



# Wisconsin Association of Assessing Officers

[www.waao.com](http://www.waao.com)

## COMMITTED TO FAIR AND EQUITABLE PROPERTY VALUATION

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Wisconsin Department of Revenue  
Secretary of Revenue, Richard Chandler  
2135 Rimrock Road, Mail Stop 624-A  
Madison, Wisconsin 53708-8933

Dear Secretary Chandler,

As this is our first contact, I would like to introduce myself. My name is Steven Schwoerer, the current president of the Wisconsin Association of Assessing Officers (WAAO).

The past two years have seen changes in the Wisconsin Property Assessment Manual (WPAM), suggested changes to the assessment profession, and how the Department of Revenue (DOR) collects and processes information. WAAO applauds the DOR increased use of technology for reports, real estate transfer returns, and the collection of property attributes for use by Assessors in searching for comparable sales.

The most pressing concern WAAO has is the new language in the WPAM concerning the required compliance to Uniform Standards of Professional Appraisal Practices (USPAP). The USPAP Standard developed in circa 1985 is a reaction to the high bank failure rate caused by loan defaults. The intent of USPAP is to prevent the loaning of money based on over valuation of property and is intended for fee appraisers not assessors. USPAP Standards did not prevent the housing crash of recent years and will do nothing to improve mass appraisal valuation.

Requiring assessors to apply fee appraisal standards to mass appraisal is not logical and will most likely increase litigation costs in appeal cases. Keeping the WPAM current with assessment practices and Wisconsin law along with the use of the International Association of Assessing Officers (IAAO) Standards as guides will better serve the DOR and Assessors in Wisconsin. Taking courses and following standards based on mass appraisal will enhance the profession and professionalism of assessment practices in Wisconsin, something USPAP will not do.

WAAO strongly suggests the immediate removal of all references to USPAP requirements in the WPAM. WAAO is ready to work with the DOR on ways to improve the process and practices of mass appraisal. Enclosed with this letter is a draft report on ways to enhance assessment practices in Wisconsin. The draft report is the culmination of the efforts of various committees looking at the assessment

profession and areas that may need updating and changes. Please review the draft report for consideration as a starting point for future joint efforts by the DOR and WAAO to ensure uniform, fair, and equitable property valuation in the State of Wisconsin.

My contact information is in the left margin on the first page. I look forward to working with you and your staff to better the assessment profession in the most accurate, cost effective and efficient manner possible. Thank you for your time and attention to this issue and your service to the State of Wisconsin.

Respectfully,  
Steven F. Schwoerer, President  
Wisconsin Association of Assessing Officers