

SUBJECT: Tax Assessment and Tax
Appeal Reform.
Oversight of the Wisconsin
Dept. of Regulation & Licensing

Dear

We are appealing to all State Senators and Representatives to review the oversight and decision-making of both the Wisconsin Department of Revenue and the Department of Regulation and Licensing.

We understand that as Senators and Representatives, you deal with many important issues and legislation everyday, and because of this, we will try as briefly as possible to present the enclosed information to you. In the absence of internal change or reform by the Wisconsin Department of Revenue and the Department of Regulation and Licensing, we ask that you propose legislation that will prevent abuse by State licensed Realtors, Tax Assessors, and Appraisors.

Our situation involves an individual who holds all three positions and who we believe manipulated his authority to his advantage in an abusive manner.

In May of 1993, a State licensed appraiser appraised a large tract of undeveloped lake property (258 acres) in the Town of King in Lincoln County for \$116,100. On page 18 his appraisal stated, "Although the subject property has 5,200 feet of Lake Alice frontage, a residential subdivision is considered an unlikely use. ... It is my opinion that the high cost of development is a deterrent to residential use of the subject property". In September of 1993, as a Wisconsin Real Estate Broker, this same individual purchased most of these parcels in this tract for his appraised prices and stated on lines 44 & 45 of his Offer to Purchase "Buyers are licensed real estate brokers purchasing property as long term forestry investment". As the tax assessor for the Town of King, he then assessed those same parcels that he had both appraised and purchased, at or near those same values.

By December of 1997, the Town's tax assessor had developed 20 lake lots on this land, and had sold 16 of the 20 lake lots for \$645,900. Those lots were developed from three parcels comprising approximately 40 acres he had appraised, purchased, and assessed in 1993 for only \$37,000.

Tax assessments on those parcels did not reflect sharp increases in valuation. Legal agreements requiring the tax assessor to sell or exchange land he owned, to adjoining property owners, to allow them unrestricted access to their lake property were not completed. The value of a 12 acre parcel of vacant, undeveloped land he now controlled public road and utility access to was raised from \$15,000 to \$140,000. That parcel adjoined his 20 lot development. At a May, 1998 Board of Review he stated that he would allow access to his road system for a fee of \$50,000 to \$100,000 and presented a (misrepresented) Offer to Purchase the landlocked property for \$255,000. Open Records requests for information to challenge this assessment were neither

fully complied with by the assessor nor by the town clerk, who works full-time for the Town's tax assessor.

In October of 1998, the Wisconsin Department of Revenue upheld the 900% property tax increase and accepted the assessor's "comparable sales". All of the "comparable" parcels had access to Town or County roads and utilities. Only one of the "comparable" parcels was from the same township and it was later found to be false, contradicted by County assessment records. The Wisconsin Department of Revenue disregarded a 1995 appraisal done on an adjoining 40 acre lake parcel for \$49,000 and a 1993 appraisal done by the tax assessor himself on the same subject property for \$29,100. In January of 1999, after the conclusion of both the 1998 Board of Review and the 1998 Department of Revenue Hearing, a newly appointed tax assessor for the Town of King released data that the former tax assessor and town clerk did not co-operate in releasing. Over a dozen similar undeveloped lake parcels in the Town of King varying in size from 6 to 47 acres and from 350 to 2550 lineal feet of lake frontage were identified. The highest valuation of these properties, all with direct access to public roads and utilities was \$53,000!

We believe that this situation is an abuse of authority by a State licensed appraiser, realtor, and tax assessor. We are discouraged, most of all, however, by the unwillingness of the Wisconsin Department of Revenue and the Department of Regulation and Licensing to take serious, corrective action or initiate changes in policy or procedure.

We appeal to you as State Senators and Representatives to initiate and legislate necessary changes and reforms. To prevent corruption and abuse, we believe the following changes should be made:

1. Tax assessors should not be allowed to assess their own property.
2. Appraisers should not be allowed to appraise property they also intend to buy.
3. Tax assessors should be politically independent of the municipalities they work for. Legislation should be considered, whereby township assessments would be conducted by a single county assessment office.
4. When citizens are coming before a Board of Review or a Department of Revenue hearing to challenge the value placed on a parcel of land or dwelling, the tax assessor should not be allowed to make "Offers to Purchase" on those very same properties.
5. Tax assessors should not be allowed to assess the properties of those they are, or have been involved in litigation with.
6. It should be mandatory, not a mere recommendation that can be ignored, that tax assessors provide all requested data and information to claimants before any Hearings or Boards of Review. "Comparable sales" data which will be presented by town assessors in tax appeal hearings should be subject to Wisconsin's Open Records Law.
7. Instead of being discouraged from presenting other current assessments of similar properties, claimants should be allowed to show evidence of disparity and unfairness. The current Department of Revenue system allows abuse by local officials, applying "comparable sales" only against the claimants property, while disregarding the valuation of other similar properties.
8. Landlocked property, inaccessible by public roads and utilities should not be assessed similar to property that can be developed.

9. Property enrolled in the Department of Natural Resources managed forest program should be assessed as such - productive forest, and not another "highest and best use" arbitrarily determined by the local assessor.
10. Improvements should be made in the "Property Tax Appeal Guideline" so citizens can better understand the tax appeal process and know what is necessary to challenge their assessment, especially in Court proceedings..
11. If claimants cannot utilize "comparable assessments" from similar properties in adjoining municipalities for comparison purposes, than neither should tax assessors be allowed to bring in "comparable sales" from properties outside that same municipality.
12. Because the cost of challenging a property tax assessment in Circuit Court often exceeds any monetary gain of any tax reduction, few people can afford to challenge an unfair assessment. Similar to provisions in the Wisconsin Open Records Law, claimants in tax assessment appeals who prevail in Court should be allowed to recover their attorneys fees.

A 900% PROPERTY TAX INCREASE. POLITICALLY MOTIVATED?

In May of 1995, the Town of King was cited in Circuit Court for violations of the Wisconsin Open Records Law. Open Records requests were uncovering criminal misconduct by the town's clerk. The Town spent over \$20,000 defending the clerk against charges of misconduct that had been filed with the local district attorney. The Wisconsin Department of Justice deferred a request for investigation of this situation back to the Lincoln County District Attorney. In August of 1996, Governor Thompson fired the Lincoln County District Attorney due to unrelated misconduct. In May of 1996, after the town clerk resigned, the replacement clerk reported the loss of thousands of town records. Legal action and a search warrant recovered many of the missing records, most of which were directly related to the allegations of criminal misconduct. Before she died in January of 1998, the former town clerk was charged with four felonies, including embezzlement and perjury. Open records requests also showed that the Town Board had written-off the tax assessors unpaid fire-call bill (while collecting other unpaid firecalls through special property tax assessments) and had approved an illegal 4 year assessment contract with the assessor. The Town covered-up and ignored requests to allow much of this information to be made available to the general public. In June of 1997, the replacement Clerk resigned, citing her dissatisfaction with the Town Boards actions and conduct.

In May of 1998, a complaint was made to the Wisconsin Department of Revenue regarding the assessor's conduct and the 900% property tax increase. Complaints were also filed by the former owner of the lake property with several divisions of the Wisconsin Department of Regulation and Licensing. We believe their responses have done little to instill public trust in these State agencies assigned to protect the general public from abuse. We believe that little disciplinary action was taken against this individual because he is one the State's "Expert Witnesses" in land condemnation proceedings. We realize that any negative ruling or disciplinary action could open questions about the validity and accuracy of previous appraisals he has done for the State of Wisconsin, but without corrective action or change in policy and procedures, what is there to prevent this situation from happening again? Because we anticipate that this letter of

complaint will be defended by their "official reports", we can only request that their responses also include our letters of correspondence dated 5-18-98, 10-16-98, and 1-2-99.

