

Town Refunds Tens of Thousands in Excessive Taxes: Outlandish Assessment Practices to Blame

In a recent interview with SRA member Gil Nero (GN), he reveals to Nick Kaufmann (NK) the highlights of his multiple cases against Juneau County's Marion Township and its assessor, Scott Zillmer of Zillmer Assessors. The egregious behavior of this assessor (and the endorsement by the Board of Review) should caution readers that the days of flagrant mistreatment of nonresidents by poorly regulated assessors and equally ignorant town boards is not over—even after SRA reform efforts of the '90s.

NK: “Gil, give our readers the bottom line of what happened with your lawsuits against the township.”

GN: “After all of my personal and legal expenses, finally this year (just before the trial for my 2009 claim) the town agreed to refund approximately \$18,000 on their \$34,000 excessive tax billing for 2009 and then, later, another \$9,000 on their \$26,000 tax billing for 2010. So I got back about 45% of my taxes for those two years. I lost all my rights to claim another refund for 2008 taxes



because of a minor error in legal process and procedure and I'm still battling for a fair assessment.

Bottom line, after all the Open Book sessions, data and proof gathering efforts, and Board of Review hearings I had to sue the town for back taxes because my issues were essentially ignored by the town, their assessor, and the state.

The major efforts I expended to make the Department of Revenue's 'Bureau of Assessment Practices' aware of this assessor's improper performance and take any action against this assessor proved to be a total waste of my time. None of the state officials I contacted gave any serious consideration to my requests to investigate this assessor's performance and what was being done to me as a private, out-of-state property owner. My predicament is continuing to be ignored by them and I believe this is not accidental. At best, I feel that every one of these officials has treated me as a third-class citizen and sanctioned the unaccountability of this assessor for any of his actions. The huge adjustments to his numerous assessments are now a matter of record and serve as solid evidence indicating my personal losses.

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ISSUES & UPDATES



EXISTING PIERS GRANDFATHERED

This was reported in the e-mail alert sent out in April but bears repeating. The legislature repealed the registration system that emerged after DNR hearings dating back to 2004-2005 with a deadline for registration April 1, 2011 (last year). Many of you scrambled to comply; others ignored or could not respond on time. Nevertheless, the regulations were repealed almost in their entirety. A new bill (AB 73) emerged and grandfathered almost all piers built before April 2012. If you are an exception, you've probably already been contacted.

LAKE DISTRICT EFFICACY

Following on Doug Mittag's view that SRA is negative on Lake District formation (which we addressed in the positive in the last issue of the POST), member Herb Sharpless, treasurer of the Lauderdale Lakes Improvement Association wrote Doug on his twenty-year experience with the Lauderdale Lakes District and what they've accomplished with nominal taxing levies and nonresident voting (and administrative) participation. We hope Doug is getting the ammunition he needs to get a district started.

TURTLE LAKE SAGA CONTINUES

As outlined in last issue's Support Report, member Frank Palormo has been running an uphill battle with the DNR over the placement of culverts by the local township that adversely drain the lake to dangerously low levels affecting nearby wetlands. Ken Johnson, Water Division Administrator, has been cordial but, to date, ineffective in initiating any change. He seems to want to "work something out" with the locals but there's no action steps in place. SRA will be following up after the recall election since much of DNR continuity might be affected by a recall.

AVOIDING PROBATE ON WISCONSIN PROPERTY: A FOLLOW-UP

For those of you who participated in the Webinar and requested copies, here's a tip from member Dale Keister: Mr. Kim didn't mention a simple way to avoid probate. First, get a Transfer of Death deed form, which can be downloaded. Name the Grantee to whom your property is transferred at time of death. Have it signed, notarized, and recorded. You can do anything with the property before your death and even sell it. When you die, the Grantee fills out the TOD-110 form and sends it to the Recorder of Deeds in the county where the property is located—along with a Real Estate Transfer Return (form PE-500). You'll have to include a copy of the death certificate, TOD deed, real estate tax bill, and the recording fee (currently \$25). The property will be transferred to the Grantee. NO PROBATE. Sure, there are many forms but pretty much anyone can do it.



DEER, BEAR, AND WOLVES MAKE THE NEWS

Wolves are no longer considered a federally endangered species in Wisconsin and other parts of the western Great Lakes region. Where problem wolves have been attacking domestic animals the WDNR can now take aggressive action on their own. There has been talk of a limited hunting season and hearings are being held at this writing. DNR is looking to thin the populations by about 150 in northern counties and a few in west central.

