

CLAIM FOR AN EXCESSIVE ASSESSMENT  
PURSUANT TO WIS. STAT. § 74.37

In accordance with Wis. Stat. §§ 74.37(2)(b)(5) and 801.11(4), this claim is served on the Clerk of the City of Madison:

TO: CITY OF MADISON  
c/o City Clerk  
210 Martin Luther King, Jr. Blvd.  
Room 103  
Madison, WI 53703

with a copy to:

CITY OF MADISON ASSESSOR  
210 Martin Luther King, Jr. Blvd.  
Room 101  
Madison, WI 53703

Personal  
 Posted

Substitute  
 Corporate

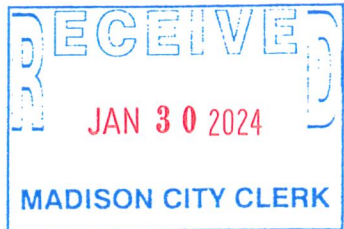
SA *Craig Malik*

Process Server: \_\_\_\_\_  
Date: 1-30-2024 Time: 2:30pm  
Address of Service: 215 Martin Luther King Jr Blvd  
Room 103 Madison, WI 53703  
Person Served: Heather Harris

MADISON WASHINGTON ZC ESSENTIAL DST and HY-VEE, INC., by their attorneys, Stroud, Willink & Howard, LLC, hereby notify the City of Madison of their claim against the City of Madison, to the extent that such a claim may be required, and allege as follows:

**PARTIES INVOLVED**

1. The City of Madison (hereinafter the "City") is a taxation district located in Dane County with its municipal offices located at 210 and 215 Martin Luther King, Jr. Blvd. in Madison, Wisconsin.
2. The City of Madison Clerk (the "Clerk") is located at 210 Martin Luther King, Jr. Blvd, Room 103 in Madison, Wisconsin.
3. The City of Madison Assessor (the "Assessor") is located at 210 Martin Luther King, Jr. Blvd, Room 101 in Madison, Wisconsin.
4. Claimant HY-VEE, INC. ("Hy-Vee") is a foreign business corporation with its principal office located at 5820 Westown Parkway, West Des Moines, IA 50266.



Hand delivered JH+HH

5. Claimant MADISON WASHINGTON ZC ESSENTIAL DST ("Washington ZC") is a Delaware statutory trust with its principal office located at 2901 Butterfield Rd., Oak Brook, IL 60523.
6. Hy-Vee owns real estate identified as 3809 E. Washington Avenue, Madison, WI 53704, Parcel No. 251/0810-332-0919-0 (the "3809 E. Washington Property").
7. Washington ZC owns real estate identified as 3801 E. Washington Avenue, Madison, WI 53704, Parcel No. 251/0810-332-0909-1 (the "3801 E. Washington Property").
8. Washington ZC leases the 3801 E. Washington Property to Hy-Vee, pursuant to a lease agreement dated October 28, 2022 (the "Lease"), and Hy-Vee operates a grocery store in Madison located on the 3809 E. Washington Property and the 3801 E. Washington Property (collectively, the "Properties"). Washington ZC and Hy-Vee shall be collectively referred to herein as the "Claimant."
9. Pursuant to the Lease, Hy-Vee pays all taxes due to the City for the Properties.
10. J.W. Chatham and Associates (the "Agent") is the authorized agent of Claimant pursuant to the Agent Authorizations for Property Assessment Appeals attached hereto as **Exhibit A**.

#### **CIRCUMSTANCES GIVING RISE TO THE CLAIM AND INJURY**

11. Claimant hereby incorporates by reference Paragraphs 1-10 above.
12. Sometime in 2023, the City reassessed the 3801 E. Washington Property and increased the real estate tax assessment to \$25,757,500.
13. Based on comparable market data, the fair market value of the 3801 E. Washington Property as of January 1, 2023, was no higher than \$7,527,400.
14. Sometime in 2023, the City also reassessed the 3809 E. Washington Property and increased the real estate tax assessment to \$593,000.
15. Based on comparable market data, the fair market value of the 3809 E. Washington Property as of January 1, 2023, was no higher than \$229,500.
16. On May 3, 2023, Claimant, by its Agent, filed an appeal of the assessments of the Properties and submitted its Objection to Real Property Assessment for the Properties (the "Objections"). True and correct copies of the Objections are attached hereto as **Exhibit B**.