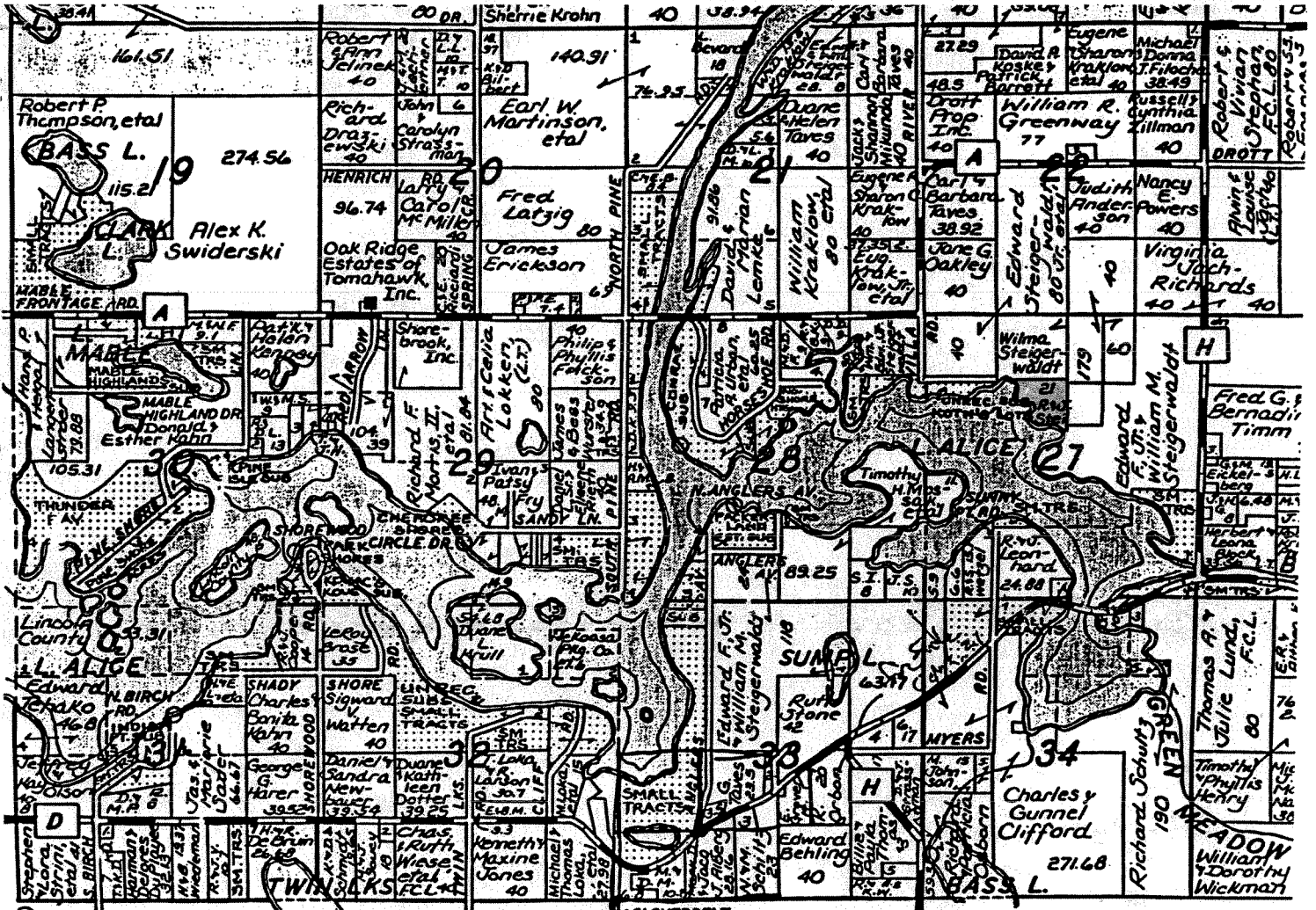
(In April of 1999, a civil lawsuit was filed by Bob Steigerwaldt against the Wisconsin Department of Revenue relative to the 900% property tax increase. (Civil Case 99CV71). The Wisconsin Department of Revenue is being represented by the Wisconsin Department of Justice). Although the Wisconsin Department of Revenue was shown that requested information was not provided to the claimants and that data that was supplied by the assessor was not accurate, the Wisconsin Department of Revenue refused to conduct another tax appeal hearing. Court rules of certiorari proceedings do not allow new information to be entered into the "record" or inaccurate information to be corrected. A further detailed analysis of town assessment records made in preparation for a second tax appeal on the subject property shows that although the landlocked parcel was reassessed in 1999 by a new assessor downward from \$140,000 to \$89,300, it still came to \$7,504 per acre. Similar large tracts of undeveloped forest land, enrolled in the DNR managed forest land with water-frontage adjacent to subdivided lake lots were assessed at \$900 to \$1730 per acre. The average of 43 other waterfront properties, including homesites with expensive homes was only \$3,150 per acre - the parcel with the highest per acre value remains the landlocked subject property).

We respectfully request both State Senate and State Assembly public hearings on this matter.

Sincerely,

Bob Steigerwaldt Karen Steigerwaldt
N11005 Pickerel Creek Road
Tomahawk, WI 54487

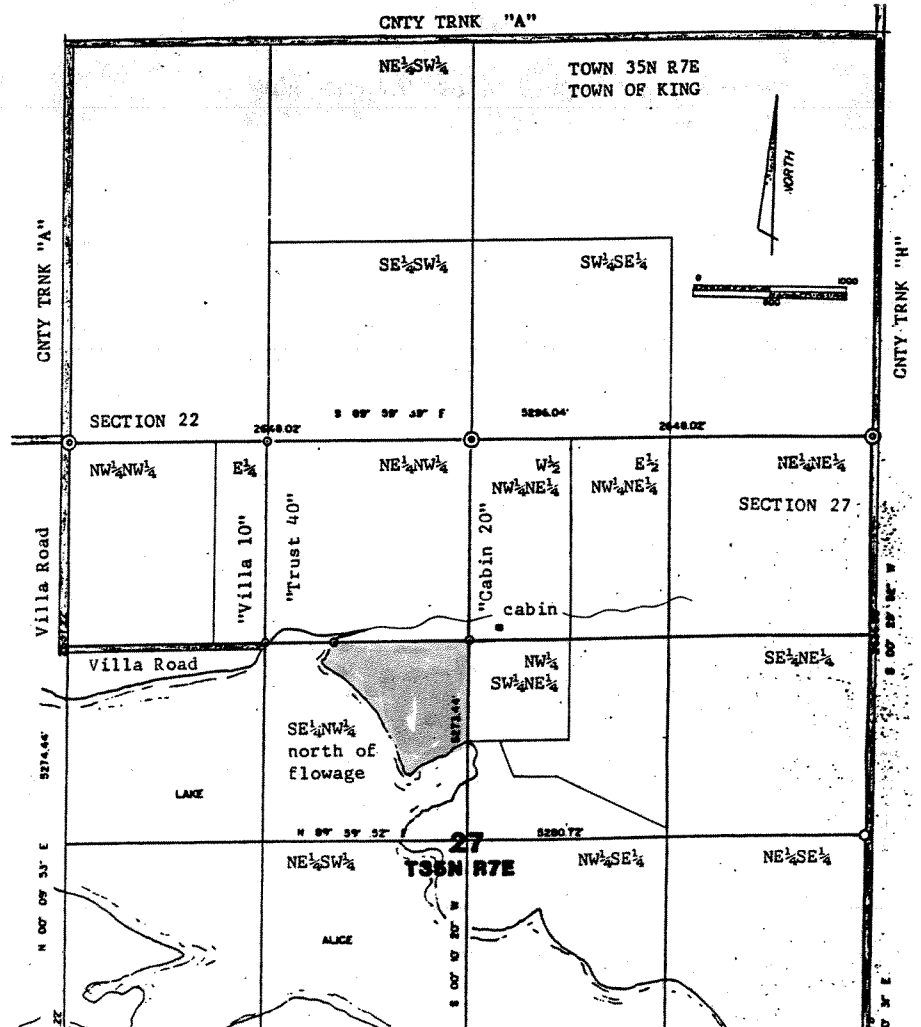
Town of King - Lincoln County



After January 1, 1999, data that was previously difficult to obtain was released by the new tax assessor. 12 similar large parcels of undeveloped land on Lake Alice were identified. They ranged in size from 6 to 47 acres and 350 to 2550 feet of water frontage. The highest assessment was \$53,000. The landlocked Steigerwaldt parcel, 12 acres in size with 1700 feet of frontage was assessed at \$140,000.

In preparation for a September, 1999 Board of Review hearing, the study was expanded to 43 large water front properties, many with homes on them. The average cost per acre was \$3,150. Still the highest at \$7,500 per acre was the Steigerwaldt parcel - even after the new assessor reduced the value from \$140,000 to \$89,300. To date, the Steigerwaldt parcel remains an isolated interior block of land, at least 375 feet from any improved roads, enrolled in the Wisc. DNR Managed Forest program. Similar forest land on the Wisconsin River is assessed at \$600 per acre.

 Subject Property



Parcel Status. . . . : ACTIVE
 Sale Date. : 12/01/1997
 Sale Type. : NORMAL
 Sale Amount. : 83,000
 Transfer Tax : 249.00
 Deed Type. : WARRANTY DEED
 Volume/Page. : V602 P335

**By December 30, 1997, 16 of 26 lots
 sell for \$645,900, developed
 from 40 acres of land
 purchased in 1993
 for only \$37,000.**

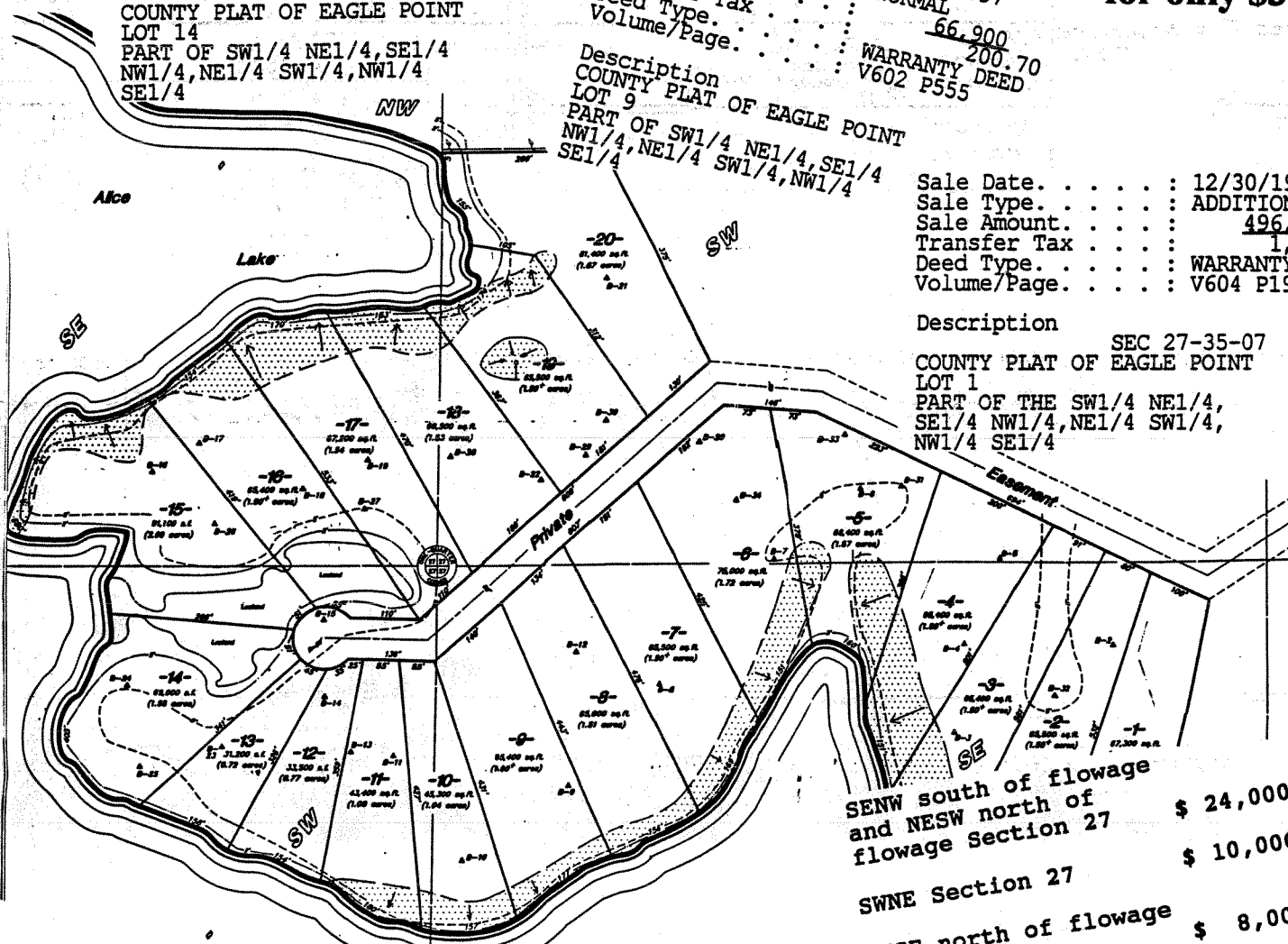
Description
 SEC 27-35-07
 COUNTY PLAT OF EAGLE POINT
 LOT 14
 PART OF SW1/4 NE1/4, SE1/4
 NW1/4, NE1/4 SW1/4, NW1/4
 SE1/4

