



Assessor's Voice of Wisconsin

June 2008



From the President's Desk:

By: Kathy Romanak

Greetings everyone! Life as an Assessor is full of surprises and challenges. Sometimes a thunderstorm rolls in on a clear, sunny day. At this time of year, we are under extreme pressure from many fronts. Preparing the assessment rolls, mailing out notices, defending the assessments, filing reports to the Department of Revenue and attending the Board of Review hearings are all assessment Thunderstorms! Wow! After all of this, it's time to take a sunny vacation!

Governor Doyle signed bills AB580 on March 13th and AB470 on April 7th. Again, many thanks go to Pete Weissenfluh and the Legislative Committee, all the Assessors, and Jolene Plautz our lobbyist, for all their time, hard work, and testifying at all the hearings in Madison. Links to the articles on Statutory changes are on the website.

http://www.waao.org/Committees/Legislation/Legislative_Home.htm

143 WAAO members attended the March quarterly meeting held at the Country Springs Hotel in Waukesha. The Membership Services Committee (Nan Giese and team), did a wonderful and tremendous job for this super turnout. The June quarterly meeting will be held during the NCRAAO Conference. It will be June 16th at the Hotel Sierra (formerly known as Regency Suites), in Green Bay. NCRAAO President Steve Miner and the NCRAAO host committee are hosting the conference. Steve is also the AVOW Editor, Web Master for WAAO and a past President of WAAO. Steve and the host committee have put together a tremendous conference of education classes, events and fun. I hope to see all of you at the conference. For more information, view www.waao.org/NCRAAO2008/Home.htm

The month of June begins the summer season. The sun is shining and the flowers are starting to bloom. Everyone have a great summer!

Kathy Romanak

Upcoming Classes and Educational Opportunities

WAAO Quarterly Meeting June 16, 2008

*Hotel Sierra, (formerly Regency Suites)
& KI Convention Center
333 Main Street
Green Bay, WI 54301
(800) 236-3330*

8:45 A.M. Business Meeting

*To be followed by: Opening Session of
NCRAAO Conference*

*Classes: Selection of 3, 10:15- 11:45 AM
Choices for classes:
Public Relations
Making CAMA & GIS work for you
Preparing for Trial Assessment Litigation*

*Three Additional classes 1:30- 4:30 PM
Choices for classes:
Soil Classifications
Introduction to Conservation Easements
GIS solutions for small Jurisdictions*

*Additional DOR approved classes will
be offered on Tuesday*

*All courses are approved for Assessor
Continuing Education*

***Please bring an item to donate to
the 2008 NCRAAO Conference
Silent Auction - See Committee
chairs: Bob Lorier or Wes Little***

2007-2008 Officers

Kathy Romanak Waterford	President (262) 534-3003
Rocco Vita Pleasant Prairie	President-Elect (262) 925-6714
Michael Muelver Rhinelander	Vice-President (715) 369-2952
Joan Spencer Marshfield	Treasurer (715) 384-3856
Pam Hennessey Madison	Secretary (608) 274-6842
James Siebers Stevens Point	Past-President (715) 346-1553

2007-08 Board of Directors

William Briggs Appraisal Serv & Data Proc Sys	2006-2008 (715) 834-1361
Shannon Krause West Bend	2006-2008 (262) 355-5125
Scott Winter, RES Milwaukee	2006-2008 (414) 286-3137
Les Milde Holmen	2007-2009 (608) 526-9394
Joyce Frey Sauk City	2007-2009 (608) 270-4237
Steven Schwoerer Oshkosh	2007-2009 (920) 236-5074
Russ Schwandt Green Bay	2008-2010 (920) 448-3066
Ernest Matthies Grafton	2008-2010 (262) 338-9314
John Holtan Appleton	2008-2010 (920) 749-1995

IAAO Representatives

Mary Reavey Milwaukee	(414) 286-3101
Mark Schlafer LaCrosse	(608) 789-7525

NCRAAO Representatives

Robert Lorier Brookfield	(262) 796-6649
Wesley Little Poplar	(715) 364-2281
James Siebers Stevens Point	(715) 346-1553

AVOW Newsletter Editor

Steve Miner Wauwatosa	(414) 479-8969
sminer@wauwatosa.net	

Web Site www.waao.org

Steve Miner Wauwatosa	(414) 479-8969
sminer@wauwatosa.net	

Editor's Note: The new AVOW Committee is made of the following:

John Holtan (920) 749-1995
 Katrina Malson (920) 236-5070
 Heather Milde (608) 526-9394
 Steve Miner (414) 479-8969

If you have any suggestions for the AVOW, please contact any of the people listed above. Thanks. Editor

What's Inside.....

President's Message	1
General Meeting Minutes	3-6
NCRAAO Information	6
Featured article - The Difficulty in Valuing Foreclosed Property - by Heather Milde	7-8
Recent Case Law Updates	8
Employment Opportunity	9
In Memoriam	9-10
SEWAA news	11
Instructor News	12
WI Act 86 Memo from Jean Gerstner	13-14
Welcome New Members	15
NCRAAO Schedule of Events	16
Quarterly Meeting Announcement	17
2007-08 Calendar	18
Membership Application	19

The Assessor's Voice of Wisconsin is published quarterly by the Wisconsin Association of Assessing Officers, a non-profit Wisconsin association. AVOW serves the information needs of Wisconsin assessors on issues of legislation, education, professional announcements and technical procedures. No part of the newsletter should be construed as an endorsement by the WAAO unless so specified. The AVOW is available with membership to the WAAO. A membership form is available on the last page of this newsletter.

The mission of the WAAO is to promote the public good by ensuring equitable assessments through assessor education, professional development, and public awareness.



General WAAO Meeting Minutes

Monday, March 3, 2008

Country Springs Hotel, Waukesha, WI

President Kathy Romanak called the WAAO business meeting to order at 10:37 a.m.

