

FIELDDED SALES ANALYSIS (FSAS)

Wisconsin Department of Revenue | State and Local Finance Division

WAAO Winter Thaw | March 2026

PRESENTER

Lynette Heffner

Equalization Supervisor
Eau Claire District Office

Started working for Equalization in 2013
Equalization Supervisor since 2020



AGENDA

- Equalized value and FSAS
- Purpose
- Process overview
- Unit value development
- Questions?



FIELDDED SALES ANALYSIS

Equalization and FSAS



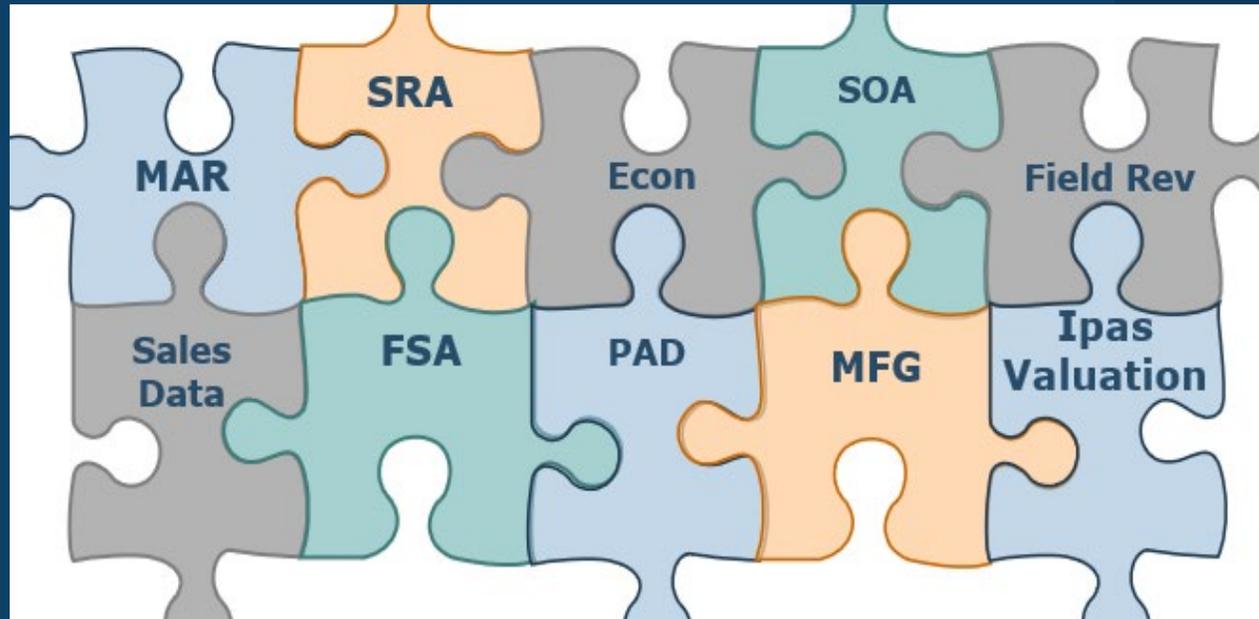
EQUALIZED VALUE AND FSAS

- Role FSAS plays in setting equalized values
 - Annually determine the average market value per acre of agricultural, undeveloped, forest, ag forest and Class 7 within a taxation district
- Other contributing factors
 - Field review
 - Municipal Assessor's Report (MAR) Processing
 - Economics

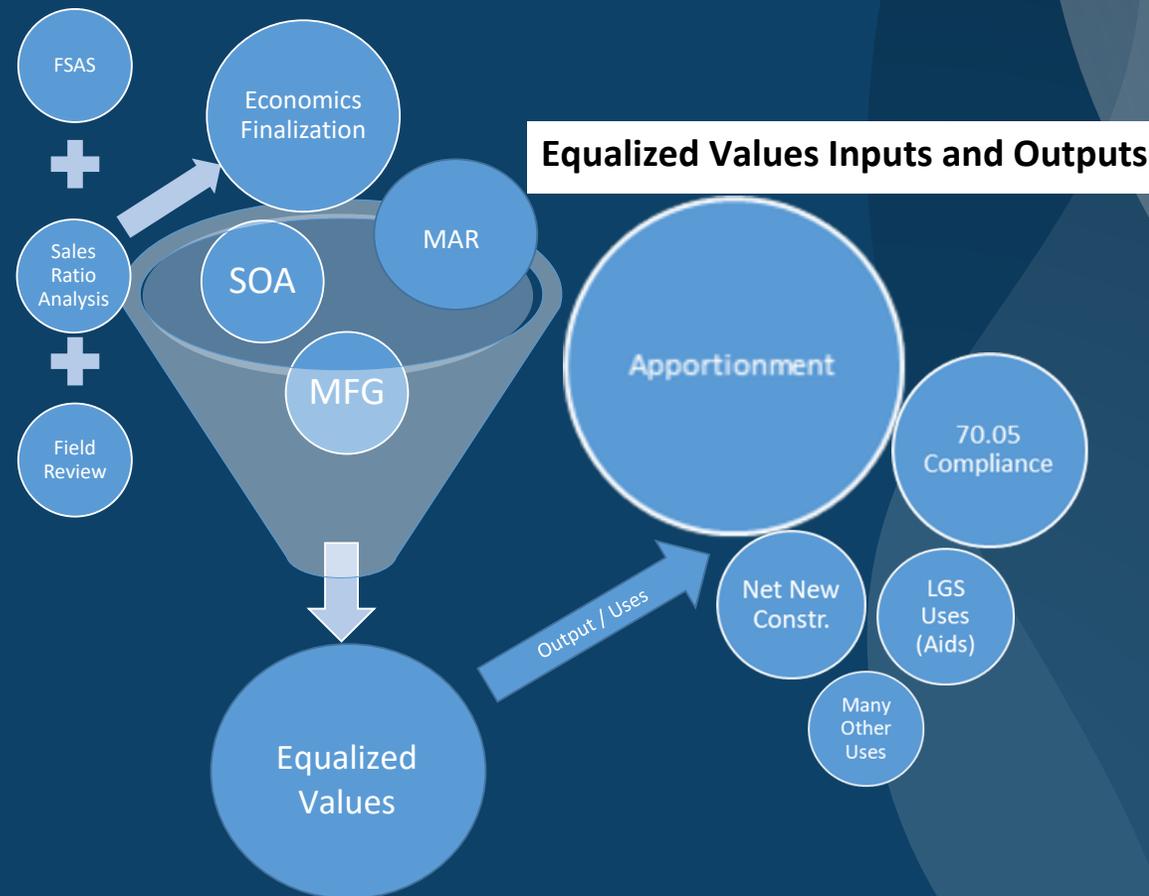


SOLVING THE PUZZLE

- Calculating equalized values is a bit of a jigsaw puzzle
- Many pieces (our processes) play a role in the resulting value



EQUALIZED VALUES AND FSAS



FIELDDED SALES ANALYSIS (FSAS)

Purpose



FSAS PURPOSE

- To annually determine the average market value (i.e., unit value) per acre of various types of land classifications within a taxation district based on land use
 - Agricultural
 - Undeveloped
 - Forest and agricultural forest
 - Class-7 other
- Large acre sales that occurred in the taxation district and in similar taxation districts are analyzed and used as a basis for determining the unit values, which are then applied to the assessor's acre base to calculate the equalized value for these property classes during MAR auditing in June



FSAS PURPOSE

- **Unit value sales analysis** – used by DOR to value property classified by municipal assessors as agricultural, forest land, undeveloped, productive forest land or other
- **Sales (38 acres or larger)** – are verified and broken down into component parts to identify average selling prices per acre and the contributory value of any improvements (houses, barns, and other improvements to the land)
- **Average selling prices per acre of land** – are then used to estimate the market value of all lands classified by municipal assessors. Annually, approximately 4,000 transactions are analyzed in this manner statewide.



FSAS SALES HISTORY

District	2024 Sales			2025 Sales			% Change
	Vacant	Improved	Total	Vacant	Improved	Total	
76 - MAD	415	362	777	513	353	866	11.45%
77 - MKE	58	27	85	175	77	252	196.47%
79 - EC	781	467	1,248	726	588	1,314	5.29%
80 - WAU	597	361	958	569	428	997	4.07%
81 - GB	513	279	792	541	336	877	10.73%
TOTAL	2,364	1,496	3,860	2,524	1,782	4,306	11.55%

FIELDDED SALES ANALYSIS

Process Overview



PROCESS OVERVIEW

- 1. Part one** – analyzes valid, arms-length sales of large parcels of land (>19 acres (vacant only) or >38 acres, depending on the county)
 - Both vacant and improved sales are included in this analysis
 - Part one is completed when unit values (\$/acre) are established for every large acreage sale within your assigned county/counties
 - Results of this analysis are entered in IPAS
- 2. Part two** – analyzes the sales data from part one to determine the recommended per acre (units) value for each land classification within each taxation district
 - Property Assessment Specialists (PAS) utilize the Fielded Sales Analysis (FSA) transaction in IPAS to complete this portion of FSAS



WHY UNIT VALUATION AND NOT SALES RATIO ANALYSIS?

- Larger acreage sales typically include multiple classes of property
 - Assessed values may be at 'Use Value' or 50% of market value (non-market assessed values can't be compared to selling prices)
 - Unit Valuation lends itself well to breaking out different sub-classes of land involved in each sale
- Sales may be used across district boundaries (blend groups) without any full value calculation or adjustment
- Sales of larger tracts of land are typically based on a \$/Acre basis



CLASS 4 – AGRICULTURAL

- Administrative Rule
 - Tax 18.05(1) Agricultural Use
 - » NAICS – Crop and animal production
 - » Christmas trees and ginseng
 - » Specific conservation programs
 - Tax 18.05(4) Devoted to Agricultural Use
 - » Prior production season (2025 for 2026 assessment)
 - » Compatible with ag use on January 1
 - Tax 18.06(1) Agricultural Classification
 - » Physical evidence of ag use – crops, fencing, livestock
 - » Assessor may request additional information



CLASS 5 – UNDEVELOPED

Wisconsin Property Assessment Manual (WPAM)

- Farmland abandoned or converted to recreational (in transition to a higher use) classified based on cover
- Land that does not produce and is not capable of producing because of poor soil or site conditions
- Roadway right-of-way fronting agricultural land if not in an ag use
- **Example** – rock outcropping, borrow pits, depleted quarries, submerged land and other land not used and with no potential for use



CLASS 5 – UNDEVELOPED

- Common FSAS Subclasses
 - Fallow
 - Swamp
 - Waste
 - Ponds
 - Lakebed/river bottom
 - Road right-of-way



CLASS 5 – UNDEVELOPED

- Sec. 70.32, Wis. Stats.
- Bog, marsh, lowland brush, uncultivated land zoned as shore land or other nonproductive lands
- Valued at 50% of full value



CLASS 6 – FOREST

- Sec. 70.32, Wis. Stats.
- Productive forest land means "land that is producing or is capable of producing commercial forest products and is not otherwise classified under this subsection"



CLASS 6 – FOREST

Wisconsin Property Assessment Manual (WPAM)

- Productive forest lands and related services in this classification are determined primarily by the use of the land. Forested areas used for hunting, fishing, recreation, or in the operation of a game preserve, should be classified as forest unless clearly operated as a commercial enterprise or are exempt
- Forest lands include those forested areas, not on farms or ranches, which are being managed or set aside to grow tree crops for “industrial wood” or to obtain tree products such as bark or seeds
- Forested areas on farms, ranches, or estates, with no commercial use made of the trees are to be included in this classification, including cutover. Cherry orchards, apple orchards, and Christmas tree plantations are classified as agricultural property.



