



# State of Wisconsin • DEPARTMENT OF REVENUE

2135 RIMROCK ROAD • Mail Stop 624A • P.O. BOX 8933 • MADISON, WISCONSIN 53708-8933 • 608-266-6466 • FAX (608) 266-5718  
<http://www.revenue.wi.gov>

*Tony Evers*  
Governor

*Peter W. Barca*  
Secretary of Revenue

## WISCONSIN DEPARTMENT OF REVENUE

In the matter of the written complaint concerning the assessment of the Town of Georgetown, Polk County, Wisconsin for the year 2022, under the provisions of sec. 70.75, Wis. Stats.

On May 23, 2023, Chad Wagner and others made a written complaint to the Wisconsin Department of Revenue stating that:

1. They were the owners of more than five percent of the assessed valuation of all property in the Town of Georgetown, Polk County, according to the assessment sought to be corrected.
2. The said assessment of property in said Town for the year 2022 was not made in substantial compliance with the law.
3. The interest of the public would be promoted by a reassessment thereof.

Under the authority of sec. 73.03(1), Wis. Stats., the Department of Revenue, therefore, conducted an investigation and held a public hearing pursuant to sec. 70.75(1), Wis. Stats.

Such public hearing was duly noticed under the date of June 8, 2023, and was conducted on June 26, 2023, at 4:00 p.m. at the Georgetown Town Hall, 1847 100th St., Balsam Lake, Wisconsin before examiner Mary Gawryleski and other Department of Revenue employees.

The above proceedings were thereafter duly adjourned to the office of the Secretary of Revenue for final determination and adjudication.

### FINDING OF FACT

1. The most recent full revaluation in the Town of Georgetown was completed in 2015.
2. Uniformity between the major classes of property cannot be adequately measured because there is only one major class of property.
3. Uniformity within classes of property is considered fair.
4. Waterfront land values are inconsistent and non-uniform.
5. There are unsatisfactory assessment practices by the assessor and the municipality.
6. On specific properties, the property records and associated values are inaccurate and were not substantially completed according to state statutes and the *Wisconsin Property Assessment Manual*.

CONCLUSION OF LAW

1. That the 2022 assessment was not made in substantial compliance with the law.
2. That the interest of the taxpayers of the district will best be promoted by special supervision of the succeeding assessments to the end that the assessments of the district shall therefore be lawfully made pursuant to s. 70.75(3), Stats.

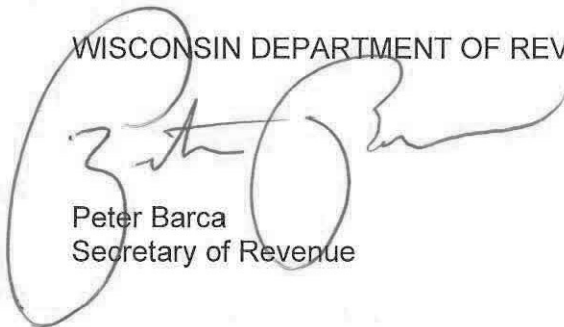
NOW, THEREFORE, from the testimony presented, the files and records of the Wisconsin Department of Revenue and in accordance with the authority vested in the Department by subsection (1) of sec. 70.75, Wis. Stats.

IT IS ORDERED:

1. That there will be general supervision by the Department of Revenue of the 2023 assessment under sec. 73.03(1) Wis. Stats.
2. That there will be a supervised assessment in 2024 under sec. 70.75(3) Wis. Stats, of all taxable property in said taxation district.
3. That as soon as circumstances will permit, a supplementary order will be issued regarding the appointment and compensation of personnel to assist in making the 2024 assessment.
4. That the 2024 assessment work performed shall be according to standard specifications and contract forms prepared by the Department of Revenue.

Dated at Madison, Wisconsin, this 10 day of Oct, 2023.

WISCONSIN DEPARTMENT OF REVENUE



Peter Barca  
Secretary of Revenue

cc: Chad Wagner, First Signer of Petition, Town of Georgetown  
Cheryl True, Clerk, Town of Georgetown  
Jeffrey Traynor, Chair, Town of Georgetown  
William Koepp, Assessor, Town of Georgetown  
Lynette Heffner, Supervisor of Equalization, Eau Claire District  
Mary Gawryleski, Deputy Administrator, Division of State & Local Finance, Madison  
Valeah Foy, Administrator, Division of State & Local Finance, Madison