

FIELD REVIEW

Wisconsin Department of Revenue | State and Local Finance Division

WAAO Winter Thaw | March 3, 2026

PRESENTER

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Equalization Bureau Supervisor
Milwaukee District Office



AGENDA

- What is field review?
- Reasons DOR completes field review
 - And why it matters to assessors
- When and where is field review conducted
- Field review process
- Communication between Equalization and assessor





WHAT IS FIELD REVIEW?

FIELD REVIEW DEFINED

- Process by which DOR completes a thorough review of the prior year equalized value for a class of property within a municipality
- Objectives for field review:
 - Supplement areas where there is limited sales data
 - Provide a regular cycle of review of our annual economics
 - Check of the previous year's equalized value



FIELD REVIEW

- Field review project includes:
 - Analysis of vacant land sales over the prior three years
 - Analysis and appraisal of improved sales over the prior three years
 - Sales are used to determine market adjustments
 - Appraisals for a random sample of improved properties
 - Ratio study comparing the assessed value to the appraised values



FIELD REVIEW

- Classes of property typically reviewed
 - Class 1: Residential – land and improvement values are reviewed
 - Class 2: Commercial – land and improvement values are reviewed
 - Class 7: Other – only improvement values are reviewed



REASONS DOR COMPLETES FIELD REVIEW

And why it matters
to assessors



PURPOSE OF FIELD REVIEW

- More accurate determination of the equalized value for a specified class of property
- Over time, trend adjustments to the equalized value may start to deviate from the actual market



WHY DOES IT MATTER TO THE ASSESSOR?

- We will need some information from you:
 - Property record cards (PRC), including:
 - » Required information listed in Chapter 7 of the Wisconsin Property Assessment Manual
 - » Photos
 - » Sketches



WHY DOES IT MATTER TO THE ASSESSOR?

- We may need some additional information from you:
 - Specific information not noted on the PRC's
 - » Municipal Assessment Classification questionnaire
 - Are pin spotters at a bowling alley assessed as real estate or personal property?
 - Are improvements to the land for campground sites valued with the land or improvements?
 - » We may call or email you for information
 - Example – we see a large fuel tank on a commercial property that is not on the PRC. We may contact you to find out if it's rented personal property, something that was recently added to the property or something that may have been overlooked.



WHY DOES IT MATTER TO THE ASSESSOR?

- If DOR finds evidence that a field review change is needed, we will:
 - Adjust the economic start-up base value DOR uses to complete their work in the current year
 - This affects the ratio projections used in determining the current year economics



WHY DOES IT MATTER TO THE ASSESSOR?

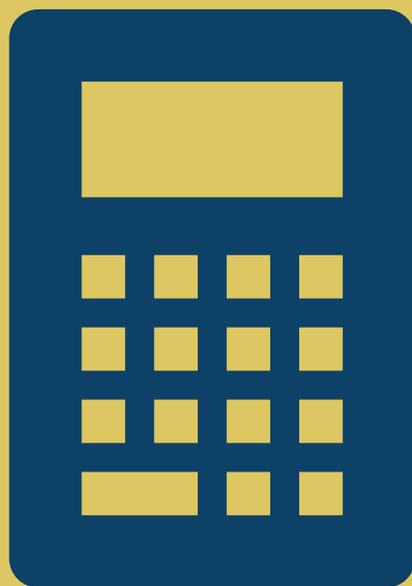
- Assessors need to know the combined effects of field review changes and our economics so they can:
 - Make sure the municipality obtains compliance (during a revaluation)
 - Let us know if they are seeing the market differently



WHY DOES IT MATTER TO THE ASSESSOR?