THE PROCESS OVERVIEW

- Technicians in district offices
 - Queries vacant and improved sales over 38 acres
 - Sends Questionnaires to the Grantee
 - Create maps for the Property Assessment Specialist (PAS) to use
 - Creates spreadsheet of sales for PAS review
 - FSAS begins in late January or early February



THE PROCESS OVERVIEW

- PAS reviews questionnaires in detail
 - Enter notes for reject sales in IPAS
- Review vacant sales first
 - Can include sales with smallimps
 - Use GIS to determine land classification
 - Use benchmark or homogenous sales as a starting point for unit values paying attention to prior year unit values



CODE	NOT AN ARMS LENGTH SALE - REASONS FOR REJECTING A SALE
INSUFFICIENT MARKET EXPOSURE	
11	Fulfillment of Land Contract
12	Gift
13	To/From Exempt Organization or Government
14	Exempt from fee
15	Family, Inheritance, Will
16	Intercorporate/Shareholder
17	Convenience, Joint Tenancy or Trust
19	Other
INSUFFICIENT KNOWLEDGE OF BUYER/SELLER	
21	About Real Estate in general
22	About the specific Property
29	Knowledge - Other
COMPULSION	
31	Plottage/Assemblage
32	Tax, Sheriff or Judicial
33	To a Relocation Company
39	Other
NON - TYPICAL FINANCING	
41	Exchange
42	Excess Liens
49	Other
INCOMPLETE BUNDLE OF RIGHTS	
51	Correction Deed
52	Life Estate
53	Partial Interests
54	Time Share
55	Business Value
56	Personal Property
59	Other
CODE REJECTING A SALE FOR ASSESSMENT/SALES RATIO PURPOSES ONLY	
ASSESSMENT NOT COMPARABLE TO SALE PRICE	
71	Parcel Split
72	Multiple Districts
73	Non-Market Class of 4, or 5, or 5m
74	Exempt Classes: MFL, PFC
75	New Construction/Remodel after JAN 1
76	Mixed Classes
77	Present Value Of Subdivision Lots
78	Prior Year Sale
79	Other

THE PROCESS OVERVIEW

Review vacant sales first

- Tools used
 - GIS to determine land classification
 - Google Maps/Google Earth/Streetview
 - Multiple Listing Service (MLS) / DNR Surface Viewer
 - Field view vacant sales if acreage is in question after your office review



THE PROCESS OVERVIEW

- Use the vacant land sales to value the land in the improved sales
- Use benchmark/homogenous sales as a starting point for breaking down mixed class sales
- Use prior year unit values as a starting point if no benchmarks and to check reasonableness of benchmarks
- Field the improved sales and/or any vacant land sales as needed



Real Estate Transfer Return Questionnaire

Buyer (grantee) <p style="text-align: center;">Bucky Badger</p>	Seller (grantor) <p style="text-align: center;">Matthew and Susan Badger</p>
County <p style="text-align: center;">Badger</p>	Municipality <p style="text-align: center;">Town of Badger</p>
Parcel no <p style="text-align: center;">00X-XXX-XX-XXX</p>	RETR <p style="text-align: center;">XXXXXXXXXXXXXXXXXX</p>

Total purchase price of the real estate
\$ 345,000

If price above is incorrect, enter correct purchase price
 \$ _____

Total number of acres purchased
69

If acres above are incorrect, enter the correct number of acres purchased

Purchase date 04/30/2025	If property was not purchased on date at left, enter correct purchase date _____
------------------------------------	---

1. Was the purchase price determined within 6 months of the purchase date? Yes No

2. How did you become aware this property was for sale (check all that apply)

<input checked="" type="checkbox"/> Real Estate agent / broker	<input type="checkbox"/> Sealed bid
<input type="checkbox"/> Sign on property	<input type="checkbox"/> Internet
<input type="checkbox"/> Newspaper	<input type="checkbox"/> Word of mouth
<input type="checkbox"/> For sale by owner	<input type="checkbox"/> Auction notice
<input type="checkbox"/> Other (please explain) _____	

3. How was the purchase price established? (check all that apply)

Appraisal Negotiation Real estate agent/broker

Other (please explain) _____

5. What is your relationship, if any, to the seller?

<input type="checkbox"/> None	<input type="checkbox"/> Friend
<input checked="" type="checkbox"/> Marriage	<input type="checkbox"/> Neighbor
<input type="checkbox"/> Family member (indicate how related) _____	<input type="checkbox"/> Business

If related, how did the relationship affect the selling price? _____

6. Are you aware of any factors indicating the seller was under pressure or forced to sell the property? Yes No

If yes, please explain _____

7. Which best describes the access to the property?

<input type="checkbox"/> Public road	<input type="checkbox"/> Easement
<input type="checkbox"/> Private road	<input type="checkbox"/> Landlocked

8. Did you rent any part of the property prior to the purchase? Yes No

9. Did you own other land near this property? Yes No

If yes, did it influence the purchase price? Yes No

Do any of the following describe your transaction? (check all that apply)

- Auction sale
- Deed transfer in lieu of foreclosure or repossession
- Sale by judicial order (guardian, executor, conservator)
- Assignment of preexisting land contract
- Fulfillment of prior year land contract
- IRS 1031 exchange of property
- Trade or exchange of property
- Solely to create joint tenancy
- Pre-existing option to purchase
- Land contract or contract for deed
- Correction deed
- Sale of partial interest only
- Short sale or pre-foreclosure sale
- Seller paid closing costs
- Other (please explain) _____

10. Were there any long-term benefits retained by the seller, or any restrictions on the use of the property due to a governmental program?

Yes No

If yes, which long-term benefits? (check all that apply)

- Hunting/fishing rights
- Lifetime use of house and/or buildings
- Timber/crop harvest
- Conservation Reserve Program (CRP)
- Other (please explain below) _____
- Conservation easement
- Mineral rights
- Wetland Reserve Program
- Easement access

11. Were any delinquent taxes and/or debt obligations assumed by the purchaser?

Yes No If yes, enter amount _____

Real Estate Transfer Return Questionnaire *(continued)*

12. What is the PRIMARY use of the property?

- | | |
|--|--|
| <input type="checkbox"/> Residential | <input type="checkbox"/> Farming |
| <input type="checkbox"/> Commercial | <input checked="" type="checkbox"/> Recreational |
| <input type="checkbox"/> Manufacturing | <input type="checkbox"/> Logging |
| <input type="checkbox"/> Other <i>(please explain)</i> _____ | |

13. Enter number of acres, if any:

Tillable	<u>9</u>	Forest	<u>56</u>
Irrigated	_____	Water frontage (feet)	_____
Pasture	_____	Conservation Reserve Program	_____
Swamp	<u>4</u>	Managed Forest Law (MFL)	_____

14. If personal property was included in the sale price, list the amount below:

Machinery \$ _____	Irrigation equipment \$ _____
Livestock \$ _____	Milking equipment \$ _____
Crops \$ _____	Other \$ _____

If "Other", please explain _____

15. If any of the following exist on the property, enter the number of each:

Drinking wells _____ Septic systems _____

Irrigation wells _____

16. Have you made any changes to the property? Yes No

If yes, check all that apply:

- | | |
|--|-------------------------------------|
| <input type="checkbox"/> New construction | <input type="checkbox"/> Demolition |
| <input type="checkbox"/> Interior remodeling | <input type="checkbox"/> Additions |

17. Do you plan to add, remodel, or remove any buildings within the next year?

Yes No If yes, list the changes _____

18. Does the purchase price include any houses and/or buildings?

Yes No

- If yes, what amount of the purchase price is allocated to these buildings? (if known) \$ _____
- What is the approximate square footage of the house, and the type and dimensions of any other buildings included in the sale? (List in the Comments box below.)

Comments



Search by Owner Name

Exact name match?

enter name... Search

Search by Location Address

Exact match?

enter address... Search

Street number

Street name

Unit number

enter house number... enter street name... enter unit number... Search

(ex: 203 Main)

Search by Parcel Number

002190011000 Search

002-1900-11-000

Information



Barron County, WI
335 East Monroe Avenue
Barron, Wisconsin 54812
(715) 537-6200
Monday - Friday 8 - 4:30
Barron County Wisconsin

Land Services Director
David Gifford
715-537-6375

County Surveyor
Catlon Phelps
715-537-6824

Real Property Lister
Chasta Udelhofen
715-537-6281

County Treasurer
Samantha Sommerfeld
715-537-6280

GIS Specialist
Rhonda Sukys
715-537-6827

Announcements

How to use the Beacon site - view Demo Videos



Summary

Parcel Number 002-1900-11-000
 Tax Year **2026**
 Property Address
 Legal Description PLAT 10 FRAC NW-SW
 (Note: Not to be used on legal documents)
 Sec-Twp-Rng 19-34N-14W
 PLS/Tract 19-34N-14W NW SW
 Acres 45.95
 Municipality TOWN OF ALMENA
 Class AGRICULTURAL FOREST; AGRICULTURAL;
 UNDEVELOPED;

[View Map](#)

Owner

CURRENT OWNER
[BRIAN J & LINDA J PECHACEK](#)
 23 DRY RUN RD
 RIVER FALLS, WI 54022

Valuation

Note: Values not certified until after Board of Review

Assessed Year	2025	2024	2023	2022	2021
Land Value	\$53,000.00	\$51,000.00	\$51,000.00	\$51,000.00	\$51,000.00
Building Value	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Value	\$53,000.00	\$51,000.00	\$51,000.00	\$51,000.00	\$51,000.00
Estimated Fair Market Value	\$0.00	\$139,200.00	\$122,400.00	\$109,200.00	\$89,300.00

