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MEMORANDUM

TO: City of West Allis Board of Review
FROM: Jason Williams, City Assessor
DATE: May 26, 2022
SUBJECT: 2022 Annual Assessment Report Summary

SUMMARY OF ACTIVITY

2022 Estimated Assessment Level 70.00%
2022 Assessment Cycle (Type): Maintenance
Date Notices Mailed: April 15, 2022

Number of Sales:	Total		Valid		Not Valid	
Residential	1,950	89.8%	1,216	62.4%	725	37.2%
Commercial	205	9.4%	103	50.2%	103	50.2%
Manufacturing	5	0.2%	0	0.0%	5	100.0%
Exempt	11	0.5%	0	0.0%	11	100.0%
Total	2,171		1,319	60.8%	844	38.9%

Number of Permits:

Residential	297
Commercial	194
Total	491

Real Property

The City saw an overall increase in real property value of \$17,607,300, or 0.46% from 2021.

Residential Property Values - Residential properties saw an increase of \$3,367,400, or 0.14%, from 2021. This increase is due to remodeling, new construction, and other building improvements. New construction included three single-family houses and four duplexes. The Assessor's Office reviewed 1,950 residential sales and 297 residential building permits.

Commercial Property Values - Commercial properties saw an increase of \$14,239,900, or 1.01%, from 2021. This increase is due to remodeling, new construction, and other building improvements. The Assessor's Office reviewed 205 commercial sales and 194 commercial building permits.

Tax Incremental Districts - City of West Allis TID saw an increase of \$5,528,200. Notable projects include completion of the Milwaukee Behavioral Health facility, Ope Brewery, Reunion Restaurant, Envision Surgery Center, and the start of the SoNA project and hotel on 70th Street.



Personal Property

Personal property saw a decrease of \$4,186,900. Most of this decline is attributed to one personal property account that removed leasehold improvements. This account and the assessed value are currently being reviewed under a claim by the business owner and is an active appeal case. Overall, this loss was partially offset the new Milwaukee Behavioral Health facility account.

2022 OPEN BOOK SUMMARY

There were 10 Open Book appointments in 2022. Of those, 9 properties were granted revised assessments based on new information provided by owners at the Open Book appointment. The remaining Open Book case saw the assessed value sustained as no change was warranted.

CIRCUIT COURT CASES UPDATE

2020 Cases: The Home Depot case from 2020 was settled in 2022. The original Home Depot value was \$9,775,700, the requested value was \$7,500,000, and was settled at \$9,303,600, or a reduction of \$472,100. The Aurora case is still active.

2021 Cases: During the 2021 Board of Review proceedings six cases were waived to circuit court for resolution. Three cases did not file with Circuit Court and one case withdraw its objection after determining that they could not justify a value lower than the assessed value. The Wilde Toyota case was settled in 2022. The original Wilde Toyota value was \$10,842,400, the requested value was \$7,225,000, and was settled at \$10,097,400. The Meadowmere case is still active.

	Year	Property	Assessed Value	Requested Value	Difference	Status	Settled Value	Final Difference	Successfully Defended
1	2020	Aurora Hospital	\$29,726,800	\$20,358,900	(\$9,367,900)	Active			
2	2020	Home Depot	\$9,775,700	\$7,500,000	(\$2,275,700)	Settled	\$9,303,600	(\$472,100)	\$1,803,600
3	2021	Meadowmere	\$14,093,800	\$3,833,334	(\$10,260,466)	Active			
4	2021	Wilde Toyota	\$10,842,400	\$7,225,000	(\$3,617,400)	Settled	\$10,097,400	(\$745,000)	\$2,872,400
5	2021	Single-Family House	\$303,700	\$270,000	(\$33,700)	Did Not File	\$303,700	\$0	\$33,700
6	2021	Mixed Use Property	\$495,600	\$450,000	(\$45,600)	Did Not File	\$495,600	\$0	\$45,600
7	2021	Boucher Holdings	\$3,105,400	\$1,600,000	(\$1,505,400)	Did Not File	\$3,105,400	\$0	\$1,505,400
8	2021	Element 84	\$28,548,400	\$24,175,000	(\$4,373,400)	Withdrawn	\$28,548,400	\$0	\$4,373,400



CHANGES IN ASSESSED VALUES

	2021	2022	CHANGE	
RESIDENTIAL LAND	\$375,033,300	\$375,205,300	\$172,000	0.05%
RESIDENTIAL IMPROVEMENTS	<u>\$2,016,129,400</u>	<u>\$2,019,324,800</u>	<u>\$3,195,400</u>	<u>0.16%</u>
	\$2,391,162,700	\$2,394,530,100	\$3,367,400	0.14%
COMMERCIAL LAND	\$323,965,500	\$325,772,800	\$1,807,300	0.56%
COMMERCIAL IMPROVEMENTS	<u>\$1,092,230,400</u>	<u>\$1,104,663,000</u>	<u>\$12,432,600</u>	<u>1.14%</u>
	\$1,416,195,900	\$1,430,435,800	\$14,239,900	1.01%
PERSONAL PROPERTY	\$83,881,500	\$79,694,600	-\$4,186,900	-4.99%
REAL PROPERTY	\$3,807,358,600	\$3,824,965,900	\$17,607,300	0.46%
PERSONAL PROPERTY	<u>\$83,881,500</u>	<u>\$79,694,600</u>	<u>-\$4,186,900</u>	<u>-4.99%</u>
TOTAL	\$3,891,240,100	\$3,904,660,500	\$13,420,400	0.34%

ALLOCATION OF REAL ESTATE CHANGES IN VALUE 2021-2022

Non-TID	\$12,079,100	69%
TID	<u>\$5,528,200</u>	<u>31%</u>
Total	\$17,607,300	100%

ALLOCATION OF PERSONAL PROPERTY CHANGES IN VALUE 2021-2022

Non-TID	-\$1,098,000
TID	<u>-\$3,088,900</u>
Total	-\$4,186,900

**The Department of Revenue's manufacturing values are not included as they are not available until November 1, 2022.*