17. On August 9, 2023, the Assessor notified Claimant that the Board of Assessors reviewed but did not change the assessment for the Properties.
18. On August 14, 2023, Claimant requested a Board of Review ("BOR") hearing on the assessments of the Properties.
19. A BOR hearing was held on October 17, 2023.
20. On October 17, 2023, the BOR issued the Notice of Board of Review Determination for the 3801 E. Washington Property. The BOR determined the 2023 Final Assessment for the 3801 E. Washington Property was \$25,757,500. Attached hereto as Exhibit C is a true and correct copy of the Determination for the 3801 E. Washington Property.
21. On October 17, 2023, the BOR also issued the Notice of Board of Review Determination for the 3809 E. Washington Property. The BOR determined the 2023 Final Assessment for the 3809 E. Washington Property was \$593,000. Attached as Exhibit D is a true and correct copy of the Determination for the 3809 E. Washington Property.
22. The 2023 taxes for the 3801 E. Washington Property are \$470,807.51, and the total taxes owed less credits are \$470,719.36.
23. On January 23, 2024, the Claimant made the first of the four installment tax payments in the amount of \$117,679.81.
24. The 2023 taxes for the 3809 E. Washington Property are \$10,839.13, and the total taxes owed less credits are \$10,750.98.
25. On January 23, 2024, the Claimant made the first of the four installment tax payments in the amount of \$2,687.70.
26. Pursuant to Wis. Stat. § 74.37(2), Claimant hereby files a written claim for an excessive assessment against the City.
27. Pursuant to Wis. Stat. § 74.37(3)(b), the City must notify Claimant via certified mail whether this claim is allowed or disallowed within 90 days after the claim is filed with the Clerk.
28. Pursuant to Wis. Stat. § 74.37(3)(d), if the City disallows the claim, Claimant may commence an action in circuit court to contest the excessive assessment.

## CLAIMS AND INJURY

29. Claimant hereby incorporates by reference Paragraphs 1-28 above.
30. The value of the 3801 E. Washington Property as of January 1, 2023, was no higher than \$7,527,400.
31. The 2023 assessment of the 3801 E. Washington Property exceeded the fair market value of the property by \$18,230,100.
32. As a result, the 2023 real estate tax imposed on the 3801 E. Washington Property in the amount of \$470,807.51 was excessive.
33. Claimant is entitled to a refund of the 2023 real estate tax on the 3801 E. Washington Property in the estimated total amount of \$333,218.21, plus statutory interest.
34. The value of the 3809 E. Washington Property as of January 1, 2023, was no higher than \$229,500.
35. The 2023 assessment of the 3809 E. Washington Property exceeded the fair market value of the property by \$363,500.
36. As a result, the 2023 real estate tax imposed on the 3809 E. Washington Property in the amount of \$10,839.13 was excessive.
37. Claimant is entitled to a refund of the 2023 real estate tax on the 3809 E. Washington Property in the estimated total amount of \$6,644.22, plus statutory interest.

Dated this 31<sup>st</sup> day of January, 2024.

Respectfully submitted,

J.W. Chatam & Associates, as the agent of  
MADISON WASHINGTON ZC ESSENTIAL DST and HY-VEE, INC.

By: Shu  
Name: Colbe Noller  
Title: Agent

Drafted by:  
Monica A. Wedgewood of Stroud, Willink & Howard, LLC  
State Bar No. 1095261  
Attorney for Claimant  
33 East Main Street, Suite 610  
P.O. Box 2236  
Madison, WI 53701-2236  
(608) 257-2281

Madison Hy-Vee #1  
Hy-Vee

### Agent Authorization for Property Assessment Appeals

If an agent is representing the property owner or municipality, the property owner or municipality must provide prior written authorization for the agent to represent the company or municipality when contacting the reviewing authority.

**Section 1: Property Owner and Property Information**

Company/property owner name MADISON WASHINGTON ZC ESSENTIAL DTS by Hy-Vee Inc			Taxation district (Check one) <input type="checkbox"/> Town <input type="checkbox"/> Village <input type="checkbox"/> City <input type="checkbox"/> County		
Mailing address 5820 Westown Parkway			Enter municipality → Madison City Wisconsin (Dane County) Street address of property: 3801 E Washington Ave, Madison		
City West Des Moines	State IA	Zip 50266-	City Madison	State WI	Zip
Parcel number 0810-332-0909-1	Phone (515) 267-2800	Email		Fax ( )	