Columns ▼

Tax History

Tax Year	2025	2024	2023	2022	2021
Net Tax	\$520.38	\$925.37	\$844.17	\$791.30	\$785.96

Columns ▼

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Layer List Legend

Quick Links:

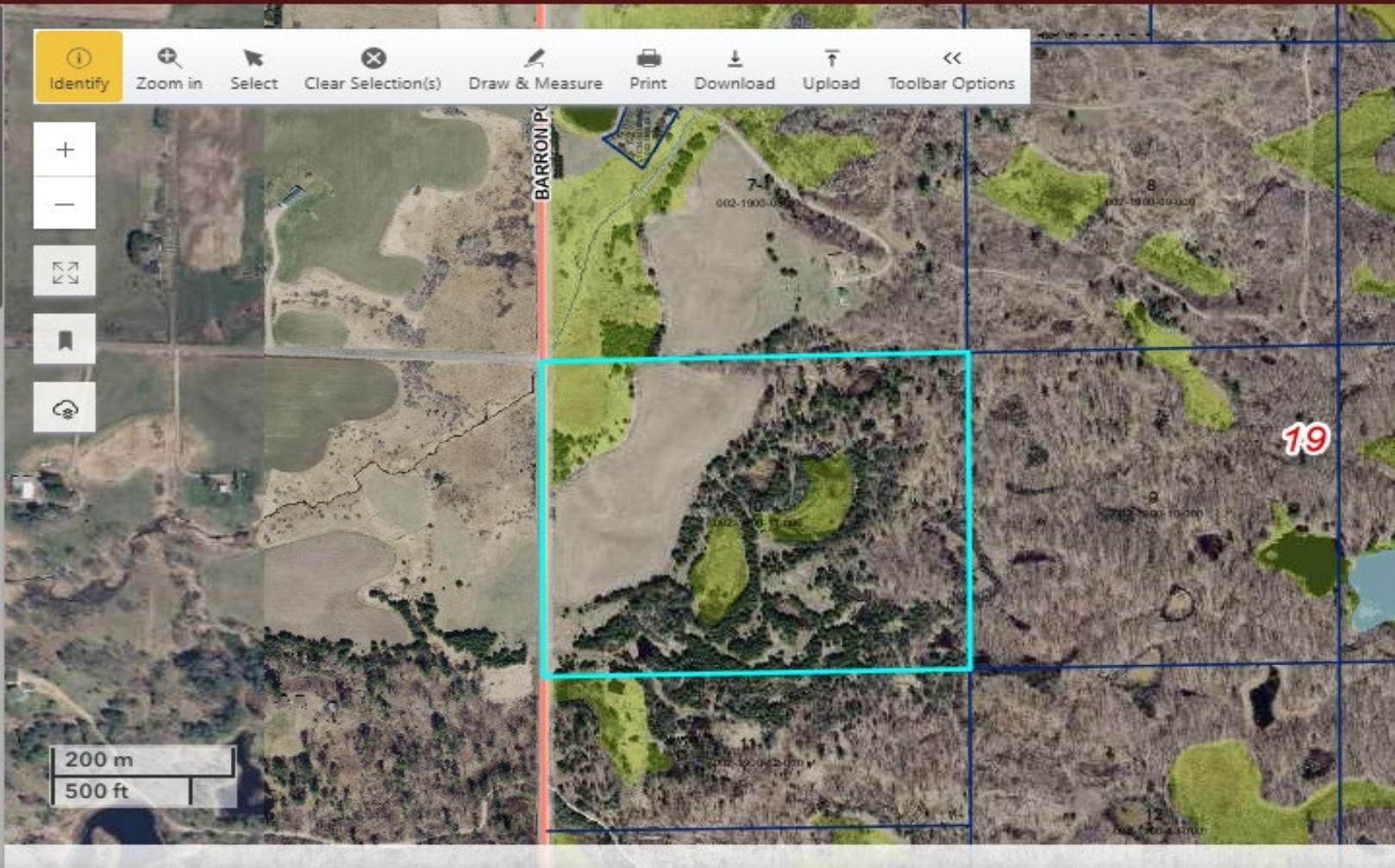
- Property Search
- View Map

Saved Maps:

Default

Layers:

- Survey Search
- Parcel Layers
 - 2025 Parcels
 - Parcels
 - Plats
 - Lines
 - PIN
 - DIMS
 - PLAT_NO
- Survey Layers
 - GPS NAD83 (2011)
 - GPS NAD83 (91)
 - Benchmarks
 - Section Corners
 - Sections
- Zoning Layers



Parcel Number	Owner
002-1900-11-000	BRIAN J & LINDA J PECHACEK

Layer List Legend

Quick Links:

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- View Map

Saved Maps:

Default

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Identify Zoom in Get Coordinate Clear Selection(s) Draw & Measure Print Download Upload Toolbar Options



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Saved Maps:

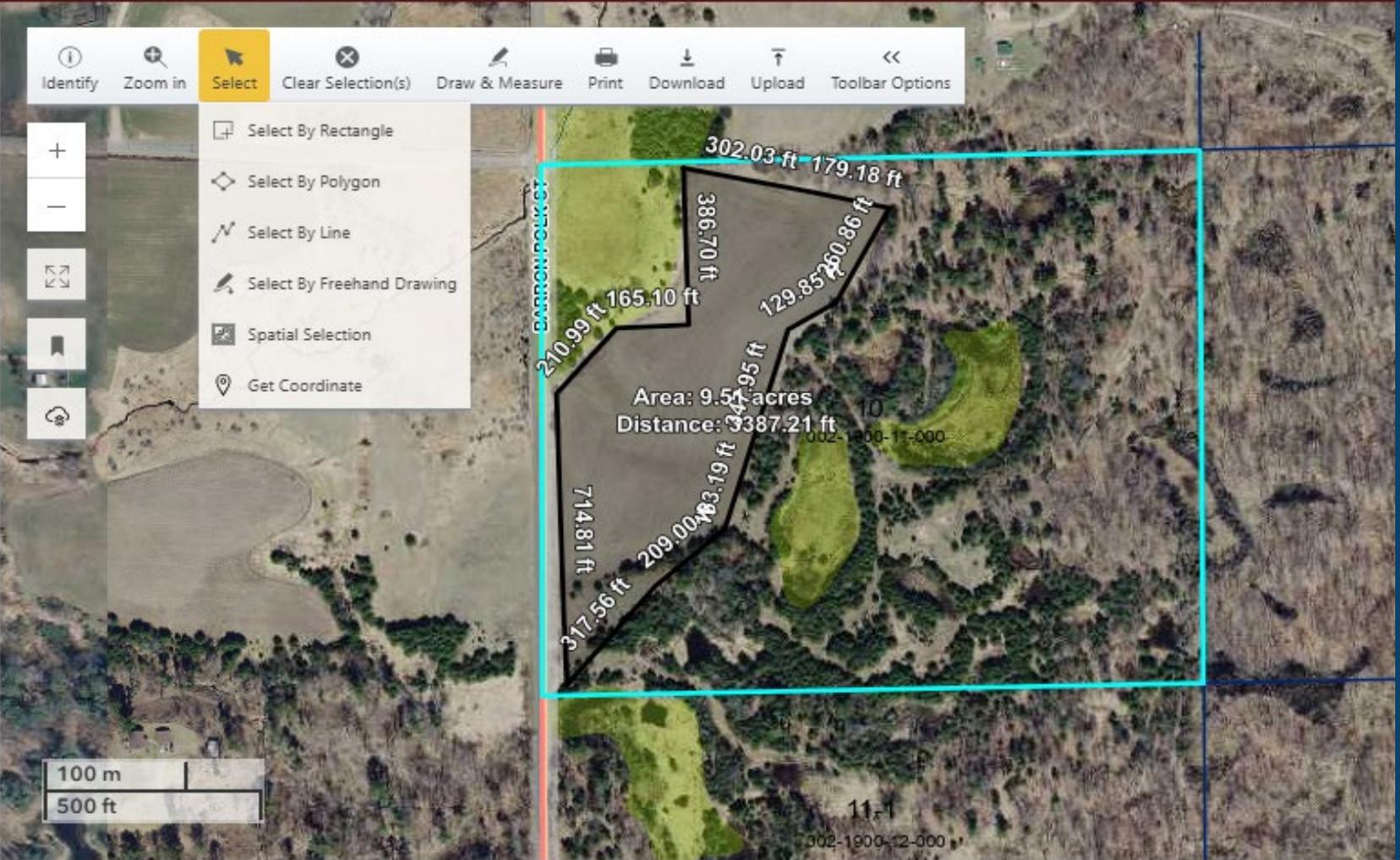
Default

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Identify Zoom in **Select** Clear Selection(s) Draw & Measure Print Download Upload Toolbar Options

- Select By Rectangle
- Select By Polygon
- Select By Line
- Select By Freehand Drawing
- Spatial Selection
- Get Coordinate