Bear hunting grows. There are 9,000 bear permits available for the 2012 hunt, about the same as last year. The population is estimated at about 22,000 with 2012 harvest goals at 4,600. Bear hunting continues to grow and about 27,000 hunters are expected to apply for the permits.

Deer hunter forms were held around the state and on the Internet this spring to discuss deer management. Results are expected to affect the annual deer hunt this fall. For further information contact Kevin Wallenfang, Big Game Ecologist at 608-261-7589. A full report on the dozen or so questions asked at the forum is now posted online at <http://dnr.wi.gov/topic/hunt/forum.html>

VACATION HOME RENTALS: TAX RULES

If you own a home that is available for both personal and rental use, you have a hybrid: it's not purely rental, nor is it purely personal. Since it's a hybrid, it has its own special tax issues as a vacation home: it could be a house, condo, motor home, boat, or similar property. It needs only a sleeping place, toilet, and cooking facilities to qualify. If rented for less than 15 days you don't have to report income. If you rent for more than 14 days and you (or your family) use the home even one day for personal use, you have to report income and allocate rental expenses. Treating your place as a rental property depends on your personal use relative to the time it's rented out. Get specifics from Wegner CPA's in Madison. 1-888-204-7665

FROM THE FOUNDERS



Nick and Sylvia Kaufmann

The spring weather here in central Wisconsin has been wonderful. It started in March believe it or not and temperatures have been above normal and actually spring-like! That, despite all the political calls, ads, signs, and haranguing. Governor Walker has been reelected after being recalled and regardless of your political persuasion it means "continuity" for us. It's bad enough that changes in leadership every 2-4 years cause all the committees to change and all the "influencers" to hop around but when it's nonstop confusion, virtually nothing gets done for months. Whew, glad it's over for a while at the state capital. As a

"watchdog" group, SRA continues to keep alert for what's happening in the background that can adversely affect Seasonal Residents down the road...while we advocate for reduced fees and new services targeting SRs. The Legislative Update in this issue deals with the things the governor was able to accomplish while he still controlled the assembly. We expect new legislation will heat back up after the summer now that the election is over.

This summer we're featuring the experience of Gil Nero as he battles the invisible forces of nonresident discrimination in the assessment practices of one town and one assessor. I found the work he is doing both thorough and courageous and his accomplishments will signal others around the state to be cautious in how they treat nonresident landowners. The article also puts a fair assessment (true market value) into perspective with the related issues of local budgets, levies, and taxes. Due to the

size of the article we're not publicizing our "Support Report" this issue and will pick that up later.

On a personal note, Nick and I are celebrating our 50/70 this year. What is that you say? Fifty years ago we met and we both will have turned 70 by the time you read this. We will (hopefully) celebrate our 50th wedding anniversary in four more years but Nick feels that meeting me was just as important as marrying me. Hmm. I'll await 2016 before further comment. SRA has been around for 18 years and pretty soon we'll be celebrating 20 years of working for all of you (several hundred of you are charter members and have been here from the beginning).

Have a blessed, safe, healthy, enjoyable, and productive summer, Sylvia Kaufmann, Co-founder



MEMBER'S FORUM

Letters, notes, e-mails, and voice mail messages from the members. Sometimes critical, mostly informative; sometimes answered by the staff; most times they are self-explanatory. Responses are indicated in blue italics.

Editor, let me say that I've enjoyed receiving the SRA POST. It is always filled with very informative information for Wisconsin Seasonal Residents. So thank you and keep up the great work. DAVID LUND, ELGIN, IL

To Whom It May Concern: I would like to know the procedure for gaining the ability to vote in local elections. Since we are taxpayers in Wisconsin, I believe that we should be able to make decisions that affect Williams Bay. A long while back, I noticed an article about a town out east that allowed all property owners to vote in local elections. LINDA SCHUBERTH, WOODSTOCK, IL

Linda, there is no procedure for getting the local vote. Various groups around the country (including SRA) have made legal forays into the subject with no avail. Technically, all you have to do is declare your Wisconsin home your permanent residence 10 days before a vote, and you can register. Some proof of residency might be required. However, bouncing between your Wisconsin place and Illinois as permanent residences might come under suspicion. —Editorial