- Equalization is tasked with independently setting the equalized value
 - Sec. 70.57 (1)(a), Wis. Stats. requires us to certify equalized values on August 15
 - We post our preliminary equalized values on August 1
 - During the first 7 days of August, we may review our value based on additional information received





SCENARIO 1

SCENARIO 1

- Assumptions
 - 8% field review increase applied to residential class
 - Blend group sales show 3% trend increase for residential

Scenario 1: Adequate residential sales for the class

- An 8% field review increase is applied to the start-up value
- Prior to the field review, residential sales showed an increase of 10%
- After the field review change is applied, the same sales show an increase of 2%
- Combined effect would be an increase of 10%





SCENARIO 2

SCENARIO 2

- Assumptions
 - 8% field review increase applied to residential class
 - Blend group sales show 3% trend increase for residential

Scenario 2: Inadequate residential sales for the class

- An 8% field review increase is applied to the start-up value
- A 3% trend increase would be applied for economics
- Combined effect would be an increase of about 11%
- Without the field review change, a 3% trend increase would have been applied, and the equalized value would continue to be undervalued



WHEN AND WHERE IS FIELD REVIEW CONDUCTED



WHEN IS FIELD REVIEW

- **April**
 - Supervisor start reviewing counties
 - Technicians can start prep work once a county is chosen
- **July – September**
 - Equalization staff begin their assigned work in July
 - Time adjustment study
 - Vacant land is analyzed
 - Field visits commence



WHEN IS FIELD REVIEW

- **August – December**
 - Most of our field work is completed
 - Data entry is completed on properties fielded
- **December – April**
 - Market adjustments are determined
 - Market adjustments are applied to sample appraisals



WHEN IS FIELD REVIEW

- April – May
 - Field review projects are wrapped up
 - Field review changes must be implemented before we can do our current year economics
 - Economics for a field review county can push into June but must be completed prior to the MAR deadline



WHERE IS FIELD REVIEW DONE

- Each district office completes field review in 1 or 2 counties each year
- Work is done on a cyclical basis
 - Some district offices have more counties than others
 - Expected cycle for a district to field review all counties is 8 to 10 years
 - » We won't get back to another field review for awhile
 - » Communication with DOR is always important when doing a revaluation, but especially when we are doing a field review project



WHERE IS FIELD REVIEW DONE

- Field review is not done in all classes for every municipality
 - Focus on municipalities with low sales
 - Not needed when there are consistent adequate sales in a class
 - If there is no base in a certain class
 - » Many cities and villages have no Class 7 properties



WHERE IS FIELD REVIEW DONE

- Statistical measures are also considered when determining if field review is needed
- Other factors considered:
 - We see a large difference between land and improvement ratios
 - Assessor feedback



THE FIELD REVIEW PROCESS



SUPERVISOR PREP

- Supervisor or lead/advanced PAS
 - Reviews sales counts for all municipalities in county
 - Review of statistics
 - Determine complexity for each project
 - Determine needed sample sizes
 - Assign projects to staff



STAFF PREP

- PAS or technician
 - Obtain the assessment roll for all municipalities
 - Vacant land sales are queried and listed on a vacant land grid
 - Improved sales are queried and added to our sample list
 - » Up to 50% of sample can be sales
 - » If there are excess sales, the most recent sales are used



STAFF PREP

- Random selection of properties is added to complete the sample
- Alternate samples are selected to be used if a sample cannot be used
- Record cards are requested from assessors for all improved properties in the sample
- Letters are sent to the local clerk, head of government, and law enforcement



SAMPLE SELECTION

Example: Town of Badger

- Total sample of 50 residential properties is needed
- There are 35 residential sales over the past 3 years
- The 25 most recent sales are added to the sample
- Random selection of 25 sales are added to complete the sample
 - » Assessment roll is stratified into 6 groups based on assessed value
 - » Each group includes 1/6 of the improved parcels in the municipality
 - » The 25 sales are assigned to their respective groups
 - » Remaining samples are randomly selected so each group makes up roughly 1/6 of the sample
 - » Each group has 2 randomly selected alternate samples chosen



ASSESSMENT RANGE

Assessment Range by Group Number	Maximum	Minimum
Group No. 1	444,900	201,900
Group No. 2	201,800	154,600
Group No. 3	154,300	127,500
Group No. 4	126,900	101,000
Group No. 5	100,800	60,100
Group No. 6	59,700	2,400



FIELD WORK PREP

- Prior to fielding, staff:
 - Review PRC's
 - » Note items that need field verification – e.g., an outbuilding on the aerial is not listed on the PRC
 - » Note questions that might need assessor follow-up
 - Review aerials for:
 - » Sale/sample improved properties
 - » Vacant land sales
 - Determine which properties require a site visit
 - Create maps of all sale and sample properties