SECRETARY/TREASURER REPORT

Secretary

The minutes from the December, 2008 Quarterly Meeting were approved as printed in the AVOW.

Treasurer

The current operating accounts have a balance of \$17,039.66 and the Education Fund has a balance of \$8,368.70, for a total of \$25,408.36. Approximately \$5,823 of that is already allocated or paid for, so that leaves an operating balance of \$11,216.66.

For the Education fund, we made \$641 at the December silent auction and added \$21.60 in interest, for a balance of \$8,368.70. We had a great turnout for the silent auction and had a lot of fun.

Membership Report

We have 556 members, plus several signed up today: Drew Peterson, Kenneth Eckstein, Laura Doherty-Riley, and Paula Kull.

There were 97 paid receipts for the December education session which totaled \$3,395, with expenses of \$3,352.98, for a difference of \$41.02. This indicates the \$35 we are charging for the sessions now is right on.

The final numbers are in for last October IAAO course: receipts of \$13,800, expenses were \$12,430.32, balance of \$1369.68. That cost per person was \$388.45. Since it's getting harder to find a host, the Executive Board approved an incentive of two grants for up to 50% of the course cost for WAAO-sponsored courses for the hosting staff.

A Legal fee balance sheet has been developed showing what the board has approved. For the first Walgreens amicus brief in 2006, we collected \$6,200 and spent \$6,900, for a cost to WAAO of \$700. We had Attorney Horowitz prepare a position paper for a cost of \$2,050. For the second Walgreens amicus brief we collected \$8,150 and so far we have spent \$5,516.73, for a difference of \$2,633.27. We have seen a statement from Bob, and he has already put over \$9000 into this amicus, but he is going to hold us to the \$6000 in our agreement, but we can still use more donations and will make sure Bob receives what we collect.

Correspondence & Other Communications

We received a thank you note from Mary Hvalinka for the flowers from WAAO.

Activities on Behalf of the Association

Assessor's Legislative Day was February 20th. Kathy acknowledged those who attended and thanked them for their time and participation that day. The feedback Kathy received was quite positive. This was our third Legislative Day. The topics were the present and future legislation for WAAO. They also met with the Governor's staff on the status of AB 580, and it appears that will be signed.

COMMITTEE REPORTS

Auditing Committee

Dave Krolicki—no report

Awards/Resolutions Committee

Russ Schwandt said it's never too early to make nominations. Please check the descriptions on the WAAO website.

(continued on Page 4)

Nominating

Jim Siebers said some people have come forward who are interested in serving, and anyone else who is interested should contact Jim.

Planning & Management

Kathy Romanak—no report

Ad Hoc SLF Liaison Committee

Bob Lorier said they met January 17th. They discussed the confidentiality of the Real Estate Transfer Return; goals for 2008; and agreed on establishing a base of core knowledge for assessors that could be used at various levels and could be used as criteria for municipalities hiring and training assessors.

IAAO Representative Report



Mary Reavey reported that their conference will be September 7-10, 2008 in Reno, Nevada. The conference content committee met in New Orleans last week, and has developed a good slate of education. Mary will keep us informed as that progresses. The IAAO has now gone to annual billing, so let Mary know if you have any questions on how that was prorated.

Ad Hoc IAAO Endorsement Committee

Mary Reavey said the nominees we supported were successful and the new officers are in place. IAAO did go to a 3-year for the executive board director term, which was approved and will be phased in over the next several years.

NCRAAO Representative

Steve Miner is now President of NCRAAO. The conference will be in Wisconsin, and the theme is “Are you ready for some NCRAAO” (like are you ready for some football). It will be held in Green Bay with tours of the stadium and Hall of Fame. There are excellent instructors for a huge variety of classes and all are approved for continuing education. This would be a very economical way to get some nationally-recognized education.



The registration form is on the WAAO website to print and mail in. They are still looking for some volunteers to help out with the silent auction, registration, and moderators for classes. Scott Winter is in charge of organizing the moderators so please contact him if you can help out. There will be an area set aside for vendors; so far about 15-20 vendors will be displaying their products. The conference is June 15-17, 2008 at the Regency Suites downtown. There will be a one-day registration fee of \$125; regular registration is \$200 for Sunday night (president's reception and silent auction) thru Tuesday night (with entertainment). Monday there will be a vendor-sponsored lunch and a bingo game.

Ad Hoc Committee on Property Tax Awareness

Rocco Vita no report

Ad Hoc Certification Review

Mike Muelver reported this committee has not really gotten started yet, but he has done some research on what some other states are doing. There are a few people who have expressed interest in serving, but if there is anyone else who would be interested, please contact Mike. What are they reviewing? They will review basic initial certification requirements through the re-certification process.



Education & Training

Pete Krystowiak said today's session will be on Board of Review, from the assessor's perspective. Pete Weissenfluh will talk about the s.74.37 fix, Reed Johnson on training and the history, and John Macy on what we should be doing at board of review.

The committee is seeking ideas for education sessions for the future, including a possible speaker and exactly what you are looking for. Contact Joyce or Pete, or write your ideas on today's evaluation form. The committee is looking at a 2-day USPAP class, which would fulfill the IAAO requirement of a 2-day class needed for designations (not the appraiser guidelines for a 7-hour class). Another issue regarding the week-long IAAO classes would be to go to the second income class. If anyone has other needs, please let the committee know.

(continued on page 5)

Membership Services

Nan Giese reported on today's new location. Let the committee know if you have any concerns or problems. There were some issues with making reservations, and several were called in just prior to the meeting, but the committee must give a count to the hotel on the Wednesday before, so please try to let Joan know as early as possible in future if you are planning to attend. That helps with not only printing handouts, but arranging an appropriate-sized meeting room. Nan thanked everyone for their participation in the silent auction at the December meeting.