SRA: The newsletter is great! I saw letters from members suggesting lottery credit eligibility. Has something changed recently? In addition, we have put our land in a conservation easement but somehow the loss in market value was not reflected in our tax bill. *Anonymous please.*

No change in the lottery distribution. Some people have tried to "fool" the computers by taking their tax bill at their WI address and thus the zip code automatically applies the tax credit. No guarantee here plus the potential perjury is not worth the small amount of the credit these days. In addition, we've written a few times on the fact that assessors are under no obligation to factor in a conservation easement on the market value. If your property has lost value, the argument should be made with the assessor independent of the easement. —Nick

Nick & Sylvia, I donate my *Cabin Life* to the local library where, they say, it has the highest of circulation. DENNIS & KATHLEEN SHANNON, FLOSSMOOR, IL

SRA, please keep us informed on the progress on the private sewer review. We only used out private wastewater treatment systems (POWTS) for one week in the past several years. Perhaps that will change after I retire. BEN FRIES, SACRAMENTO, CA

Ben, will do. Remember, however, that POWTS operate on active bacteria. Little to no use is no advantage to the system and it could "die" with under use. At least that's the justification for the tri-annual review of all systems—making sure they're working but not overburdened (leaching, etc) —Editorial

Dear Sirs, my place in Sawyer County is for sale and I'm not blaming anyone in Wisconsin for the slow economy and reduced values but I do blame many people in Washington, D.C. I would love to

see a piece on the market for homes and cabins in Wisconsin. It should be bone chilling. After 20 years I've come to the conclusion that Wisconsin sees out-of-state landowners as a piñata that can be struck every once in a while for more revenue. DAVID DEVANE, CHICAGO, IL

David, certainly the article in this issue about some local assessors would support your conclusions, albeit they are not the norm. As for the markets, they are slow but not low. That is things are not moving quickly but prices have not dropped as precipitously as some residential markets around the country. —Nick

SRA, I know that many people have lake front properties but there are many of us who don't. It would be helpful if the items affecting wooded land could be separated from the lake front items; woods and forest articles are more useful to us than piers and fishing. JOAN ANGELLAR, MINNEAPOLIS, MN

Joan, about 20% of our members (and probably the SR community) are not "on the water" and while we try to balance editorial sometimes the preponderance of activity is around the water issues. That stuff is pretty much ending so we'll be able to get back to more fun "non-water" stuff. J I'm one of the woodlot people myself so I know what you're saying. —Sylvia

Hi, I'll never understand why SRs are considered tourists in Wisconsin. We pay full-time property taxes the same as residents. Hunting/Fishing/Park fees should be the same so what's the difference? CHARLES NEANDER, VILLA PARK, IL

Charles, the difference dates back to the '30s and '40s when the Northwoods were loaded with resorts where visitors came for a week or two vacation from the cities. Their activity was to "tour" the locales. As postwar economies evolved, more and more of these "tourists" preferred their own cabin in the woods and/or on the lake. The entire recreational economy in Wisconsin has been dubbed "tourism" and there's a formal Department of Tourism reporting directly to the governor. No attempt has ever been made to distinguish nonresident landowners from real tourists. That's what SRA and OSLO have always been about! Thanks for asking. —Editorial

Nick, one of my board members tells me there is a new national fire code saying that "no grills are to be used within 10 feet of multi-family structures" has been amended to include grills on balconies within 10 feet of any structure. Will you look into this for us and fight it if necessary? OWEN JASEK, LA GRANGE, IL

Owen, many of such codes are meant to apply to urban areas where there is a preponderance of multi-level apartments with balconies and/or history of misuse and carelessness. Local authorities can choose to adopt and enforce or ignore some of these national codes. As officials in rural areas begin to enforce these regulations, we expect quite a public outcry and we'll take a position. —Nick

Nick, the Table of Contents in the Blue Book references "Alternative Dispute Resolution" as part of chapter five dealing with Local Problem Resolution—but it's not there. We've been ignored at town meetings because we are not voting residents and are looking for "alternative" ways to make our voices heard. CAROL & JIM MARONEK

MEMBER'S FORUM // CONTINUED FROM PAGE 5

Carol, you could have blown us over with a puff when we checked our copies and sure enough, there was a Table of Content reference and no text at the designated page. Our most sincere apologies to all of our readers and at the next edition, it will be corrected. As for alternatives, there aren't many (perhaps that's the reason why there was no text. We urge members to remind officials publicly that while they can't vote, they do pay the salaries and expenses of the town or city officials out of their property taxes and for that reason alone they have a right to be heard and respected—vote or not. Elected officials ARE accountable through statute for their conduct in office. —Nick