FIELD WORK

- Field visits
 - Residential and Class 7
 - » We conduct drive-by reviews
 - DOR staff do not have the same rights to go onto a property as assessors
 - DOR staff are not allowed to go down private roads or driveways
 - » We rely on accurate assessor records
 - » We also obtain information from online sources
 - » Properties that cannot be seen from the road may require an alternate sample



FIELD WORK

- Field visits
 - Commercial
 - » We do request a walk-through of all commercial properties
 - Property or business owners are not obligated to allow a walk through
 - We use available online information
 - If an inspection is refused
 - Obtain a business card or phone number for follow-up
 - Ask specific questions (e.g. - Is there a basement?) before leaving
 - » We may contact a property owner in advance to request a site visit



FIELD WORK

- Field visits
 - Vacant land
 - » We can typically obtain information about vacant land sales from:
 - » We may field visit vacant property if:
 - We still have questions about land classification
 - The area in question can be seen from the roadway



OFFICE WORK

- Validate sales
- Time adjustment studies
- Vacant land studies
- Appraisals for sales properties
- Determining market adjustments
- Appraisals for samples
- Dispersion analysis



SALES VALIDATION

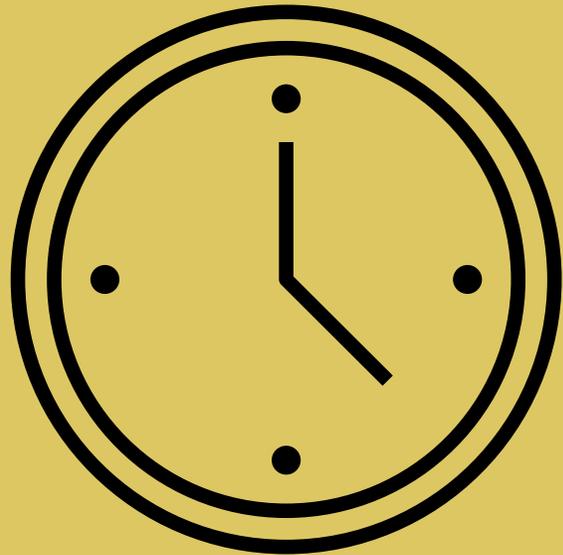
- Sales validation is completed on all sales to verify they are useable arm's length sales that may be used in our analysis
 - DOR reviews:
 - » Questionnaires
 - » PAD data
 - » Online information and other resources
 - » During a commercial field visit



TIME ADJUSTMENTS

- Sales prices are time adjusted to reflect market value as of January 1
- Time adjustments are developed for improved and vacant properties, when sufficient data





TIME ADJUSTMENTS

TIME ADJUSTMENTS

- Paired sale review
 - Properties that sell at least twice during the review period are considered
 - Only sales of properties that are unchanged are considered
 - » No splits or combinations
 - » No new construction
 - » No demolition
- Paired sales with a classification change are closely scrutinized



TIME ADJUSTMENTS

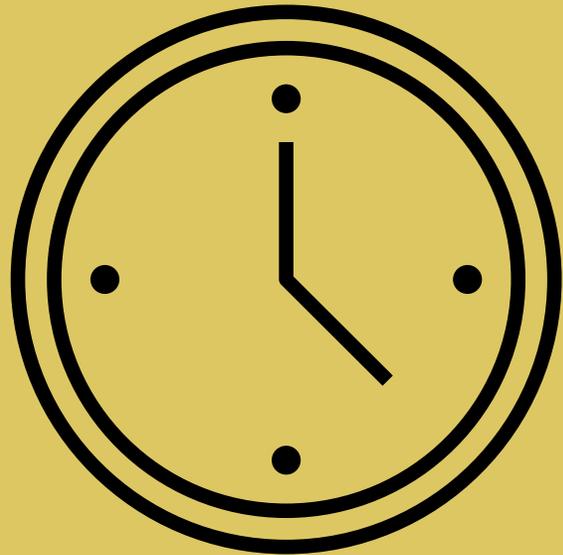
- Sales ratio analysis
 - Comparison of aggregate ratios over a 3-year period
 - Ratios are not comparable across revaluations
 - » Example: If sales are being reviewed between 2022 and 2024 and there was a 2023 revaluation
 - We are unable to compare sales ratios from 2022 and the other two years
 - We could compare the 2023 ratio to 2024



