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Sausen v. Town of Black Creek Bd. of Review

Supreme Court of Wisconsin - February 19, 2014 - N.W.2d - 2014 WI 9

Taxpayer sought certiorari review of the town board of review's assessment of his property for taxation purposes, arguing that his property should have been classified as "undeveloped land," rather than "productive forest land." The Circuit Court affirmed. Taxpayer appealed. The Court of Appeals summarily affirmed. Taxpayer appealed.

The Supreme Court of Wisconsin held that:

- A taxpayer who objects to an assessment of his property on basis of classification of property has the burden of proving that the classification is erroneous, and
- Evidence supported assessor's classification of taxpayer's property as "productive forest land."

Evidence supported assessor's classification of taxpayer's property as "productive forest land," which is assessed at full value, rather than "undeveloped land," which is assessed at 50 percent of its full value. Taxpayer relied entirely on two maps to show that property was "undeveloped land," but neither map supported this assertion, and taxpayer failed to submit evidence that the property was not capable of producing commercial forest products or that the property failed to qualify as low-grade woods.

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