Sale Date. : 12/03/1997
 Sale Type. : NORMAL
 Sale Amount. : 66,900
 Transfer Tax : 200.70
 Deed Type. : WARRANTY DEED
 Volume/Page. : V602 P555

Description
 COUNTY PLAT OF EAGLE POINT
 LOT 9
 PART OF SW1/4 NE1/4, SE1/4
 NW1/4, NE1/4 SW1/4, NW1/4
 SE1/4

Sale Date. : 12/30/1997
 Sale Type. : ADDITIONAL PARCEL
 Sale Amount. : 496,000
 Transfer Tax : 1,488.00
 Deed Type. : WARRANTY DEED
 Volume/Page. : V604 P199

Description
 SEC 27-35-07
 COUNTY PLAT OF EAGLE POINT
 LOT 1
 PART OF THE SW1/4 NE1/4,
 SE1/4 NW1/4, NE1/4 SW1/4,
 NW1/4 SE1/4



SENE south of flowage
 and NESW north of
 flowage Section 27 \$ 24,000.00
 SWNE Section 27 \$ 10,000.00 (1/2)
 NWSE north of flowage
 Section 27 \$ 8,000.00

Although the subject property has 5,200 feet of Lake Alice frontage, a residential subdivision is considered an unlikely use. This is due to the physical characteristics and location of the desirable lake frontage, between one-third and one-half mile west of County Highway H. High costs to develop lake front lots would including building approximately 1 mile of road to town road standards, surveying, perc testing, title policies, sales commissions, driveway construction, brushing and Woodland tax law withdrawal penalties.

**Values assigned by the tax
 assessor in his May, 1993
 appraisal on 40 acres of land
 he later purchased and
 developed - approximately
 \$37,000**

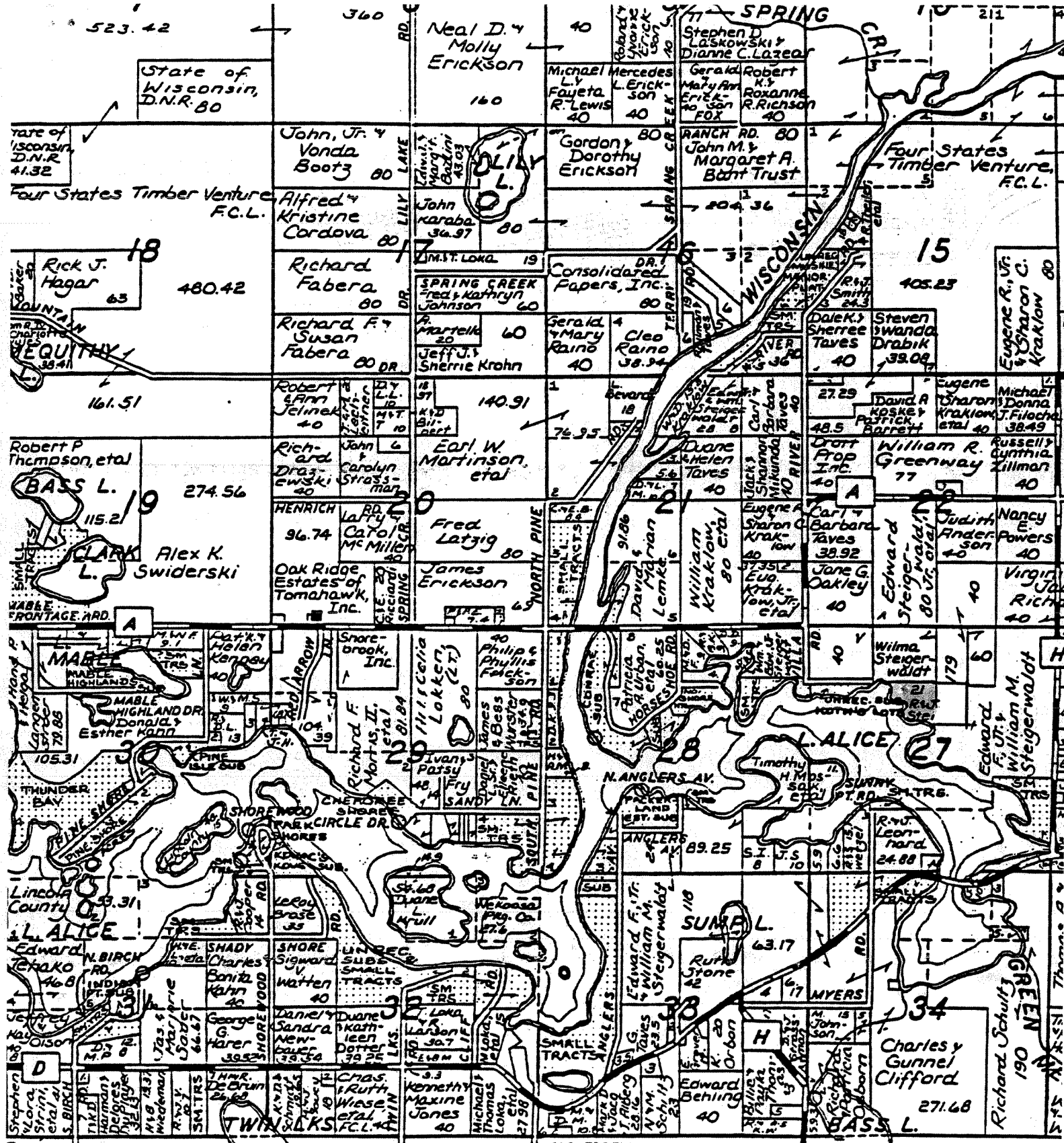
It is my opinion that the high cost of development is a deterrent to residential use of the subject property.

Buyers are licensed real estate brokers
 purchasing property as long term
 forestry investment.

In my opinion, the market value is \$116,100.00 as of May 15, 1993. (258 acres)

**(From the assessor's
 "Offer to Purchase"
 dated August 2, 1993)**
 (signature on counter-offer dated 8-16-93)

**(From the assessor's appraisal report
 dated May 15, 1993)**



Town of King: Lincoln County

- WaterFront Properties from Study: 3 to 47 acres Wisc. River / Lake Alice (43)
- Subject Property

All properties are in the Town of King, Lincoln County T35N R7E. Parcels reflect Section numbers, then 1/4/1/4 subdivision.

Parcel	Acres	Land	Imp.	Value Per Acre
1 PCA	15.005	25,000		600
2 PCA	15.006	18,500		601
3 PCA	15.007	7,600		598
4 Theiler	15.007	60,600	46,300	3,348
5 PCA	16.004	23,900		599
6 PCA	16.013	76,700		1,727
7 Tehako	16.014	30,000	37,200	4,918
8 Szydlo	16.014	31,700		6,216
9 Schaeffer	16.014	31,400	103,000	5,148
10 Lemke	21.009	47,000		1,000
11 Lemke	21.012	43,200	87,900	964
12 Mueller	21.008	42,800	50,300	4,038
13 Kraklow	21.002	8,100		3,375
14 Kraklow	21.002	25,000		5,319
15 Kraklow	21.002	23,000	108,500	2,054
16 Bevard	21.005	40,000	2,400	5,882
17 Bevard	21.005	35,000	101,700	3,646
18 Martinson	21.007	34,900		3,490
19 B. Steigerwaldt	27.005	47,000		1,175
20 B. Steigerwaldt	27.008	89,300		7,504
21 Leonhard	27.012	21,300	500	995
22 Mossack	27.010	42,900	22,500	3,900
23 Wetzel	27.011	50,300		3,331
24 Potoznik	27.040	33,000		5,000
25 Jeglum	27.011	29,500		5,000
26 Schneider	28.016	32,900		3,018
27 Inkman	28.016	24,400	17,300	2,837
28 Mossack	28.014	17,500		5,000
29 Mossack	28.004	32,500		5,000
30 Mossack	28.015	71,000		2,290
31 Mossack	28.013	71,800		1,795
32 Filocha	28.002	30,200	192,500	3,282
33 Kranda	28.002	33,100	146,500	3,412
34 Stocks	28.002	47,300		4,876
35 E. Steigerwaldt	28.001	6,400		790
36 Shorebrook	29.007	221,000	335,600	7,152
37 Morris	29.009	90,300		2,885
38 Leach	30.004	46,300	99,100	3,380
39 Tehako	31.007	13,500		2,250
40 Olson	31.010	62,000	152,700	1,516
41 Sauer	31.003	27,800		1,000
42 Cooper	31.001	45,500	88,100	3,250
43 Clifford	34.008	43,600	65,600	1,191
20 B. Steigerwaldt	27.008	89,300	99 assess.)	7,504
20 B. Steigerwaldt	27.008	140,000	98 assess.)	11,765
20 R Steigerwaldt	27.008	191,700	98 equalzm)	16,109

