln Objection (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 <u>authorization (Form PA-105)</u> with this form			
Property owner name <i>(on changed assessment notice)</i> <i>Mark Challe</i>				Agent name <i>(if applicable)</i>			
Owner mailing address <i>1300 Meadow View Ln</i>				Agent mailing address			
City <i>De Pere</i>	State <i>WI</i>	Zip <i>54115</i>		City	State	Zip	
Owner phone <i>(920) 615-0973</i>		Email <i>mbchalle@yahoo.com</i>		Owner phone () -		Email	

Section 2: Assessment Information and Opinion of Value			
Property address <i>1300 Meadow View Ln</i>		Legal description or parcel no. <i>(on changed assessment notice)</i> <i>WD-746-D-10</i>	
City <i>De Pere</i>	State <i>WI</i>	Zip <i>54115</i>	
Assessment shown on notice - Total <i>181,800</i>		Your opinion of assessed value - Total <i>165,000</i>	

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: <i>(Attach additional sheets if needed)</i> <i>Similar Home Sales / Location</i> <i>see attached</i>	Basis for your opinion of assessed value: <i>(Attach additional sheets if needed)</i> <i>Similar Home Sales / Location</i> <i>see attached</i>

Section 4: Other Property Information	
A. Within the last 10 years, did you acquire the property?.....	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If Yes, provide acquisition price \$ _____ Date <u> </u> - <u> </u> - <u> </u> <small>(mm-dd-yyyy)</small> <input type="checkbox"/> Purchase <input type="checkbox"/> Trade <input type="checkbox"/> Gift <input type="checkbox"/> Inheritance	
B. Within the last 10 years, did you change this property (ex: remodel, addition)?.....	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If Yes, describe _____ Date of changes <u> </u> - <u> </u> - <u> </u> <small>(mm-dd-yyyy)</small> Cost of changes \$ _____ Does this cost include the value of all labor (including your own)? <input type="checkbox"/> Yes <input type="checkbox"/> No	
C. Within the last five years, was this property listed/offered for sale?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If Yes, how long was the property listed <i>(provide dates)</i> <u> </u> - <u> </u> - <u> </u> to <u> </u> - <u> </u> - <u> </u> <small>(mm-dd-yyyy)</small> to <small>(mm-dd-yyyy)</small> Asking price \$ _____ List all offers received _____	
D. Within the last five years, was this property appraised?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If Yes, provide: Date <u> </u> - <u> </u> - <u> </u> <small>(mm-dd-yyyy)</small> 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 <u>15</u> minutes.	

Property owner or Agent signature <i>Mark Challe</i>	Date (mm-dd-yyyy) <i>04-24-2019</i>
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Attachment: 1300 Meadow View Ln Objection (8184 : 1300 Meadow View Lane Objection)

DESCRIPTION OF MY HOME



1300 Meadow View Ln, De Pere, WI

1,582 sqft

3 beds

2 baths

1992

Last Sold: August 1, 1994

Purchase Amount: \$95,000

Current Assessment Amount: \$181,000

2017 Assessment Amount: \$167,900

Attachment: 1300 Meadow View Ln Objection (8184 : 1300 Meadow View Lane Objection)

NEIGHBORS HOME RECENTLY PURCHASED THAT IS THE MOST SIMILAR TO MINE



1171 Meadow View Ln, De Pere, WI

1,480 sqft

3 beds

2 bath

1986

Last sold: August 27, 2018

Purchase Amount: \$173,300

Current Assessment Amount: \$168,900

2017 Assessment Amount: \$149,000

Attachment: 1300 Meadow View Ln Objection (8184 : 1300 Meadow View Lane Objection)

OTHER HOMES RECENTLY PURCHASED NEAR MY HOME

1783 Bridge Port, De Pere, WI Purchased 12/06/18 \$143,000
1528 sqft, 3 beds, 2 baths, 2002

1783 Bridge Port Ln, De Pere, WI is a single family home that contains 1,528 sq ft and was built in 2002. It contains 3 bedrooms and 2 bathrooms. This home last sold for \$143,000 in December 2018.

715 Desplain Rd Purchased 12/04/18 \$178,500
1240 sqft, 3 beds, 2 baths, 1989

Nicely updated 3 bedroom 2 bath ranch in desirable East De Pere. Open concept with vaulted ceiling features eat in kitchen, fully applianced with an abundance of cabinets and counter space, snack bar and skylight. Dining area with patio doors leading to wood deck in backyard. Spacious living room with gas log fireplace. Master bedroom with private full bath. New flooring, roof and gutters. Updated furnace and A/C. First floor laundry.

1737 76th Pl De Pere, WI Purchased 10/31/18 \$173,500
3 beds 2 baths 2,058 sqft 1984

Formal living room off foyer leading into open kitchen and dining with doors leading out to large patio in large fenced in backyard! 2 stairs from main lead to 3 bedrooms including master with dual entry full bath! Finished lower level rec room, den or workout room, and a full bath with hall leading to laundry area! Lots of storage space in unfinished area! 2 stall attached garage with extra paved parking area!

1758 Bridge Port Ln De Pere, WI Purchased 10/16/17 \$179,000
3 beds 2 baths 1,462 sqft 2002

1758 Bridge Port Ln, De Pere, WI is a single family home that contains 1,462 sq ft and was built in 2002. It contains 3 bedrooms and 2 bathrooms. This home last sold for \$179,000 in October 2017.

2348 Indy Ct De Pere, WI Purchased 6/7/17 \$165,000
3 beds 2 baths 1,320 sqft 2004

2348 Indy Ct, De Pere, WI is a single family home that contains 1,320 sq ft and was built in 2004. It contains 3 bedrooms and 2 bathrooms. This home last sold for \$165,000 in June 2017.

1125 Stine Way De Pere, WI Purchased 05/04/17 \$151,500
3 beds 2 baths 1,561 sqft 1977

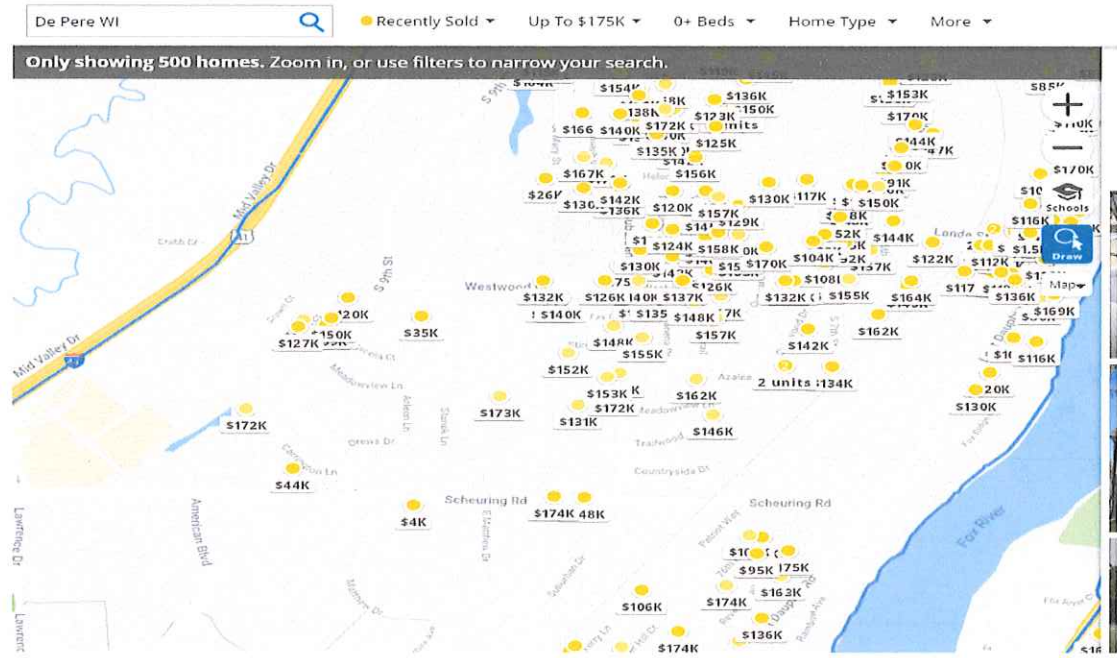
1125 Stine Way, De Pere, WI is a single family home that contains 1,561 sq ft and was built in 1977. It contains 3 bedrooms and 2 bathrooms. This home last sold for \$151,500 in May 2017.

1318 N Carrington Ln De Pere, WI Purchased 11/22/16 \$172,300
3 beds 2 baths 1,292 sqft 1998

West DePere Ranch home well cared for, immediate occupancy, move in ready. Open concept great room has vaulted ceiling & gas f/p, eat in kitchen has large peninsula island, fully applianced, extra cabinets & serving buffet, 1st floor laundry washer/dryer included, large master suite w/private bath. Large 20x20 deck overlooks yard, and 2.5 car garage has work bench and is 32' deep. Good storage

*Information on this site obtained from various realty sites.

RECENTLY SOLD HOMES IN MY NEIGHBORHOOD



My home would be competing with over 500 homes that match the description of my home and many of those have been recently remodeled. These homes are in quieter neighborhoods and have sold for \$145,000 - \$175,000. There are too many to list here.

Attachment: 1300 Meadow View Ln Objection (8184 : 1300 Meadow View Lane Objection)