**Section 2: Authorized Agent Information**

Name / title Jerry Chatam, Gabe Noller, and/or Erik Preston			Company name J. W. Chatam and Associates		
Mailing address 14360 W 96th Terrace			Phone 613 239-0990		Fax ( )
City Lenexa	State KS	Zip 66215	Email jchatam@jwchatam.com		

**Section 3: Agent Authorization**

Agent Authorized for (check all that apply):		Enter Tax Years of Authorization	
<input checked="" type="checkbox"/> Manufacturing property assessment appeals (BOA)	Full Authority for 2023		
<input checked="" type="checkbox"/> Access to manufacturing assessment system (MAS)	_____		
<input checked="" type="checkbox"/> Wisconsin Department of Revenue 70.05 appeals	_____		
<input checked="" type="checkbox"/> Municipal Board of Review	_____		
<input type="checkbox"/> Other _____	_____		
Authorization expires: 1/1/2024 <small>(mm-dd-yyyy)</small>		(Unless rescinded in writing prior to expiration)	
Send notices and other written communications to (check one or both) <input checked="" type="checkbox"/> Authorized Agent: <input type="checkbox"/> Property Owner			

**Section 4: Agreement/Acceptance**

I understand, agree and accept:

- The assessor's office may disclose any information it may have on file concerning this property;
- My agent has the authority and my permission to accept a subpoena concerning this property on my behalf;
- I will provide all information I have that will assist in the discussion and resolution of any assessment appeal of this property;
- Signing this document does not relieve me of personal responsibility for timely reporting changes to my property and paying taxes or penalties for failure to do so, as provided under Wisconsin tax law;
- A photocopy and/or faxed copy of this completed form has the same authority as a signed original;
- If signed by a corporate officer, partner, or fiduciary on behalf of the owner, I certify that I have the power to execute this Agent Authorization form.

**Section 5: Owner Grants Authorization**

Owner Sign Here	Owner name (please print) Andy Schroeder	
	Owner signature 	
	Company title SVP, Accounting, Controller	Date (mm-dd-yyyy) 05 .01 . 2023

Madison Hy-Vee #1  
Credit Union/Pad

### Agent Authorization for Property Assessment Appeals

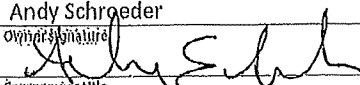
If an agent is representing the property owner or municipality, the property owner or municipality must provide prior written authorization for the agent to represent the company or municipality when contacting the reviewing authority.

Section 1: Property Owner and Property Information					
Company/property owner name: <b>Hy-Vee Inc</b>			Taxation district (check one): <input type="checkbox"/> Town <input type="checkbox"/> Village <input type="checkbox"/> City County: Enter municipality #: <b>Madison City Wisconsin (Dane County)</b>		
Mailing address: <b>5820 Westown Parkway</b>			Street address of property: <b>3809 E Washington Ave, Madison</b>		
City: <b>West Des Moines</b>	State: <b>IA</b>	Zip: <b>50266-</b>	City: <b>Madison</b>	State: <b>WI</b>	Zip: <b></b>
Parcel number: <b>0810-332-0919-0</b>		Phone: <b>(515) 267-2800</b>	Email: <b></b>		Fax: <b>( ) -</b>

Section 2: Authorized Agent Information					
Name & title: <b>Jerry Chatam, Gabe Noller, and/or Erik Preston</b>			Company name: <b>J. W. Chatam and Associates</b>		
Mailing address: <b>14360 W 96th Terrace</b>			Phone: <b>613 239-0990</b> Fax: <b>( ) -</b>		
City: <b>Lenexa</b>	State: <b>KS</b>	Zip: <b>66215</b>	Email: <b>jchatam@jwchatam.com</b>		

Section 3: Agent Authorization	
Agent Authorized for (check all that apply): <input checked="" type="checkbox"/> Manufacturing property assessment appeals (BOA) <input checked="" type="checkbox"/> Access to manufacturing assessment system (MAS) <input checked="" type="checkbox"/> Wisconsin Department of Revenue 20.05 appeals <input checked="" type="checkbox"/> Municipal Board of Review <input type="checkbox"/> Other: _____	Enter Tax Years of Authorization: <b>Full Authority for 2023 -</b> _____ _____ _____
Authorization expires: <u>1/1/2024</u> <small>(mm-dd-yyyy)</small>	(unless rescinded in writing prior to expiration)
Send notices and other written communications to (check one or both) <input checked="" type="checkbox"/> Authorized Agent <input type="checkbox"/> Property Owner	