Public Relations

Scott Winter commented that Legislative Day went well. The committee has started a library with forms and publications that might be useful to various jurisdictions. They are also trying to put together a DVD this summer which you could take to public meetings to show what assessors do. Please talk with Les Milde or Scott if you have any ideas or scripts.



Legislative Committee

Pete Weissenfluh thanked the legislative committee, that he is proud of the work they do and thanked everyone who testified at the legislature, thanked everyone who called their legislators, and everyone who participated in Legislative Day. We are anxiously waiting for the Governor to sign the bill. Please call the Governor's Office if you have not done so yet (608-266-1212). It is a simple process and you simply have to say you want the Governor to sign AB 580. Regarding the trespass bill, it has passed the Senate but is being held up in the Assembly. We need to get Representative Huebsch to schedule this for a vote. The Wisconsin Realtors Association is in opposition, and Mel Raatz and the rural concerns committee has been working hard. The billboard bill is still held up in the legislative tax fairness committee, which is what we prefer, since it would require billboards to be assessed using only the cost approach. Bob Horowitz wrote a letter for us as to why this bill is a bad idea. There may be a hearing, but the bill most likely won't go far beyond that. Pete said Bob Horowitz was allowed 15 minutes of the City of Madison's time to present his case on the Walgreen's case, and he did a very good job; our money is well-spent. Hopefully the court will rule in Madison's favor. Chief Justice Abrahamson asked about how Walgreens is different than the Darcel case, and seemed to understand the issues. The position paper is on the WAAO website and it would be worth reading. If you go to Wisconsin Court's website you can listen to the oral arguments given at the Supreme Court hearing last week.

Lobbyist

Jolene Plautz was not present.



Property Tax Exemptions

Mary Reavey reported the committee met with the legislative committee. The low-income housing bill was of particular interest since it was on a fast-track. The bill creates a low-income housing exemption, really to clarify what qualifies as exempt. In order to qualify, the property must be owned by a church, educational, or benevolent association. The residents must meet the income guidelines. The rental income must be used for specific types of reasons: must be used for construction debt retirement or maintenance or both. This bill clarifies that mortgage debt would fall under construction debt as well as other items. Now it is a 10-acre exemption, but it will be increased to 30 acres, but no more than 10 acres in any one spot. If a unit was rented by someone who did not meet the income test, that unit would be assessable and also created a reporting mechanism to the Department of Revenue. This is awaiting the Governor's signature. The committee also discussed some other issues outstanding with exemptions.

Wauwatosa is having a hearing at the circuit court level on a doctor's office and whether that is part of the hospital. They are also pursuing the exemption on their benevolent senior housing, so we may have some answers soon. The governor spoke about an R&D exemption proposal in his budget address, but no legislation has been drafted yet, so we will want to see that if it does get drafted. A goal of the committee is reviewing a flow-chart of the exemption process, which will be looked at and hopefully will be available at the League in September for a handout which would be of assistance to assessors. They will review the biennial exemption report due in even-numbered years for potential improvements.

Rocco commented that with WAAO taking a more proactive approach (through Jolene Plautz, our lobbyist advocate, through Attorney Bob Horowitz drafting a position paper and the amicus briefs, and Legislative Committee talking with the Legislature).

(Continued on page 6)

Rural Concerns

Mel Raatz no report

AVOW

Steve Miner commented that the AVOW is in need of change, so Steve asked the Executive Board if they would be amenable to having a committee instead of a single person to be responsible for the publication—Katrina Malson, Heather Milde, John Holtan, and Steve. They will be looking at standardizing and organizing the types of things that are in the newsletter. They will be presenting changes to the board and with their approval there will be a set of guidelines for each issue, making it easier for committee members to work on issues and pieces. Hopefully this will make the publication more professional and more relevant. There will be new content, and the committee will be looking for material from the membership.

Ad Hoc Communications/Technology

Steve Miner said this committee will be discussed at the next executive board meeting and this may be altered for the website to mirror changes in the AVOW

Real Estate Standards

Kathy Romanak—no report

Personal Property Standards

Mike Patnode—no report

Ad Hoc Commercial Sales

Michelle Cullen—no report

Ad Hoc Committee on Billboards

Mike Kurth- no report

OLD BUSINESS

None

NEW BUSINESS

None

ANNOUNCEMENTS

Tom Kienbaum, Assessor at the City of Racine, recently retired with 43 years of service.

Mary Reavey announced the City of Milwaukee has a property appraiser opening.

A motion to adjourn the meeting was made, seconded, and carried. The meeting was adjourned at 11:38 a.m.

Respectfully Submitted,

Pam Hennessey, Secretary



NCRAAO 2008 CONFERENCE GREEN BAY WI



Now is the time to put in your reservations for the upcoming NCRAAO conference and WAAO June quarterly meeting. Please see the conference web site link on the WAAO web page for all the details. You can also get the information directly at

www.waao.org/NCRAAO2008/Home.htm

The classes that have all been approved for continuing education and we have set up a great selection of teachers and fun activities.

FEATURED ARTICLE

The Difficulty In Valuing Foreclosed Property

By Heather Milde



It's that time of year.... Spring is all around us and assessors statewide are performing the annual task of finalizing values, sending notices, and holding meetings. Our phones are heating up and everyone wants to talk about what is happening in the current housing market. It seems like every taxpayer has been eagerly digesting the news that property values are starting to fall back and can't wait to talk it over with their local assessor. Even though much of the market decline is elsewhere in the country, i.e. the East and West coasts, there has been a rise in foreclosures here in Wisconsin. The purpose of this article is to identify the difficulties that assessors may have when valuing foreclosed properties and possible solutions to these problems.