SIMILAR HOMES NEAREST TO MINE AND THE PURCHASE PRICE



1237 Meadow View

1479 sqft

1992

Last sold: January 28, 2013

Purchase Amount: \$137,900

Current Assessment Amount: \$152,600



1214 Meadow View Ln

De Pere, WI 54115

1,758 sqft

1990

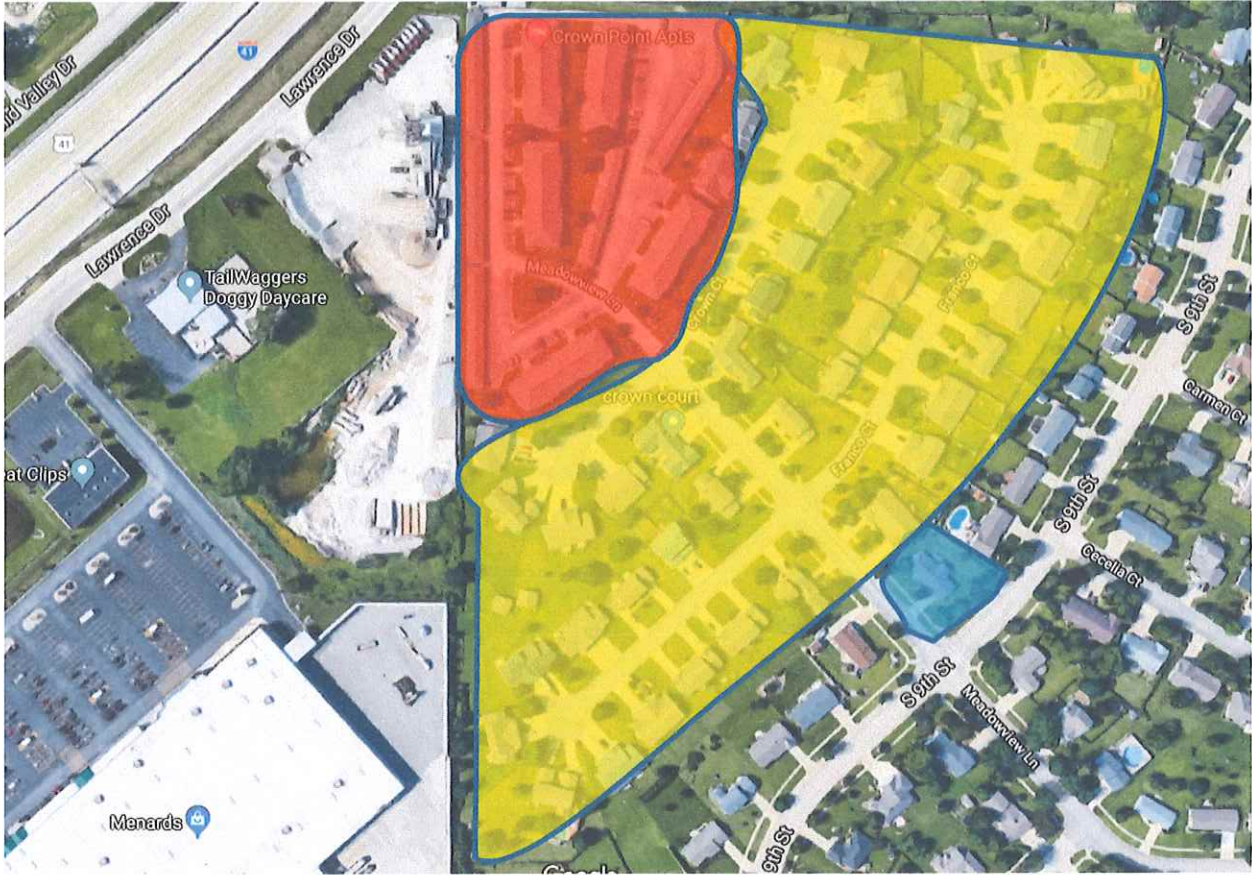
Last sold: October 20, 2014

Purchase Amount: \$137,000

Current Assessment Amount: \$158,900

Attachment: 1300 Meadow View Ln Objection (8184 : 1300 Meadow View Lane Objection)

LOCATION – APPARTMENT COMPLEXES AND DUPLEXES



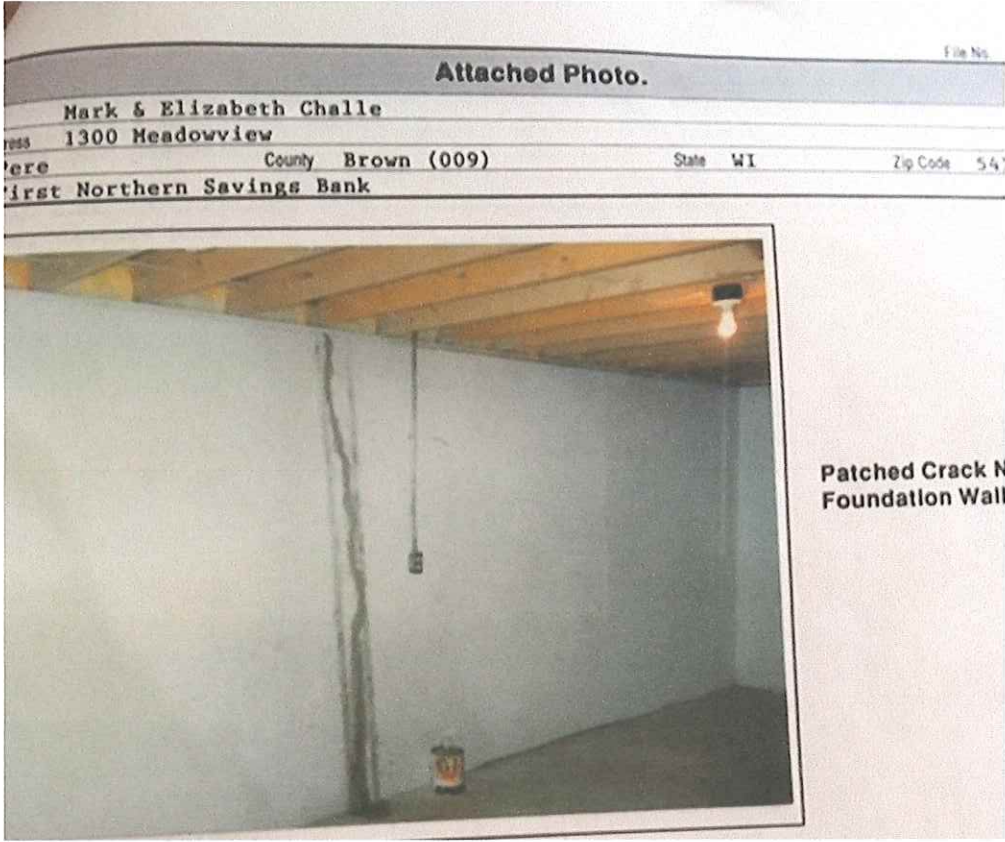
KEY

- My House
- Duplexes
- Apartment Buildings

1. 9TH Street is one of the busiest streets on the west side of De Pere
2. My house is located on the corner of one of the busiest intersections in the city
3. Hundreds of cars have to go past my house to get to apartment complexes and duplexes.
4. Apartment complexes and duplexes have one way in and one way out – No Outlet
5. Comparable houses in this document are set in quiet residential neighborhoods

Attachment: 1300 Meadow View Ln Objection (8184 : 1300 Meadow View Lane Objection)

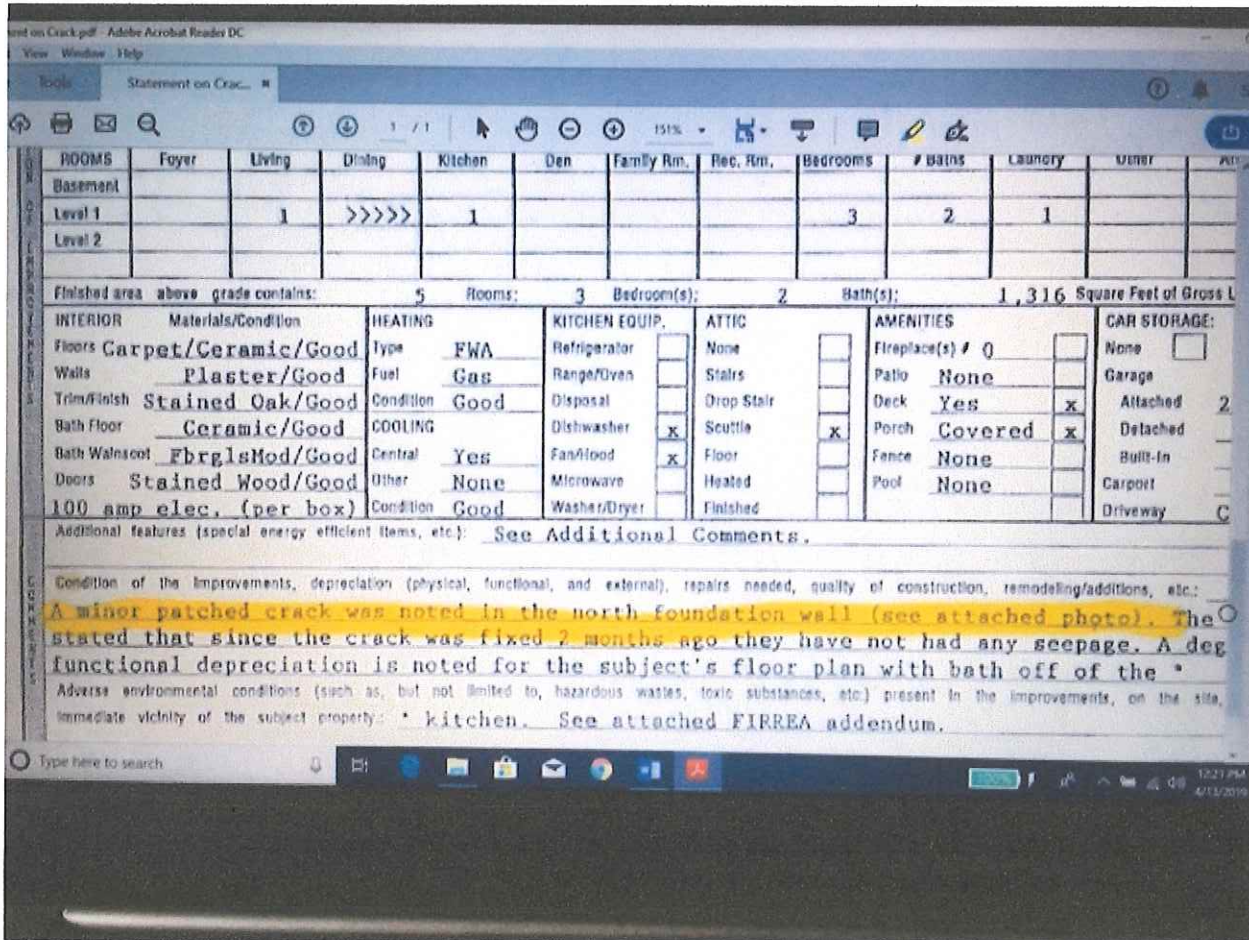
CRACK IN FOUNDATION



When we purchased the home, a large crack had been repaired in the foundation. This crack will have to be reported to potential buyers of the home thus decreasing the value of the home.

Attachment: 1300 Meadow View Ln Objection (8184 : 1300 Meadow View Lane Objection)

FLOOR PLAN



When the house was assessed at the time we purchased it, a “depreciation is noted for the subject’s floor plan with a bath of the kitchen.” They also noted that the hallway on the middle of the living room was not desirable.

Attachment: 1300 Meadow View Ln Objection (8184 : 1300 Meadow View Lane Objection)

SUMMARY

According to the Property Assessment Appeal Guide for Wisconsin Real Property Owners, "If you did not recently purchase the property, the next best evidence is recent arm's-length sales of reasonably comparable property." My neighbor, located at 1171 Meadow View Ln, recently purchased a home that is the most similar to mine for \$173,300 on August 27, 2018. This property should be used for the basis of my assessment because this house is extremely similar to mine and very close in proximity. They are both ranch homes of similar square footage, design, and age.

