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MEMORANDUM

TO: City of West Allis Board of Review
FROM: Jason Williams, City Assessor
DATE: June 6, 2025
SUBJECT: 2025 Assessor Report

SUMMARY OF ACTIVITY

The City saw an overall increase in residential and commercial real property value of \$36,713,900, or 0.66% from 2024. Residential properties saw an increase of \$6,424,900, or 0.21%, from 2024. This increase is due primarily to remodeling, new construction, and other building improvements. The Assessor's Office reviewed 1,562 residential sales and 779 residential building permits. Commercial properties saw an increase of \$29,515,800, or 2.13%, from 2024. This increase is due primarily to new construction and other building improvements. The Assessor's Office reviewed 167 commercial sales and 135 commercial building permits. TID no. 15 saw an increase of \$1,729,100 from the completion of the Maker's Row multi-tenant building. TID No. 19 saw an increase of \$29,418,300 for partial completion of the new Three Leaf Partners apartment complex.

Summary of 2025 Assessment Year

2025 Estimated Assessment Level 96.59%
2025 Assessment Cycle (Type): Maintenance
Date Notices Mailed: May 9, 2025

Number of Sales:	<u>Total</u>		<u>Valid</u>		<u>Not Valid</u>	
Residential	1,562	89.8%	687	44.0%	875	56.0%
Commercial	167	9.6%	75	44.9%	92	55.1%
Manufacturing	2	0.1%	0	0.0%	2	100.0%
Exempt	8	0.5%	0	0.0%	7	87.5%
Total	1,739		762	43.8%	976	56.1%

Number of Permits:	
Residential	779
Commercial	135
Manufacturing	5
Exempt	16
Total	935



2025 SUMMARY OF OPEN BOOK ACTIONS

Notice of Changed Assessment letters were mailed on May 9, 2025. Open Book appointments were held May 27 through June 2. Staff reviewed 67 open book appointments. The PR-130 Summary of Open Book Actions has been placed on file with the City Clerk's Office.

UPDATE ON PREVIOUS APPEAL CASES

During the 2024 Board of Review proceedings thirty-five (35) cases were waived to circuit court for resolution. Twenty-one (21) were filed with Circuit Court. Of those one case has been resolved with the others remaining active cases.

No	Property Owner	Status	Property Type	Total Assessed Value	Requested Value	Settlement Assessed Value	Difference
1	Leitermann	Settled	Apartments	\$1,535,700	\$1,012,000	\$1,040,000	(\$495,700)
2	70th St Hotel Associates, LLC	Active	Hotel	\$14,250,000	\$10,240,000		(\$4,010,000)
3	Cobalt (98th St)	Active	Apartments	\$7,480,700	\$4,962,200		(\$2,518,500)
4	Cobalt (76th St)	Active	Apartments	\$4,862,500	\$3,657,300		(\$1,205,200)
5	Morgan Grove	Active	Apartments	\$39,774,700	\$31,623,700		(\$8,151,000)
6	6750 North Acres	Active	Parking	\$680,000	\$150,000		(\$530,000)
7	6682 LLC	Active	Vacant/parking	\$1,345,100	\$730,000		(\$615,100)
8	Mills Hotel Wyoming	Active	Office	\$4,819,200	\$3,531,800		(\$3,595,000)
9	Mills Hotel Wyoming	Active	Office	\$2,307,600			
10	Greenfield Terrace	Active	Mobile Home	\$3,868,200	\$2,000,000		(\$1,868,200)
11	Mayfair Village	Active	Mobile Home	\$7,161,100	\$3,617,600		(\$3,543,500)
12	West Allis Hotels	Active	Hotel	\$12,152,200	\$6,984,912		(\$5,167,288)
13	Hillside	Active	Mobile Home	\$5,776,500	\$2,509,500		(\$3,267,000)
14	Leitermann	Active	Apartments	\$4,067,900	\$3,220,200		(\$847,700)
15	SS Land	Active	Warehouse	\$1,161,500	\$741,200		(\$420,300)
16	Walgreen	Active	Retail	\$3,561,500	\$2,745,000		(\$816,500)
17	Wimmer	Active	Apartments	\$449,000	\$274,099		(\$174,901)
18	Wimmer	Active	Apartments	\$1,823,200	\$1,119,310		(\$703,890)
19	Wimmer	Active	Apartments	\$745,000	\$353,489		(\$391,511)
20	Alpine Court	Active	Apartments	\$8,009,700	\$5,896,559		(\$2,113,141)
21	Heritage House	Active	Apartments	\$10,798,300	\$9,518,059		(\$1,280,241)
Total				\$136,629,600	\$94,886,928		(\$41,714,672)



CHANGES IN ASSESSED VALUES

	2024	2025	CHANGE	
RESIDENTIAL LAND	\$622,598,000	\$622,579,000	-\$19,000	0.00%
RESIDENTIAL IMPROVEMENTS	<u>\$3,131,541,300</u>	<u>\$3,137,966,200</u>	<u>\$6,424,900</u>	<u>0.21%</u>
	\$3,754,139,300	\$3,760,545,200	\$6,405,900	0.17%
COMMERCIAL LAND	\$433,707,000	\$434,499,200	\$792,200	0.18%
COMMERCIAL IMPROVEMENTS	<u>\$1,384,967,300</u>	<u>\$1,414,483,100</u>	<u>\$29,515,800</u>	<u>2.13%</u>
	\$1,818,674,300	\$1,848,982,300	\$30,308,000	1.67%
TOTAL	\$5,572,813,600	\$5,609,527,500	\$36,713,900	0.66%

ALLOCATION OF REAL ESTATE CHANGES IN VALUE 2024-2025

Non-TID	\$5,184,400	14%
TID	<u>\$31,529,500</u>	<u>86%</u>
Total	<u>\$36,713,900</u>	<u>100%</u>

**The Department of Revenue's manufacturing values are not included as they are not available until November 1, 2025.*