Foreclosed properties are mainly difficult to value because they are sold at discounted prices and cannot be considered fair market transactions. It is impossible to look at what a foreclosed home has sold for and see what it is actually worth from that data. According to "The Value of Foreclosed Property", a research paper done by The Federal Reserve Bank in 2004, "the selling price of a foreclosed property is 22 to 24 percent lower" than those of non-foreclosed properties. The main reason for this is lenders/owners are more likely to take less than market value for a property than anyone else. Banks have the short end of the stick when selling a foreclosed property; they have very limited bargaining power and are motivated by the company balance sheets, which compels them to sell as quickly as possible in order to keep long-term costs down.

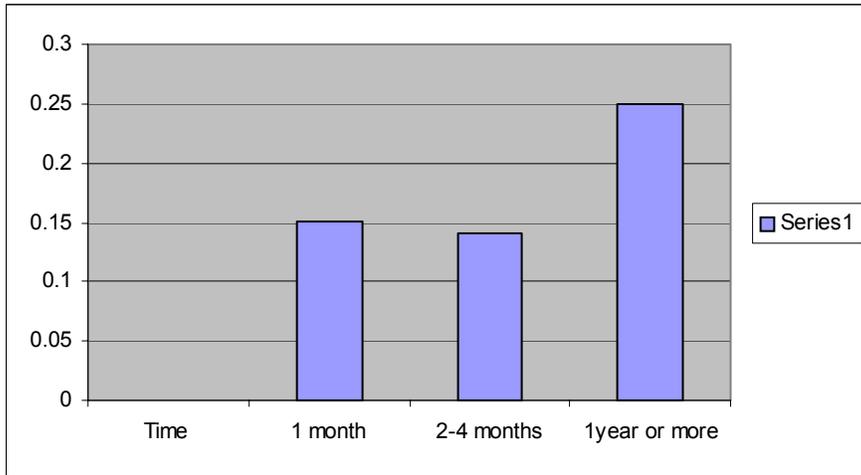
In this instance it is up to the assessor to decide what the home would sell for on the open market unencumbered by foreclosure. This is most often done by finding comparable homes that have sold (fair market sales). However, as the

Federal Reserve points out, it is not always easy to find comparables for many foreclosed properties. In many cases, foreclosed homes have been neglected even while the former owner lived there, not to mention what happens to them while they sit empty. If the property is in a newer, homogenous neighborhood, individual values can be easier to establish. On the other hand, (and it seems more foreclosures are of this nature) older homes in more diverse neighborhoods are quite difficult, as there is not an underlying theme that applies to every property, thus making values more inconsistent. This in itself narrows the available sales to use, which makes the assessor's job even harder. With a lack of sales, an assessor must find another way to correctly assess the property.

Another approach to valuing foreclosed properties would be a cost approach, or more specifically, the replacement cost approach. To estimate what the replacement cost new of a property would be, the assessor must be able to view both the interior and exterior of the property. In foreclosures, it is hard to obtain access to the interior of the property. In most of these cases the owner is a large corporate bank that is located in another state, with no direct contact person to contact to request an inspection. From there, the best look they can get of the property is from the exterior, but that only says so much about the property. Prior inspections can be consulted, but there is no way of knowing what deterioration has taken place since the last time it was viewed. In effect, without knowing what is inside or what the condition is, the replacement cost is really just a guess and is not as reliable as a value.

"The Value of Foreclosed Property" sets up a few formulas in order to determine the actual discount of a foreclosed property. The formula used by The Federal Reserve is: $\Delta = \alpha\phi'(\phi) + \alpha\beta'(\beta) + \alpha\Psi'(\Psi) + \epsilon_{ist}$. For clarification, the formula reads as follows: "the discount may be directly related to the time spent before entering foreclosure (ϕ), the time spent in foreclosure (β), and other factors (Ψ). ϵ_{ist} is an independently normally distributed error term with a constant variance that includes all other determinants of Δ not classified elsewhere." Think of this formula as the abstraction method in reverse for foreclosed property. With this formula and others like it, assessors have the possibility of adding the discounted amount back into the sale price and coming out with a reasonable value that reflects true market value. The chart below shows the percentage discount of foreclosed property for the amount

of time that it is in foreclosure before the property is sold.



Assessor Properly Valued Beach-Front Property, Court of Appeals Decides
By Robert Horowitz and Amie B. Trupke
Stafford Rosenbaum LLP

An assessor properly analyzed factors relevant to the value of beach-front properties and did not use an unlawful formula, the court of appeals has held. The decision, issued April 2, 2008, has been recommended for publication. *Anic v. Board of Review of Town of Wilson*, Appeal No. 07-AP-761.

The case involved 18 beach-front properties along Lake Michigan. The property owners argued that the assessor’s valuation was invalid because the assessments were based on a formula. The court of appeals affirmed the board of review’s decision sustaining the assessment.

The assessor located and evaluated 14 comparable sales. Based on the sales, the assessor concluded that the size and shape of the individual lots had no measurable impact on the price per beach-front foot except in extreme cases. The assessor found that the average price of these properties was \$4,000 per beach-front foot regardless of lot size or configuration with the exception of beach quality. The assessor verified the quality of the beach-front properties by walking the beaches and making adjustments on a case-by-case basis for beach quality, public access, and locations north of Kohler-Andrae State Park.

In affirming the board’s decision, the court of appeals found that, unlike *State ex rel. Campbell v. Township of Delavan*, 210 Wis. 2d 239, 565 N.W.2d 209 (Ct. App. 1997), the assessor’s analysis was based on valid comparable sales data. The assessor did not merely look at a small selection of sales in isolation and apply a mathematical formula. Rather, he considered a relevant number of sales over a considerable period of time, looking for patterns and trends. He looked at prevailing market conditions and looked at all the variables. Only after doing so did he determine that the market for lakefront property had grown so strong that factors other than beach length and beach quality were being ignored by the marketplace.