Section 4: Agreement/Acceptance
<p>I understand, agree and accept:</p> <ul style="list-style-type: none"> <li>1. The assessor's office may divulge any information it may have on file concerning this property.</li> <li>2. My agent has the authority and my permission to accept a subpoena concerning this property on my behalf</li> <li>3. I will provide all information I have that will assist in the discussion and resolution of any assessment appeal of this property</li> <li>4. Signing this document does not relieve me of personal responsibility for timely reporting changes to my property and paying taxes or penalties for failure to do so, as provided under Wisconsin tax law</li> <li>5. A photo copy and/or faxed copy of this completed form has the same authority as a signed original</li> <li>6. If signed by a corporate officer, partner, or fiduciary on behalf of the owner, I certify that I have the power to execute this Agent Authorization form</li> </ul>

Section 5: Owner Grants Authorization	
Owner Sign Here: ▶	Owner name (please print): <b>Andy Schroeder</b> Owner signature:  Company title: <b>SVP, Accounting, Controller</b>
	Date (mm-dd-yyyy): <b>05 . 01 . 2023</b>

## Objection to Real Property Assessment

To file an appeal on your property assessment, you must provide the Board of Review (BOR) clerk written or oral notice of your intent under state law (sec. 70.47(7)(a), Wis. Stats.). You must also complete this entire form and submit it to your municipal clerk. To review the best evidence of property value, see the Wisconsin Department of Revenue's *Property Assessment Appeal Guide for Wisconsin Real Property Owners*.

**Complete all sections:**

<b>Section 1: Property Owner / Agent Information</b>				<b>* If agent, submit written authorization (Form PA-105) with this form</b>			
Property owner name (on changed assessment notice) MADISON WASHINGTON ZC ESSENTIAL DTS C/O HY-VEE				Agent name (if applicable) J.W. Chatam & Associates, Inc.			
Owner mailing address 5820 WESTOWN PKWY				Agent mailing address 14360 W. 96th Terrace			
City WEST DES MOINES	State IA	Zip 50266	City Lenexa	State KS	Zip 66215		
Owner phone (515) 267-2800	Email jchatam@jwchatam.com		Owner phone (913) 239-0990	Email jchatam@jwchatam.com			
<b>Section 2: Assessment Information and Opinion of Value</b>							
Property address 3801 E Washington Ave				Legal description or parcel no. (on changed assessment notice) 081033209091			
City Madison	State WI	Zip 53704					
Assessment shown on notice - Total \$25,757,500			Your opinion of assessed value - Total \$7,527,400				

If this property contains non-market value class acreage, provide your opinion of the taxable value breakdown:

Statutory Class	Acres	\$ Per Acre	Full Taxable Value
Residential total market value			
Commercial total market value			\$7,527,400
Agricultural classification: # of tillable acres		@ \$ acre use value	
# of pasture acres		@ \$ acre use value	
# of specialty acres		@ \$ acre use value	
Undeveloped classification # of acres		@ \$ acre @ 50% of market value	
Agricultural forest classification # of acres		@ \$ acre @ 50% of market value	
Forest classification # of acres		@ \$ acre @ market value	
Class 7 "Other" total market value		market value	
Managed forest land acres		@ \$ acre @ 50% of market value	
Managed forest land acres		@ \$ acre @ market value	

<b>Section 3: Reason for Objection and Basis of Estimate</b>	
Reason(s) for your objection: (Attach additional sheets if needed) Current County value is over market. Evidence to be presented at hearing.	Basis for your opinion of assessed value: (Attach additional sheets if needed) Market Data

**Section 4: Other Property Information**

A. Within the last 10 years, did you acquire the property?  Yes  No  
 If Yes, provide acquisition price \$ 7 Date - - (mm-dd-yyyy)  Purchase  Trade  Gift  Inheritance

B. Within the last 10 years, did you change this property (ex: remodel, addition)?  Yes  No  
 If Yes, describe THIS WAS A SKEWERED APPRAISAL FROM 15  
 Date of changes - - Cost of changes \$ NOT A MARKET STRIP Does this cost include the value of all labor (including your own)?  Yes  No

C. Within the last five years, was this property listed/offered for sale? NOV MARKET STRIP  Yes  No  
 If Yes, how long was the property listed (provide dates) - - to - - (mm-dd-yyyy) (mm-dd-yyyy)  
 Asking price \$ \_\_\_\_\_ List all offers received \_\_\_\_\_

D. Within the last five years, was this property appraised?  Yes  No  
 If Yes, provide: Date - - Value \_\_\_\_\_ Purpose of appraisal \_\_\_\_\_  
 If this property had more than one appraisal, provide the requested information for each appraisal. \_\_\_\_\_

**Section 5: BOR Hearing Information**

A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): \_\_\_\_\_  
 Note: This does not apply in first or second class cities.