TIME ADJUSTMENTS

Kewaunee County Time Adjustments 2019 – 2020 Field Review

Class 1:	<u>Vacant & Improved</u>
T. Ahnapee	Apply 0.25
T. Carlton	Apply 0.25
T. Casco	Apply 0.30
T. Franklin	Apply -0.10
T. Lincoln	Apply 0.10
T. Luxemburg	Apply 0.30
T. Montpelier	Apply -0.10
T. Pierce	Apply 0.25
T. Red River	Apply 0.30
T. West Kewaunee	Apply 0.10
V. Casco	Apply 0.35
V. Luxemburg	Apply 0.35
C. Algoma	Apply 0.40
C. Kewaunee	Apply 0.45



TIME ADJUSTMENT SCENARIO

SCENARIO

- Assumptions
 - 2023 Interim market adjustment by assessor
 - 4 sets of valid paired sales
 - » Average: 0.85% / month
 - » Median: 0.89% / month
 - 2022 Sales – aggregate ratio of 61%
 - 2023 Sales – aggregate ratio of 98%
 - 2024 Sales – aggregate ratio of 91%



SCENARIO

- Assumptions
 - Economic adjustments
 - » 2022: 5% Increase
 - » 2023: 8% Increase
 - » 2024: 6% Increase
 - » Average monthly increase: 0.53% / month



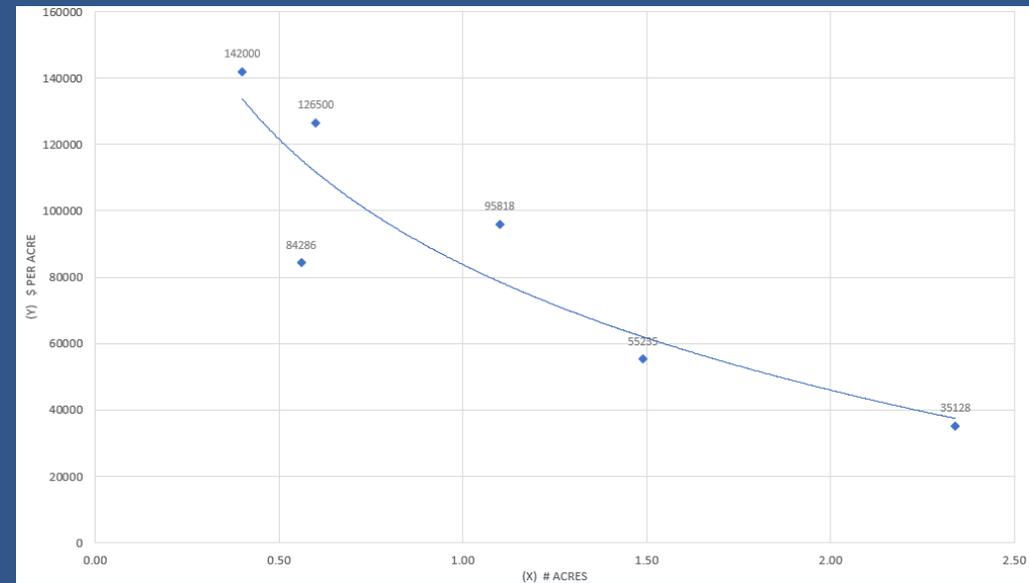
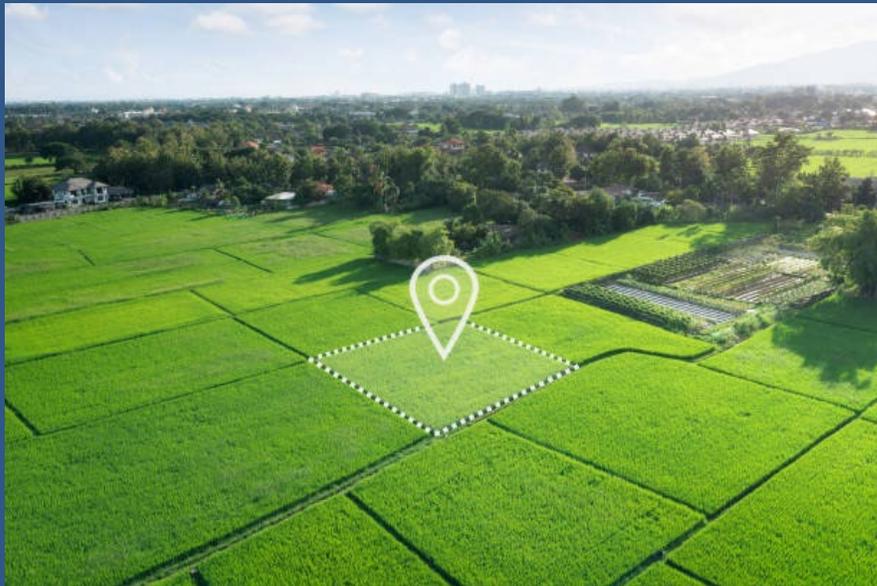
SCENARIO