There are seven addition homes on page 4 of this document that are not too far from my home that were recently purchased. These are all ranch homes with similar square footage and design. Several are much newer than mine. Page 5 is an illustration of the many ranch homes recently sold in De Pere that are all priced well below my current assessed value. Although many of these homes are slightly older than mine, these are the homes that I would have to compete with when trying to sell. Perspective buyers would have to weigh a home that is slightly older but newly remodeled against my home and the drawbacks it presents. In researching the homes for this document, I came to the conclusion that I would gladly trade homes with many of them.

Two of the ranch homes that are closest to my house on Meadow View Ln were purchased in January 2013 and October 2014 for under \$137,900. Although this was some time ago, my home's assessed value was not appropriately assessed downward at that time. This has resulted in my house having a much higher assessed value than them currently. For 2018, my assessed value was \$167,900 while there assessed value is \$152,600 and \$158,900 respectively. I am not arguing my current assessed value based on their current assessed value, although I would like to because I found many homes of similar size and design that are assessed well below mine. I am arguing that my house was not properly assessed at the time they purchased their homes which is currently inflating the assessed value of my home.

Location is a major factor in why my house is over assessed. It is uniquely located on the corner of one of the busiest streets (Ninth Street) and literally next to a duplex with both driveways on the same street. There is only one way in and one way out to the duplexes with no outlet other way out than past my house. I believe this is the largest conglomeration of duplexes and twin-dos in the city. On top of that, there are 5 huge apartment complexes just blocks away. Not only does this increase automotive traffic but it has led to a tremendous amount of foot traffic. I no longer live in the quiet neighborhood I did when I purchased the house.

Other factors as to why my house is over assessed is a crack in the foundation that was repaired a couple of months prior to my purchasing the home and the floor plan of the home. Both of these are documented in the assessment I had done at the time I purchased the home. The crack will have to be reported to perspective buyers and the floor plan has a bathroom off the kitchen and a hallway in the middle of the living room that leads to the bedrooms at the other end of the house.

When looking at the home located at 1171 Meadow View Ln and the many similar homes near mine that sold for less than my current assessed value, subtracting for the deficiencies like location, foundation imperfections and floor plan, my house should be valued at \$165,000. My home has been over assessed for some time and now is the time to correct the assessment value of my home.



City of De Pere, Wisconsin

Request For Board of Review Action

MEETING DATE: May 2, 2019
DEPARTMENT: City Clerk
FROM: Carey Danen
SUBJECT: 815 East Saint Francis Road Objection

ATTACHMENTS:

- 815 E St Francis Rd Objection (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 <i>(on changed assessment notice)</i> Beverly P. Sommerfield			Agent name <i>(if applicable)</i> Randall J. Sommerfield				
Owner mailing address 815 East Saint Francis Road			Agent mailing address 815 East Saint Francis Road				
City De Pere	State WI	Zip 54115-3536	City De Pere	State WI	Zip 54115-3536		
Owner phone (920) 336 - 6129	Email BEVPIP@YAHOO.COM		Owner phone (920) 336 - 6129	Email BEVPIP@YAHOO.COM			

Section 2: Assessment Information and Opinion of Value			
Property address 815 East Saint Francis Road		Legal description or parcel no. <i>(on changed assessment notice)</i> ED-124-N-35	
City De Pere	State WI	Zip 54115-3536	
Assessment shown on notice – Total \$ 220,400		Your opinion of assessed value – Total \$ 180,000	

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: <i>(Attach additional sheets if needed)</i> See Additional Sheets Attached	Basis for your opinion of assessed value: <i>(Attach additional sheets if needed)</i> See Additional Sheets 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
(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 01 - 01 - 2019 Value 220,400 Purpose of appraisal Increase due to revaluation
(mm-dd-yyyy)
 If this property had more than one appraisal, provide the requested information for each appraisal. See Additional Sheets Attached

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 20 minutes.

Property owner or Agent signature <i>Beverly Paul Sommerfield</i>	Date (mm-dd-yyyy) 04 - 30 - 2019
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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 Beverly P. Sommerfield			Taxation district (Check one) <input type="checkbox"/> Town <input type="checkbox"/> Village <input checked="" type="checkbox"/> City		County Brown
Mailing address 815 East Saint Francis Road			Street address of property 815 East Saint Francis Road		
City De Pere	State WI	Zip 54115-3536	City De Pere	State WI	Zip 54115-3536
Parcel number ED-124-N-35	Phone (920) 336 - 6129		Email BEVPIP@YAHOO.COM		Fax () -

Section 2: Authorized Agent Information

Name / title Randall J. Sommerfield			Company name		
Mailing address 815 East Saint Francis Road			Phone (920) 336 - 6129	Fax () -	
City De Pere	State WI	Zip 54115-3536	Email BEVPIP@YAHOO.COM		

Section 3: Agent Authorization

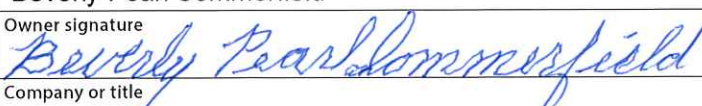
Agent Authorized for: <i>(check all that apply)</i> <input type="checkbox"/> Manufacturing property assessment appeals (BOA) <input type="checkbox"/> Access to manufacturing assessment system (MAS) <input type="checkbox"/> Wisconsin Department of Revenue 70.85 appeals <input checked="" type="checkbox"/> Municipal Board of Review <input type="checkbox"/> Other _____	Enter Tax Years of Authorization _____ _____ 2019 to 2025 _____ Authorization expires: <u>12 - 31 - 2025</u> (unless rescinded in writing prior to expiration) <i>(mm - dd - yyyy)</i>
Send notices and other written communications to: <i>(check one or both)</i> <input type="checkbox"/> Authorized Agent <input checked="" type="checkbox"/> 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 <i>(please print)</i> Beverly Pearl Sommerfield	
	Owner signature 	
	Company or title	
		Date <i>(mm-dd-yyyy)</i> 04 - 30 - 2019

To: City of De Pere, Board of Review
 From: Beverly P. Sommerfield
 Date: Tuesday, April 30, 2019
 Parcel No.: ED-124-N-35
 Subject: Form PA-115A - Additional Sheets

I present Zillow's price history of a neighbor's home (Elizabeth Kress) at 832 East Saint Francis Road (Parcel No.: ED-124-N-17), just across the street and over one from my home at 815 East Saint Francis Road (Parcel No.: ED-124-N-35). Rich Starry (a De Pere BOR member and realtor) originally listed it at \$228,000 on May 31, 2018. It sold for \$187,500 on September 27, 2018; a \$40,500 (18%) price *decrease*. Too, it was on the market for 117 days. I knew Elizabeth Kress and viewed the interior of her home a few years back. It is similar to my home in many respects: architectural, structural, and with a similar antiquated floor plan and interior finishes. The lot size at 13,560 sq. ft. is also the same.

Furthermore, please view the attached photos (19 each). These photos provide proof of the numerous issues that harass my home (Parcel No.: ED-124-N-35), such as crawl space - 05, and - 06 show two sections of the foundation wall absent footing support; crawl space - 02, - 03, and - 04 each show a fracture in the wall footing that telegraph into the exterior brick veneer. The exterior brick veneer on the south elevation has numerous fractures in the mortar joints and bows outward nearly one inch because the soil's bearing capacity beneath the wall footing was diminished by disturbing it during construction and inadequate design engineering, too. These structural issues worsen over time as the cracks keep doing in basement - 01, - 02, and - 03. More structural deficiencies abound with the floor joist system (joist - 01, - 02, and - 03) and telegraph upward into out-of-square wall openings (joist - 04) and out-of-level trusses resulting in an undulating roof. Furthermore, this home does not have a full basement. The crawl space serves no other purpose except to breed insects, grow fungal spores and increase electric and gas utility costs to remove moisture from evaporating ground water (crawl space - 01). The high humidity promotes mold growth when it condenses onto cold surfaces during the winter months despite efforts at keeping them dry (window mold - 01, and - 02).

The assessor must realize in 1954 our nation was still transitioning from a war orientated economy to a consumer economy and the overwhelming demand for housing at that time allowed the proliferation of inferior residential building practices. And as stated in 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."

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" and recent comparable sales as at September 2018, I believe my home today would meet the same fate as did Elizabeth Kress's property did - worse given the condition it is in. The structural issues are irreparable because a prudent solution is to demolish the existing and begin again. Therefore, a

willing buyer would use these 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.

After reviewing the information provided I believe a reasonable assessed value should be \$180,000 (Zillow's estimate range is \$188,000 to \$207,000). Using the 2019 assessment of \$220,400 translates into a fair market value of \$224,477 relative to 2018's real estate tax. This \$224,447 market value is unattainable in today's market given the serious issues I have provided.

Last, please accept my invitation to visit my home and witness the factual evidence I have presented.

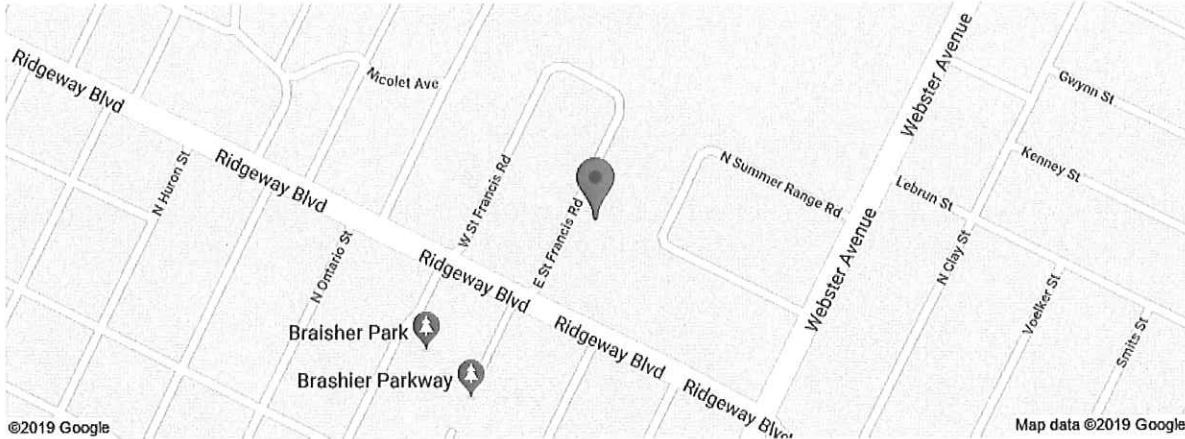
Truly,

Beverly P. Sommerfield

SHARE

City, State, or Zip

832 E Saint Francis Rd, De Pere, WI 54115



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®: \$196,420

EST. REFI PAYMENT

Est. Refi Payment: \$762/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 \$196,420, which has decreased by \$632 in the last 30 days. The Rent Zestimate for this home is \$1,275/mo, which has increased by \$400/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 Type
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

Heating and Cooling

Heating: Forced air

Heating: Gas

Cooling: Central

Basement

LOWER LEVEL: Full

Attachment: 815 E St Francis Rd Objection (8186 : 815 East Saint Francis Road Objection)