Copyright 2008 Robert Horowitz and Amie B. Trupke

One assessor’s method may be different from the next, but the above is intended to shed light on the inherent difficulties in valuing this type of property. From the looks of it, the rate of foreclosure is not going to ebb anytime soon, so the sooner we as assessors can adjust to this and figure out how to adequately value these properties, we will all be better off in the long run.

*Top photo courtesy of Businessweek
 (www.businessweek.com/.../foreclosure.jpg)

RECENT CASE LAW UPDATES

Assessment Notice Now Required When Owner May Be Subject To Charge For Converting Agricultural Land
By Robert Horowitz and Amie B. Trupke
Stafford Rosenbaum LLP

In 2007 Wisconsin Act 210, the legislature amended Wis. Stat. § 70.365, concerning assessment notices. Under the newly revised section 70.365, if the assessor determines that land that was assessed as agricultural land in the previous year no longer qualifies for agricultural classification, and is not reclassified as undeveloped, agricultural forest, productive forest land, or “other,” an assessment notice must be given stating that the property owner may be subject to a charge for converting agricultural land.

If the assessor does not know the owner’s address, the notice must be given to the occupant.

The new law applies to 2008 assessments.

EMPLOYMENT:**CITY ASSESSOR**

The City of Racine will be accepting cover letters/resumes and applications for the position of City Assessor. The individual selected for this position will be responsible for planning, directing and supervising the work of the office of the City Assessor, according to Wisconsin State Statutes Chapters 70 and 73 and operating within City ordinances and policies and procedures, in the appraisal of real and personal property. Qualified applicants shall have eight years experience in progressively responsible real property appraisal, with prior municipal assessing experience preferred. A Bachelor's degree from an accredited college or university with major course study in the area of real estate or business administration shall be treated as equivalent to four years of such experience.

Special Requirements: Current certification by Wisconsin Department of Revenue at a minimum level of Assessor II, and establishing city residency within sixty days of passing the required probationary period.

Salary range: \$63,041 to \$85,105 annually.

Interested applicants should send a cover letter/resume and application (available at www.cityofracine.org) to: Human Resources Department, City Hall, Room 2, 730 Washington Avenue, Racine, WI 53403, or fax to (262) 636-9585, or email jobs@cityofracine.org.

Application materials received by May 14, 2008 are ensured full consideration; position is open until filled.



AN AA/EEO/ADA EMPLOYER

In Memoriam:**Orville Leonard Paulson**

02/15/2008

Orville "Butch" L. Paulson, Town of Rusk, County, Wis., passed away Friday, Feb. 15, 2008, in the Town of Rusk.

He was born June 24, 1937, at Brodhead to Orville LaVerne and Vera Mae (Taylor) Paulson. He served his country in the U.S. Air Force. He married Eleanor "Ellie" Olivera in Los Gatos, Calif., in 1961. He moved to Chetek in 1968, coming from California. Butch owned and operated Paulson Floor and Paint in Chetek from 1968-1989. He was a member of the Sons of Norway, NRA, Ducks Unlimited, Turkeys Unlimited and Ager Association of Eau Claire.

He was an assessor for the State of Wisconsin since 1990 and a caretaker for Dark Lake Corp. (Stewart Family) for 18 years. He enjoyed fishing, hunting and tree farming. Surviving in addition to his wife are sons, Gilbert of Anderson, Mo., Randy (Chuy) and Lane "Critter", both of Milwaukee; a daughter, Dawn Paulson of Cameron; brothers, Merle (Sharon) of Weatherford, Texas, and Sigurd (Michelle) of Salem, Ore.; sisters, Lorette (Gene) Clark of Colfax, Wash., Beverly Beily of Janesville, Dolores Bailey of Boise, Idaho, Sharon (William) Mulligan of Roseville, Calif., and Linda Paulson of Los Gatos; grandchildren, Jessica, Maria, Justin, Elizabeth, Chase, Luke, Adrienne, Bobby and Bill; and several nieces and nephews. He was preceded in death by his parents and a daughter, Elizabeth "Betsi". Services will be held at 11 a.m. Wednesday, Feb. 20, from Chetek Lutheran Church, with Pastor David Willingham officiating and burial at Island Lake Cemetery, Township of Big Bend. Legion honors will be accorded at the church. Visitation was held 4-7 p.m. Tuesday, Feb. 19, from Burnham-Ours Funeral Home, Chetek, and an hour prior to services at the church Wednesday.

©Barron News Shield 2008


[View/Sign Guestbook](#)

CAROLYN A. "LYNN" MORGAN



Morgan, Carolyn A. "Lynn" Entered Eternal Life on February 11, 2008, at the age of 84. Resident of Laurel Oaks Retirement Center, former longtime resident of Whitefish Bay. Lynn is survived by her beloved husband and best friend Willus "Bill" Morgan, sons Scott (Marybeth) and Lee (Kathryn). Lynn was a proud grandmother of Kyle, Courtney, Lee and Alexandra; dear sister of Harriette Kearney and of the late Elaine Hollis. Lynn is further survived by many dear friends, especially Mary MacArthur, her chosen daughter, whose care and friendship to Lynn and her family during the past year has been a true blessing. Lynn played many roles during her full life, including devoted wife and mother, assistant tax assessor for the Village of Whitefish Bay where her career spanned over 30 years, and a tireless advocate for women's issues locally and nationally. Lynn was a member of the American Association of Sex Educators, Counselors and Therapists (AASECT). Her many hours of professional and volunteer work led to the founding of an annual Wisconsin award, the "Lynn Morgan Award for Lifetime Services Promoting Sexual Health", which is awarded to recognize those who make outstanding contributions in the sexual health field. Her contributions to the community, good humor and sharp wit will be greatly missed by her family and all whose lives she touched. A memorial service honoring Lynn's life will be held on Friday, February 15, at 3:45 PM, at Laurel Oaks, 1700 West Bender Road, Glendale. Family will greet friends following the service. In honor of Lynn's volunteer work with women and children who have been affected by drug and alcohol addiction, memorials in Carolyn "Lynn" Morgan's name may be made to the Meta House, Inc., P.O. Box 11564, Milwaukee, WI 53211-0564. FEERICK FUNERAL HOME 414 962-8383 Shorewood Condolences may be sent to: www.feerickfuneralhome.com



Published in the Milwaukee Journal Sentinel on 2/13/2008.