WiSRA, Thanks for the report on the grandfathering of piers. Now, what's the ruling on how far from the shore a new cabin can be built? On the other hand, additions to an existing cabin. I read the official documents and am still bewildered. Thanks, JEAN CRAWFORD, CHARLOTTE, NC

Jean, shoreline regulations have not had as much legislative activity as the piers—and not as much clarity of late. Nevertheless, here's a suggestion. Apply for a permit to do either and see what sort of regulations you are given. Ask for everything in writing or copies of ordinances, statutes, and regulations—don't take verbal opinions as though they had the force of law. See how that works for you. —Editorial

SRA, The existing ID card is somewhat worthless as identification. How about a photo ID? We could send you a passport photo. BRUCE BONDOW, FRIDLEY, MN

Bruce, we looked into this years ago with the state—who issues photo IDs to those who don't drive. Because the ID is recognized as an "official" means of identification (requiring such things as birth certificate and SS number and photo), the state would not issue to anyone already having a license, and discouraged us from pursuing the use of a photo. Nonresidents who don't have a drivers license could, feasibly, get a Wisconsin photo ID by using their Wisconsin address. Our board of advisors agreed not to confuse the reasons for our ID card. Our purpose is not to prove the identity of the person but to identify the local place of residence—i.e. the Wisconsin home. By showing the SRA card along with your photo ID, you both identify yourself and your local address. If you're trying to check out a library book or video, entering a municipal pool or parking lot you need to show you are a bona fide property taxpayer who has a right to resident services at resident rates. —Nick

Nick, I forgot to ask you to send all of our ID cards after I renewed by telephone yesterday. Some years ago, I was stopped for speeding and the officer said I would have to show up in court because I was a nonresident. I showed him my Residence ID card and he changed his mind and said I could pay the ticket by mail. The card was great! JEANNE HALLOIN, OKEMOS, MI

Hooray, good for you. Bruce in the above letter should take note. There are no entitlements attached to the card, just a simple verification that you are not a tourist; not just passing through. —Sylvia

LEGISLATIVE UPDATE



While the list below highlights a few of the bills we've been watching, the big gains for most are the reform and repeal bills associated with wetland and shoreland construction. The first 75 feet from the water is still sacrosanct but if you are on 0.2 acres or less you are not in a wetland and you can get a general permit for construction—very important for Seasonal Resident construction. For boat houses (built before 1979), the “50% rule” governing how much improvement you can make is now gone. Most piers and wharves built before April 2012 are no longer

subject to registration and are considered “grandfathered” into current regs. There are some other easements in dredging permits and the number of “Areas of Special Natural Resource Interest” has been reduced allowing for more development permits. The latter category became a catchall justification for any permits the DNR wanted to deny.

On an Association note, we are happy that Senator Jim Holperin is no longer seeking reelection to the 12th District out of Conover. Ever since his appointment to Secretary of Tourism a few years back—and his more recent position as a state senator—he's been an antagonist to nonresident property owners and SRA in particular. Let's hope locals vote in a more objective candidate.

BILLS AND STATUS

AB 43	Related to removal of abandoned dams.	Died in committee
AB 165	Related to the display of lawn fertilizer containing phosphorous.	Failed to pass
AB 311	Related to Sporting Heritage; creates a sports counsel under DNR	Signed
AB 342	Related to building exemptions to Managed Forest Law.	Failed to pass
AB 463	Related to changes for wetland permits and wetland mitigation	Failed to pass
AB 465	Related to permanent snowmobile registration	Failed to pass
AB 573	Related to funding grants for control of invasive species	Failed to pass
AB 595	Related to exemption for placing a pier containing a toilet facility	Failed to pass
AB 597	Related to municipal regulation of nonconforming structures.	Failed to pass
AB 661	Related to fishing and algaecide use in privately owned ponds	Failed to pass
SB 226	Related to discounted fishing/hunting fees.	Failed to pass
SB 326	Related to repeal of the registration system for piers.	Signed
SB 368	Related to changes for permits for wetlands and mitigation	Signed

