

# **Bond Case Briefs**

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## **TAX - WISCONSIN**

### **State ex rel. Nudo Holdings, LLC v. Board of Review for City of Kenosha**

**Supreme Court of Wisconsin - April 12, 2022 - N.W.2d - 2022 WL 1086496 - 2022 WI 17**

Taxpayer filed petition for writ of certiorari, challenging city board of review's determination that taxpayer's real property was properly classified as residential, rather than agricultural, for property tax purposes and had taxable value of \$10,000 per acre.

The Circuit Court affirmed board's determination. Taxpayer appealed. The Court of Appeals affirmed. Taxpayer petitioned for review.

The Supreme Court held that sufficient evidence supported classifying the property as residential.

Real property was not devoted primarily to agricultural use, and thus property could not be classified as agricultural for property tax purposes, despite argument that agricultural activities were only uses property was put to; property was essentially vacant and raw with several walnut and pine trees scattered throughout, any agricultural uses were minor and isolated, and just because sole productive activities, however small, could be described as agricultural did not mean that land's main use was agricultural.

Sufficient evidence supported classifying real property as residential for property tax purposes, despite argument that agricultural activities were only uses property was put to and that property neither was nor imminently would be used for housing; property was essentially vacant and raw with several walnut and pine trees scattered throughout, property was in neighborhood plan for future development in city, owner purchased property to develop it into residential lots, and any agricultural uses were minor and isolated.