[Notice](#) • [Guest Book](#) • [Flowers](#) • [Gift Shop](#) • [Charities](#)

[Today's Milwaukee Journal Sentinel death notices](#)

Questions about death notices or Guest Books?

[Contact Legacy.com](#) • [Terms of use](#)

Powered by [Legacy.com](#).

[obituaries nationwide](#)

[Back](#)



South Eastern Wisconsin **ASSESSOR'S ASSOCIATION**



Rachelle Aho current President of SEWAA presenting Cari Chabron a plaque for her years of service as Secretary/Treasurer, Vice President and President.

January 18, 2008

Tankless Water Heaters presented by Mark Elstad owner of TanklessH2O.com, was the feature speaker for our January meeting. The business meeting and the election of officers followed.

March 14, 2008

Jim Murphy graciously spoke at the March meeting held at Crawdaddy's in West Allis. Everyone enjoyed a great lunch and a lively discussion.



Jim Siebers modeling the gym bag given at the Christmas Meeting at Maggiano's

July 18, 2008

A technical tour of Miller Park will be the focus of the next meeting. Behind the scenes of various operations will be highlighted with Johnson Controls explaining many of the features involved in air handling.

SEWAA meetings are posted on WAAO's website and open to everyone.

INSTRUCTOR NEWS

Wisconsin has a new IAAO certified instructor. Scott Winter successfully completed the IAAO ITW, (Instructor Training Workshop). He is now eligible to teach IAAO classes in Wisconsin.

In February 2008, Scott was in Alabama and passed the test to be a national instructor for, per Jean Spiegel: By successfully completing a trainee assignment, you will be able to instruct “nationally” any courses you have taken in a classroom and passed that are within your designation specialty. A RES Designee will be called a Residential Instructor: Eligible to teach Courses 101,102, 201 and Workshops 155, 153, 251, 252 and 450.



“Congratulations Scott !!!”

Associated Appraisal Consultants, Inc.

Appleton • Hurley • Lake Geneva

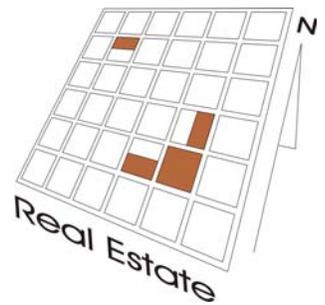
Assisting Assessors with Revaluation And Special Projects

- Revaluation Services
- Full Value Maintenance
- Aerial Photography
- Detailed Sales Analysis
- Special Project Services
- On Line Property Lookups

Appleton
PO Box 2111
Wisconsin
54913

Lake Geneva
PO Box 451
Wisconsin
53147

Hurley
PO Box 342
Wisconsin
54534



Phone: 800-721-4157 • Fax: 920-731-4158 • www.apraz.com • E-mail: info@apraz.com



State of Wisconsin • DEPARTMENT OF REVENUE

DIVISION OF STATE AND LOCAL FINANCE • MADISON, WI

ADDRESS MAIL TO:

Area 6-97
2135 Rimrock Road • P.O. Box 8971
Madison, WI 53708-8971
TELEPHONE: (608) 266-0939
FAX: (608) 264-6887

DATE: April 9, 2008
TO: Wisconsin Local Government Officials
FROM: Jean L. Gerstner, Deputy Administrator
Division of State & Local Finance
SUBJECT: 2007 Wisconsin Act 86 - <http://www.legis.state.wi.us/2007/data/acts/07Act86.pdf>

2007 Wisconsin Act 86 amended the property assessment and property tax appeal laws. The history of Act 86 is available at <http://www.legis.state.wi.us/2007/data/AB580hst.html>. State statutes can be viewed at <http://www.legis.state.wi.us/rsb/stats.html>.

The Department is currently developing language for the *Wisconsin Property Assessment Manual* (WPAM) that is required by Act 86. The updates will be distributed when complete. The following is a summary of the statutory creations and amendments that are effective January 1, 2008.

60-Day BOR Hearing Extension Requirements - Sec. 70.47(7)(C), Wis. Stats. (New)

Listed below are the requirements of each party for the 60-day BOR hearing extensions.

1. Taxation District
 - Must enact an ordinance authorizing a 60-day extension of the BOR.
 - Must, 60-days prior to first BOR hearings, publish on its Internet site the last day that a taxpayer may file an objection form.
 - Must, 15-days prior to first BOR hearings, provide the last day that a taxpayer may file an objection form on the notice under sec. 70.365, Wis. Stats.
2. BOR
 - Must grant taxpayer 60-day BOR hearing extension if:
 - Taxation District enacts an ordinance.
 - Taxpayer submits a request for an extension.
 - Taxpayer submits \$100 with the objection form.
 - May further extend 60-days when the taxpayer shows good cause.
3. Taxpayer
 - Must submit request for an extension and remit \$100 with the objection form.
 - Must present all evidence to the BOR as specified in the WPAM.
 - Must exchange all information with the assessor at least 10-days before the hearing.
4. Assessor
 - Must present all evidence to the BOR as specified in the WPAM.
 - Must exchange all information with taxpayer at least 10-days before the hearing.