The property owner should not make the common mistake of comparing the assessment with only a few other pieces of similar property in the neighborhood which may be assessed at lower figures. The Board of Review could logically claim that the other properties are underassessed and proceed to call in witnesses and hear testimony which might result in a raise in the assessments of the other properties. Recognizing that it is sometimes possible for a complaining property owner to pick a few low comparison assessments, the court said in the case of *Walther v. Jung, 175 Wis. 58 (1921)* that not less than 2% of assessed value can be compared. However, if the property owner can show that "arbitrary" methods or improper considerations influenced the valuation process, as in the Wisconsin Supreme Court case of *Levine v. Village of Fox Point, 191 Wis. 2d 363 (1995)*, then the property owner is not held to a 2% minimum.

(From the Wisconsin Property Assessment Manual)
There is no bright line rule for the number of comparable properties that must be shown to prove that the rule of uniformity is being violated. Assessments which are discriminatory and made based on arbitrary and improper considerations cannot stand. State ex rel. Levine v. Fox Point Board of Review, 191 W (2d) 363, 528 NW (2d) 424 (1995).

As suggested by Case Law, 2% of the Town of King's total assessed valuation was compared. After Re-Evaluation, the Town of King's total valuation changed from \$45,900,600 (1998) to \$74,748,400 (1999). 2% of \$74,748,400 is \$1,494,968. The total valuation of the 43 parcels compared (excluding improvements) was \$1,834,000, which exceeds the 2% requirement. The range varied from the lowest at \$598 per acre (PCA) to the highest at \$7,504 per acre (Steigerwaldt). (The 1998 equalized or adjusted assessed value was determined by the Dept. Of Revenue to be \$191,700, or \$16,109 per acre)

Other value breakdowns per acre are:
 All parcels (including homesites) \$1,834,800 / 43 \$3,148 per acre
 Vacant land only \$ 74,439 / 25 \$2,978 per acre
 Vacant land over 10 acres in size \$ 20,619 / 13 \$1,586 per acre
 Vacant DNR MFL 10+ acres \$ 4,125 / 5 \$ 825 per acre

The most similar, comparable properties to the landlocked Steigerwaldt parcel are the PCA parcels enrolled in the Wisc. DNR managed forest land program, over 10 acres in size, on the Wisconsin River, without any developed homesites. Average cost per acre: \$825.
 NOT the 1998 equalized value of \$16,109 per acre
 NOT the 1998 assessed value of \$11,175 per acre
 NOT the 1999 assessed value of \$ 7,504 per acre

From the Wisconsin Property Assessment Manual:
 "the cardinal rule of taxation under the Wisconsin Constitution is uniformity" pg 6-1
 "it is essential that land use classification be uniform within and between individual municipalities" (DNR managed forest lands are class 6 - forest) pg 6-1
 "the assessor must value the (forest) land in the same manner as similar land pg 6-3

EXPERT WITNESSES

The following is a brief synopsis of court cases in which expert court testimony was provided based upon forest inventory and real estate appraisal assignments:

- U.S. DEPARTMENT OF JUSTICE
 - Western District Federal Court (Apostle Islands)
 - Outer Island
 - Otter Island
 - South Twin Island
 - North Manitou Island
 - Western District Federal Court (Sleeping Bear Dunes)
 - North Manitou Island (Lake Michigan)
- WISCONSIN DEPARTMENT OF TRANSPORTATION
 - Circuit Court
 - Lincoln County, Wisconsin
 - Oneida County, Wisconsin

From an appraisal dated May 15, 1993, done by the Town tax assessor. The tax assessor as an "expert witness" in real estate appraising.

From Civil Case 99CV71

August 26, 1999. Plaintiff requests the Wisconsin Department of Revenue to schedule another tax appeal hearing.

"Given the fact that the plaintiff was not provided requested information prior to the hearing (i.e. "discovery" was voided) and that data that was presented was false and inaccurate, I am formally requesting Attorney Nicks to request his client, the Wisconsin Department of Revenue, Steigerwaldt on the subject property.

In the interest of decency and fairness, I believe that it is requisite that the Wisconsin Department of Revenue schedule another tax appeal hearing."

September 7, 1999. The Attorneys General office acknowledges that the Wisconsin Department of Revenue refuses to schedule another hearing.

*I have consulted with the Wisconsin Department of Revenue and it will not consent to a rehearing at this late date."

IF YOU WISH TO CONTEST THIS ASSESSMENT, SEE THE REVERSE SIDE.

- 1. Land Improvements/Higher Land Use
- 2. Change Due to Revaluation
- 3. New Construction/Remodeling/Additions
- 4. Correction of Error
- 5. Assessment of Omitted Property
- 6. No Change
- 7. Other

ROBERT STEIGERWALDT
JOHN STEIGERWALDT
N10416 NO SHORE LN
TOMAHAWK WI 54487

PR-301A (R. 7-98)

NOTICE OF ASSESSMENT This is not a Tax Bill in accordance with Section 70.365 of the Wisconsin Statutes, you are hereby notified of your assessment for the current year 19 99 on the property described. IF YOU WISH TO CONTEST THIS ASSESSMENT, SEE THE REVERSE SIDE.

- 1. Land Improvements/Higher Land Use
- 2. Change Due to Revaluation
- 3. New Construction/Remodeling/Additions
- 4. Correction of Error
- 5. Assessment of Omitted Property
- 6. No Change
- 7. Other

ROBERT STEIGERWALDT
JOHN STEIGERWALDT
N10416 NO SHORE LN
TOMAHAWK WI 54487

CR-301A (R. 9-97)

TOWN OF KING			
Parcel No.: 12-273507-008-001-00-00			
Legal Description or Property Address: SE 1/4 NW 1/4 EX PRT S OF FLOWAGE *K-27-8A SEC 27-35-07			
Year	Land	Buildings	Total
19 97	13,000		15,000
19 98	140,000		140,000
Total Assessment Increase/Decrease \$ 125,000			
Board of Review/Assessors Date: 5/11/98 10AM - 2PM			
Meeting Location: KING TOWN HALL			
For Additional Information Call: 715-453-3274			

Town, Village, or City of: JOHN OF KING			
Parcel No.: 12-273507-008-001-00-00			
Legal Description or Property Address: SE 1/4 NW 1/4 EX PRT S OF FLOWAGE *K-27-8A SEC 27-35-07			
Year	Land	Improvements	Total
19 98	140,000		140,000
19 99	89,300		89,300
Total Assessment Increase/Decrease \$ -50,700			
Board of Review/Assessors Date: 9/29 10AM-2PM IN HAL			
Meeting Location: OPEN BOOK 9/24 2-8 9/25 8-12			
For Additional Information Call: 715-339-4040			

A 900% property tax increase on a 12 acre parcel of land - vacant, undeveloped and without access to public roads, adjoining property owned by the town tax assessor - changed in 1999 by a new tax assessor to \$89,300. How can two licensed tax assessors come up such different values on an identical unchanged parcel of land?

10/23/96
 Recording Date:
 V. 578 P. 448
 Sale Price:
 \$390,000.00
 Improvement Value:
 \$20,000.00
 Land Value:
 \$410,000.00
 Time-adjusted Price:
 \$474,821.00
 Total Acreage:
 104.39
 Time-adj. Price/Acre
 \$4,548.53
 Time-adj. Price/Foot
 \$395.68



Approximately five miles east of Tomahawk.

Location: _____
 Granor: Duane Krull
 Grantee: Shorebrook, Inc.

Legal Description:
 The NENV, Section 29, T35N-R7E, excepting the East 200 feet thereof, the NWNW, Section 29, T35N-R7E, excepting the North 265 feet of the West 261 feet thereof, and part of GL 1, Section 29, T35N-R7E, Town of King, Lincoln County, Wisconsin.

Improvements: Bldg. Removed
 Electricity: Yes
 Telephone: Yes
 Access: County Road
 Zoning: Commercial
 Soils: Sand
 Topography: Level
 Use: Residential

Sale Price Confirmed by: Granor _____ Grantee _____ Broker Other _____
 Terms/Conditions: Cash at Closing - Warranty Deed

Comments:
 This sale was a very old resort that was improved with a main lodge and ten, wood frame and log cabins. The buyers have removed all the buildings at a cost estimated at approximately \$20,000.00. The sale included approximately 1,200 feet of excellent forage on Lake Alice. The shore banks are low to medium height and have a pine forest cover. The back land is primarily mixed hardwood, aspen, and pine poles.

MISREPRESENTED DATA

One example of misrepresented data accepted by the Wisconsin Department of Revenue. In 1998, the Shorebrook property was the only "comparable sale" generated from the same township as the subject property. The sale presented by the assessor showed a 1996 sale price of \$390,000 for 104 acres of land with 1200 feet of lake frontage. It claimed a 1998 value of \$410,000 (time adjusted, \$4,550 per acre), (\$390,000 + \$20,000 for "removing all the buildings" - (they weren't!)). Identical 1998 assessment records acquired from the Lincoln County Courthouse showed something entirely different - It showed a land value of \$274,000, not \$410,000 and a new home valued at \$250,000, or \$2,630 per acre. Improved values showed up as \$140,000 in 1996, \$90,000 in 1997, and \$250,000 in 1998 - The land was never vacant.