B. Provide a reasonable estimate of the amount of time you need at the hearing \_\_\_\_\_ minutes.

Property owner or Agent signature 	Date (mm-dd-yyyy) 05-02-2025
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## Objection to Real Property Assessment

To file an appeal on your property assessment, you must provide the Board of Review (BOR) clerk written or oral notice of your Intent, under state law (sec. 70.47(7)(a), Wls. Stats.). You must also complete this entire form and submit it to your municipal clerk. To review the best evidence of property value, see the Wisconsin Department Revenue's *Property Assessment Appeal Guide for Wisconsin Real Property Owners*.

**Complete all sections:**

Section 1: Property Owner / Agent Information				* If agent, submit written authorization (Form PA-105) with this form			
Property owner name (on changed assessment notice) HY-VEE Inc.				Agent name (if applicable) J.W. Chatam & Associates, Inc.			
Owner mailing address 5820 WESTOWN PKWY				Agent mailing address 14360 W. 96th Terrace			
City WEST DES MOINES	State IA	Zip 50266	City Lenexa	State KS	Zip 66215		
Owner phone (515) 267-2800	Email jchatam@jwchatam.com	Owner phone (913) 239-0990		Email jchatam@jwchatam.com			

Section 2: Assessment Information and Opinion of Value			
Property address 3809 E Washington Ave		Legal description or parcel no. (on changed assessment notice) 081033209190	
City Madison	State WI	Zip 53704	
Assessment shown on notice - Total 593,000		Your opinion of assessed value - Total 229,500	

If this property contains non-market value class acreage, provide your opinion of the taxable value breakdown:

Statutory Class	Acres	\$ Per Acre	Full Taxable Value
Residential total market value			
Commercial total market value			
Agricultural classification: # of tillable acres		@ \$ acre use value	229,500
# of pasture acres		@ \$ acre use value	
# of specialty acres		@ \$ acre use value	
Undeveloped classification # of acres		@ \$ acre @ 50% of market value	
Agricultural forest classification # of acres		@ \$ acre @ 50% of market value	
Forest classification # of acres		@ \$ acre @ market value	
Class 7 "Other" total market value		market value	
Managed forest land acres		@ \$ acre @ 50% of market value	
Managed forest land acres		@ \$ acre @ market value	

Section 3: Reason for Objection and Basis of Estimate	
Reason(s) for your objection: (Attach additional sheets if needed) Current County value is over market. Evidence to be presented at hearing.	Basis for your opinion of assessed value: (Attach additional sheets if needed) Market Data

Section 4: Other Property Information	
A. Within the last 10 years, did you acquire the property? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If Yes, provide acquisition price \$ <u>229,500</u> Date <u>- -</u> (mm-dd-yyyy) <input type="checkbox"/> Purchase <input type="checkbox"/> Trade <input type="checkbox"/> Gift <input type="checkbox"/> Inheritance	
B. Within the last 10 years, did you change this property (ex: remodel, addition)? <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, describe <u>IMPROVEMENTS WERE REMOVED</u> Date of changes <u>- -</u> (mm-dd-yyyy) Cost of changes \$ _____ Does this cost include the value of all labor (including your own)? <input type="checkbox"/> Yes <input type="checkbox"/> No	
C. Within the last five years, was this property listed/offered for sale? <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, how long was the property listed (provide dates) <u>- -</u> (mm-dd-yyyy) to <u>- -</u> (mm-dd-yyyy) Asking price \$ _____ List all offers received _____	
D. Within the last five years, was this property appraised? <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, provide: Date <u>- -</u> (mm-dd-yyyy) Value _____ Purpose of appraisal _____ If this property had more than one appraisal, provide the requested information for each appraisal. _____	

Section 5: BOR Hearing Information	
A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): _____ Note: This does not apply in first or second class cities.	
B. Provide a reasonable estimate of the amount of time you need at the hearing _____ minutes.	

Property owner or Agent signature 	Date (mm-dd-yyyy) 05-03-2023
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122, W1-1  
2023

### Notice of Board of Review Determination

Under state law (sec. 70.47(12), Wis. Stats.), your property assessment for the current year 2023 as finalized by the Board of Review (BOR) is listed below.