BOR Witnesses - Sec. 70.47(8)(d), Wis. Stats. (Amendment)

(CONTINUED ON NEXT PAGE)

April 9, 2008 2007 Act 86 Summary Memo Page 2 of 2

1. BOR

Shall compel attendance of witnesses upon request by the objector (new) or assessor.

May compel attendance of witnesses for depositions upon showing of good cause for objections that received a 60-day extension under sections 70.47(7)(c), or (16)(c) Wis. Stats.

2. Taxpayer

May request BOR to compel attendance of witnesses. (new)

3. Assessor

May request BOR to compel attendance of witnesses. (unchanged)

BOR Hearings - Sec. 70.47(8)(j), Wis. Stats. (New)

BOR

Shall allow sufficient time for taxpayer and assessor to present information.

Circuit Court Review - Sec. 70.47(13), Wis. Stats. (Amendment)

1. Court

- If appeal is filed under sec. 70.47(13), Wis. Stats., the court can:
 - Remand appeal back to BOR for further proceedings if it finds an error in the proceedings (no change).
 - Remand to BOR if BOR lacked good cause to deny request for deposition (new).
- If appeal is filed under sec. 70.47(7)(c), Wis. Stats., (“Extension”), the court:
 - Will presume BOR correct unless appellant rebuts with a sufficient showing that the assessment is incorrect.
 - Can determine assessment based on BOR record.
 - May consider evidence not available at BOR.
 - May consider evidence BOR refused to consider.
 - May consider evidence the court determines should be considered.
 - Review prior year’s assessment when BOR and taxpayer agree to apply assessment for previous year to current year.

2. BOR & Taxpayer

- May agree to apply assessment for previous year to current year when there is no resolution to an objection of the previous year’s assessment.
 - Shall be included with court’s review of prior year’s assessment without an additional BOR hearing.

Claim of Excessive Assessment - Sec. 74.37, Wis. Stats. (Amendment)

No claim of excessive assessment is allowed when the property is appealed for the same year under sections 70.47(7)(c), (13), (16)(c) or 70.85, Wis. Stats.

No claim of excessive assessment is allowed where a 60-day BOR hearing extension ordinance exists.

Claim of excessive assessment may be filed if a notice is not provided under sec. 70.365, Wis. Stats.

Excessive assessment claim may include interest that is equal to the average annual discount rate for 6-month US treasury bills at the auction before the objection per day for period between time when tax was due to date claim was paid.

Welcome new & returning WAAO Members!!!

Brown, Mark
Property Appraiser
Associated Appraisal Cons Inc.
1314 W. College Ave.
Appleton WI 54912-2111
(920) 749-1995
(920) 731-4158
apraz@new.rr.com

Hernandez, David
Property Appraiser
City of Milwaukee
200 E Wells St Rm 507
Milwaukee WI 53202
(414) 286-3170
(414) 286-8675
dherna@milwaukee.gov

Burckhardt, Michael C
Property Appraiser
City of Sun Prairie
300 E Main
Sun Prairie WI 53590
(608) 825-1186
mcburckhardt@cityofsunprairie.com

Olejniczak, Tracy
Assessment Staff
Town of Grand Chute
1900 Grand Chute Blvd.
Grand Chute WI 54913-9613
(920) 832-1599
(920) 837-6036
tracy.olejniczak@grandchute.net

Cull, Paula
Assessor II
Schultz Appraisal Agency
7000 Hayes Dr.
Hartford WI 53027
(262) 966-0548
cullplace@aol.com

Peterson, Drew
Software Engineer
DEVNET Inc.
2254 Oakland Dr.
Sycamore IL 60178
(815) 758-2071
(815) 758-5214
peterson@devnetinc.com



NCRAAO SCHEDULE OF EVENTS

Date	Day of Week	Time	Event
6/14/2008	Saturday	4:00 PM	Hotel Check-in time
		5:00 -11:00 PM	Vendor Sponsored Hosp Rm for golfers
6/15/2008	Sunday	12:00 PM- 5:00 PM	Registration for Conference
		8:00 - 12:00 PM	Golf - Shotgun Start
		8:00 - 12:00 PM	Event for Non-Golfers
		3:00 - 4:00 PM	Director's Meeting
		4:00 PM - 5:00 PM	Moderator/Monitor Meeting
		4:00 - 6:00 PM	Hospitality Suite
		6:00 - 8:30 PM	Silent Auction & President's reception
		8:30 - ?	Hospitality Suite
		8:30 PM	Bus to Oneida Casino provided by Casino
6/16/2008	Monday	7:00 AM	Breakfast included with hotel
		7:30 AM - 5:00 PM	Registration for Conference
		8:00 AM - 9:00 AM	IAAO State Representatives Meeting
		8:45-9:15 AM	WAAO Business Meeting
		8:30 AM - 4:30 PM	Vendor Booths Open
		9:00 AM - 4:00 PM	Spouse Program Bus trip
		9:15 AM - 10:00 AM	Opening Session
		9:20 AM	Posting of the Colors & National Anthem
		9:30 AM	Welcome - Mayor
		10:15 - 11:45 AM	3 - 1.5hr Educational Sessions
		11:45 Noon - 1:15 PM	Lunch - vendor area (use Bingo Card)
		1:15 - 4:30 PM	3 - 3hr Educational Sessions
		4:30, 5:00, 5:30 PM	Bus to Packer Hall of Fame - bus holds 60 people or drive your own car.
		5:00 PM to 7:00 PM	Packer Pro Shop
		5:00, 5:30, 6:00, 6:30, 7:00, 7:30, 8:00 PM	Stadium Tours every 1/2 hour - each tour lasts 1 hour
		5:00 - 9:00	reception w/ cash bar
		4:30 PM to 8:30 PM	Green Bay Packer Hall of Fame - self guided tour
6:00 - 8:00 PM	Buffet Dinner - "Monday Night Football" theme		
7:30, 8:00, 8:30 9:00 PM	Bus to Hotel - bus holds 60 people or drive your own car.		
6/17/2008	Tuesday	7:00 AM	Breakfast included with hotel
		7:30 AM - 11:30 AM	Registration for Conference
		8:00 AM - 4:30 PM	Vendor Booths Open
		8:30 - 10:00 AM	3 - 1.5hr Educational Sessions
		9:00 AM - 4:00 PM	Spouse Program Bus trip
		10:00 - 10:30 AM	Break
		10:30 - 12:00 AM	3 - 1.5hr Educational Sessions
		12:00 Noon- 1:30 PM	Lunch (on your own)
		1:30 - 4:30 PM	3 - 3hr Educational Sessions
6:00 - 9:00 PM	Banquet		
8:00 - 9:00 PM	Entertainment		
9/18/2008	Wednesday	7:00 AM	Breakfast included with hotel