REGULATIONS EASED ON SHORELAND ZONING

A small, but highly significant, bill passed the legislature right before the session ended. It passed as part of Act 170 signed by the governor in May. The bill addresses the standards for upkeep of “nonconforming structures” and “substandard” lots. A number of you who have had property in the family for decades know what these terms mean because you've tried to repair and/or make improvements and been denied permits. Most commonly, you have been limited in the cost-of-repair—i.e. limited in the amount of money you could put into routine upkeep. This bill removes completely the ability of the county (or city) to regulate development in this manner, and forces them to change the standards from minimums to maximums. We recall, for example, that some folks were restricted to “upkeep” as a percentage of the original assessment when the boathouse was built. Some of these structures were built in the 1930s and at today's prices you could not even give the structure a coat of paint much less a new roof without exceeding the maximum limit. Years ago, we were told (non-officially, of course) that the DNR wanted all of these structures out-of-the-waters and used local zoning restrictions to accomplish their goals. SRA does not believe that the DNR (State) will allow any new construction of in-water boathouses anywhere in the state but at least local zoning can allow for sensible and safe upkeep of the ones that do remain. Apply the same logic to those tiny lots with small cabins still close to the water's edge and you can see how much of a problem these old standards were to many—just trying to repair and maintain what they had.



SO THEY'VE MOVED TO WISCONSIN, EH?

How do they like it?

For the past few years, we've offered former members—who have moved from out-of-state to in-state residency—the status of Honorary Member. Currently there are 157 such members, and almost all have chosen to retire to their, formerly, summer place. After a member has indicated they have moved to Wisconsin and no longer need to support SRA, we send a questionnaire (usually several months after they've relocated) to find out how things are going for them...and offer the option to stay on our roster as Honorary Members. About 90% take us up on the offer. There are no dues...but there are also no benefits. They do it to stay connected and help us later if we need them.

Honorary Members have chosen to be full-time residents and therefore can vote. They can use their newfound status to influence all sorts of local and statewide policymakers. From time to time SRA needs grassroots support from voting residents and even a few calls or letters to a state rep can have more of an effect than similar actions from a special interest group like SRA. The nine questions we ask those who have moved allow us to determine such things as "Are you happy you made the move?" "Likes and dislikes?" "Surprises (good and bad)?" "Advice for others considering a similar move?"—and so forth.

There is only good news here. We have sophisticated memberships who do their homework as part of their decision-making. Those whose situation and experiences lead them to believe Wisconsin is not a good choice for retirement, choose to sell their second home and move elsewhere; they let us know and we're happy for their past support. This scenario is accounting for more and more retirements since property taxes and maintenance costs have gone through the roof in the last decade and other states provide a better overall tax situation for many retirees. On the other hand, the quality of life in Wisconsin's rural areas is second to none.

FOR THOSE RELOCATING HERE AFTER RETIREMENT:

PROS: The vast majority are happy with their decision; owned their property over 20 years before moving here; like the slower pace, small town living and privacy; lower living costs (compared, we guess, to the place from which they moved); low to absence of crime, and generally higher quality of life from their former, usually urban, locale.

CONS: Winter weather; leaving old friends and neighbors; distance from major shopping centers; rising taxes; prices and cost of living (see above; we guess this is relative); access to specialized medical care; utility deficiencies and outages.

ADVICE: "Do it;" "The sooner the better;" "Be prepared for changes;" "Network with 'locals' and know your community before you commit;" "Be active in the community and patient with your new neighbors;" "Be sure you can build, expand, or improve your place before you sell your primary residence."

Would you do it over again? 96% say "yes"! Write and tell us what you're hearing from others you know who have "made the move." How does it compare to our data?



Just Ask Q&A

Answers to members' questions that might have a general appeal and be useful to others.

Q A number of members have asked about some of the entries on their property tax bill especially "The State of Wisconsin" entry. We asked the Department of Revenue to explain.

A Under the "Taxing Jurisdiction" column of your property tax bill are listed the various taxing authorities for your area. These might include schools (K-12; two-year UW System College, etc.), state funding, county services, and local levies (including city or village taxes), and any special assessments). These are all taxes to your property and not related to the state's income or capital gains taxing. The "State of Wisconsin" entry is the tax to support the state's forest. That is all that the state taxes. Commonly called the "forest tax" or "forestation tax." The current tax rate is .000169706 multiplied times the equalized valuation of your entire county, then that amount is proportioned to you based on the assessed (fair market value) of your property. Stephanie Marquis, Communications Director, Wisconsin Department of Revenue, Madison, Wisconsin
(As a further "aside", Wisconsin Statue 70.58 establishes the tax "for the purpose of acquiring, preserving and developing the forest of the state and for the purpose of forest crop law and county forest law administration." The proceeds of the tax are to be paid into the state's conservation fund. —SRA Staff)

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NK: "You must have been delighted to have won and gotten some of your money back."

