
TAX - WISCONSIN

Metropolitan Associates v. City of Milwaukee

Supreme Court of Wisconsin - January 10, 2018 - N.W.2d - 2018 WL 341962 - 2018 WI 4

Landowner brought action to challenge city's property tax assessments of seven apartment building properties as excessive.

The Circuit Court, Milwaukee County affirmed. Landowner appealed, and the Court of Appeals affirmed. Landowner appealed.

The Supreme Court of Wisconsin held that:

- Use of mass appraisal to initially value apartment building property, followed by use of single property appraisal after valuation was challenged, complied with statutory mandate to use "the best information that the assessor can practicably obtain," and
- Evidence was sufficient to support finding that city's tax assessment of apartment property was not excessive.

Evidence was sufficient to support finding that city's tax assessment of apartment property was not excessive; while city's appraisal under sales comparison approach did not adjust for economic characteristics, valuations reached through city's income approach supported the valuations reached under the sales comparison approach, and city properly accounted for the market trend with regard to expense ratio in the income approach appraisal by imputing a lower expense ratio more in line with the market.

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