Please bring auction items for NCRAAO 2008 to the meeting. Auction items that were successful in past years include artwork, gift certificates, hand made items, sports memorabilia, non perishable unique food/ liquor items, etc. All items are appreciated

WISCONSIN ASSOCIATION OF ASSESSING OFFICERS 2007-08 CALENDAR
www.waao.org

President	Kathy Romanak	Waterford	(262) 534-3003	romanak@tds.net
Pres. Elect	Rocco Vita	Pleasant Prairie	(262) 925-6714	rvita@plprairie.com
Vice President	Michael Muelver	Rhineland	(715) 369-7652	mikemuelver@frontiernet.net
Secretary	Pam Hennessey	Madison	(608) 274-6842	pamhennessey@charter.net
Treasurer	Joan Spencer	Marshfield	(715) 384-3856	joan@ci.marshfield.wi.us
Past President	Jim Siebers	Stevens Point	(715) 346-1553	jsiebers@stevenspoint.com

2007

October 8, 2007 **Executive Board Meeting**
 October 12 - December AVOW Deadline Hilton Garden Inn, WI Dells

December 3, 2007 **Quarterly Membership Meeting** Crowne Plaza Hotel, Madison

2008

January 7, 2008 **Executive Board Meeting**
 January 12 - March AVOW Deadline Hilton Garden Inn, WI Dells

February 20 **Assessor's Day At the Capitol** **Meet at Kavanaugh's Esquire Club**
 – 1025 W Sherman, Madison at 11:00 (buffet)

March 3, 2008 **Quarterly Membership Meeting** Country Springs Hotel Pewaukee

April 7, 2008 **Executive Board Meeting**
 April 11 - June AVOW Deadline Hilton Garden Inn, WI Dells

June 15-17, 2008 **NCRAAO Conference** Hotel Sierra (FKA Regency Suites) & KI Ctr
 Green Bay WI

June 16, 2008 **Quarterly Membership Meeting** Hotel Sierra (FKA Regency Suites) & KI Ctr
 Green Bay WI

July 7, 2008 **Executive Board Meeting**
 July 11 - September AVOW Deadline Hilton Garden Inn, WI Dells

September 7-10, 2008 **IAAO Conference** Grand Sierra Resort & Casino Reno, NV
 (formerly Reno Hilton)

September 16-19, 2008 **Municipal Assessor's Institute** Marriott Hotel, Racine, WI

September 17, 2008 **WAAO Business Meeting** Marriott Hotel Racine, WI

October 5-8, 2008 **WI Towns Assc Convention** Radisson Paper Valley Hotel, Appleton, WI

October 6, 2008 **Executive Board Meeting**
 October 10 - December AVOW Deadline Hilton Garden Inn, WI Dells

December 8, 2008 **Quarterly Membership Meeting** Madison, WI

MEMBERSHIP APPLICATION

WAAO Membership Classifications

REGULAR MEMBERSHIP: Open to officers, officials and employees of governmental bodies whose duties are directly related to property tax assessment and administration.

ASSOCIATE MEMBERSHIP: Open to officers, officials and employees of governmental bodies not covered by regular membership and to officials, administrators, and employees of educational institutions.

SUBSCRIBING MEMBERSHIP: Open to any individual not eligible for regular or associate membership AND who is interested in the science of property assessment and taxation and who subscribes to the purpose of the Association.

Both of these organizations are dedicated to **professionalism in assessment**. They share the common mission of improving the quality of assessment through education, involvement and commitment to the assessment process. The Wisconsin Association of Assessing Officers specifically addresses the needs of the Wisconsin Assessor. The International Association of Assessing Officers provides a broad perspective of activity in our industry.

We encourage you to become actively involved in assessment administration by becoming a member of these organizations.

For further information on the WAAO, call or write Joan Spencer, 630 S. Central Avenue, P. O. Box 727, Marshfield, WI 54449-0727. phone (715)384-3856. For information on the IAAO, call or write to IAAO, 314 West 10th Street, Kansas City, Missouri, 64105. phone (816) 701-8100, Fax (816) 701-8149, <http://www.iaao.org>.

This form can be used for joining either the IAAO or the WAAO. Please check the appropriate area, enclose a check and send to the appropriate address indicated above.

Check Dues (Annual - August 1 through July 31)

New Member Membership Renewal

WAAO \$35 Regular \$25 Associate \$25 Student \$20 Retired Regular Member \$70 Subscribing

IAAO \$175 (First year, or \$87.50 for 1st time members by signing up though IAAO Rep. Mary Reavey (414) 286-8447)

Name: _____ Title: _____

Jurisdiction: Town, Village, City of: _____ Phone Number: _____

Address: _____ City: _____ State: _____ Zip Code: _____

e-mail: _____

Signature: _____ Fax Number: _____

WAAO
c/o Joan Spencer, Treasurer
630 S. Central Avenue
P.O. Box 727
Marshfield, WI 54449-0727



An Official Publication of WAAO