Home Value

Zestimate
\$196,420

ZESTIMATE RANGE
 \$187,000 - \$206,000

LAST 30 DAY CHANGE
 -\$632 (-0.3%)

ONE YEAR FORECAST
 \$198,934 (+1.3%)

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%	
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

\$233,300

7.8%
 Past 12 months

MARKET TEMP

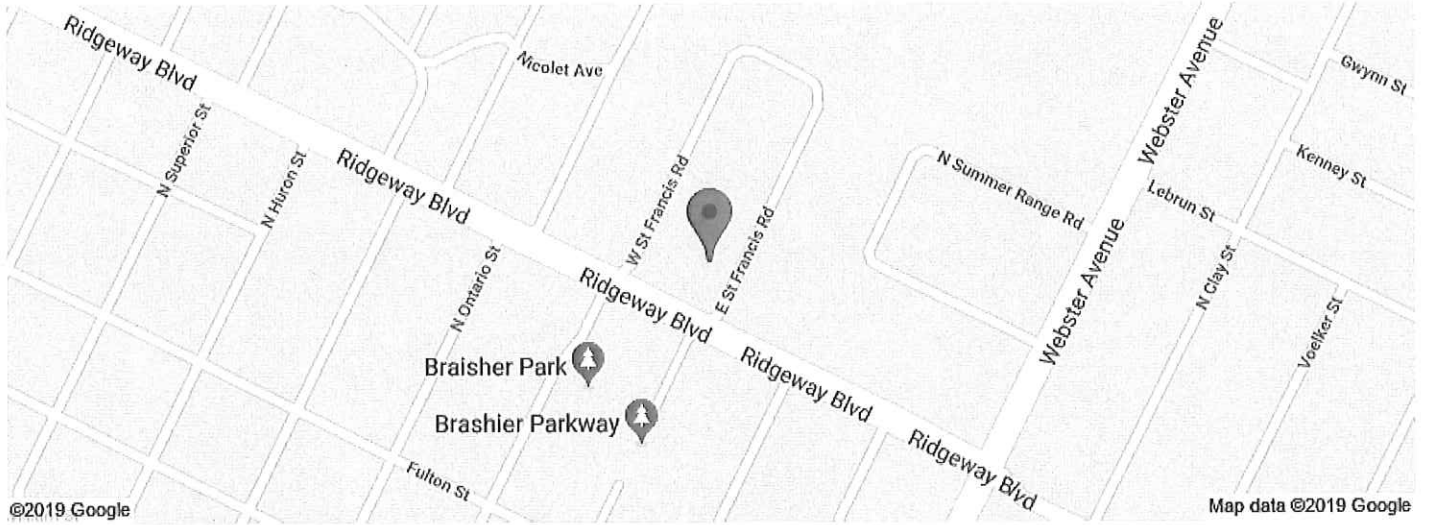
Warm

Buyers' Market

Sellers' Market

Attachment: 815 E St Francis Rd Objection (8186 : 815 East Saint Francis Road Objection)

815 E Saint Francis Rd, De Pere, WI 54115



815 E Saint Francis Rd,
De Pere, WI 54115
 3 beds · 2 baths · 1,835 sqft

OFF MARKET
Zestimate®: \$197,987
 Rent Zestimate®: \$1,275 /mo

EST. REFI PAYMENT
 Est. Refi Payment: \$841/mo

815 E Saint Francis Rd, De Pere, WI is a single family home that contains 1,835 sq ft and was built in 1954. It contains 3 bedrooms and 2 bathrooms.

The Zestimate for this house is \$197,987, which has decreased by \$28 in the last 30 days. The Rent Zestimate for this home is \$1,275/mo, which has increased by \$414/mo in the last 30 days. The property tax in 2018 was \$4,224. The tax assessment in 2018 was \$205,400, an increase of 12.2% over the previous year.

Facts and Features

Type
Single Family

Year Built
1954

Heating
No Data

Cooling
No Data

Parking
No Data

Lot
0.31 acres

INTERIOR FEATURES

Bedrooms

Beds: 3

Other Interior Features

Fireplace

Flooring

Floor size: 1,835 sqft

SPACES AND AMENITIES

Attachment: 815 E St Francis Rd Objection (8186 : 815 East Saint Francis Road Objection)

Home Value

Zestimate
\$197,987

ZESTIMATE RANGE
\$188,000 - \$208,000

LAST 30 DAY CHANGE
-\$28 (-0.0%)

ONE YEAR FORECAST
\$201,373 (+1.7%)

Owner Dashboard



Do you own this home? See your Owner Dashboard.

Price / Tax History

DATE	EVENT	PRICE	\$/SQFT	SOURCE
------	-------	-------	---------	--------

Historical transaction data is not available for this home.

Attachment: 815 E St Francis Rd Objection (8186 : 815 East Saint Francis Road Objection)

City of De Pere, Brown County 2016 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

BEVERLY P SOMMERFIELD REV TRUST, 5/30/12
815 E ST FRANCIS RD
DE PERE, WI 54115

Parcel information

Parcel #: ED-124-N-35
Address: 815 E ST FRANCIS RD
Legal Description:
DAVISWOOD LOT 15 BLK. 2
13,661 SQ FT

General information

Open Book Sept. 7, 12 - 7 p.m. & Sept. 8, 9 a.m. - 3 p.m.
Board of Review October 12, 2016 10:00 a.m. - 12:00 p.m.
Meeting Location De Pere City Hall
335 South Broadway

Contact information

Assessor Lee De Groot
Accurate Appraisal, LLC
800-770-3927
question@accurateassessor.com
Municipal Clerk Shana Ledvina
(920) 339-4050

Assessment change

Year	General Property			PFC / MFL
	Land	Improvement	Total	Bldgs. on Leased Land
2015	\$ 41,300	\$ 133,100	\$ 174,400	
2016	\$ 41,300	\$ 141,700	\$ 183,000	
Total assessment change			\$8,600	
Reason for change(s)				
05	Increase due to revaluation			
	Market Adjustment			
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

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

To appeal your assessment

First, discuss with your local assessor – minor errors and misunderstandings can often be corrected with the assessor instead of making a formal appeal.

To file a formal appeal – give notice of your intent to appeal by contacting the Board of Review (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.

To appeal your assessment in Madison or Milwaukee – you must file your appeal with that city's Board of Assessors. For more information, visit the appropriate website.

- Madison: cityofmadison.com/assessor/assessmentappeals.cfm
- Milwaukee: city.milwaukee.gov/AssessmentAppeals796.htm

For more information on the appeal process:

- Contact your municipal clerk listed above
- Review the "Property Assessment Appeal Guide for Wisconsin Real Property Owners"
 - » Visit revenue.wi.gov and search keyword "Assessment Appeal"
 - » Contact the Department of Revenue, Office of Technical and Assessment Services, Box 8971, Madison WI 53708-8971 to request a copy of the guide

PR-301 (03-16)

City of De Pere, Brown County 2018 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

BEVERLY P SOMMERFIELD REV TRUST, 5/30/12
815 E ST FRANCIS RD
DE PERE, WI 54115

Parcel information

Parcel #: ED-124-N-35
Address: 815 E ST FRANCIS RD
Legal Description:
DAVISWOOD LOT 15 BLK. 2
13,661 SQ FT

General information

Open Book April 9, 12:00-7:00 pm & April 10, 9:00-3:00 pm
Board of Review May 17, 2018 10:00 am - 12:00 pm
Meeting Location De Pere City Hall

Contact information

Assessor Accurate Appraisal, LLC
Addie Ebert
800-770-3927
question@accurateassessor.com
Municipal Clerk Shana Ledvina
(920) 339-4050

Assessment change

Year	General Property			PFC / MFL
	Land	Improvement	Total	Bldgs. on Leased Land
2017	\$ 41,300	\$ 141,700	\$183,000	
2018	\$ 41,300	\$ 164,100	\$205,400	
Total assessment change			\$22,400	
Reason for change(s)				
05	Increase due to revaluation			
	Market Adjustment			
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

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

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City of De Pere, Brown County 2019 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

SOMMERFIELD BEVERLY PEARL REVOCABLE TRUST

815 E ST FRANCIS RD

DE PERE, WI 54115

Parcel information

Parcel #: ED-124-N-35
Address: 815 E ST FRANCIS RD
Legal Description:
DAVISWOOD LOT 15 BLK. 2
13,661 SQ FT

General information

Open Book March 27th 9am - 3pm & March 28th 12pm - 7pm
Board of Review May 2nd 10am - 12pm
Meeting Location De Pere City Hall
335 S Broadway

Contact information

Assessor Accurate Appraisal, LLC
Addie Ebert
800-770-3927
question@accurateassessor.com

Municipal Clerk Shana Ledvina
(920) 339-4050

Assessment change

Year	General Property			PFC / MFL
	Land	Improvement	Total	Bldgs. on Leased Land
2018	\$ 41,300	\$ 164,100	\$205,400	
2019	\$ 41,300	\$ 179,100	\$220,400	
Total assessment change			\$15,000	
Reason for change(s)				
5	Increase due to revaluation			
	Market Adjustment			
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

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

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 - » Contact the Department of Revenue, Office of Technical and Assessment Services, Box 8971, Madison WI 53708-8971 to request a copy of the guide

PAUL ZELLER
BROWN COUNTY TREASURER
P O BOX 23600
GREEN BAY WI 54305-3600

STATEMENT OF REAL ESTATE TAXES FOR 2015 PARCEL# ED-124-N-35
OWNER: SOMMERFIELD BEVERLY PEARL REVOCABLE TRUST
PROPERTY LOCATION: 815 E ST FRANCIS RD
STATE OF WISCONSIN

CORRESPONDENCE SHOULD REFER TO THE ABOVE PARCEL #

Assessed Value Land	Assessed Value Improvements	TOTAL Assessed Value	Ave. Assmt. Ratio	Est. Fair Mkt. Land	Est. Fair Mkt. Improvements	Total Est. Fair Mkt.	
41,300	133,100	174,400	.9787	42,200	136,000	178,200	
TAXING JURISDICTION	2014 Est. State Aids Allocated Tax Dist.	2015 Est. State Aids Allocated Tax Dist.	2014 NET TAX	2015 NET TAX	% TAX CHANGE	NET PROPERTY TAX	
STATE OF WISCONSIN			29.50	30.20	2.4+	3,576.30	
BROWN COUNTY	718,110	706,648	798.90	827.30	3.6+	77.00	
CITY OF DEPERE	2,525,066	2,562,703	1,139.10	1,163.90	2.2+		
UNIF DIST DEPERE	10,581,511	10,195,501	1,553.00	1,600.20	3.0+		
NORTHEAST WI VTAE	500,954	1,946,606	136.30	138.50	1.6+		
TOTAL:	14,325,641	15,411,458	3,656.80	3,760.10	2.8+	Total Specials:	77.00
	First Dollar Credit		-69.10	-70.30	1.7+		
	Lottery & Gaming Credit		-117.00	-113.50	3.0-		
	NET PROPERTY TAX		3,470.70	3,576.30	3.0+	TOTAL DUE	3,653.30
SCHOOL TAXES REDUCED BY SCHOOL LEVY TAX CREDIT	326.50					FULL PAYMENT PAY THIS AMOUNT	
			NET ASSESSED VALUE RATE (Does NOT reflect Credits)	21.5609		* 1st Installment MUST be Paid in Full by due date to avoid interest charges and loss of second payment option.	