Last Name: SHOREBROOK INC
 Parcel Address: COUNTY RD A
 Parcel Description: LOT SIZE-FRONT .00 LOT SIZE-DEPTH .00 FLOOD PLAIN
 Tax Year 1994 30,930
 Line # Description
 01 PRT G L 1 LYG N E-W 1/4 LN
 02 EX THE E 31' OF THE N 1353'
 03 THEROP & EX V108 P416 V201
 04 P298 V155 P521 V198 P521 EX
 05 FLOW
 06 *K-29-7A
 07

Parcel Assessments:
 Tax Year District Total Acres Land Value Improved Value Taxable Exempt
 1998 2 30.930 220,000 250,000 T 470,000
 Class/Use: 1 00 RESIDENTIAL
 Acres: 30.930
 Land Value: 220,000
 Improved Value: 250,000

Tax Year District Total Acres Land Value Improved Value Taxable Exempt
 1997 2 30.930 220,000 90,000 T 310,000
 Class/Use: 1 00 RESIDENTIAL
 Acres: 30.930
 Land Value: 220,000
 Improved Value: 90,000

Tax Year District Total Acres Land Value Improved Value Taxable Exempt
 1996 2 30.930 170,000 140,000 T 310,000
 Class/Use: 2 00 COMMERCIAL
 Acres: 30.930
 Land Value: 170,000
 Improved Value: 140,000

Line # Description
 01
 02 NW 1/4 NW 1/4 SEC 29-35-07
 03 OF THE W 265' THRF
 04 HNY APPRX 1.65A
 05 *K-29-6A

Parcel Assessments:
 Tax Year District Total Acres Land Value Improved Value Taxable Exempt
 1996 2 37.780 28,000 0 T
 Class/Use: 6 00 PRODUCTIVE FOREST
 Acres: 37.780
 Land Value: 28,000
 Improved Value: 0

Parcel Assessments:
 Tax Year District Total Acres Land Value Improved Value Taxable Exempt
 1997 2 33,930 26,000 0 T
 Class/Use: 6 00 PRODUCTIVE FOREST
 Acres: 33,930
 Land Value: 26,000
 Improved Value: 0

Parcel Assessments:
 Tax Year District Total Acres Land Value Improved Value Taxable Exempt
 1998 2 26,000 26,000 0 T
 Class/Use: 6 00 PRODUCTIVE FOREST
 Acres: 26,000
 Land Value: 26,000
 Improved Value: 0

own, Village, or City of:
TOWN OF KING
Parcel No.: **12-273507-008-001-00-00**
Legal Description or Property Address:
SEC 27-35-07
E 1/4 NW 1/4 EX PRT S OF
LOWAGE
K-27-8A

Year	Land	Buildings	Total
19 97	15,000		15,000
19 98	140,000		140,000
Total Assessment Increase/Decrease		\$	125,000
Board of Review/Assessors Date: 5/11/98 10AM - 2PM			
Meeting Location: KING TOWN HALL			
For Additional Information Call: 715-453-3274			

own, Village, or City of:
TOWN OF KING
Parcel No.: **12-273507-008-001-00-00**
Legal Description or Property Address:
SEC 27-35-07
E 1/4 NW 1/4 EX PRT S OF
LOWAGE
4FL 1999 ENT 12A CLOSED
K-27-8A

Year	Land	Improvements	Total
19 98	140,000		140,000
19 99	89,300		89,300
Total Assessment Increase/Decrease		\$	-50,700
Board of Review/Assessors Date: 9/29 10AM-2PM TN HAL			
Meeting Location: OPEN BOOK 9/24 2-8 9/25 8-12			
For Additional Information Call: 715-339-4040			

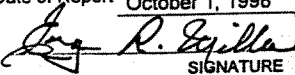
\$15,000 (1997)
\$140,000 (1998)
\$89,300 (1999)


3 Different Assessments On An Unchanged 12 Acre Parcel Of Vacant Land

When the Wisconsin Department of Revenue will not acknowledge any errors in assessments, the only recourse Wisconsin taxpayers have is to sue the Wisconsin Department of Revenue in Circuit Court. This not only costs the claimant thousands of dollars in legal fees, but also costs the State of Wisconsin, as the Attorneys General Office must represent the Wisconsin Department of Revenue in Court. Bob and John Steigerwaldt filed a lawsuit in Circuit Court (99CV71) to correct the \$140,000 assessment. Another lawsuit will be filed to challenge the \$89,300 assessment.

The assessor must also be flexible when dealing with the individual taxpayer. If the taxpayer has information that affects the assessment or shows that the assessor has made an error, the assessor must admit the mistake and correct the error. The assessor should not present a rigid and inflexible image. This does not mean the assessor "caves in" to the taxpayer. It means that the assessor approaches each situation with an open mind and a willingness to admit and to correct a mistake.

Page 13-3 from the Wisconsin Property Assessment Manual

THE UNDERSIGNED HEREBY CERTIFIES THAT:
I have no present or contemplated interest in the property appraised.
Based on the best information available to me, in my opinion, as of January 1, 19 98, the estimated value of the property appraised was \$ 191,700.
Date of Report October 1, 1998

SIGNATURE
Director, Bureau of Equalization
TITLE

THE UNDERSIGNED HEREBY CERTIFIES THAT:
I have no present or contemplated interest in the property appraised.
Based on the best information available to me, in my opinion, as of January 1, 1999, the estimated value of the property appraised was \$ 94,100.
Date of Report 12/10/99

Signature
Albert J. Romportl, Supervisor of Equalization
Name and Title

The adjusted assessed value of the 12 acre parcel of land in 1998 was \$191,700. After Re-Evaluation, the Town of King's total equalized value jumped from \$45,900,600 to \$74,748,400, yet the adjusted assessed value for the unchanged, vacant parcel of land dropped to \$94,100.

One of the common legal questions our office receives is "must a town lay out a road to a parcel of property that is land locked?" The answer to this question is "No!" In Wisconsin there is no right to access to every parcel of property. If a person is buying a parcel of land that is subdivided from a larger parcel of land that is accessible to a public right of way, pursuant to Sec. 80.13 (5) of Wis. Statutes, the seller is to provide a 50 foot cleared right of way to the back parcel. However, if the seller has failed to do so at the time of the sale and the buyer has not demanded or brought action against the seller, the back parcel will in effect be a land locked parcel for future buyers. In Wisconsin, if a person buys land locked property, the law provides it is "buyer beware". A land locked property owner or occupant has a right to ask for a public access under Sec. 80.13 of Wis. Statutes, and if the proper affidavit requesting a hearing is filed, the town must give a hearing. The Wisconsin courts have held that the town board has complete discretion in whether an access, which must be a public highway, will be laid out to the land locked property. The case that held the town has complete discretion is Gaethke v. Town Board of Clay Banks, 86 Wis. 2d. 495, 273 NW.2d 764 (1979).

Let's review some of the common issues with regard to land locked property cases. Many times a parcel had access by verbal permission to cross another property. Some time later the property over which access had been given verbally is sold to new owners who do not give the verbal permission. Or, an original property owner gave verbal consent, but dies and the heirs refuse to continue such verbal permission to cross the property to a back land locked parcel. Sometimes a land locked parcel has been sold at a tax sale for back taxes, and the purchaser at the tax sale out bid the property owner who owned an abutting parcel that has public access, and the abutting property owner refuses to give permission to the land locked property owner to cross, because the abutting property owner wants to purchase the land locked parcel for next to nothing. All of these situations have arisen around the State.

As we said earlier, an owner or occupant of land locked property has a right to petition the town board to lay out a highway to the land locked parcel under Sec. 80.13 of Wis. Statutes. A sample petition or affidavit form may be found in the book each clerk gets every two years from the State of Wisconsin with their statutes entitled: Wisconsin Town Law Forms. The affidavit must state the land locked property owner has been unable to obtain access to the parcel or that the purchase of access is at an exorbitant price and state what the price is. The land locked owner must actively contact his neighbors and attempt to get access, even at a cost, before asking the town to create a new public highway.

If a proper affidavit is filed with the town, the town board must provide a time for a public hearing of the town board to receive comments from any one attending before making a decision. The hearing must be held within thirty days of receipt of the affidavit.

When scheduling the hearing date, the board's next monthly meeting will not always work. The applicant must publish the hearing time in your local newspaper in two consecutive weeks, with the second publication at least one week before the hearing and at least ten days after the board sets the time. Not more than 30 days can elapse, which sometimes occurs between monthly meetings of the board.

Notice requirements for the hearing must be given pursuant to Sec. 80.05 of Wis. Statutes, which includes a class 2 publication and at least ten days written notice by registered mail to all occupants and owners of land through which the public access may pass if laid out. Notice must also be given to the Department of Natural Resources and the County Land Conservation Committee. Although the state law uses the term "registered mail", the postal service calls this service "certified mail-return receipt requested." Please note the statute puts the notice duty on the land locked owner (applicant). While the town clerk is not required to assist the applicant, the Wisconsin Town Law Forms booklet is a public record, therefore providing copies of the notice forms suggested in that booklet will be an inexpensive means to help ensure that the hearing notice is properly given, so procedural arguments can not be raised. Under Sec. 840.11 of Wis. Statutes, the applicant (owner of the land locked parcel) is also required to file a copy of the meeting notice with the county register of deeds office, with a map showing the land area involved, before the hearing. At the beginning of any hearing, these notices should be checked by the town board and clerk to ensure that proper notice pursuant to the law has been given before proceeding. Improper notice would require postponement until the law can be complied with.

