

Bond Case Briefs

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State ex rel. Peter Odgen Family Trust of 2008 v. Board of Review

Supreme Court of Wisconsin - March 14, 2019 - 923 N.W.2d 837 - 2019 WI 23

Taxpayers sought certiorari review of decision of the town's board of review to sustain property tax assessment that was based upon assessor's change in the classification of taxpayers' property from agricultural and agricultural forest to residential.

The Circuit Court upheld board's decision. Taxpayers appealed, and the Court of Appeals reversed. The Supreme Court granted certiorari review.

The Supreme Court of Wisconsin held that lots were chiefly put towards the growing of Christmas trees, apples, and hay, and thus were devoted primarily to agricultural use and were entitled to be classified as "agricultural lands" for tax purposes.

Two lots were chiefly put towards the growing of Christmas trees, apples, and hay, and thus were devoted primarily to agricultural use and were entitled to be classified as "agricultural lands" for tax purposes, where landowners maintained a barn and a one-acre apple orchard on the smaller of the two lots, the remainder of the lot consisting of untillable forest, apple trees were individually staked out and planted in clean rows, larger of the two lots contained a four- to five-acre Christmas tree farm and a three-acre hayfield, Christmas trees were individually staked out and planted in clean rows, and landowners consistently planted and harvested hay in the hayfield and planned to harvest the field again.