GN: "Unfortunately, my legal costs took most of the settlements." In our legal system, that's the way it works, but there should be laws that hold institutions and professionals personally accountable for what is essentially malpractice."

NK: "Before I ask you more details on the situation, what lessons should our readers learn from your experience with assessments, assessors, taxes, and town boards?"

GN: "There are several things I learned from this experience. First, watch your assessment as closely as you watch your tax bill. Revaluations can cause mil rates to go down and taxes remain the same while your assessment soars. You need to watch your assessment compared to close neighbors and nearby neighborhoods as well. Rather than compare my property to my neighbors, the assessor was comparing my unfinished parcels to fully improved parcels in premium developments in adjoining townships and having much different physical features. Second, published tax lists show only taxes, not assessments. Make use of your opportunity to attend the 'Open Book Review' for your township. Access to and having a simple understanding of the information in 'The Open Book' is key to allowing you to compare your property to similar

properties in your township; look at the numbers, just don't listen to the assessor. Next, don't be afraid to challenge the assessor to show you the data he or she is using to determine the fair market value of your property and make sure they've actually visited

your property—not just driven by. After stating that he personally had seen my property on earlier visits, my township's 'expert' assessor finally agreed in 2010 to take the time to physically review my parcels with me (and with Gene Miller, SRA recommended consultant). In a matter of minutes, he finally agreed that several of the parcels he had assessed so highly in previous years, because of their great lake views, actually had no views of any water. He made several simple adjustments drastically reducing his excessive assessments on each of those parcels. Of course, he advised that unfortunately at that time he could not do anything to enable my recovering any of the previous excessive amounts that I had already paid to the township



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for the previous years due to his other careless, unjust assessments. Lastly, unlike our jurisprudential system that assumes innocence until proven guilty, the judgment of the assessor is assumed correct until proven otherwise. This is a major conflict when the town hires the assessor to do the work for them in the first place—of course, the Board of Review is going to back him as their ‘expert.’ Have you ever tried to argue a person’s ‘judgment?’ The only effective appeal I have found is to sue the town for recovery of unlawful taxes.”



NK: “Ok, Gil, give us some background about your property and what led to the tax and assessment problem.”

GN: “For several decades now I’ve owned a number of acres along the Wisconsin river. In ’85, I divided some of it into 2-4 acre parcels because zoning was being changed to 5A minimums and I wanted to get my land grandfathered in. Right before the recession hit in 2007 (at the top of the real estate market) I put in a blacktop road for access to the lots and listed them for sale. My properties did not have easy river access in that there are big drop-offs to the river level and wetlands between the cliff and the actual river water...but some had nice views as wooded lots. I had no sales or offers and as the recession deepened, I took them off the market. In the meantime the Wisconsin River Power Company had sold off hundreds of acres along Castle Rock Lake—above the dam to the north—and developers successfully sold building lots on the lake for beaucoup bucks. (I believe some of these were utilized in an effort to support the misguided judgment of this assessor).”

NK: “So how were your lots assessed and taxed as you’ve just described them?”

GN: “The assessment of my properties in 2007 was just short of \$250,000. The next year (2008), it jumped to \$3.1 million...a 12.5x increase. Of course, the tax bills were increased proportionally. I was in a state of shock over my assessments and thought that some simple error must