Parcel Number	Owner
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Default

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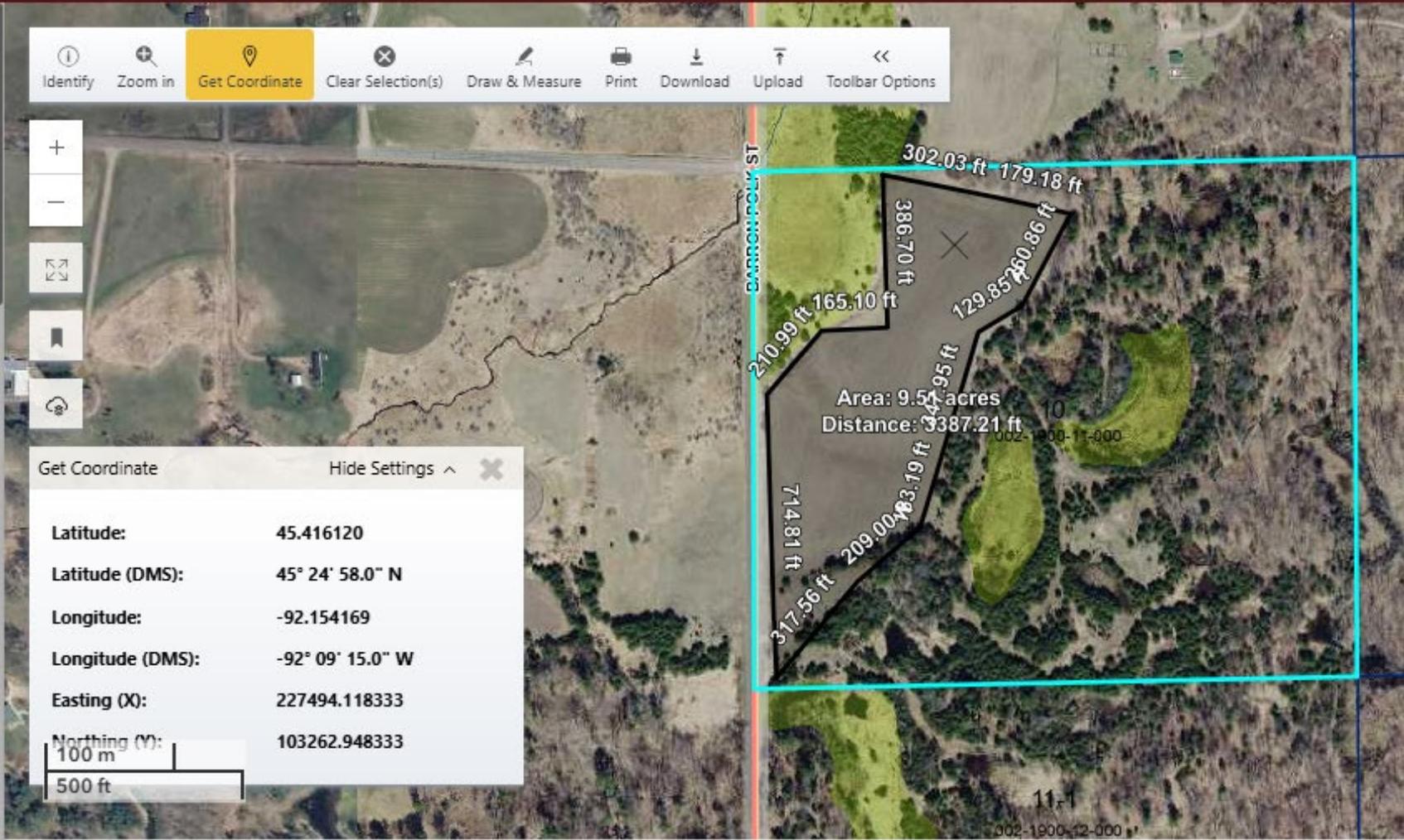
Identify Zoom in **Get Coordinate** Clear Selection(s) Draw & Measure Print Download Upload Toolbar Options

Map navigation controls: +, -, Full Screen, Home, Refresh

Get Coordinate Hide Settings

Latitude: 45.416120
 Latitude (DMS): 45° 24' 58.0" N
 Longitude: -92.154169
 Longitude (DMS): -92° 09' 15.0" W
 Easting (X): 227494.118333
 Northing (Y): 103262.948333

Scale: 100 m / 500 ft

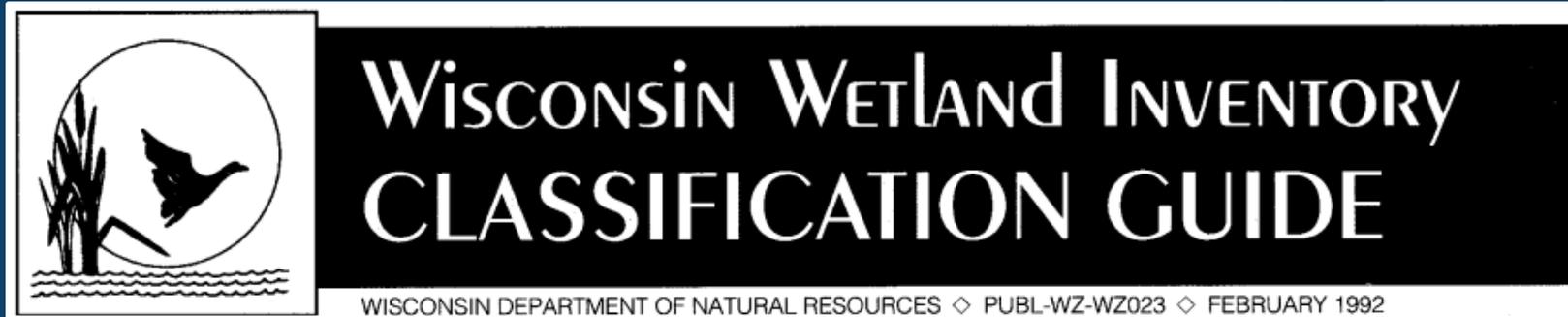


Parcel Number	Owner
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DNR MAP – WETLANDS

Maps and GIS (Wetlands)

- dnr.wi.gov/maps/
- dnr.wisconsin.gov/sites/default/files/topic/Wetlands/WWI_Classification.pdf





Filter layers by title ...

- Watershed Boundaries
- Boat Access & Shore Fishing
- Dams & Floodplains
- Clean Water Act Standards & Uses
- Assessments & Impairments
- Priority Navigable Waterways
Zoom in to view
- Fisheries Management
- Fish Consumption Advice
- Grant Locations
- Output & Determinations^
- Wetland Inventory
Zoom in to view
- Wetland Indicators & Soils^
Zoom in to view
- Wild Rice Waters
- Surface Water
- Administrative, Political & Cadastral
- Base Maps



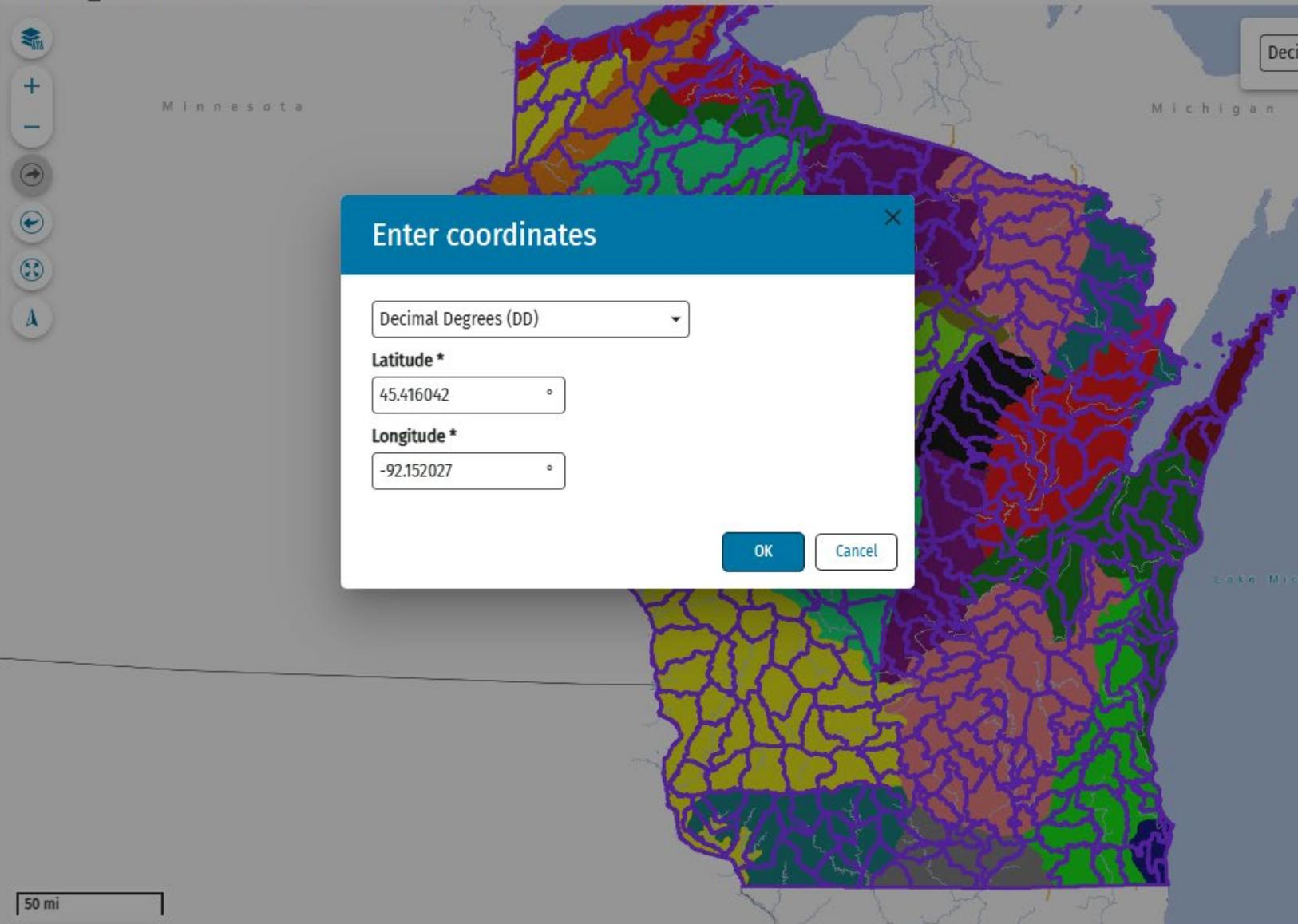
Enter coordinates

Decimal Degrees (DD)