IMPORTANT: Be sure this description covers your property. Note that this description is for tax bill only and may not be a full legal description.

13,661 SQ FT
DAVISWOOD LOT 15 BLK. 2

ED-124-N-35
BEVERLY P SOMMERFIELD
815 E ST FRANCIS RD
DE PERE WI 54115-3536

Bill # 1861407

FIRST INSTALLMENT*	1,808.40
Pay 1st installment by Jan. 31, 2016	
SECOND INSTALLMENT**	1,844.90
Pay 2nd installment by July 31, 2016	

PLEASE KEEP FOR YOUR RECORDS

Tax payments can be searched by going to: www.co.brown.wi.us click on **PROPERTY SEARCH** under Quick Links.

HOMEOWNERS CHECK FOR LOTTERY & GAMING CREDIT DEDUCTION ON PRIMARY RESIDENCE ONLY

** A SECOND NOTICE will be sent if you pay in installments.

For online payments visit: www.co.brown.wi.us/treasurer or Toll Free at 1-877-765-4110

Point & Pay charges a fee of 2.39% for credit cards. E-check payments are charged \$.50 per transaction.
Payments in person or mailed to: Brown County Treasurer, PO Box 23600, 305 E Walnut, Green Bay WI 54305-3600

or in person at: (LOBBY PAYMENTS ONLY)

Associated Bank

Denmark State Bank

Unison Credit Union

BayLake Bank

Greenleaf Wayside Bank

Community First Credit Union

North Shore Bank

See www.co.brown.wi.us/treasurer for addresses and a map of all bank locations collecting property taxes.

A payment drop box is located in the Adams Street entrance to the Northern Building (305 E Walnut St, Green Bay)

PAUL ZELLER
BROWN COUNTY
TREASURER

PARCEL# ED-124-N-35

Bill# 1861407

OWNER: SOMMERFIELD BEVERLY PEARL REVOCABLE TRUST
PROPERTY LOCATION: 815 E ST FRANCIS RD

BEVERLY P SOMMERFIELD
815 E ST FRANCIS RD
DE PERE WI 54115-3536

PAYMENT IN FULL	OR	FIRST INSTALLMENT*
3,653.30		1,808.40
Pay by Jan. 31, 2016		

Make check payable and mail to:
BROWN COUNTY TREASURER
305 E WALNUT ST
P O BOX 23600
GREEN BAY WI 54305-3600

*1st installment must be paid by due date to avoid interest charges and loss of 2nd payment option.

Check box to receive a receipt.

Tear off this stub and include with your payment.

Attachment: 815 E St Francis Rd Objection (8186 : 815 East Saint Francis Road Objection)

PAUL ZELLER
BROWN COUNTY TREASURER
P O BOX 23600
GREEN BAY WI 54305-3600

STATEMENT OF REAL ESTATE TAXES FOR 2016 PARCEL# ED-124-N-35
OWNER: SOMMERFIELD BEVERLY PEARL REVOCABLE TRUST
PROPERTY LOCATION: 815 E ST FRANCIS RD
STATE OF WISCONSIN

CORRESPONDENCE SHOULD REFER TO THE ABOVE PARCEL #

Assessed Value Land	Assessed Value Improvements	TOTAL Assessed Value	Ave. Assmt. Ratio	Est. Fair Mkt. Land	Est. Fair Mkt. Improvements	Total Est. Fair Mkt.	
41,300	141,700	183,000	.9925	41,600	142,800	184,400	
TAXING JURISDICTION	2015 Est. State Aids Allocated Tax Dist.	2016 Est. State Aids Allocated Tax Dist.	2015 NET TAX	2016 NET TAX	% TAX CHANGE	NET PROPERTY TAX	
STATE OF WISCONSIN			30.20	31.30	3.6+	3,691.40	
BROWN COUNTY	706,648	711,217	827.30	863.50	4.4+	82.00	
CITY OF DEPERE	2,562,703	2,303,883	1,163.90	1,233.50	6.0+		
UNIF DIST DEPERE	10,195,501	10,774,267	1,600.20	1,610.40	.6+		
NORTHEAST WI VTAE	1,946,606	1,929,445	138.50	155.00	11.9+		
TOTAL:	15,411,458	15,718,812	3,760.10	3,893.70	3.6+	82.00	Total Specials:
	First Dollar Credit		-70.30	-70.20	.1-		
	Lottery & Gaming Credit		-113.50	-132.10	16.4+		
	NET PROPERTY TAX		3,576.30	3,691.40	3.2+		
SCHOOL TAXES REDUCED BY SCHOOL LEVY TAX CREDIT	330.80						
				NET ASSESSED VALUE RATE (Does NOT reflect Credits)	21.2770		

IMPORTANT: Be sure this description covers your property. Note that this description is for tax bill only and may not be a full legal description.

13,661 SQ FT
DAVISWOOD LOT 15 BLK. 2

ED-124-N-35
BEVERLY P SOMMERFIELD
815 E ST FRANCIS RD
DE PERE WI 54115-3536

Bill # 1895626

FIRST INSTALLMENT*	1,861.65
Pay 1st installment by Jan. 31, 2017	
SECOND INSTALLMENT**	1,911.75
Pay 2nd installment by July 31, 2017	

TOTAL DUE 3,773.40
FULL PAYMENT PAY THIS AMOUNT
* 1st Installment MUST be Paid in Full by due date to avoid interest charges and loss of second payment option.

PLEASE KEEP FOR YOUR RECORDS

HOMEOWNERS CHECK FOR LOTTERY & GAMING CREDIT DEDUCTION ON PRIMARY RESIDENCE ONLY

Tax payments can be searched by going to: www.co.brown.wi.us click on **PROPERTY SEARCH** under Quick Links.

****A SECOND NOTICE will be sent if you pay in installments.**

For online payments visit: www.co.brown.wi.us/treasurer or Toll Free at 1-877-765-4110

Point & Pay charges a fee of 2.39% for credit cards. E-check payments are charged \$.50 per transaction.

Payments in person or mailed to: Brown County Treasurer, PO Box 23600, 305 E Walnut, Green Bay WI 54305-3600

or in person at: **Associated Bank (Existing Associated Bank customers only)**

Community First Credit Union

North Shore Bank

Unison Credit Union

See www.co.brown.wi.us/treasurer for addresses and a map of all bank locations collecting property taxes.

FOR INFORMATIONAL PURPOSES ONLY - Voter-Approved Temporary Tax Increases

Taxing Jurisdiction	Total Additional Taxes	Total Additional Taxes Applied to Property	Year Increase Ends
NWTC	135,958	13.92	2030
UNIF DIST DEPERE	694,814	141.61	2024

PAUL ZELLER
BROWN COUNTY
TREASURER

PARCEL# ED-124-N-35

Bill# 1895626

OWNER: SOMMERFIELD BEVERLY PEARL REVOCABLE TRUST
PROPERTY LOCATION: 815 E ST FRANCIS RD

BEVERLY P SOMMERFIELD
815 E ST FRANCIS RD
DE PERE WI 54115-3536

PAYMENT IN FULL OR FIRST INSTALLMENT*
3,773.40 OR 1,861.65
Pay by Jan. 31, 2017

Make check payable and mail to:
BROWN COUNTY TREASURER
305 E WALNUT ST
P O BOX 23600
GREEN BAY WI 54305-3600

*1st installment must be paid by due date to avoid interest charges and loss of 2nd payment option.

Check box to receive a receipt.

Tear off this stub and include with your payment.

Attachment: 815 E St Francis Rd Objection (8186 : 815 East Saint Francis Road Objection)

**PAUL ZELLER
BROWN COUNTY
TREASURER**

PARCEL# ED-124-N-35
BILL# 2061568

PAYMENT IN FULL OR FIRST INSTALLMENT*
3,717.70 1,843.75
Pay by Jan. 31, 2018

OWNER: SOMMERFIELD BEVERLY PEARL REVOCABLE TRUST
PROPERTY LOCATION: 815 E ST FRANCIS RD

BEVERLY P. SOMMERFIELD
815 E ST FRANCIS RD
DE PERE WI 54115-3536

Make check payable and mail to:
BROWN COUNTY TREASURER
305 E WALNUT ST
P O BOX 23600
GREEN BAY WI 54305-3600

**1st installment must be paid by due date to avoid interest charges and loss of 2nd payment option.*

Tear off this stub and include with your payment.

If receipt is needed, send stamped, self addressed envelope.
If payment is made by check, receipt is not valid until check has cleared all banks.

Tax payments can be searched by going to: www.co.brown.wi.us click on **PROPERTY SEARCH** under Quick Links.

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or in person at: **Associated Bank (Existing Associated Bank customers only)**
Community First Credit Union **North Shore Bank**

See www.co.brown.wi.us/treasurer for addresses and a map of all bank locations collecting property taxes.

FOR INFORMATIONAL PURPOSES ONLY - Voter-Approved Temporary Tax Increases

Taxing Jurisdiction	Total Additional Taxes	Total Additional Taxes Applied to Property	Year Increase Ends
UNIF DIST DEPERE	168,025	32.79	2024

HOMEOWNERS CHECK FOR LOTTERY & GAMING CREDIT DEDUCTION ON PRIMARY RESIDENCE ONLY

PLEASE KEEP FOR YOUR RECORDS

PAUL ZELLER
BROWN COUNTY TREASURER
P O BOX 23600
GREEN BAY WI 54305-3600

STATEMENT OF REAL ESTATE TAXES FOR 2017 PARCEL# ED-124-N-35
OWNER: SOMMERFIELD BEVERLY PEARL REVOCABLE TRUST
PROPERTY LOCATION: 815 E ST FRANCIS RD
STATE OF WISCONSIN CORRESPONDENCE SHOULD REFER TO THE ABOVE PARCEL #

Assessed Value Land	Assessed Value Improvements	TOTAL Assessed Value	Ave. Assmt. Ratio	Est. Fair Mkt. Land	Est. Fair Mkt. Improvements	Total Est. Fair Mkt.		
41,300	141,700	183,000	.9545	43,300	148,500	191,800		
TAXING JURISDICTION		2016 Est. State Aids Allocated Tax Dist.	2017 Est. State Aids Allocated Tax Dist.	2016 NET TAX	2017 NET TAX	% TAX CHANGE	NET PROPERTY TAX	
STATE OF WISCONSIN				31.30	.00	100.0-	3,630.70	
BROWN COUNTY		711,217	784,996	863.50	892.50	3.4+	STORM WTR MGMT	87.00
CITY OF DEPERE		2,303,883	2,721,033	1,233.50	1,229.20	3-		
UNIF DIST DEPERE		10,774,267	11,540,005	1,610.40	1,532.30	4.8-		
NORTHEAST WI VTAE		1,929,445	2,075,576	155.00	160.90	3.8+		
TOTAL:		15,718,812	17,121,610	3,893.70	3,814.90	2.0-	Total Specials:	87.00
		First Dollar Credit		-70.20	-67.00	4.6-		
		Lottery & Gaming Credit		-132.10	-117.20	11.3-		
		NET PROPERTY TAX		3,691.40	3,630.70	1.6-	TOTAL DUE	3,717.70
SCHOOL TAXES REDUCED BY SCHOOL LEVY TAX CREDIT		359.90		NET ASSESSED VALUE RATE (Does NOT reflect Credits)		20.8466	FULL PAYMENT PAY THIS AMOUNT	

IMPORTANT: Be sure this description covers your property. Note that this description is for tax bill only and may not be a full legal description.