At or before the time of the hearing the town board should view the property. After viewing the property, the town board probably should continue the hearing at a proper meeting site such as the town hall. When the hearing is called to order at the town hall or other appropriate location, the town board should ensure that proper notices were given, with return receipts of the certified mail made a part of the public hearing record along with a copy of the publication of the hearing notice. The town chairperson should chair the public hearing and have the interested persons present information as to why the request for access to the land locked property should be granted or denied. The petitioner should probably present his or her information first, to be followed by any persons who oppose the petition.

It is important to note that if the town board grants the petition, the town board can only lay out a public highway. The town board has no authority to lay out a private easement to the land locked property. The public highway will become the responsibility of the town to maintain from the time the highway order is officially entered, after the applicant pays to the town treasurer the amount established by the town board as advantages (see a later

paragraph for an explanation of this term). The town does not have the authority to use this power of "condemnation" to lay out a private easement. In deciding whether the town board should lay out a public highway, the standard to follow in making their decision is stated in Sec. 80.06 of Wis. Statutes as the town board shall "decide upon the application to grant or refuse" the petition "as they shall deem best for the public good." Again there is no automatic right to access to land locked property. Therefore what is in the public good must be viewed in terms of whether the public is benefitted by laying out a public highway to the land locked property. A consideration of the town board should also be whether there may not actually be access to the property. Frequently, applications are made due to the desire to widen, improve, or change the type of access, which often is the major reason neighbors have not cooperated. Remember this public highway will in most cases be a "stub-end" road serving only one property. In my opinion, unless there is some potential for long term substantial future growth by laying out a town highway, most petitions can be denied on the grounds that the public is not benefitted by having a stub-end road to one property.

If the town board decides to lay out the highway to the land locked property, Sec. 80.13(3) of Wis. Statutes provides the right of way shall be not less than two rods wide nor more than three rods wide. The board shall assess the damages, which is the value of the land over which the highway right of way will run, and determine the advantages to the applicant, which is the value of the benefit to the land locked parcel of having a public access. The applicant (who is the owner of the land locked parcel) is required to pay to the town treasurer the amount of the advantages within ten days of the decision by the town board. The advantages should in my opinion cover the costs of the damages (value of land taken for the right of way) and the costs of constructing a new highway. If these two items of costs exceed the benefit in increased value to the land locked property, I believe that this is clear evidence laying out a highway to the land locked property is not in the public interest and should be denied. The applicant may also be required to pay the costs of the attorney fees reasonably incurred by the town, and the costs of any survey or fees of any expert on valuation should these costs be incurred by the town.

In summary, while owners of land locked property have a right to ask (petition) for access to their land locked parcel under Sec. 80.13 of Wis. Statutes, and the town board must conduct a hearing if a proper affidavit (petition) is filed with the town, the statute and case law stills give the town board a great deal of discretion to lay out or deny such a request. Again, the general statement is "buyer beware" if considering purchasing land locked property. Although the price of such property is generally very appealing, owning land locked property may not be of much value if you can't gain access. There is no absolute right to access to all parcels of property.

Dear Mr. Romportl,

As I noted at the November 22, 1999 informal conference, I am enclosing pages from the Wisconsin Property Assessment Manual with related information circled and underlined; side notes are also added.

I don't believe it is an acceptable practice to apply methods and procedures unique to residential property assessments to productive forest land.

I believe the best comparable comparisons would be to those properties I identified on my comparison sheet - DNR managed forest lands on water.

I don't believe the assessment manual allows property that has not been withdrawn from the Wisconsin DNR managed forest program to be valued like it is being developed or subdivided. There is no evidence to show that the property is being developed. The property has no subdivided cleared lots, no utilities, no improved roads, no filling or excavating, no perc tests, and no certified surveys. No one has even been contacted to begin such projects. On January 1, 1999 legal constraints prohibited any form of residential development consideration.

Lake Alice and the Wisconsin River are contiguous bodies of water with far more in common than the "comparable sales" presented by the assessor from different townships and counties on other bodies of water. Only 1/3 of my comparisons were on the Wisconsin River. Some of the highest valuations adjoin the PCA (4 States Timber) DNR MF lands - Szyclo: \$6,216 per acre, Schaeffer: \$5,148 per acre, and Tehako: \$4,918 per acre. Neither the PCA parcels nor the E. Steigerwaldt (former assessor) parcel on Lake Alice were broken down into prospective waterfront development. The E. Steigerwaldt forest lands assessed at \$790 per acre also adjoin a waterfront development with assessments per acre ranging from \$3,282 to \$4,876, lower than the Wisconsin River lots adjoining PCA land - Filocha: \$3,282, Kranda: \$3,412, and Stocks: \$4,876. There are other waterfront properties that also could be considered for development - Martinson, Morris, Cooper, Mossack, Leonhard, Lemke, etc. From page 6-1 of the Assessment Manual - ... the cardinal rule of taxation under the Wisconsin Constitution is uniformity". Not one other property in the Town of King was singled out and evaluated for "Subdivision Analysis" (Exhibit 19 from the Board of Review).

I believe the Williams appraisal of July 1, 1996 represents a valid arms-length sale of waterfront property immediately adjacent to the subject property; \$1,250 per acre vs \$7,504 per acre. The frontage is swamp & marsh, similar to the south shore of the subject property. Although the sale was between relatives, it was based upon an independent certified appraisal. That appraisal was accepted by the former assessor to change the valuation of the "Trust 40" in 1998 from \$40,000 to \$50,000. The new assessor assessed that same parcel in 1999 at \$47,000. M & I Trust could not transfer the trust property out of the Trust proceeds without a valid appraisal. If the Department of Revenue cannot accept the May, 1999 sale of the "Trust 40" at \$50,000 as a comparable arms-length sale, how can it accept the 1999 assessment of the same parcel at \$47,000?

The subject property was purchased in 1994 for \$29,100 based upon an appraisal done by the town tax assessor. At the time of purchase, it was felt that the legal agreements contained in the arrangement, guaranteed the right to purchase the adjoining property with unrestricted access. Later, the new property owner of the adjoining property refused to follow through on the legal agreements, landlocking the property. The now encumbered property's saleable value was reduced or was no longer marketable. (see page 7-4 of the property assessment manual). The \$15,000 valuation I placed on the property not only reflects its reduction in value by being landlocked, but also matches the previous years assessment and current levels of assessment of similar DNR managed forest land on water.

After reading chapter 12, I am even more alarmed that the current assessor acknowledged at Board of Review proceedings that she had destroyed the previous assessor's forest product inventory sheets - (the previous assessor was a consulting forester). Inventories for similar forest types, sizes, and volumes are now gone and comparisons cannot be made. (The Lemke forest product inventory sheet was acquired last year in an open records request). The PCA DNR managed forest land is recognizable as a red pine plantation and has aspen cutover. The forest cover of the subject property is mixed, predominantly regenerating aspen. Additional photos are enclosed.

For there to be "uniformity of assessment" there must be compliance with the standards and practices (including valuation methods and techniques) of the Wisconsin Property Assessment Manual. I believe the 1999 assessed value of the 12 acre landlocked waterfront parcel of DNR managed forest land on January 1, 1999 should be \$15,000.

As I noted at the onset of the November 22 informal conference, please obliterate and remove the social security numbers of my brother John, my mother Wilma, and myself from the "Confidential Real Estate Transfer Returns". They were entered as public record exhibits at the Town of King, October 4 Board of Review, without our permission.

Sincerely,

**Letter from Claimant to
Department of Revenue
dated November 26, 1999**

Bob Steigerwaldt
N11005 Pickerel Creek Road
Tomahawk, WI 54487

**Dept. Of Revenue
December 10, 1999**

Issue:

This appeal centers on the proper assessed value of an approximate 12-acre parcel of wooded vacant land, located on Lake Alice, a flowage on the Wisconsin River. The parcel consists of about 1,700 front feet of water frontage, with approximately 1,100 feet of dry, gently sloping land, with direct water access. The balance of the frontage has some seasonal marshy access before getting to the main body of the lake. The parcel is located near an area of subdivided wooded water frontage parcels, and was at one time, part of a larger family holding.

Easement access is provided to the owner of the property, but there is dispute between family members as to how extensive the easement restrictions are. The property was placed in the Managed Forest Law program, effective with the 1999 assessment. (It has been withdrawn from the program for the year 2000 assessment.) The town was revalued for assessment year 1999, with the assessor attempting to achieve 100% level of assessment.

The appellant feels the highest and best use of the parcel is productive land, and that a starting point for the assessed value of his parcel should be the assessed value of other managed forest land parcels, with a reduction then made for lack of access.

The assessor feels the assessment of the parcel should be similar to other forested parcels on the lake. The value would be on a "per acre" basis, given the size of the parcel, rather than front footage, and adjustments would be made for location on the main body of water, tree cover, soil conditions, southern exposure, and presence of subdivided properties near the subject.

Appellant's Defense of Value:

The appellant based his estimate of a correct assessment of the property on assessment of properties he deemed comparable. He felt no recent arm's length sales of the subject property exists, no comparable properties with the limiting conditions he describes, have recently sold, no recent appraisal of the property has been made, no option to purchase exists, the property has not been listed for sale, or other indicators of market value present. Therefore, the appellant chose to review assessments of comparable properties to his. Citing Walther vs. Jung, 175 Wis. 58, 183 NW 986, the appellant listed 43 properties that had wooded land assessments, approximately 2.5% of the assessed value of the township. He then chose 5 that were most comparable to his. Those 5 parcels are all under the same ownership, contiguous, enrolled in the managed forest land program, ranging in size from 12.7 to 44.4 acres, had water frontage, on the Wisconsin River, and were assessed on average at \$825 an acre. He felt those comparable assessments applied to his approximate 12 acre parcel on Lake Alice should result in an \$11,000 - \$12,000 assessed value, possibly as much as \$15,000, as stated on his appeal questionnaire.