Latitude *
45.416042 °

Longitude *
-92.152027 °

OK Cancel





Home

Layers

Legend

Basic Tools

Locate & Identify

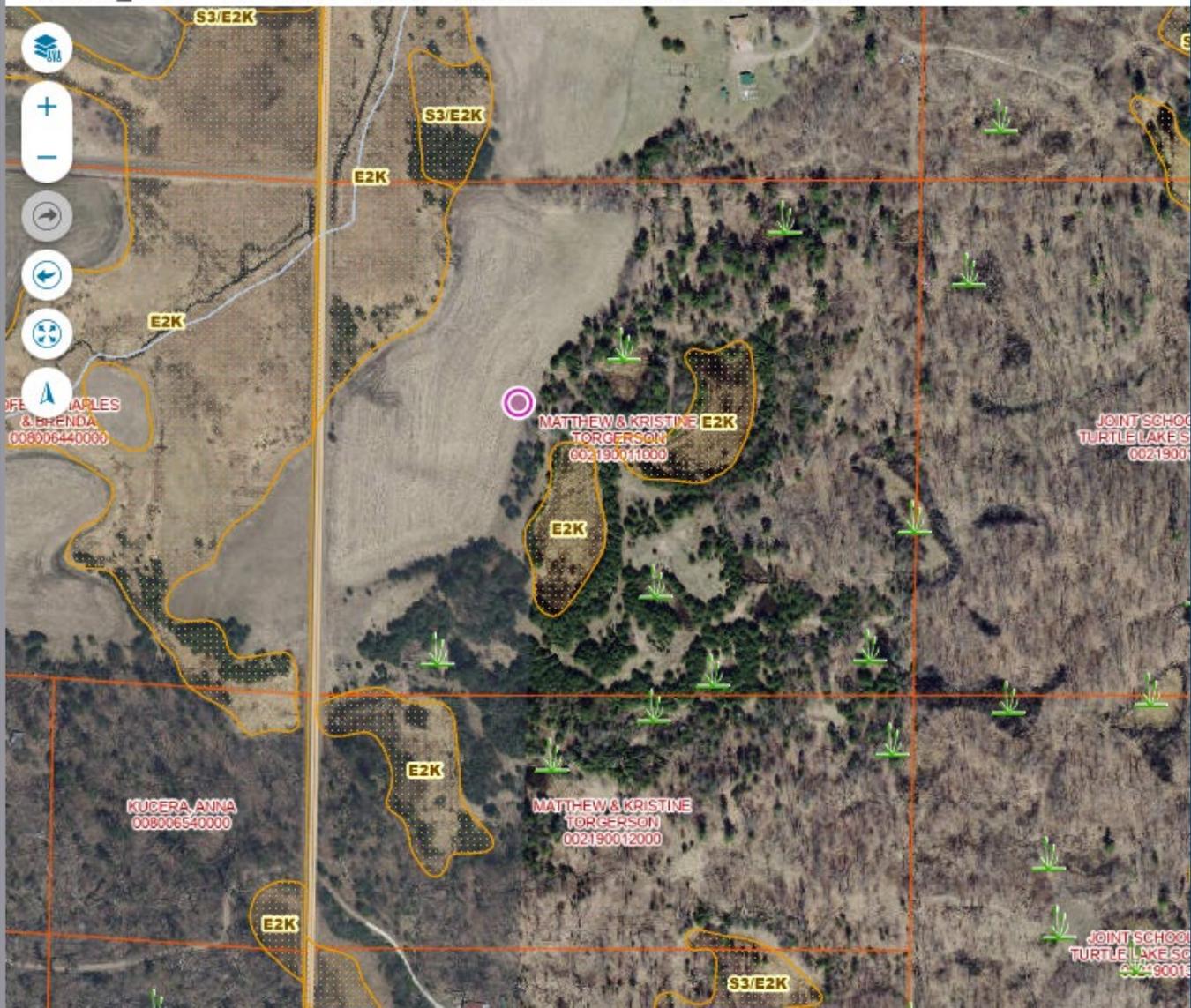
Draw & Measure

Help & Resources

Filter layers by title ...

- Surface Water
- Administrative, Political & Cadastral
 - Cadastral
 - Cities, Towns & Villages
 - Native American Lands
 - GNIS Points
- DOA Statewide Parcel Map
- Base Maps
 - Ecoregions & Vegetation
 - Cities, Roads & Boundaries
 - Public Lands
 - Topographic Maps
 - USGS Quad Indexes
- Imagery

- Identify Tools
- Query
- Find Locations
- Address
- Find Coordinates
- Plot Coord. & Note
- Clear All





WISCONSIN WETLAND INVENTORY CLASSIFICATION GUIDE

WISCONSIN DEPARTMENT OF NATURAL RESOURCES ♦ PUBL-WZ-WZ023 ♦ FEBRUARY 1992

OPERATIONAL DEFINITION OF A WETLAND

A wetland is "an area where water is at, near or above the land surface long enough to be capable of supporting aquatic or hydrophytic vegetation, and which has soils indicative of wet conditions: [s. 23.32(1), Wis. Stats.]."

AREAS INCLUDED

These areas are *included* in the Wisconsin Wetlands Inventory:

1. All areas which support the aquatic plant communities described in *A Manual of Aquatic Plants* (N.C. Fassett, 1940, University of Wisconsin Press). All areas which support the following wetland plant communities described in *The Vegetation of Wisconsin* (J.T. Curtis, University of Wisconsin Press): wet forests, shrub-carrs, alder thickets sedge meadows, aquatic communities, wet prairies, fens and open bogs. All areas which support the wetland plant communities listed in Wisconsin DNR's State Hydrophyte List.
2. Wetlands cultivated only during drought years and periods of low water table. These areas must have soils classified by the U.S.D.A. Soil Conservation Service as very poorly or poorly drained and support wetland vegetation during years of normal or high precipitation or periods of normal or high water table.
3. Wetlands where grazing, logging or harvesting of marsh hay has removed most of the wetland vegetation. These areas must have shallow standing water or saturated soil conditions for significant portions of years having normal precipitation and would be expected to revert to a



5. All natural or artificial water bodies which have a maximum depth of six feet or less except those excluded in Nos. 5 and 6 of the next section.
6. All natural or artificial water bodies for which there is no depth information except those excluded in Nos. 5 and 6 of the next section.
7. Areas of open water or wetland vegetation in sloughs, oxbows and the abandoned and secondary channels of rivers and streams.
8. Beaver ponds or man-made impoundments (six feet deep or less) on rivers and streams where the main channel is no longer discernable.
9. All cranberry bogs.

AREAS EXCLUDED

These areas are specifically *excluded* from the Wisconsin Wetlands Inventory:

1. Areas of open water or submerged aquatic vegetation in lakes greater than six feet deep.
2. Areas of flowing open water or submerged aquatic vegetation in the primary channels of rivers and streams.
3. Areas which were wetlands in their natural state but have since been drained or filled as of the date of the interpreted aerial photography.
4. Areas in the floodplain of lakes, rivers and streams that do not meet the definition of a wetland in section 23.32(1).
5. All sewage lagoons, manure storage pits, mine waste settling ponds and other man-made waste

CLASSIFICATION SYSTEM FOR THE WISCONSIN WETLANDS INVENTORY

Mapping Units

All wetlands which can be identified on the stereoscopic black and white infrared aerial photographs are mapped as follows:

- ♦ Wetlands larger than 2 or 5 acres, depending on the county, will be mapped and classified. A delineated wetland having only one classification is considered one mapping unit. Larger wetlands may be

divided into small mapping units. Minor inclusions of other cover types (less than 30%) may exist within a mapping unit. Wetland classifications and boundaries reflect ground conditions existing as of the date of the interpreted aerial photography.

- ♦ Wetlands smaller than 2 or 5 acres, depending on the county, will be indicated by a

point symbol (↓).

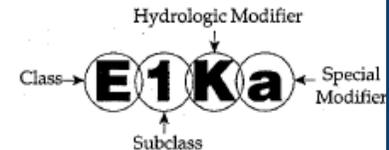
Man-made ponds smaller than the minimum map unit are indicated by the point symbol (□) for an excavated pond and (△) for a dammed artificial pond.

This wetland classification system is based on the U.S. Fish and Wildlife Service "Classification of Wetlands and Deep-Water Habitats of the United States," but with a few simplifications to make it easier to use and understand.

COMPONENTS OF THE CLASSIFICATION SYSTEM

The classification codes describe the class, subclass, and general hydrologic characteristics of a wetland mapping unit. Some classification codes will also have a "special modifier." The classification code will usually contain 3 or 4 letters and digits, as shown to the right.

When small patches of different cover types (at least 30% of the cover) are intermingled within the wetland mapping unit, a mixed classification code will be used. Mixed classes are separated by a slash (e.g., T3/S3K), with the taller form of vegetation listed first.



COVERTYPE CLASSES FOR THE WISCONSIN WETLANDS INVENTORY

Vegetated mapping units are classified by the uppermost layer of vegetation which covers 30% or more of the area. Vegetated classes take precedence over unvegetated classes if a choice has to be made. Subclasses in parentheses are only used where the information can be easily obtained from existing soil surveys, lake survey maps, or other data sources.

CLASS AND SUBCLASS	DESCRIPTION	SUBCLASS EXAMPLES
A Aquatic bed	Plants growing entirely on or in a water body	—
(1) (Submergent)	(Aquatic bed plants growing entirely under water)	(Milfoil, coontail, pondweeds)
2 Floating	Aquatic bed plants having structures which float at the water surface	Rooted or free floating
3 Rooted floating	Rooted aquatic bed plants which have floating leaves	Pond lilies, water shield
4 Free floating	Aquatic bed plants which float freely on the water surface	Duckweed, water meal, surface algae
M Moss	Wetlands where the uppermost layer of vegetation is moss	Sphagnum moss
E Emergent/wet meadow	Herbaceous plants which stand above the surface of the water or soil	—
1 Persistent	Plant remains persist into next year's growing season	Narrow- or broad-leaved
2 Narrow-leaved persistent	Persistent emergents having grass-like leaves without petioles	Cattail, most sedges and grasses
3 Broad-leaved persistent	Persistent emergents with wide leaf blades	Stinging nettle, some asters
4 Nonpersistent	Emergent which fall beneath the water and decompose over winter	Narrow- or broad-leaved
5 Narrow-leaved nonpersistent	Nonpersistent emergents with grass-like leaves without petioles	Wild rice, some bulrush stands
6 Broad-leaved nonpersistent	Nonpersistent emergents with wide leaf blades	Arrowhead, pickerel weed
S Scrub/shrub	Woody plants less than 20 feet tall	—
1 Deciduous	Shrubs which drop their leaves in the fall	Needle- or broad-leaved
2 Needle-leaved deciduous	Stunted tamaracks	Stunted tamaracks
3 Broad-leaved deciduous	Deciduous shrubs other than tamarack	Willows, alder, young green ash
4 Evergreen	Shrubs which keep their leaves over winter	Needle- or broad-leaved
5 Needle-leaved evergreen	Evergreen shrubs with needle-like or scale-like leaves	Stunted black spruce
6 Broad-leaved evergreen	Evergreen shrubs with wide leaf blades	Labrador tea, leatherleaf
7 Dead	Dead shrubs	Shrubs killed by flooding
8 Needle-leaved	Any coniferous shrubs	Deciduous or evergreen
9 Broad-leaved	Any broad-leaved shrubs	Deciduous or evergreen
T Forested	Woody plants taller than 20 feet	—
1 Deciduous	Trees which drop their leaves in the fall	Needle- or broad-leaved
2 Needle-leaved deciduous	Tamaracks	Tamaracks
3 Broad-leaved deciduous	Deciduous trees other than tamarack	Black ash, elm, silver maple
5 Needle-leaved evergreen	Evergreen trees with needle-like or scale-like leaves	White cedar, black spruce, balsam
7 Dead	Dead trees	Trees killed by flooding
8 Needle-leaved	Any coniferous tree	Deciduous or evergreen
F Flats/unvegetated wet soil	Exposed wet soils which do not support vegetation	—
0 Subclass unknown	Soil characteristics undetermined	—
(1) (Cobble/gravel)	(Flats composed of gravel and larger stones)	(Gravel bar in a fast flowing river)
(2) (Sand)	(Flats composed of sand)	(Sand flats in the Wisconsin R.)
(3) (Mud)	(Flats composed of silt and clay-sized mineral particles)	(Mud flats in the Mississippi R.)
(4) (Organic)	(Exposed muck)	(Organic flats exposed by drawdown)
(5) (Vegetated pioneer)	(Flats supporting herbaceous pioneer vegetation which is killed by rising water levels before the next growing season)	(Cocklebur growing on a sand flat)
W Open water	Lakes and ponds with a depth of 6 feet or less, and unvegetated river sloughs	—
0 Subclass unknown	Bottom characteristics undetermined	—
(1) (Cobble/gravel)	(Cobble or gravel bottom)	—
(2) (Sand)	(Sand bottom)	—
(3) (Mud)	(Mud bottom)	—
(4) (Organic)	(Muck bottom)	—
U Upland	Upland areas surrounded by wetland	Also used as a subclass to indicate small inclusions of upland (TU/E1K)