13,661 SQ FT
DAVISWOOD LOT 15 BLK. 2

ED-124-N-35
BEVERLY P SOMMERFIELD
815 E ST FRANCIS RD
DE PERE WI 54115-3536

Bill # 2061568

* 1st Installment MUST be Paid in Full by due date to avoid interest charges and loss of second payment option.

FIRST INSTALLMENT* 1,843.75
Pay 1st installment by Jan. 31, 2018

SECOND INSTALLMENT 1,873.95**
Pay 2nd installment by July 31, 2018

Attachment: 815 E St Francis Rd Objection (8186 : 815 East Saint Francis Road Objection)

PAUL ZELLER
BROWN COUNTY
TREASURER

PARCEL# ED-124-N-35
 Bill# 2176399

PAYMENT IN FULL OR FIRST INSTALLMENT*
 4,061.30 1,995.55
 Pay by Jan. 31, 2019

OWNER: SOMMERFIELD BEVERLY PEARL REVOCABLE TRUST
 PROPERTY LOCATION: 815 E ST FRANCIS RD

BEVERLY P SOMMERFIELD
 815 E ST FRANCIS RD
 DE PERE WI 54115-3536

Make check payable and mail to:
BROWN COUNTY TREASURER
 305 E WALNUT ST
 P O BOX 23600
 GREEN BAY WI 54305-3600

**1st installment must be paid by due date to avoid interest charges and loss of 2nd payment option.*

Tear off this stub and include with your payment.

If receipt is needed, send stamped, self addressed envelope.
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or in person at: **Associated Bank (Existing Associated Bank customers only)**
Community First Credit Union **North Shore Bank**

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FOR INFORMATIONAL PURPOSES ONLY - Voter-Approved Temporary Tax Increases

Taxing Jurisdiction	Total Additional Taxes	Total Additional Taxes Applied to Property	Year Increase Ends
UNIF DIST DEPERE	99,638	20.61	2024

HOMEOWNERS CHECK FOR LOTTERY & GAMING CREDIT DEDUCTION ON PRIMARY RESIDENCE ONLY

PLEASE KEEP FOR YOUR RECORDS

PAUL ZELLER
 BROWN COUNTY TREASURER
 P O BOX 23600
 GREEN BAY WI 54305-3600

STATEMENT OF REAL ESTATE TAXES FOR 2018 PARCEL# ED-124-N-35

OWNER: SOMMERFIELD BEVERLY PEARL REVOCABLE TRUST

PROPERTY LOCATION: 815 E ST FRANCIS RD

STATE OF WISCONSIN

CORRESPONDENCE SHOULD REFER TO THE ABOVE PARCEL #

Assessed Value Land	Assessed Value Improvements	TOTAL Assessed Value	Ave. Assmt. Ratio	Est. Fair Mkt. Land	Est. Fair Mkt. Improvements	Total Est. Fair Mkt.																																																																							
41,300	164,100	205,400	.9819	42,100	167,100	209,200																																																																							
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SCHOOL TAXES REDUCED BY SCHOOL LEVY TAX CREDIT 371.30

NET ASSESSED VALUE RATE (Does NOT reflect Credits) 20.4391

* 1st Installment MUST be Paid in Full by due date to avoid interest charges and loss of second payment option.

IMPORTANT: Be sure this description covers your property. Note that this description is for tax bill only and may not be a full legal description.

Bill # 2176399

13,661 SQ FT
 DAVISWOOD LOT 15 BLK. 2

ED-124-N-35
 BEVERLY P SOMMERFIELD
 815 E ST FRANCIS RD
 DE PERE WI 54115-3536

FIRST INSTALLMENT* 1,995.55
 Pay 1st installment by Jan. 31, 2019

SECOND INSTALLMENT 2,065.75**
 Pay 2nd installment by July 31, 2019

Attachment: 815 E St Francis Rd Objection (8186 : 815 East Saint Francis Road Objection)



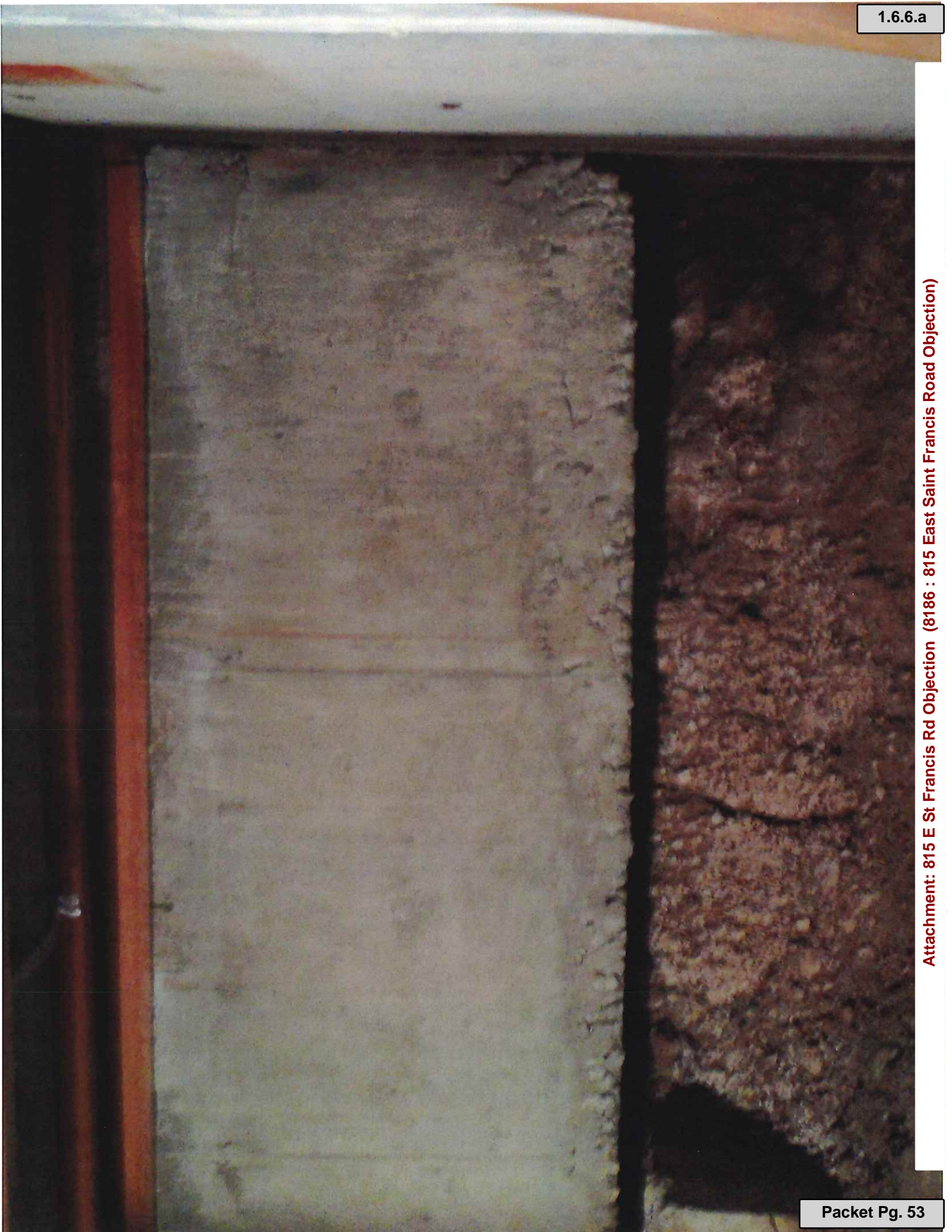


Attachment: 815 E St Francis Rd Objection (8186 : 815 East Saint Francis Road Objection)



