ASSOCIATED APPRAISAL
CONSULTANTS

HIGHLAND WINE COMPANY
ATTN JONATHAN BORDEAUX
2323 BROWN BOTTLE RD
SUITE 210
GREENVILLE WI 54942

REQUEST TO VIEW PROPERTY NOTICE

Dear Property Owner, November 17, 2023

Associated Appraisal Consultants, Inc. has been retained by the Town of Sevastopol to complete a revaluation of all taxable property for the 2024 assessment year. The revaluation will establish new assessed values in an equitable fashion for all properties in the municipality as of January 1, 2024.

To make accurate assessments, it is necessary for Associated Appraisal to conduct an interior and exterior review of all residences, apartments, and businesses in the town. A brief interior walk-through is necessary for consideration of the features, quality, and condition of each residence or structure. These factors can significantly impact market value. This notice is an official request to view the interior of your residence so we can properly assess your property. Please note we have no interest in your housekeeping or your personal belongings. If you wish to refuse an interior inspection, contact our office. As part of our data collection process, the assessor will be taking exterior photos of your property.

The assessors will begin working in your neighborhood during the next several weeks. All staff members from Associated Appraisal will carry a letter of introduction from the Town of Sevastopol, a photo ID, and drive a marked fleet vehicle displaying the Associated Appraisal company name. If no one is home when visiting a property, a door hanger will be placed on the main entrance with property-specific instructions on how to schedule an interior review. **Please wait for the door hanger to schedule your appointment – appointments are not available prior to this green tag.** If you own rental property in the town, please inform your tenants that we will be visiting that property soon, so we can have their full cooperation for this review.

Notices of Assessment will be mailed when the property reviews are complete, and an assessment is determined for each property. Property owners will have an opportunity to discuss the assessed values with an Associated Appraisal representative at the Open Book session. After the Open Book session, property owners can appeal an assessment to the Board of Review. The Notice of Assessment will contain the Open Book and Board of Review dates. Property assessment and appeal information is available at: http://www.revenue.wi.gov/pubs/slf/pb060.pdf.

Associated Appraisal and the Town of Sevastopol appreciate your cooperation. We have included property owner rights and a list of common assessment questions on the back side of this notice for your review. Should you have any additional questions, please call (920) 749-1995 to speak with one of our knowledgeable assessors.

Thank you for your help in creating a successful 2024 Revaluation Program.

Sincerely,
Associated Appraisal Consultants, Inc.

PROPERTY OWNER RIGHTS

Section 70.32 of the Wisconsin Statutes states, the value of real property should be based on "actual view." If an assessor is not allowed access to view a property, the assessment value is based on "the best information that the assessor can practicably obtain …" This means an assessor must estimate the value of property using the information they have available to them.

To ensure receiving a complete and accurate valuation, it benefits the homeowner to allow the assessor access to view the interior of their residence. For the purposes of valuation if access is denied, the assessor will then base the valuation on the next best information available. However, if facts exist making an interior view necessary to complete an accurate valuation, the assessor may seek a special inspection warrant per section 66.0119 of the Wisconsin Statutes to view the interior of the home.

Section 70.05(4n) of the Wisconsin statutes requires the following notice:
You have the right to refuse entry onto your residence pursuant to section 70.05(4m) of the Wisconsin statutes. Entry to view your property is prohibited unless voluntarily authorized by you. Pursuant to section 70.05(4m) of the Wisconsin statutes, you have the right to refuse a visual inspection of the interior of your residence and your refusal to allow an interior inspection of your residence will not be used as the sole reason for increasing your property tax assessment. Refusing entry to your residence also does not prohibit you from objecting to your assessment pursuant to section 70.47(7) of the Wisconsin statutes.

COMMON ASSESSMENT QUESTIONS

Some of my neighbors have told me the only reason for the reassessment is to raise taxes. Is this true?
No. A reassessment has no impact on the total amount of taxes collected. However, it may change your property's percentage share of total taxes collected to increase, decrease, or have a minimal effect.

How does the assessor value property?
Wisconsin law requires that property assessments be based on Fair Market Value. Estimating the market value of your property is a matter of determining the price a typical buyer would pay for it in its present condition. Some factors the assessor considers are what similar properties are selling for; what it would cost to replace your property; the rent it may earn; and any other factors that affect value. It is important to remember that the assessor does not create assessed value, but rather interprets what is happening in the marketplace through real estate sales.

What can I do to ensure a fair and reasonable assessed value for my property?
Even with the best of care and intentions, errors are possible. Inform the assessor of any problems that might affect market value. There will be an opportunity to discuss your assessment with the assessor at the Open Book. Should you feel your assessment is in error, bring to the Open Book any documentation that supports your opinion of value. Property owners will be notified if there is a change to their assessment when the project is completed. If the discussion with the assessor does not resolve your concerns, a Board of Review will be held where you can again present sales or other market value evidence that shows the assessment to be in error.

Do all assessments change at the same rate?
No, not necessarily. There are differences between individual properties and between neighborhoods. In one area, the sales may indicate a substantial increase in value each year. Yet in another neighborhood for example, there may be no change in value, or even a decrease in property values. Different types of properties within the same neighborhood may also show different value changes. For example, one-story houses may be more in demand than two-story houses, or vice versa. Older homes in the same area may be rising in value more slowly than newer homes. Perhaps the older style homes that have been traditionally selling low are now selling much higher. There are numerous factors to be considered in each property, which will cause the values to differ. Some of the factors which can affect value are location, condition, size, quality, number of baths, number of bedrooms, basement finish, garages, overall condition as well as many others.

What is the bottom line?
Assessments are required by state law and are mandatory. The real issue is whether your property is assessed at the statutory required market value. Look at your final assessment after the revaluation. If it appears to be an accurate value when compared to sales of similar property, then it probably is a fair assessment. If, in your opinion, it does not reflect the market value of your property when compared to sales of similar properties, you should talk to our assessment staff. We may be able to provide information or take further action to resolve your concerns.