Hydrologic Modifiers for the Wisconsin Wetlands Inventory

HYDROLOGIC MODIFIER	SITUATION APPLIED TO:	USED WITH SUBCLASSES
L Standing water, Lake	Lakes of 20 acres or more having a maximum depth of 6 feet or less (smaller lakes and ponds receive the "H" hydrologic modifier)	A1-A4, E4-E6, S7, T7, F0-F5, W0-W4
R Flowing water, River	The abandoned and secondary channels of rivers and streams	A1-A4, E4-E6, T7, F0-F5, W0-W4
H Standing water, Palustrine	Wetlands which have surface water present for much of the growing season	All subclasses
K Wet soil, Palustrine	Areas which are wetlands, but do not appear to have surface water for prolonged periods of time	M0, E1-E3, S1-S9, T1-T8, F0-F5

Google Chrome isn't your default browser [Set as default](#)

Search By: **Parcel** Permit Document [Reset Search](#) | [Show Search](#)

[Property](#) [Taxes](#) **Assessments** [Documents](#) [Permits](#) [Maps](#)

[View GIS Map](#)

Tax Year	Prop Type	Parcel Number	Municipality	Property Address	Billing Address
2025 <input type="text"/>	Real Estate	002-1900-11-000	002 - TOWN OF ALMENA		BRIAN J & LINDA J PECHACEK 23 DRY RUN RD RIVER FALLS WI 54022

Tax Year Legend: = owes prior year taxes = not assessed = not taxed Delinquent Current

Assessment Summary
 Estimated Fair Market Value: **105500** Assessment Ratio: **0.9861** Legal Acres: **45.950**

2025 valuations

Class	Acres	Land	Improvements	Total
G4 - AGRICULTURAL	9.000	2000	0	2000
G5 - UNDEVELOPED	6.000	3000	0	3000
G5M - AGRICULTURAL FOREST	30.950	48000	0	48000
ALL CLASSES	45.950	53000	0	53000

2024 valuations

Class	Acres	Land	Improvements	Total
G5 - UNDEVELOPED	29.000	23900	0	23900
G6 - PRODUCTIVE FOREST LAND	16.950	27100	0	27100
ALL CLASSES	45.950	51000	0	51000

[View GIS Map](#)

Tax Year	Prop Type	Parcel Number	Municipality	Property Address	Billing Address
2025 <input type="button" value="v"/>	Real Estate	002-1900-12-000	002 - TOWN OF ALMENA		BRIAN J & LINDA J PECHACEK 23 DRY RUN RD RIVER FALLS WI 54022

Tax Year Legend: = owes prior year taxes = not assessed = not taxed Delinquent Current

Assessment Summary

Estimated Fair Market Value: **69400** Assessment Ratio: **0.9861** Legal Acres: **23.125**

2025 valuations

Class	Acres	Land	Improvements	Total
G5 - UNDEVELOPED	3.000	3000	0	3000
G6 - PRODUCTIVE FOREST LAND	20.125	62400	0	62400
ALL CLASSES	23.125	65400	0	65400

2024 valuations

Class	Acres	Land	Improvements	Total
G5 - UNDEVELOPED	3.000	1400	0	1400
G6 - PRODUCTIVE FOREST LAND	20.125	36200	0	36200
ALL CLASSES	23.125	37600	0	37600

COMPARISON

<i>Property Owner</i>		<i>Assessor</i>		<i>DOR</i>	
Tillable (AG)	9	Agricultural	9	Agricultural	9
Swamp	4	Undeveloped	9	Swamp	4
Forest	56	Ag Forest	31	Forest	56
		Forest	20		
<hr/>					
Total	69		69		69

THE PROCESS OVERVIEW

- After completion of all vacant sales
- Begin break out of land classification for improved sales



THE PROCESS OVERVIEW

- Improved sales
- Value structures
- Land classification is completed using the same tools as vacant sales
- Physical viewing of improved parcels following the Field Visit Criteria Flowchart



Muni	Parcel	PRC	Assessor	E-Mail
03002	002-0400-06-000	Yes		
03004	004-2600-05-000	Yes		
03014	014-3200-02-000	Yes		
03018	018-0100-10-000	Yes		
03018	018-3300-09-000	Yes		
	018-2800-12-000	Yes		
03018	018-2800-11-000	Yes		
03020	020-0100-20-000	Yes		
03026	026-0400-39-000	Yes	INFO@APRAZ.COM	sent
03026	026-1800-24-000	Yes	INFO@APRAZ.COM	sent
03028	028-3600-08-000	Yes		
03028	028-1800-06-000	No		
03030	030-2900-08-000	Yes		
03034	034-2000-10-000	Yes		
03038	038-0700-18-000	Yes		
03040	040-0600-15-010	Yes		
03040	040-0600-16-000	Yes		
03040	040-1600-05-000	Yes		
	040-1600-04-000	Yes		
03040	040-2500-06-000	Yes		
03042	042-1900-14-000	Yes		
	042-1900-10-000	Yes		
03042	042-2200-08-000	Yes		
03044	044-0900-26-000	Yes		
03046	046-1600-03-000	Yes		
03046	046-2700-15-000	Yes	TAMARACKSPRINGSASSESSING@GMAIL.COM	sent
03048	048-2600-02-000	Yes		
03048	048-2600-12-000	Yes		
	048-2600-12-010	Yes		
03050	050-3400-09-000	No	AMMOSKAI@AMERYTEL.NET	sent

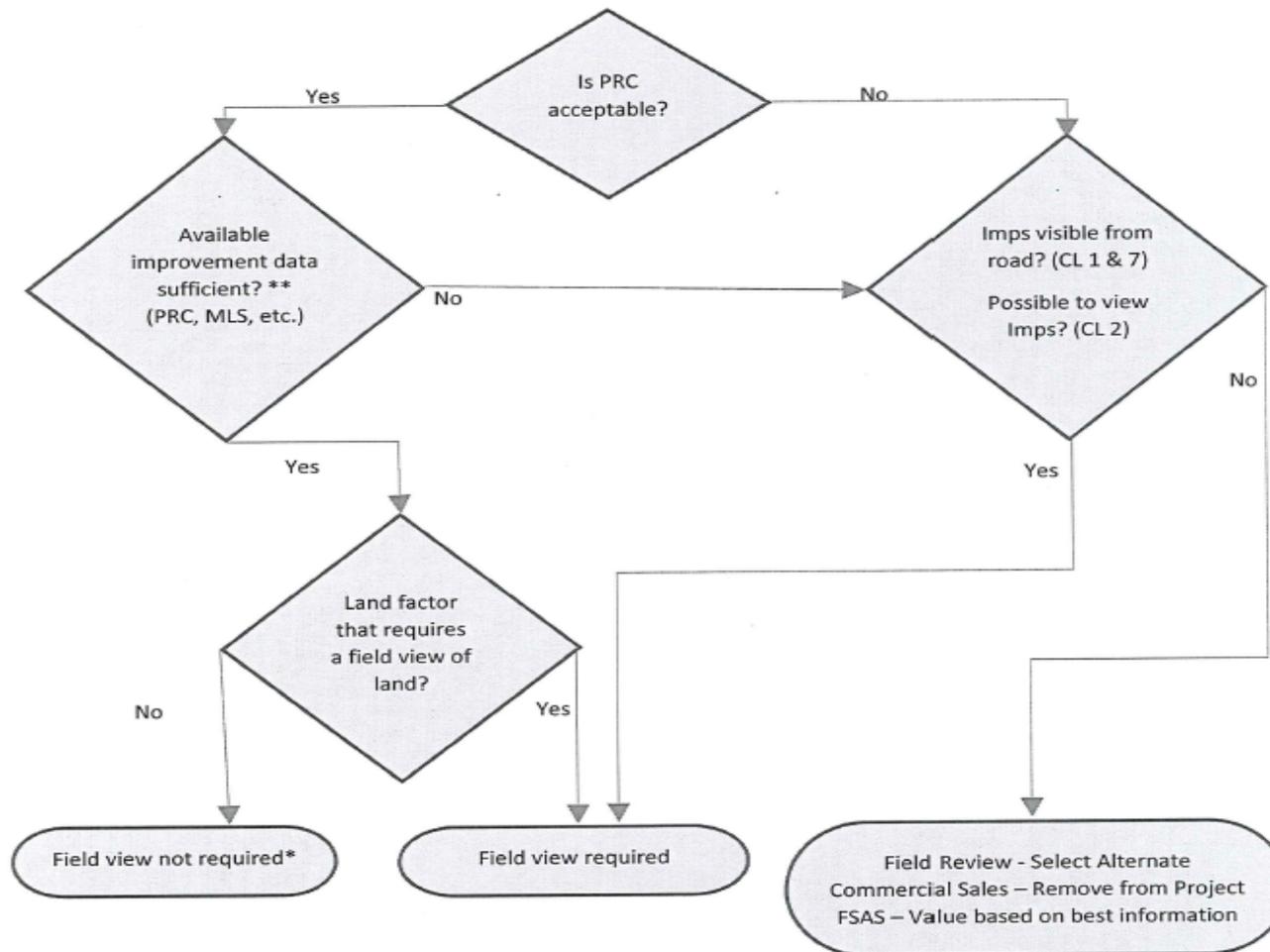
Field Visit Criteria

Class 1 & 7 Field Review Sales/Sample

Fielded Sales Analysis (FSAS)

Annual Commercial Sales Project

Note: field visit/inspection is required for all commercial Field Review



*While fielding is not required, if subject is directly on your route, it is advisable to view and get photo.

** The sufficient/insufficient decision should include criteria such as value, complexity, neighborhood factors as well as other potential data sources. You should be able to answer yes to the question; "can I competently and confidently value this parcel without field viewing it"? In the case of classes 1 and 7, there may be cases where you can answer yes to that question. See "Field Visit Criteria" text document.