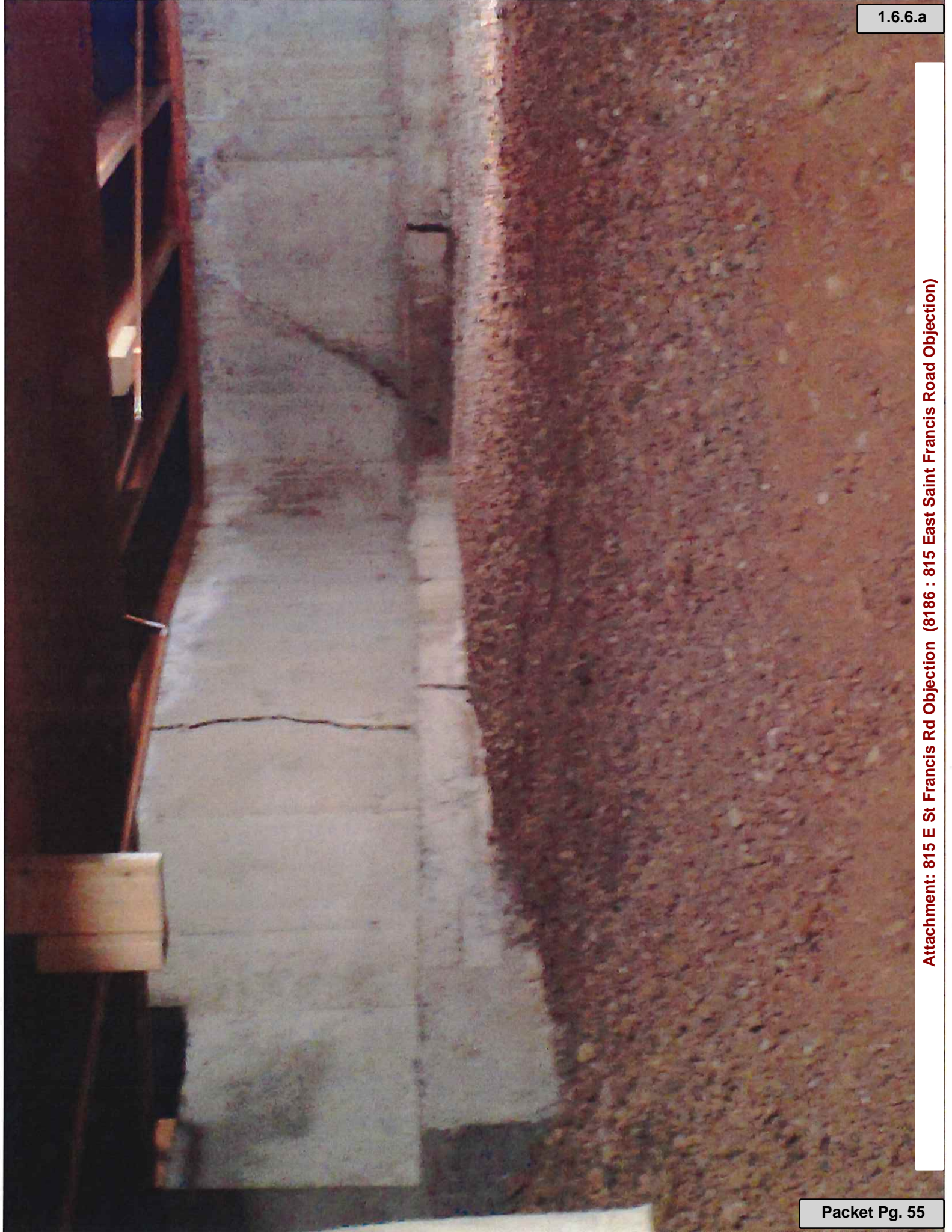


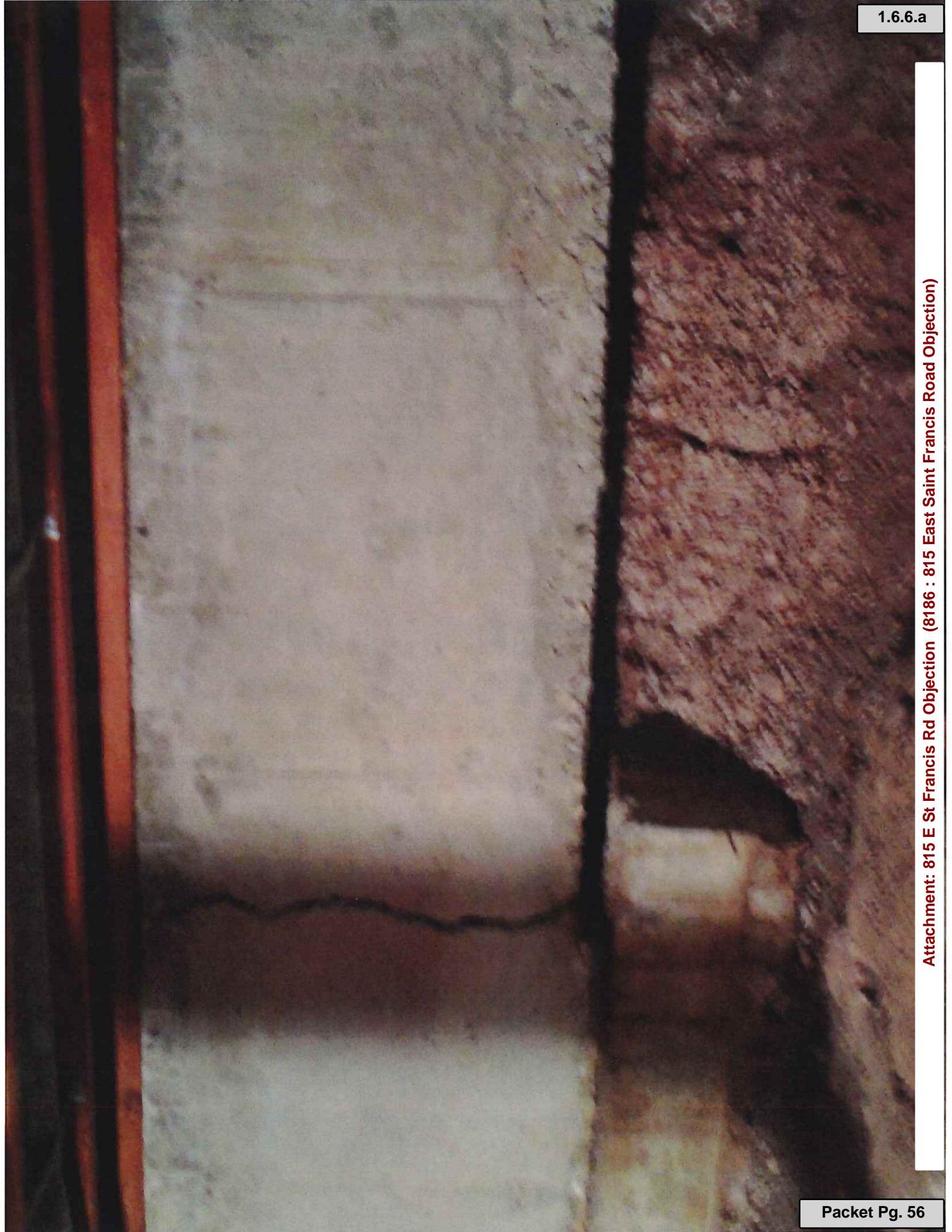




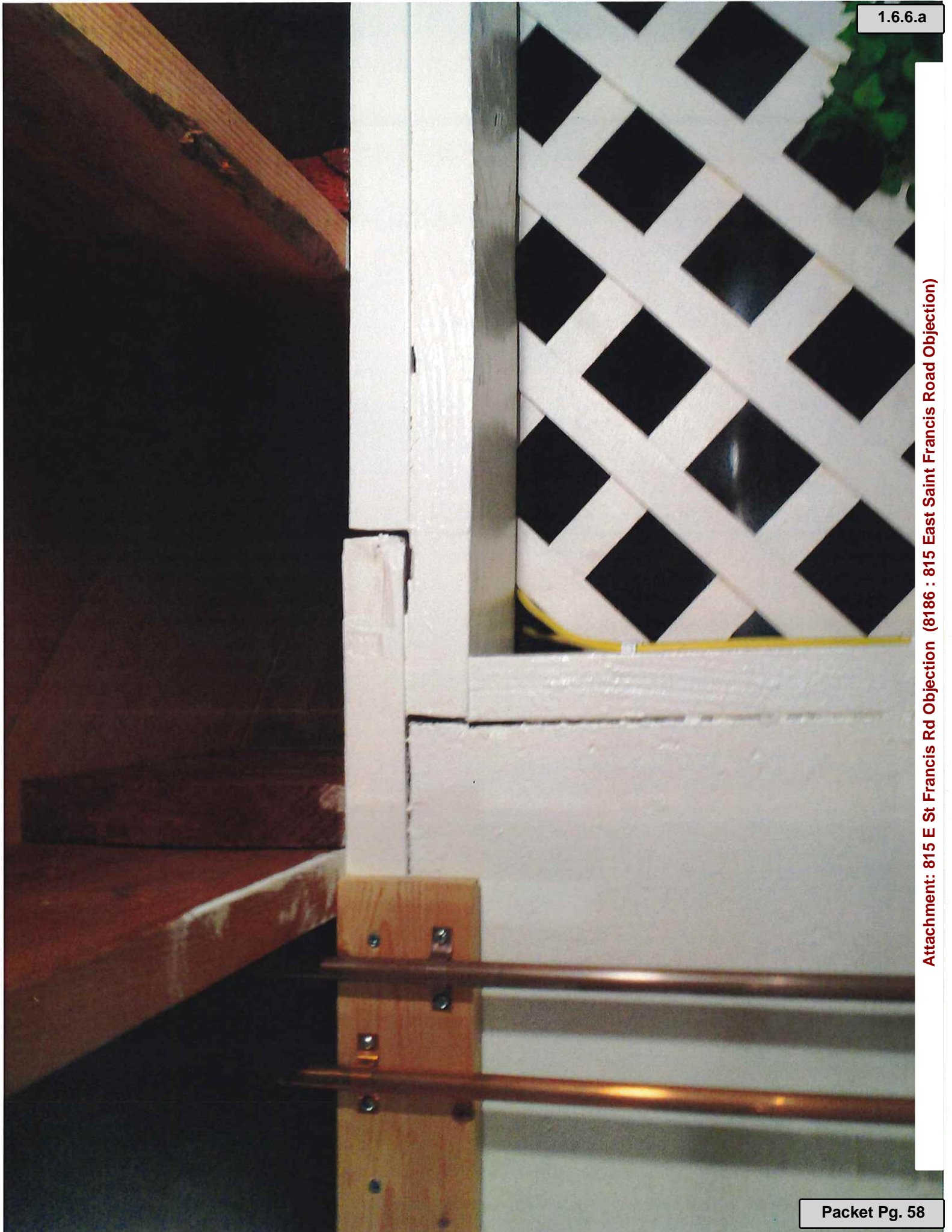
Attachment: 815 E St Francis Rd Objection (8186 : 815 East Saint Francis Road Objection)