<b>Property Owner</b>	<b>General Information</b>
<div style="border: 1px solid black; border-radius: 15px; padding: 10px; margin: 5px;"> MADISON WASHINGTON ZC ESSENTIAL DTS  C/O HY-VEE  5820 WESTOWN PKWY  WEST DES MOINES IA 50266 </div>	Date issued 10-17-2023 Parcel no. 0810-332-0909-1 Address 3801 E WASHINGTON AVE Legal description _____  <input type="checkbox"/> Town <input type="checkbox"/> Village <input checked="" type="checkbox"/> City Municipality <u>MADISON</u>

<b>Assessment Information</b>			
<b>2023 Original Assessment</b>		<b>2023 Final Assessment</b> <i>(determined by BOR)</i>	
Land	\$ 2,150,000	Land	\$ 2,150,000
Improvements	\$ 23,607,500	Improvements	\$ 23,607,500
Personal property	\$	Personal property	\$
Personal property	\$	Personal property	\$
Personal property	\$	Personal property	\$
Total personal property	\$ 0	Total personal property	\$ 0
Total all property	\$ 25,757,500	Total all property	\$ 25,757,500

#### Appeal Information

If you are not satisfied with the BOR's decision, there are appeal options available. Note: Each appeal option has filing requirements. For more information on the appeal process, review the [Guide for Property Owners](#).

**Appeal to:**

**Department of Revenue (DOR)** – must file within 20 days after receipt of the BOR's determination notice or within 30 days after the date specified on the affidavit if there is no return receipt. A \$100 filing fee is required. It is not available for properties with an assessed value over \$1 million or properties located in first-class cities (Milwaukee). DOR may revalue the property any time before November 1 of the assessment year or within 60 days after receiving the appeal, whichever is later. If adjusted, the value is substituted for the original value and taxes paid accordingly. (sec. 70.85, Wis. Stats.)

**Circuit Court - Action for Certiorari** – must file within 90 days after receiving the determination notice. The Court decides based on the written record from the BOR. You cannot submit new evidence. (sec. 70.47(13), Wis. Stats.)

**Municipality - Excessive Assessment** – must first appeal to the BOR and have not appealed the BOR's decision to Circuit Court or to DOR. You cannot claim an excessive assessment under sec. 74.37, Wis. Stats., unless the tax is timely paid. A claim under section 74.37 must be filed with the municipality by January 31 of the year the tax is payable.

## Notice of Board of Review Determination

122.61-1  
2023

Under state law (sec. 70.47(12), Wis. Stats.), your property assessment for the current year 2023 as finalized by the Board of Review (BOR) is listed below.

Property Owner	General Information
<div style="border: 1px solid black; border-radius: 15px; padding: 10px;">                     HY-VEE INC                      5820 WESTOWN PKWY                      WEST DES MOINES IA 50266                 </div>	Date issued 10-17-2023 Parcel no. 0810-332-0919-0 Address 3809 E WASHINGTON AVE Legal description _____ <input type="checkbox"/> Town <input type="checkbox"/> Village <input checked="" type="checkbox"/> City Municipality <u>MADISON</u>

Assessment Information			
20 <u>23</u> Original Assessment		20 <u>23</u> Final Assessment <small>(determined by BOR)</small>	
Land	\$ 229,500	Land	\$ 229,500
Improvements	\$ 363,500	Improvements	\$ 363,500
Personal property	\$	Personal property	\$
Personal property	\$	Personal property	\$
Personal property	\$	Personal property	\$
Total personal property	\$ 0	Total personal property	\$ 0
Total all property	\$ 593,000	Total all property	\$ 593,000

### Appeal Information

If you are not satisfied with the BOR's decision, there are appeal options available. Note: Each appeal option has filing requirements. For more information on the appeal process, review the [Guide for Property Owners](#).

**Appeal to:**

**Department of Revenue (DOR)** – must file within 20 days after receipt of the BOR's determination notice or within 30 days after the date specified on the affidavit if there is no return receipt. A \$100 filing fee is required. It is not available for properties with an assessed value over \$1 million or properties located in first-class cities (Milwaukee). DOR may revalue the property any time before November 1 of the assessment year or within 60 days after receiving the appeal, whichever is later. If adjusted, the value is substituted for the original value and taxes paid accordingly. (sec. 70.85, Wis. Stats.)

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