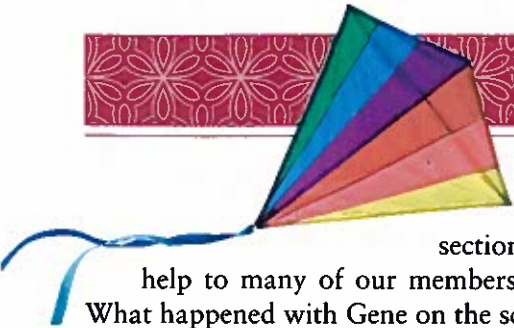
have occurred and the assessor would be embarrassed and thankful for bringing it to his attention. Far from it. At the Open Book, Scott Zillmer, the assessor of the town of Marion, informed me that I was wasting his time and mine because he didn’t make any mistakes in any of his assessments. The Board of Review started just a few hours after the Open Book but I pulled together some evidence for the hearing. In a very short time, they decided they had to do something because the assessment was unsupportable by facts (only his ‘judgment’) so after the meeting the Board reduced his assessment to \$2.2 million—still a nine-fold increase over 2007. Nick, you have to see the data! While my neighbor’s properties—on all sides of my land—are having their residential properties assessed at only \$3,500 to 4,500/acre, portions of my parcels were being assessed at \$60,000/acre. Mind you, that these portions are inaccessible and unusable at the bottom of a 40 foot cliff and in a flood plain! I do not know of any other area in this township where unusable flood plain wetlands are assessed more than 12 times higher than attractive wooded, fully improved residential parcels. It was a nightmare and no one seemed to care one iota.”

NK: “So after all of this, you were still stuck paying 2008 taxes in 2009 when the bill came, right?”

GN: “Yes and my next legal option was to sue the town for unlawful taxes under state statute 74.35. I had to pay the taxes first then file by the end of January of 2009—not much time. As I mentioned, my lawyer had the unfortunate screwup that pushed the proceedings into 2009 so I had to go through the same rigmarole to pay and collect the 2009 taxes. A revaluation in 2010 reduced my assessments, but not appreciably. That’s when SRA advised me to bring in Gene Miller to help me get through this.”

NK: “I recall the reference. Most of our readers know Gene Miller is retired from the Department of Revenue





in the assessment section and has been a great help to many of our members over the last decade.

What happened with Gene on the scene?"

GN: "Well, he went to the properties with me and saw for himself that several had 33% to more than 50% of their areas in unusable wetlands and none of them were comparable to 'lake front' lots. Remember that Zillmer said he had visited the property himself. Then Gene appeared with me at both the Open Book and the Board of Review. All of them discounted Gene's credentials, rejected the evidence, and all of the Board of Review members displayed the usual umbrage when professionals are brought in to confront the 'locals.' No change! They continued to stick with Scott Zillmer as their 'expert' with all of his assessments being supported by them as valid."

NK: "So what happened as a result of all this litigation?"

GN: "Well, as I said before, disregarding substantial legal and personal expenses I eventually got almost half of the fair claim amounts I had calculated based on credible evidence and sworn testimonies for 2009 and 2010 taxes. I still am struggling with excessive tax losses for 2011 and 2012 that I am trying to deal with. In July of last year (2011), I attended my fourth Open Book and, as a result of sheer perseverance as an educated taxpayer, many of those assessments were greatly reduced—after Mr. Zillmer (finally) visited the land with Gene Miller and they compared notes. My ongoing litigation against the town didn't hurt either. The benefit of Gene's vast experience and guidance in helping me in dealing with all of these problems cannot be overvalued!"

NK: "That's quite a saga. What do you think needs to be done to prevent this sort of thing from happening again? What sort of actions might SRA and its members take?"

GN: "First I have to say that you and SRA were instrumental in providing me with the right advice to get me directed onto the right track. Without any qualification, the Department of Revenue needs to better regulate the assessors that they certify. I agree with you, Nick, that they need to be licensed, not merely certified and be fully

accountable for obvious malpractice. Licensing allows for a committee or board to review complaints, establish statutory regulations (versus 'assessment practices'), and establish ethical standards, penalties for misconduct and malfeasance, and finally revocation. Based on firsthand experience, the Bureau of Assessment Practices appears to be worthless in protecting us, as out-of-state landowners, from the blatant types of abuse I have described above. Try living in retirement having assessment problems like this with today's economy and the group of individuals sanctioned by the government putting their hands into your



pockets at every opportunity taking pennies you may still have for unjustified taxes with no concern for accountability or punishment. The Department of Revenue has not pulled a certification...almost ever. Maybe once decades ago. Even now, they still refuse to pull the certification from Mr. Zillmer. Wisconsin licenses everything from nail salons to embalmers; you'd think something as critical to the population as the value of their taxable property would be better managed."

NK: "Thanks, Gil, for the courage to share your story with your fellow members of the association. Many will share your frustrations with experiences of their own; others will heed the warning and stay watchful. Also a special thanks to Gene Miller who played a significant role in identifying Zillmer's assessment errors." ■