Assessor's Defense of Value:

The assessor revalued the township for the 1999 assessment, attempting 100% level of assessment. The assessor considered the highest and best use of the properties, and analyzed 35 vacant land sales in the township (Exhibit 11 in appellant's testimony). The assessor developed a grid, utilizing front foot valuation where accurate parcel maps existed, and value per acres, when accurate parcel maps were not available. The assessor then developed a grid, assessing property according to size of parcel, and quality of frontage, among other factors. This parcel was valued at \$5,000 an acre, as tract of forested land, larger than 5 acres. She then added a 50% "influence" factor, to account for southern exposure to the water, type of

trees, location on the main body of Lake Alice, location near other subdivided property. No adjustment was made because of the apparent lack of defined easement limiting conditions, because the assessor could not clearly discern the extent of any restriction on any deed that the appellant claimed. The final assessed value was \$89,300.

The assessor did not have a recent sale of the subject property, nor truly comparable sales, because very few parcels of this nature exist on Lake Alice. The assessor also considered, but did not apply a cost of development method to the property, based on a highest and best use analysis (exhibit 19 of appellant's material). That methodology indicated a potential market value of \$303,000.

Department of Revenue's Analysis of Positions:

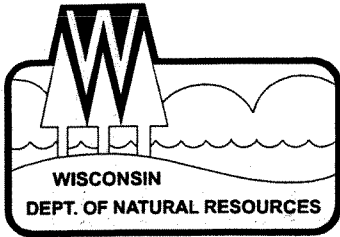
Case law, and now recently enacted legislation (70.47 (8)(I)) requires the Board of Review to "consider the assessor's value "presumptively correct", and the burden is on the appellant to show the assessment to be incorrect. Case law, and the Property Assessment manual, suggests that determinations of correct assessment be based on, in order of importance, an arm's length sale of subject property, older, but time adjusted sale arm's length sale of subject property, comparable sales, a recent appraisal of the subject property, and all things collectively. This can include a cost approach, income approach, offer to purchase, current listing contract, and lastly, uniformity of assessments.

The only evidence the appellant presented to establish an assessed value was the comparison of assessments of numerous wooded parcels, which indicated his value should be \$825 an acre. The assessor countered that the chosen five parcels were not truly comparable, because of differences in acreage, access, river versus lake frontage value, proximity to subdivided land. All those required adjustments would indicate how accurate the assessment should be. If further would not satisfy the initial reason for this review - that of the correct Market, not Assessed, value of the parcel.

While the assessor reviewed all sales within the township, it is not readily apparent how the precise \$ per acre was arrived at. The analysis provided at the Board of Review, and as part of the appellant's exhibit 11, could lead to the conclusion that small parcels sold for considerably more than \$5,000 an acre, and larger parcels, without water frontage, sold for considerably less. Recognizing no exactly comparable sales exist of this type of property, such as size, configuration, Lake Alice amenities, the assessor must rely on a standard method of valuation, from the limited data, to arrive at equitable assessments. It appears, based on a land grid, that this was done.

Conclusion:

Both parties agree no truly comparable properties exist. The appellant's connotation that the highest and best use of the property is productive forest land, and its value based on assessments of other forest land, is not credible. The surrounding development, the 5 year effort to obtain a more secure easement, the subsequent withdrawal of the property from the Managed Forest land, all suggest some higher and better use of the property. The easement issue, though clouded with legal uncertainty, gives the appellant access to his property. It is not the duty of the Department of Revenue to research title to the parcel, nor determine what restrictions exist, in the absence of clearly stated encumbrances. Therefore, the assessor's analysis of the highest and best use of the property is more credible, and applying uniform values for this type of undeveloped water frontage property, would support sustaining the assessment.



State of Wisconsin \ DEPARTMENT OF NATURAL RESOURCES

Tommy G. Thompson, Governor
George E. Meyer, Secretary

101 S. Webster St.
Box 7921
Madison, Wisconsin 53707-7921
Telephone 608-266-2621
FAX 608-267-3579
TDD 608-267-6897

January 3, 2000

Bob Steigerwaldt
W3895 N Shore Lane
Tomahawk, WI 54487

Subject: MFL #35 026 1999

Dear Mr. Steigerwaldt:

The Order of Designation issued November 9, 1998 for your land in Lincoln County, Town of King is correct. The three descriptions in two sections totaling 62.00 acres (all closed) were entered into the Managed Forest Law effective Jan. 1, 1999 and have not been removed from the tax law. The MFL master list, dated Feb. 2, 1999, for 1999 listed the acreage correctly.

One problem that was discovered when reviewing your tax law entry is an error on the section 27 map. Because several entries were done for you family at the same time, apparently the wrong order number was written on that map and the correct order number on section 22. This in itself does not remove your land from entry, but may confuse someone not familiar with the Managed Forest Law. We intend to correct this error after we have decided on the best method.

I have enclosed copies of the order, maps and list for your reference. If you have any further questions, feel free to contact this office.

Sincerely

Kenneth R Hujanen
Forest Tax Section Chief
Phone (608)266-3545

Enc

Cc: Town of King Assessor
DNR forester

Contrary to what was stated in the Dept. Of Revenue Appeal Summary of December 10, 1999 (paragraph 1), the property has not been withdrawn from the Managed Forest Program. (When Bob & John Steigerwaldt purchased the property in 1994, they weren't aware of the procedure necessary to keep the property continuously enrolled in any of the forest tax law programs when it expired in 1998. Re-enrollment forms were submitted in January of 1998, and the property was placed in the "Managed Forest Law" program in January of 1999.

Estimated Value of Property After Subdivision

Estimated number of lots to be sold
 Estimated sale amount per lot (LOW) \$60,000

Estimated value of 8 lots \$480,000

Estimated development costs \$6,600

Easement for road (purchased)
 Estimated cost for blacktop road and other indirect costs (loss of trees, other) (HIGH) \$100,000

Estimated cost for surveying \$10,000

Estimated cost of utilities \$48,000

Brokerage Fee (10% of 480,000) \$1,250

Cost to withdraw from MFL based on 89,000 & mill rate of \$15 \$5,760

1st year discount (interest on investment 12% of 480,000) \$176,610

Total estimated costs to develop subdivision \$303,390

Estimated value of land after subdivision costs

Property can be accessed along Lot 20 of Eagle Point subdivision, utilities are already in to Eagle Point, along with a black top road. The above estimated development costs are relatively high due to the fact that there is a recent subdivision directly adjacent to this property.

Lots in Eagle Point subdivision have been selling in from 45,000 to 120,000 per lot depending on the location and quality of the lot. Since Mr. Steigerwaldt had the nicest property on the lake, his lots could realistically sell for much more than the estimated \$60,000

On January 1, 1999, the property could not be accessed along Lot 20 - the property was still owned by the former tax assessor who had land-locked the property (the \$120,000 value represents the sale of 2 lots at \$60,000 each).

The 12 acres of vacant, undeveloped DNR managed forest land, 375 feet from any public roads, were compared to developed and platted 1-2 acre residential lake lots, contrary to Wisconsin Property Assessment Manual practices (Page 8-1 WPA Manual)

Exhibit 11 (Presented by Assessor)

SECTION	ACRES	FRONTAGE	SALE AMT	PER ACRE	PER FT	SALE NO	DATE
9	40	0	8,000	200	0	10133	6/4/99
13	1.95	105	22,500	11,538	214	7651	5/4/99
15	0.8	100	29,500	36,875	295	10128	5/28/99
16	7.35	0	9,500	1,293	0	13428	6/29/98
16	10	0	15,000	1,500	0	17976	8/14/98
16	10	0	15,000	1,500	0	17975	8/14/98
16	10	0	15,000	1,500	0	17974	8/14/98
16	20	0	30,000	1,500	0	17973	8/14/98
19	2.75	400	19,500	7,091	49	1972	1/27/99
19	160	0	180,000	1,125	0	15535	8/28/98
21	40	0	18,300	458	0	2762	3/9/98
21	1.8	100	34,500	21,563	345	7972	6/15/98
21	2.16	150	45,000	20,833	300	2723	3/18/98
24	12	0	24,900	2,075	0	10131	6/14/99
24	38.76	0	46,000	1,187	0	15530	9/11/98
26	1	0	7,500	7,500	0	12261	7/9/99
26	10	0	11,000	1,100	0	12259	6/29/99
26	0.9	0	11,000	12,222	0	13434	6/9/98
27	1.52	159.15	59,500	39,145	374	7913	5/13/98
27	1.59	302.69	64,000	40,252	211	13433	6/25/98
27	1.53	158	67,000	43,791	424	1627	1/15/99
27	0.45	152	69,900	155,333	460	5354	4/26/99
27	1.04	157	71,500	68,750	455	7653	5/3/99
27	1.5	151.53	73,000	48,667	482	9383	1/17/98
27	1.5	169.49	50,350	50,350	446	2707	2/20/98
27	0.99	171.31	80,250	81,061	468	20715	9/16/98
27	1	147	84,000	84,000	571	5352	3/21/99
27	0.77	145	84,000	109,091	579	1971	2/1/99
27	2	159	85,000	42,500	548	5353	4/14/99
27	0.77	145.37	85,000	110,390	585	6493	4/29/98
27	0.77	145.37	85,000	110,390	585	13435	6/29/98
27	3.04	307.18	120,000	39,474	391	6386	5/15/98
28	10	0	48,500	4,850	0	9396	2/21/98
29	0.78	107	36,000	46,718	355	8103	6/26/98
30	0.6	100	22,000	36,667	220	1974	1/30/99
30	1.7	210	24,000	14,118	114	4705	4/4/98
30	1	273	30,500	30,500	112	4681	4/22/98
30	1.52	282	32,000	21,053	122	2722	3/13/98
30	1.6	250	33,000	20,625	132	9426	1/23/98
30	1.8	200	43,000	26,875	215	13432	7/17/98
30	1.6	240	49,000	30,625	204	12260	6/30/99
32	20	0	18,500	925	0	8102	6/29/98
32	2.09	100	40,000	19,139	400	1970	2/7/99
32	3	450	122,250	40,750	272	21844	11/4/98
33	0.61	0	18,000	29,508	0	20711	10/1/98
35	14	60	5,000	357	83	7654	6/21/99

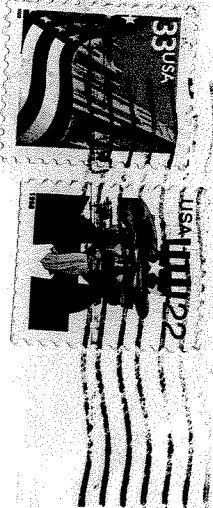
Bob Seigerraldt
N-11005 Fickett Creek Ave
Tomahawk WI 54487-9112

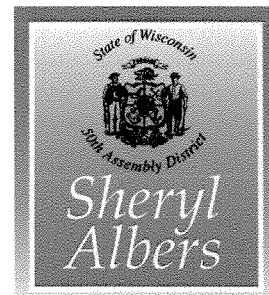
PO
7882 ?