State of Wisconsin • DEPARTMENT OF REVENUE

DIVISION OF STATE AND LOCAL FINANCE • EQUALIZATION BUREAU • EAU CLAIRE DISTRICT OFFICE

Mailing Address:
221 West Madison St • Ste 203
Eau Claire WI 54701-2650
Phone: (715) 836-2866
Fax: (715) 836-8690
eqleau@wisconsin.gov

February 4, 2026

Sheriff Jodi Kummet
Barron County Sheriff
1420 State Hwy 25 North
Room 1200
Barron, WI 54812

Dear Sheriff Kummet:

The Wisconsin Department of Revenue (DOR) would like to inform you that employees from our Eau Claire Equalization District Office are traveling throughout Barron County to view and gather information on specific real estate parcels that sold in 2025.

The information we gather helps DOR determine market values of Agricultural, Undeveloped, Forest, land in the county.

Our Review Involves

- Viewing the land/improvements from the public road
Taking pictures of land/improvements from the public road
Talking with the buyers/sellers, when applicable

Additional Information

- Expected travel dates – February 10 through March 21, 2026
DOR employees are carrying a DOR-issued photo ID
Vehicles are either state-owned with state-issued red license plates or the employee's personal vehicle

Table with 4 columns: Year, Auto Make/Model, Color, License #. Rows include 2017 Ford Taurus (Black, 13572) and 2017 Ford Taurus (Black, 13066).

Your office may find this information useful if you receive inquiries from residents. If you have questions, contact us at DOREqualizationEauClaire@wisconsin.gov or (715) 836-2809. Thank you.

Sincerely,

Handwritten signature

FIELDDED SALES ANALYSIS

Unit Value Development



UNIT VALUE DEVELOPMENT

- 1. Part one** – analyzes valid, arms-length sales of large parcels of land (>19 acres (vacant only) or >38 acres, depending on the county)
 - Both vacant and improved sales are included in this analysis
 - Part one is completed when unit values (\$/acre) are established for every large acreage sale within your assigned county/counties
 - Results of this analysis are entered in IPAS
- 2. Part two** – analyzes the sales data from part one to determine the recommended per acre (units) value for each land classification within each taxation district
 - Property Assessment Specialists (PAS) utilize the Fielded Sales Analysis (FSA) transaction in IPAS to complete this portion of FSAS



450	Agricultural Tillable and Pasture
451	Cranberry Bed Acres
452	Orchard
453	Christmas Tree
454	Irrigated Muck
455	Aquaculture Ponds
456	Frac Sand AG
499	All Other Ag Specialty
502	Fallow
511	Swamp
512	Waste
515	Conservation Esmt - 5
531	Frac Sand - Class 5
Code	Description
541	Ponds
551	Lake Bed/River Bottom
581	Water Front Undeveloped
583	Roadway Right of Way
599	All Other Undv Specialty
611	Prime Forest
615	Conservation Esmt - 6
631	Frac Sand Forest
681	Water Front Forest
699	All Other Forest Specialty
701	General Ag Site
702	Mega Dairy Farm
708	Cranberry Imp Sites
831	Frac Sand Ag Woods
921	Managed Forest Land
931	Private Forest Crop

UNIT VALUE DEVELOPMENT

WISCONSIN DEPARTMENT OF REVENUE
 FIELDLED SALES SUMMARY REPORT

DATE: 02/12/2026

ONE YEAR SALES - 2024

EQSALE205WI

COUNTY 03 BARRON COUNTY
 TAXATION DISTRICT 002 ALMENA
 EQ ADMIN AREA 79 EAU CLAIRE

Page 1 of 1

Document Number	Sale ID	Co/ Muni	Sec	Use	Total Value	Tot AC	Land Val/Acre	Res AC	Site \$/AC	Total Ag AC	\$/AC	Fallow AC	\$/AC	Swamp AC	\$/AC	Prim Forest AC	\$/AC	Wtr Frt Forest AC	\$/AC	Home Site AC	\$/AC	MFL AC	\$/AC	All Other AC	\$/AC	Impr. Value
906905	202409289998148	03002		8100	200,000	73	2,740			53	3,040	17	1,760			3	3,000					0				
904856	202407029922596	03002		7900	190,000	57	3,187			5	4,560	5	2,635	20	1,140	26	4,490			1	7,060	0				7,400
2024 Aggregate (GRID 4)						130	2,943			58	3,171	22	1,959	20	1,140	29	4,334			1	7,100	0				7,400

#VAC SALES: 1

#IMP SALES: 1

TOTAL SALES: 2

Set ID: A03002 TOWN OF ALMENA BARRON COUNTY 03002 2025

Add Record
 Copy Record
 Copy From
 Simple Copy
 Adv. Copy
 Deactivate
 Split Parcel
 Alerts
 Reassign
 Abandon
 Save
 Validate
 Commit
 Quick View
 Print
 Run Reports
 Docs & Photos
 Quick Links

PRIOR YEAR - 2025

You have read-only access to this transaction.

Fielded Sales Setup Fielded Sales Unit Value Analysis

Grid	Sales for	Total Ac	Statistics	Value / Ac	Total Land \$	Total Imp \$	Total Sale \$	161	Resid Site	450	Agricult	502	Fallow	511	Swamp	551	Water Bttm	611	Forest	681	Forest Wtr Frnt	701	Gen Ag Site
4	2024	2	Count	2	2	1	2	0	0	2	2	2	2	1	1	0	0	2	2	0	0	1	1
4	2024	130	Aggregate	2943	382600	7400	390000	0	0	58	3171	22	1959	20	1140	0	0	29	4334	0	0	1	7100
4	2024	65	Mean	2972	191300	7400	195000	0	0	29	3800	11	2198	20	1140	0	0	15	3745	0	0	1	7060
4	2024	65	Median	2972	191300	7400	195000	0	0	29	3800	11	2198	20	1140	0	0	15	3745	0	0	1	7060

**WISCONSIN DEPARTMENT OF REVENUE
 FIELDLED SALES SUMMARY REPORT**

EQSALE205WI
 Page 1 of 9

DATE: 02/12/2026

ONE YEAR SALES - 2024

COUNTY 03 03 03 03 03 03
 TAXATION DISTRICT 002 008 016 018 026 030
 EQ ADMIN AREA 79 79 79 79 79 79
 BLEND GROUP NUMBER A030001

Document Number	Sale ID	Co/ Muni	Sec	Use	Total Value	Tot AC	Land Val/Acre	Res AC	Site \$/AC	Total Ag AC	\$/AC	Fallow AC	\$/AC	Swamp AC	\$/AC	Prim Forest AC	\$/AC	Wtr Frt Forest AC	\$/AC	Home Site AC	\$/AC	MFL AC	\$/AC	All Other AC	\$/AC	Impr. Value
906905	202409289998148	03002		8100	200,000	73	2,740			53	3,040	17	1,760			3	3,000								0	
904856	202407029922596	03002		7900	190,000	57	3,187			5	4,560	5	2,635	20	1,140	26	4,490			1	7,060				0	7,400
905326	202407229962883	03008	33	7400	200,000	40	5,000									40	5,000							0		
903584	202405119988765	03008	30	7400	625,000	41	4,954	1	33,800							40	4,233							0	421,900	
901760	202402189921626	03008	36	7400	129,964	40	3,250					*	2 3,249			38	3,249							0		
901470	202402059999797	03008	35	8100	1,168,614	195	5,998			189	5,994	*	1 5,994	*	1 5,994	4	5,900							0		
905729	202408109998548	03016		8300	720,000	160	4,500															160	4,500	0		
904334	202406129953881	03016	19	7400	145,000	46	3,152						6	1,960		40	3,330							0		
905422	202407269968713	03018		8100	495,000	40	3,245	3	4,000	30	3,300	*	3 1,920			4	3,250							0	365,200	
903391	202405039971339	03018	13	8100	525,000	80	3,966	2	11,000	61	3,900		5 2,250			12	3,840							0	207,700	
906519	202409119964614	03030	33	7400	250,000	40	5,715	1	14,100	*	2 5,500					37	5,500							0	21,400	
905242	202407199952768	03030	8	1100	417,500	40	3,775	1	16,000					2	915							37	3,600	0	266,500	
904041	202405289928023	03030	24	7900	370,000	40	3,838			5	4,000					29	3,950			3	6,200		3	100	216,500	
2024 Aggregate (GRID 4)						883	4,410	8	12,238	343	4,880	33	2,006	22	1,118	273	4,222			4	6,425	197	4,331			1,506,600

VAC SALES: 6

IMP SALES: 7

TOTAL SALES: 13

Set ID: A030001

Blend Group

2025

- Add Record
- Copy Record
- Copy From
- Simple Copy
- Adv. Copy
- Deactivate
- Split Parcel
- Alerts
- Reassign
- Abandon
- Save
- Validate
- Commit
- Quick View
- Print
- Run Reports
- Docs & Photos
- Quick Links

PRIOR YEAR - 2025

You have read-only access to this transaction.

Fielded Sales Setup | Fielded Sales | Unit Value Analysis

Grid	Sales for	Total Ac	Statistics	Value / Ac	Total Land \$	Total Imp \$	Total Sale \$	161	Resid Site	450	Agricult	502	Fallow	511	Swamp	551	Water Btm	611	Forest	681	Forest Wtr Frnt	701	Gen Ag Site	92
4	2024	13	Count	13	13	7	13	5	5	6	6	4	4	2	2	1	1	11	11	0	0	2	2	
4	2024	883	Aggregate	4410	3894100	1506600	5400700	8	12238	343	4880	33	2006	22	1118	3	100	273	4222	0	0	4	6425	
4	2024	68	Mean	4111	299546	215229	415438	2	15780	57	4132	8	2151	11	1028	3	100	25	4158	0	0	2	6630	
4	2024	41	Median	3838	200000	216500	370000	1	14100	42	3950	6	2105	11	1028	3	100	29	3950	0	0	2	6630	

