



# State of Wisconsin

## LEGISLATIVE REFERENCE BUREAU

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STEPHEN R. MILLER  
CHIEF

December 27, 2004

## MEMORANDUM

**To:** Representative Albers

**From:** Joseph T. Kreye, Legislative Attorney, (608) 266-2263

**Subject:** Technical Memorandum to **2005 un-introduced** (LRB 05-0948/1)

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We received the attached technical memorandum relating to your bill. This copy is for your information and your file. If you wish to discuss this memorandum or the necessity of revising your bill or preparing an amendment, please contact me.

**MEMORANDUM**

December 22, 2004

**TO:** Legislative Reference Bureau

**FROM:** Dennis Collier  
Department of Revenue

**SUBJECT:** Technical Memorandum on Objections to Property Valuations

To assess the fair market value of a property, an assessor needs condition and specifications, such as location and construction factors and amenities located nearby, about the property. The bill requires only physical evidence of appearance, which is not sufficient to estimate the value of a property.

If you have questions regarding this technical memorandum, please contact Milda Aksamitauskas at (608) 261-5173 or [milda.aksamitauskas@dor.state.wi.us](mailto:milda.aksamitauskas@dor.state.wi.us).

## Barman, Mike

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**From:** Barman, Mike  
**Sent:** Monday, December 27, 2004 8:50 AM  
**To:** Rep.Albers  
**Cc:** Gruber, Ryan  
**Subject:** LRB 05-0948/1 (Tech. Memo by DOR - attached - for your review)



Tech\_Memo\_Albers  
.PDF

*Mike Barman*

Mike Barman - Senior Program Asst. (PH. 608-266-3561)  
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