Honorable Jdy Robson
Chairwoman, Senate Committee for Review of Admin Rules
15th senator, 15th Senate District
PO Box 7082, Room 55
Madison WI ~~53707~~ 53707-7082

(NOT
7082)

U.S. MAIL
JAN 25 2000
544





To: Representative Glenn Grothman, Co-Chair, Joint Committee for Review of
Administrative Rules
State Senator Judy Robson, Co-Chair, Joint Committee for Review of Administrative
Rules
Cc: Speaker Scott Jensen
From: Representative Sheryl K. Albers 
Date: October 22, 2001
Re: State Hygiene Lab

As you are aware legislation was offered today by Senator Mark Meyer containing increased funding for the State Hygiene Lab. The 1996 report by Audit Bureau contained a number of suggestions and raised serious concerns regarding the operations and fees now charged both public and private sector for testing now conducted, in many instances, mandated by statute.

I believe it would be appropriate to revisit the concerns raised by the audit and additionally attempt to determine the following:

- a. Whether the level of funding is proposed is needed and appropriate;
- b. Whether shifting of fees to the private sector would occur absent additional funding;
- c. Whether fees currently levied for mandated tests are out of line with private sector charges for identically offered tests (see letter, charges of \$2,174. 00 and concerns raised by Mr. Virgil Hartje, LaValle Lumber Yard owner for testing of a publicly accessible water fountain).
- d. Whether rules or statutes affecting the operations of the State Hygiene Lab need to be modified in order to free up the lab to conduct certain types of tests at this time and direct that certain types of testing be provided by the private sector.

My attempts to address some of these issues in the state budget, as the UW Hygiene Lab sought to increase the number of positions authorized and paid for with program revenues, fell victim to the veto pen.

While I recognize the critical nature of the work performed by this particular lab, including research and education, we should address current needs in a thoughtful and responsible manner.

I would urge the committee to schedule a hearing immediately.



Hartje Lumber, Inc.

E4525A Schuette Rd.
P.O. Box 389
La Valle, WI 53941-0389

July 13, 2001

Assemblyperson Sheryl Albers
PO Box 8952
Madison, WI 53708

Dear Assemblyperson Sheryl Albers:

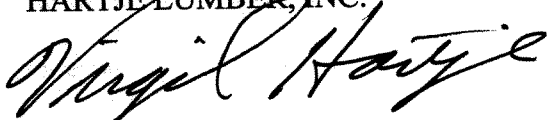
Enclosed is a copy of the letter we received from the Department of Natural Resources concerning the drinking water monitoring requirements. Also enclosed is a copy of the bill for \$2,174.00 we received for testing the drinking water at our lumberyard.

This is getting to be quite a financial burden on small businesses just to keep a drinking fountain available to our employees and customers. Our people work hard out in the hot weather and we encourage them to drink plenty of water throughout the day. I would think that there are other businesses in the same situation. It would be a shame to think that some of these fountains may be taken out and replaced with pop machines.

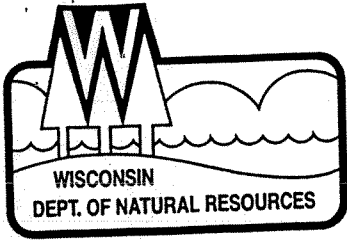
I realize that clean drinking water is important. I also realize that this is more of a problem in some areas than in others. However, I just wanted you to be aware of ~~wha~~ this mandatory testing is costing the small businesses.

Sincerely,

HARTJE LUMBER, INC.



Virgil Hartje
President



State of Wisconsin | DEPARTMENT OF NATURAL RESOURCES

Scott McCallum, Governor
Darrell Bazzell, Secretary
Ruthe E. Badger, Regional Director

Dodgeville Service Center
1500 N. Johns Street
Dodgeville, Wisconsin 53533
Telephone 608-935-3368
FAX 608-935-9652

May 2, 2001

FID #15708627 NN
Sauk County

Mr. Jim Klang
Hartje Lumber
E4525A Schuette Road
La Valle, WI 53941

Subject: Drinking Water Monitoring Requirements for 2001

Dear Mr. Klang:

The following are the requirements for the year 2001:

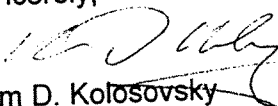
- * Inorganics
- * 2 - Lead and Copper
- * Synthetic Organics
- * Volatile Organics
- ~~Quarterly Bacteria~~

Looks like the day of the waiver based on vulnerability assessment is long gone. EPA will probably require these samples on a 3 year basis.

You have no doubt noticed that the "collect by" date has been changed from December 31 to September 30. This was done to prevent a backlog at the labs and with our data system. Technically speaking, if you do not collect your samples by then, you are not in violation. Federal law requires them to be collected during the calendar year.

Please feel free to call me if you have any questions or concerns. I can be reached at the number shown below.

Sincerely,


Kim D. Kolosovsky
Drinking Water Specialist
Phone: (608) 935-1916



Commonwealth
Technology, Inc.
Laboratory Division

1230 Lange Court
Baraboo, WI 53913-3901
Phone: (800) 228-3012
Fax: (608) 356-2766
EMail: bld@ctienv.com

INVOICE

HARTJE LUMBER
JIM KLANG
E4525 SCHUETTE RD
LAVALLE, WI 53941

Invoice Number: 17183

Invoice Date: 6/29/01
Project Name: SDWA
Project Number:
Purchase Order:
Contract Number: 61
Folder#: 17049
1 of 2

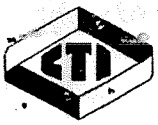
ORIGINAL

<u>Item</u>	<u>Matrix</u>	<u>Quantity</u>	<u>Price</u>	<u>Surcharge</u>	<u>Total</u>
ALKALINITY, SDWA	WATER	1	\$ 15.00		\$15.00
ANIONS IC TOTAL Nitrate+Nitrite Nitrogen Total	WATER	1	\$ 15.00		\$15.00
ANIONS IC TOTAL Nitrite Nitrogen Total	WATER	1	\$ 15.00		\$15.00
ANIONS IC TOTAL Total Chloride	WATER	1	\$ 12.00		\$12.00
ANIONS IC TOTAL Total Fluoride	WATER	1	\$ 25.00		\$25.00
ANTIMONY TOTAL	WATER	1	\$ 15.00		\$15.00
ARSENIC TOTAL	WATER	1	\$ 15.00		\$15.00
HARDNESS TOTAL	WATER	1	\$ 12.00		\$12.00
ICP SDWA Total Aluminum	WATER	1	\$ 15.00		\$15.00
ICP SDWA Total Barium	WATER	1	\$ 15.00		\$15.00
ICP SDWA Total Beryllium	WATER	1	\$ 15.00		\$15.00
ICP SDWA Total Cadmium	WATER	1	\$ 15.00		\$15.00
ICP SDWA Total Calcium	WATER	1	\$ 15.00		\$15.00
ICP SDWA Total Chromium	WATER	1	\$ 15.00		\$15.00
ICP SDWA Total Copper	WATER	1	\$ 15.00		\$15.00
ICP SDWA Total Iron	WATER	1	\$ 15.00		\$15.00
ICP SDWA Total Magnesium	WATER	1	\$ 15.00		\$15.00
ICP SDWA Total Manganese	WATER	1	\$ 15.00		\$15.00
ICP SDWA Total Nickel	WATER	1	\$ 15.00		\$15.00
ICP SDWA Total Silver	WATER	1	\$ 15.00		\$15.00
ICP SDWA Total Zinc	WATER	1	\$ 15.00		\$15.00
LEAD TOTAL	WATER	1	\$ 15.00		\$15.00
MERCURY TOTAL	WATER	1	\$ 40.00		\$40.00
PH	WATER	1	\$ 10.00		\$10.00
RESIDUE TOTAL	WATER	1	\$ 10.00		\$10.00
SELENIUM TOTAL	WATER	1	\$ 15.00		\$15.00

CC:

****Please reference invoice number when submitting payment****

PAYMENT DUE UPON RECEIPT OF INVOICE



Commonwealth
Technology, Inc.
Laboratory Division

HARTJE LUMBER
Contract #: 61
COC: 17,049.00

2 of 2
Invoice Number: 17183
Invoice Date: 6/29/01

SUB SOC	WATER	1	\$ 1,600.00	\$1,600.00
THALLIUM TOTAL	WATER	1	\$ 15.00	\$15.00
VOC 524 SDWA	WATER	1	\$ 150.00	\$150.00
Total:				\$2,174.00

CC:

****Please reference invoice number when submitting payment****
PAYMENT DUE UPON RECEIPT OF INVOICE