- Summary
 - Paired sales support 0.85 to 0.89% / month
 - Sales ratio analysis supports 0.64% / month
 - » Can't use the 2022 sales ratio due to IMU
 - » Change in ratio from 2023 to 2024
 - Economics supports 0.53% / month
- Results
 - Paired sales and ratio analysis both support a higher time adjustment
 - PAS sets the time adjustment to 0.64% / month



VACANT LAND

- Vacant land sales are analyzed to determine neighborhoods and obtain land values to use for our appraisals



VACANT LAND

- Influence factor adjustments
 - Adjustments for:
 - » View
 - » Traffic
 - » Water access
 - » Type of lake frontage
 - » Railroad tracks
 - » Easements
 - » Lot access (landlocked or only accessible by boat)
 - » Lot shape
 - Determined by the market



VACANT LAND

- When no vacant sales are available to determine land values
 - Review similar sale characteristics
 - » Traffic counts
 - » Online sources (e.g., – DNR)
 - Extraction (land residual) method
 - Allocation or land ratio method



APPRAISAL OF IMPROVED SALES

- All sales are data entered into our system
- Cost model analysis is done for each property
- Improved market adjustments are developed
- Market adjustments are stratified based on supported criteria
- Sale properties that change after the sale and prior to the appraisal date are updated after the market adjustment is developed



MARKET ADJUSTMENTS

- Ties our cost model to market value
- Sales data is analyzed to determine credible market adjustments
- Class and property type
 - Residential – house style, waterfrontage, neighborhood, construction grade, condition
 - Commercial – building type, frame type, neighborhood, quality of construction
 - Class 7:
 - » Operational vs. non-operational farms
 - » Residential in nature
 - » OBY only
 - » Traditional farm vs mega farm
 - » Farm type – grain/crop, dairy, beef, turkey, etc.



APPRAISAL OF SAMPLES

- All improved non-sale sample properties are data entered into our system
- Cost model analysis is done for each property
- Market adjustments from our analysis on sale properties are applied to the non-sale sample properties



DISPERSION ANALYSIS

- Ratio study is completed for each municipality and class
- This ratio study is used to determine prior year equalized value adjustments
- Changes are applied to the land and improvement economic startup base values for each class