LCODE	Definition	Market Unit Values							
411	Number 1 Tillable	Trend, Based on other grades of tillable, then similar Town, Blend Group, or County % Change							
412	Number 2 Tillable	Trend, Based on other grades of tillable, then similar Town, Blend Group, or County % Change							
413	Number 3 Tillable	Trend, Based on other grades of tillable, then similar Town, Blend Group, or County % Change							
441	Pasture	Trend, Based on other grades of ag, then similar Town, Blend Group, or County % Change							
451	Cranberry Bed acreage	Trend, Based on other grades of ag, then similar Town, Blend Group, or County % Change							
456	Ag Land to be used for Frac Sand	Wider range of sales; Assessor Value							
499	All Other Ag Land	Discuss with Supervisor							
502	Fallow	Trend, Based on similar Town, Blend Group, or County % Change, May follow % change in ag units, or % change in forest (recreational)							
511	Swamp	Trend, Based on similar Town, Blend Group, or County % Change, May follow % change in forest (recreational) markets							
512	Waste	Trend, Based on similar Town, Blend Group, or County % Change. May trend with fallow, forest; highly dependent upon use							
515	Conservation Easement	Adopt assessor value; Trend with recreational markets							
531	Undeveloped land to be used for Frac Sand	Wider range of sales; Assessor Value							
541	Ponds	Wider range of sales; Assessor Value; Dredged, spring , residential ponds, man made lakes - different values							
551	Lake Bottom	\$50, to be reduced to \$25; Land under the water will have minimal taxable value							
581	Undeveloped water Frontage	Trend % similar to forest water frontage							
583	Road way Right of Way	Established by rule at \$100 an acre							
599	Undeveloped Land not elsewhere coded	Discuss with Supervisor							
611	Primary Forest Land	Trend, Based on similar Town, Blend Group, or County % Change							
615	Forest land with conservation Easement	Trend based on forest land; Trend with recreational markets							
631	Forest land to be used for Frac Sand	Wider range of sales; Assessor Value							
681	Water Front Forest	Trend similar to forest values, or residential land value change							
699	Forest land not elsewhere coded	Trend similar to forest values, or residential land value change							
701	General Ag sites	Wider range of sales; trend in direction of market value of ag land; Could trend direction of res land values, if muni is more hobby/residential							
702	Mega Dairy farm sites	Trend in direction of ag land market value; If Large acreage, value would be similar to market value of ag land							
708	Cranberry site acres	Class 3 tillable Use Value, by administrative rule							
811	Primary ag forest	Carry same as regular forest							
815	Ag forest with a conservation easement	Trend, Based on similar Town, Blend Group, or County % Change							
831	Ag forest to be used for frac sand	Wider range of sales; Assessor Value							
881	Water front forest	Trend similar to forest values, or residential land value change							
899	All other ag forest	Trend similar to forest values, or residential land value change							

Date: 02/25/2026
 Time: 07:02:42

Report#: EQSALE206WI

2025 FIELDLED SALES HISTORY REPORT
 WISCONSIN DEPARTMENT OF REVENUE
 3 - YEAR HISTORY - REPRESENTATIVE SALES by SUBCLASS

County 03 Barron
 Eq Admin Area 79 Eau Claire

DISTRICT NAME/CODE	Year Of Sales	Total Sales	# Sales	Ac Sold	\$ / Acre	# Sales	Ac Sold	\$ / Acre	# Sales	Ac Sold	\$ / Acre	# Sales	Ac Sold	\$ / Acre	# Sales	Ac Sold	\$ / Acre	# Sales	Ac Sold	\$ / Acre	# Sales	Ac Sold	\$ / Acre
T.Almena 03002	2024	2	2	58	3171	2	22	1959	1	20	1140	2	29	4336	0	0	0	0	0	0	1	1	7060
	2023	2	2	175	6470	1	5	7101	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2022	1	1	40	2575	1	19	1510	1	3	630	1	16	2525	0	0	0	0	0	0	1	2	4000
T.Arland 03004	2024	7	6	168	4701	1	1	4340	0	0	0	4	125	4788	0	0	0	5	113	3929	0	0	0
	2023	1	0		0	1	2	3500	0	0	0	1	5	3500	0	0	0	1	73	3500	0	0	0
	2022	8	5	287	4383	3	25	1797	2	24	874	4	63	4024	0	0	0	3	120	2700	1	1	7580
T.Barron 03006	2024	1	1	48	4482	1	17	2300	0	0	0	1	5	3550	0	0	0	0	0	0	0	0	0
	2023	5	5	1806	7112	4	121	3009	3	14	1694	5	210	4152	0	0	0	0	0	0	2	9	9722
	2022	2	2	68	3508	2	5	2468	1	6	720	2	63	2797	0	0	0	0	0	0	0	0	0
T.Bear Lake 03008	2024	4	1	189	5994	2	3	4164	1	1	5994	4	122	4233	0	0	0	0	0	0	0	0	0
	2023	1	1	44	4956	1	25	2835	0	0	0	1	7	4785	0	0	0	0	0	0	0	0	0
	2022	4	2	79	3171	0	0	0	2	16	1003	4	99	3518	0	0	0	0	0	0	1	1	4300
T.Cedar Lake 03010	2024	1	0		0	0	0	0	1	28	815	1	10	3150	0	0	0	0	0	0	0	0	0
	2023	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2022	1	0	0	0	1	6	965	0	0	0	1	45	1635	0	0	0	0	0	0	0	0	0



WISCONSIN DEPARTMENT OF REVENUE

FIELDLED SALES SUMMARY REPORT

EQSALE205WI

Page 1 of 9

ONE YEAR SALES - 2024

DATE: 02/12/2026

COUNTY 03 03 03 03 03 03
 TAXATION DISTRICT 002 008 016 018 026 030
 EQ ADMIN AREA 79 79 79 79 79 79
 BLEND GROUP NUMBER A030001

Document Number	Sale ID	Co/ Muni	Sec	Use	Total Value	Tot AC	Land Val/Acre	Res AC	Site \$/AC	Total Ag AC	\$/AC	Fallow AC	\$/AC	Swamp AC	\$/AC	Prim Forest AC	\$/AC	Wtr Frt Forest AC	\$/AC	Home Site AC	\$/AC	MFL AC	\$/AC	All Other AC	\$/AC	Impr. Value
906905	202409289998148	03002		8100	200,000	73	2,740			53	3,040	17	1,760			3	3,000								0	
904856	202407029922596	03002		7900	190,000	57	3,187			5	4,560	5	2,635	20	1,140	26	4,490			1	7,060				0	7,400
905326	202407229962883	03008	33	7400	200,000	40	5,000									40	5,000							0		
903584	202405119988765	03008	30	7400	625,000	41	4,954	1	33,800							40	4,233							0	421,900	
901760	202402189921626	03008	36	7400	129,964	40	3,250					★ 2	3,249			38	3,249							0		
901470	202402059999797	03008	35	8100	1,168,614	195	5,998			189	5,994	★ 1	5,994	★ 1	5,994	4	5,900							0		
905729	202408109998548	03016		8300	720,000	160	4,500															160	4,500	0		
904334	202406129953881	03016	19	7400	145,000	46	3,152					6	1,960			40	3,330							0		
905422	202407269968713	03018		8100	495,000	40	3,245	3	4,000	30	3,300	★ 3	1,920			4	3,250							0	365,200	
903391	202405039971339	03018	13	8100	525,000	80	3,966	2	11,000	61	3,900	5	2,250			12	3,840							0	207,700	
906519	202409119964614	03030	33	7400	250,000	40	5,715	1	14,100	★ 2	5,500					37	5,500							0	21,400	
905242	202407199952768	03030	8	1100	417,500	40	3,775	1	16,000					2	915							37	3,600	0		266,500
904041	202405289928023	03030	24	7900	370,000	40	3,838			5	4,000					29	3,950			3	6,200			3	100	216,500
2024 Aggregate (GRID 4)						883	4,410	8	12,238	343	4,880	33	2,006	22	1,118	273	4,222			4	6,425	197	4,331			1,506,600

VAC SALES: 6

IMP SALES: 7

TOTAL SALES: 13



Acres	\$ per acre	Total				
53	3,040	161,120				
5	4,560	22,800				
189	5,994	1,132,866				
30	3,300	99,000				
61	3,900	237,900				
5	4,000	20,000	1,673,686	Divided by	343	
343	24,794	1,673,686		4,880		



Acres	\$ per acre	Total				
53	3,040	161,120				
5	4,560	22,800				
30	3,300	99,000				
61	3,900	237,900				
5	4,000	20,000				
154	18,800	540,820	540,820	Divided by	154	
				3,512		



030001					030002					030003					030004					030005				
Subclass	Acres	2024	2025	% Chg	Subclass	Acres	2024	2025	% Chg	Subclass	Acres	2024	2025	% Chg	Subclass	Acres	2024	2025	% Chg	Subclass	Acres	2024	2025	% Chg
450		3200	3500	9.4%	450		3450	3800	10.1%	450		3650	4050	11.0%	450		3450	3800	10.1%	450		3200	3500	9.4%
502		1850	2000	8.1%	502		1850	2050	10.8%	502		1900	2100	10.5%	502		1750	1900	8.6%	502		1750	1900	8.6%
511		800	900	12.5%	511		800	900	12.5%	511		850	950	11.8%	511		800	850	6.3%	511		800	900	12.5%
611		3150	3500	11.1%	611		3000	3300	10.0%	611		3300	3650	10.6%	611		2850	3150	10.5%	611		2850	3150	10.5%
681				-	681				-	681				-	681				-	681				-
701		4950	5500	11.1%	701		4750	5250	10.5%	701		5100	5700	11.8%	701		4850	5300	9.3%	701		4700		-100.0%

Economics Finalization | IPAS Production site - V 2024.1.72.1

Taxation District:

TOWN OF ALMENA

BARRON COUNTY

Add Record
 Copy Record
 Copy From
 Simple Copy
 Adv. Copy
 Deactivate
 Split Parcel
 Alerts
 Reassign
 Abandon
 Save
 Validate
 Commit
 Quick View
 Print

PRIOR YEAR - 2025

You have read-only access to this transaction.

[Economics Status](#)
[Economics Summary](#)
[Economics Determination](#)
[Strata Calculation](#)
[Unit Value Determination](#)
[Unit Value Summary](#)
[Notes](#)

Subclass	Pr Yr Redetr Base \$	Pr Yr DOR Adj Acres	Pr Yr Mrkt Unit \$	Cmnt Yr Mrkt Unit \$	Mrkt Unit Val % Chng	Tax Basis
411: *# 1 Tillable	1251200	4143	3200	3500	9.38	USE
412: *# 2 Tillable	973100	3672	3200	3500	9.38	USE
413: *# 3 Tillable	342800	1656	3200	3500	9.38	USE
441: *Pasture	58500	760	3200	3500	9.38	USE
502: *Fallow	145200	157	1850	2000	8.11	50%
511: *Swamp	1211200	3028	800	850	6.25	50%
551: *Lake Bed / River Bottom	700	14	100	100	0	50%
583: *Road Right of Way	16400	328	100	100	0	50%
611: *Primary Forest	4539200	1441	3150	3450	9.52	MKT
701: *General Ag Site	970200	196	4950	5400	9.09	MKT
702: *Mega Dairy Farm	118800	24	4950	5400	9.09	MKT
811: *Primary Ag Forest	1203300	764	3150	3450	9.52	50%

THANKS!





Mission

Strengthen Wisconsin through fair tax and lottery administration, while educating and serving the public, our customers and communities.

Vision

To be the premier agency in providing innovative, accessible resources, and exceptional customer service built on a foundation of trust, inclusivity and creativity.

Values

- Integrity
- Knowledge
- Innovation
- Empathy
- Inclusivity
- Security