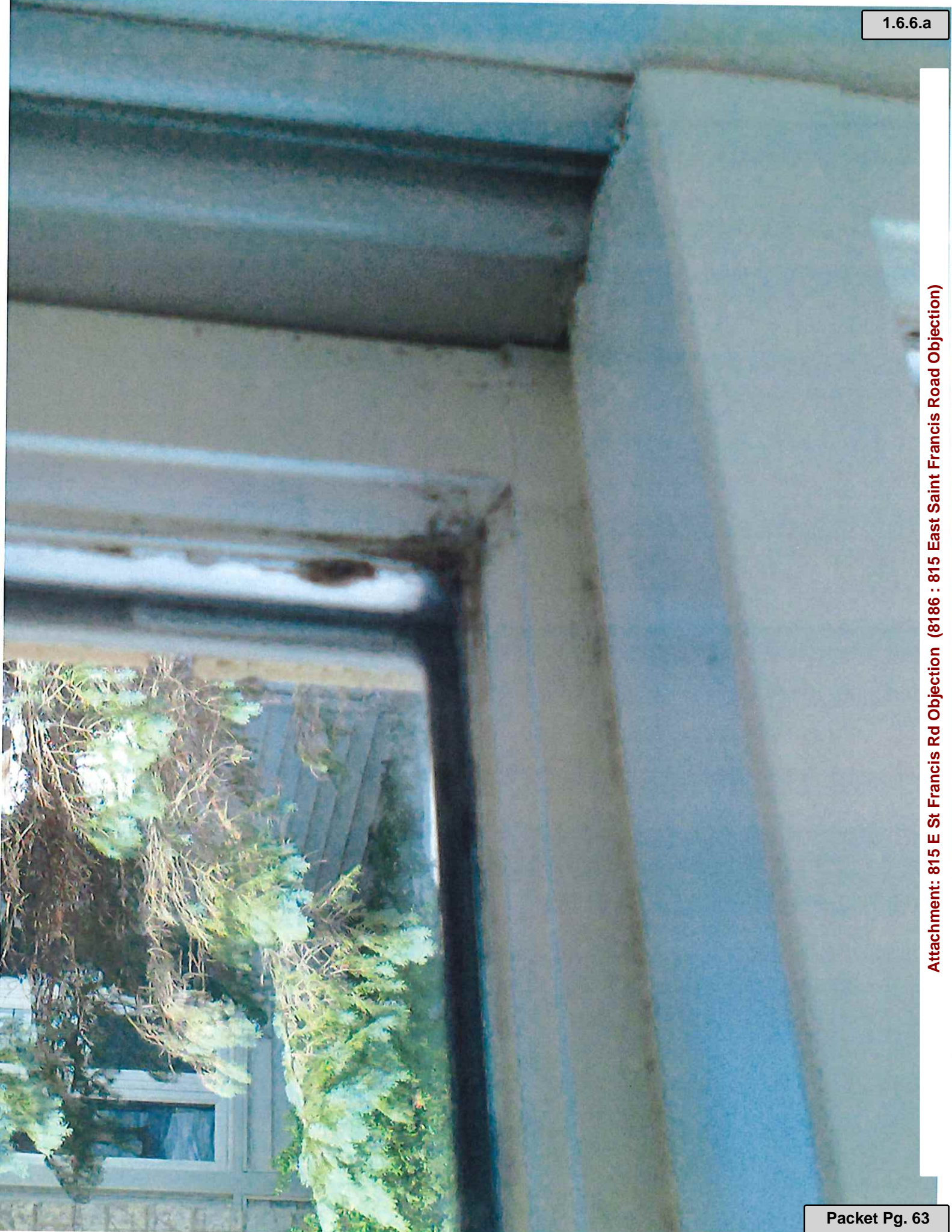


Attachment: 815 E St Francis Rd Objection (8186 : 815 East Saint Francis Road Objection)











City of De Pere, Wisconsin

Request For Board of Review Action

MEETING DATE: May 2, 2019
DEPARTMENT: City Clerk
FROM: Carey Danen
SUBJECT: 200 S. Ninth Street Objection

ATTACHMENTS:

- 200 S Ninth St Objection (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) TDR Properties LLC			Agent name (if applicable) Chad Zeznanski - Wipfli LLP		
Owner mailing address 261 French Street			Agent mailing address 10000 Innovation Drive, Suite 250		
City Peshtigo	State WI	Zip 54157	City Milwaukee	State WI	Zip 53226
Owner phone () -	Email		Owner phone (262) 225 - 1784	Email czeznanski@wipfli.com	

Section 2: Assessment Information and Opinion of Value

Property address 200 South Ninth Street			Legal description or parcel no. (on changed assessment notice) Parcel Number: WD-D0204-2		
City De Pere	State WI	Zip 54115			
Assessment shown on notice - Total \$ 7,158,400			Your opinion of assessed value - Total \$ 5,300,000		

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) The subject property's 2019 assessed value exceeds the subject's fair market value as of January 1, 2019.	Basis for your opinion of assessed value: (Attach additional sheets if needed) Comparable sales approach to value.
---	---

Section 4: Other Property Information

A. How was this property acquired: (check the box that applies) Purchase Trade Gift Inheritance
 Acquisition price \$ Not applicable Date - - (mm-dd-yyyy)

B. Were there any changes made to this property (ex: improvement, remodeling, addition) since acquiring it? Yes No
 If Yes, describe Not applicable
 Date of changes - - Cost of changes \$ Not applicable Does this cost include the value of all labor (including your own)? Yes No
 (mm-dd-yyyy)

C. During 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 \$ Not applicable List all offers received Not applicable

D. Was this property appraised within the last five years? Yes No
 If Yes, provide: Date - - Value Not applicable Purpose of appraisal Not applicable
 (mm-dd-yyyy)
 If this property had more than one appraisal, provide the requested information for each appraisal. Not applicable

Section 5: BOR Hearing Information

A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): Not Applicable
 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 45 minutes.

Property owner or Agent signature 	Date (mm-dd-yyyy) 4 - 29 - 2019
--	------------------------------------

Attachment: 200 S Ninth St Objection (8187 : 200 S. Ninth Street Objection)

Agent Authorization – Property Assessment

(Please print or type)

Part 1 Property Owner's Name TDR Properties LLC		Spouse Name ---		Date January 9, 2019
Property Owner's Address (number and street) 261 French Street		Spouse Address (if different from taxpayer) ---		Telephone Number – Daytime (---)
City, State, and Zip Code Peshtigo, WI 54157	City, State, and Zip Code ---	E-mail Address ---		
Parcel number See Exhibit A - Property List	Parcel Address See Exhibit A - Property List			
Personal Property Account Name:				

Part 2 I hereby authorize the following individual(s) to act as my agent to represent me in property tax assessment matters concerning the property specified above.

Name	Address	Telephone Number
Steve Traudt	10000 Innovation Drive, Suite 250, Milwaukee, WI 53226	(414) 431-9398
Chad Zeznanski	10000 Innovation Drive, Suite 250, Milwaukee, WI 53226	(414) 431-9315
		()

Part 3 This authorization expires: MM / DD / YYYY Does not expire until I revoke it in writing

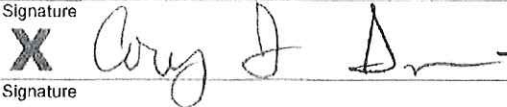
I understand, agree and accept:

- 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 taxpayer, I certify that I have the power to execute this Agent Authorization form.

Part 4 Send notices and other written communications to: Authorized Agent OR Property Owner

► I understand, agree, and accept:
If the Authorized Agent box is checked, any notices and written communications will be sent to only the Authorized Agent, except as required by statute. If the property owner box is checked, any notices and written communications will be sent to only the property owner. If no box is checked or both boxes are checked, any notices and written communications will be sent only to the property owner.

Part 5

Signature 	Title President	Date 1-11-19
Signature	Title	Date

This authorization is not valid unless signed by the individual(s), corporate officer, partner or fiduciary.

Refer to instructions on reverse side.

Attachment: 200 S Ninth St Objection (8187 : 200 S. Ninth Street Objection)

Exhibit A – Property List

Parcel Number	Property Address
31-6-7504-01	301 East Florida Street, Appleton, Wisconsin
31-6-7500-02	325 East Florida Street, Appleton, Wisconsin
WD-D0204-2	200 South Ninth Street, De Pere, Wisconsin
WD-D0204	250 South Ninth Street, De Pere, Wisconsin
251-01420.000	2909 Shore Drive, Marinette, Wisconsin
271-00100.000	501 North Lake Street, Peshtigo, Wisconsin
271-01491.003	261 French Street, Peshtigo, Wisconsin
271-00613-000	701 Jopek Road, Peshtigo, Wisconsin
RH 9333-1000	1970 Navajo Street, Rhinelander, Wisconsin
192-2808-212-0180	4602 Barbican Avenue, Weston, Wisconsin
192-2808-212-0179	4810 Barbican Avenue, Weston, Wisconsin
3412667	1500 Pepper Avenue, Wisconsin Rapids, Wisconsin

Attachment: 200 S Ninth St Objection (8187 : 200 S. Ninth Street Objection)



City of De Pere, Wisconsin

Request For Board of Review Action

MEETING DATE: May 2, 2019
DEPARTMENT: City Clerk
FROM: Carey Danen
SUBJECT: 250 S. Ninth Street Objection

ATTACHMENTS:

- 250 S Ninth St Objection (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) TDR Properties LLC				Agent name (if applicable) Chad Zeznanski - Wipfli LLP			
Owner mailing address 261 French Street				Agent mailing address 10000 Innovation Drive, Suite 250			
City Peshtigo	State WI	Zip 54157	City Milwaukee	State WI	Zip 53226		
Owner phone () -	Email	Owner phone (262) 225 - 1784		Email czeznanski@wipfli.com			

Section 2: Assessment Information and Opinion of Value			
Property address 250 South Ninth Street			Legal description or parcel no. (on changed assessment notice) Parcel Number: WD-D0204
City De Pere	State WI	Zip 54115	
Assessment shown on notice - Total \$ 8,458,700			Your opinion of assessed value - Total \$ 5,600,000

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	
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Forest classification # of acres		@ \$ acre @ market value	
Class 7 "Other" total market value		market value	
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Section 3: Reason for Objection and Basis of Estimate	
Reason(s) for your objection: (Attach additional sheets if needed) The subject property's 2019 assessed value exceeds the subject's fair market value as of January 1, 2019.	Basis for your opinion of assessed value: (Attach additional sheets if needed) Comparable sales approach to value.

Section 4: Other Property Information

A. How was this property acquired: (check the box that applies) Purchase Trade Gift Inheritance
 Acquisition price \$ Not applicable Date - - (mm-dd-yyyy)

B. Were there any changes made to this property (ex: improvement, remodeling, addition) since acquiring it? Yes No
 If Yes, describe Not applicable
 Date of changes - - Cost of changes \$ Not applicable Does this cost include the value of all labor (including your own)? Yes No
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C. During the last five years, was this property listed/offered for sale? Yes No
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Section 5: BOR Hearing Information

A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): Not Applicable
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 45 minutes.

Property owner or Agent signature 	Date (mm-dd-yyyy) 4 - 29 - 2019
---------------------------------------	------------------------------------

Attachment: 250 S Ninth St Objection (8188 : 250 S. Ninth Street Objection)

Agent Authorization – Property Assessment

(Please print or type)

Part 1 Property Owner's Name TDR Properties LLC		Spouse Name ---	Date January 9, 2019
Property Owner's Address (number and street) 261 French Street		Spouse Address (if different from taxpayer) ---	Telephone Number – Daytime (---)
City, State, and Zip Code Peshtigo, WI 54157	City, State, and Zip Code ---	E-mail Address ---	
Parcel number See Exhibit A - Property List	Parcel Address See Exhibit A - Property List		
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Part 3 This authorization expires: _____ / _____ / _____ Does not expire until I revoke it in writing
MM / DD / YYYY

I understand, agree and accept:

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Part 5 Signature X <i>Cory J. D...</i>	Title <i>President</i>	Date <i>1-11-19</i>
Signature	Title	Date

This authorization is not valid unless signed by the individual(s), corporate officer, partner or fiduciary.

Refer to instructions on reverse side.

Attachment: 250 S Ninth St Objection (8188 : 250 S. Ninth Street Objection)

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Parcel Number	Property Address
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192-2808-212-0180	4602 Barbican Avenue, Weston, Wisconsin
192-2808-212-0179	4810 Barbican Avenue, Weston, Wisconsin
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Attachment: 250 S Ninth St Objection (8188 : 250 S. Ninth Street Objection)