DISPERSION ANALYSIS

Dispersion Analysis															
County											PAS Date				
Municipality											Notes	2/16/2026			
Class	Commercial											Sort Ratios	Reset Sheet		
Land Parcel Count	13														
Improved Parcel Count	11														
Land Assessment	\$776,700											PAS Notes		SUP Notes	
Improved Assessment	\$1,603,600														
Total Assessment	\$2,380,300														
Land Base Value	\$946,200														
Improved Base Value	\$2,078,400														
Total Base Value	\$3,024,600														
Total Class Ratio	78.70%														
Sample	Local Parcel #	DOR ParID	Sale Date	Sale Price	Purification (D)	Land Assement	Improved Assessment	Total Assessment	Land Appraised	Improved Appraised	Total Appraised	Land Ratio	Improved Ratio	Total Ratio	
6	01-017-11-003.00	000180697	1/13/23	\$254,000		\$73,000	81500	\$154,500	\$85,400	182700	\$268,100	85.48%	44.61%	57.63%	
8	01-017-12-017.00	000180799				\$43,300	71700	\$115,000	\$56,000	106100	\$162,100	77.32%	67.58%	70.94%	
5	01-013-11-010.00	000180790				\$95,100	129000	\$224,100	\$104,500	206700	\$311,200	91.00%	62.41%	72.01%	
10	01-017-11-004.00	000180806				\$39,000	30500	\$69,500	\$45,200	47600	\$92,800	86.28%	64.08%	74.89%	
2	01-013-11-014.00	000180783				\$54,100	212100	\$266,200	\$56,900	262500	\$319,400	95.08%	80.80%	83.34%	
7	01-006-02-013.00	000180798				\$41,300	171700	\$213,000	\$51,500	200200	\$251,700	80.19%	85.76%	84.62%	
9	01-017-12-022.00	000180977				\$32,500	86400	\$118,900	\$39,800	99300	\$139,100	81.66%	87.01%	85.48%	
1	02-030-06-020.00	000180780				\$180,600	436400	\$617,000	\$187,800	531800	\$719,600	96.17%	82.06%	85.74%	
4	01-006-04-002.00	000180863				\$114,500	146600	\$261,100	\$133,000	162100	\$295,100	86.09%	90.44%	88.48%	
3	01-019-01-001.00	000180788				\$45,500	210400	\$255,900	\$46,800	229200	\$276,000	97.22%	91.80%	92.72%	
						\$0		\$0	\$0		\$0	0.00%	0.00%		
						\$0		\$0	\$0		\$0	0.00%	0.00%		
Totals											Tot Land Ratio	Tot Improved Ratio	Total Ratio		
						\$718,900	\$1,576,300	\$2,295,200	\$806,900	\$2,028,200	\$2,835,100	89.09%	77.72%	80.96%	

DISPERSION ANALYSIS

Unpurified Statistics									
	Land	Improved	Total	Aggregate % Change		COD	9.31%	Agg. Ratio	80.96%
Projected Aggregate	\$871,800	\$2,063,300	\$2,935,100	-2.96%	80.96%	COC	90.00%	Mean Ratio	79.59%
Base Value	\$946,200	\$2,078,400	\$3,024,600	Mean % Change		PRD	0.98	Med. Ratio	83.98%
Dollar Change	(\$74,400)	(\$15,100)	(\$89,500)	-1.12%	79.59%	Sales #	1	Non-Sales #	9
Percent Change	-7.86%	-0.73%	-2.96%	Median % Change		Agg Ratio	57.63%	Agg Ratio	83.39%
Class Ratio	89.09%	77.72%	80.96%	-6.29%	83.98%	Mean Ratio	57.63%	Mean Ratio	82.03%
Percent of Value	92.56%	98.30%	96.42%			Med Ratio	57.63%	Med Ratio	84.62%
Percent of Parcels		90.91%	76.92%						
Sample Size	10								
Purified Statistics									
	Land	Improved	Total	Aggregate % Change		COD	9.31%	Agg. Ratio	80.96%
Purified Projected	\$871,800	\$2,063,300	\$2,935,100	-2.96%	80.96%	COC	90.00%	Mean Ratio	79.59%
Base Value	\$946,200	\$2,078,400	\$3,024,600	Mean % Change		PRD	0.98	Med. Ratio	83.98%
Purified Dollar Change	(\$74,400)	(\$15,100)	(\$89,500)	-1.12%	79.59%	Result			
Purified Percent Change	-7.86%	-0.73%	-2.96%	Median % Change		Agg. Ratio	Land \$ Change	Imp \$ Change	Total \$ Change
Pur Class Ratio	89.09%	77.72%	80.96%	-6.29%	83.98%	80.96%	(\$74,400)	(\$15,100)	(\$89,500)

COMMUNICATION BETWEEN EQUALIZATION AND ASSESSOR



COMMUNICATION IS ESSENTIAL

- For DOR
 - As the assessor, you typically have more information on properties and the municipality
 - We rely on the property record card that you provide to us
 - We may reach out to you if further clarification or verification is needed



COMMUNICATION IS ESSENTIAL

- For the assessor
 - When completing a revaluation, request an estimate of compliance prior to sending out assessment change notices
 - We may contact you if:
 - » Your municipality is in the final two years of compliance and
 - » We know you are completing a revaluation
 - Contact us if:
 - » You want to provide feedback
 - » You want to provide documentation



THANK YOU!

Questions?





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

