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Dear Resident,

In order to maintain compliance with State Law, the Village of Fredonia will undergo a revaluation for the 2024 assessment year. The last revaluation of all property was performed for the 2008 assessment year.

A revaluation is a complete and thorough review of all property assessments. During a revaluation year, all assessments are examined, and adjustments are made to guarantee that all property is assessed at 100% of market value and that assessments are uniform and equitable. **An increase or decrease in assessed value does not alone determine if the amount of property taxes residents pay will change.** Tax increases are directly related to the budgetary needs of the taxing jurisdictions.

This revaluation will not include any onsite visits.

We anticipate new assessment notices and information about the revaluation to be mailed to property owners in the spring of 2024. Upon receiving new assessment notices, Village residents will have the opportunity to discuss their new assessed valuation with Village Assessor Les Ahrens, or a member of his staff, at a meeting called an "Open Book". Residents are entitled to attend the Open Book if there are any questions or a belief the Assessor's office has made an error. If a resident is still unsatisfied after completing the Open Book process, they may appeal their assessment to the Village's Board of Review. The dates for the Open Book and the meeting(s) of the Board of Review will be set in early spring.

Residents should receive their new letters of assessment towards the end of April. In the meantime, should residents or business owners have any questions, please contact the Village of Fredonia's assessment team at (262) 253-1142.

Sincerely,

The Village of Fredonia

Revaluation FAQs

What is an assessment and what is its purpose?

An assessment is the value placed upon taxable property by the assessor. This figure determines the portion of the local property tax levy that the property owner will bear.

What is a revaluation?

A revaluation is the determination of new values within a municipality for taxation purposes. A revaluation can vary in authority, frequency, form and the conditions under which it is performed. Therefore, section 70.05(5) Wis.Stats. requires each municipality to assess property within 10% of full value at least once every five years. A revaluation can also be done annually or periodically as deemed necessary to best serve the public interest.

Do taxes go up after revaluation?

If the total levy limit remains the same, only those properties that are not presently paying their fair share of the tax burden will pay more taxes after a revaluation. Properties presently paying more than their fair share will pay less. The purpose of a revaluation is to distribute the tax burden fairly and equitably among the taxable properties in the municipality in accordance with the law. The purpose is **NOT** to increase taxes. Tax increases are directly related to the budgetary needs of the taxing jurisdictions.

What is the Open Book?

The Open Book is a window of time where the completed assessment roll is “open” for public inspection so you may compare your assessment with other properties. There will be sales books listing recently improved property and vacant land sales. No appointment is necessary to view these. If a tax payer has any questions regarding their assessment, you may schedule an appointment to talk one-on-one with an assessor where you may discuss how your assessment was developed, verify the physical attributes of your property, express any concerns or present new evidence you feel should be considered in determining the assessed value. If you wish to appeal the assessment, it is recommended that you attend the Open Book prior to scheduling an appointment with the Board of Review.

What is the Board of Review?

The Board of Review is held after the Open Book. Taxpayers who feel their assessment doesn't reflect the actual market value of their property may appear before the Board of Review to formally object to their assessed value. Taxpayers present evidence as to what they feel market value should be and the assessor presents evidence on how the assessment was derived. The Board hears evidence and makes a final decision on the assessed value of the property. PLEASE NOTE: You must provide written or oral evidence of your intent to file an objection with the municipal clerk at least 48 hours before the Board of Review's first scheduled meeting. You can obtain an objection form from your municipal clerk or from the DOR website. The objection form must be filed with the clerk during the first two hours of the Board's first scheduled meeting. Be certain to file a completed form or the Board may refuse to act on your appeal.