



«name»  
«addr\_1»  
«city», «state» «zip»

## REQUEST TO VIEW PROPERTY NOTICE

Dear Property Owner,

October 22, 2025

Associated Appraisal Consultants (AAC) has been retained by the City of Middleton to complete a revaluation of all taxable property for the 2026 assessment year. The revaluation will establish new assessed values in an equitable fashion for all properties in the municipality as of January 1, 2026.

To make an accurate assessment, it is necessary for AAC to conduct an exterior view of all residences, apartments, and businesses in the municipality. It will not be necessary to review the interior of any buildings unless there is new construction or a building permit has been taken out for a remodel of the interior of your property. If any of these changes have occurred since your last interior inspection, this notice is an official request to view the interior of your residence so we can properly assess your property. If these facts exist, making an interior view necessary, we will leave a marked green tag on your door with steps to complete this interior review.

The AAC appraisers will begin working in your neighborhood over the next several months. All staff members from AAC will carry a letter of introduction from the City of Middleton, a photo ID and drive a marked fleet vehicle displaying the AAC company name. If no one is home when visiting a property, a door hanger will be placed on the main entrance to let you know we were on your property. No further action is needed after this tag is hung unless you have interior changes. If you own rental property in the municipality, please inform your tenants that the assessors will be visiting that property, so we can have their full cooperation for this review.

Notices of Assessment will be mailed when the property reviews are complete, and an assessment is determined for each property. Property owners will have an opportunity to discuss the assessed values with the City Assessor at the Open Book meetings. After the Open Book meetings, property owners may appeal an assessment to the Board of Review. The Notice of Assessment will contain the Open Book and Board of Review dates. Property assessment and appeal information is available at <http://www.revenue.wi.gov/pubs/slf/pb060.pdf>.

Associated Appraisal and the City of Middleton appreciate your cooperation. We have included property owner rights and a list of common assessment questions on the back side of this notice for your review. Should you have any additional questions, please call (920) 749-1995 to speak with one of our knowledgeable assessors.

Thank you for your help in creating a successful 2026 Revaluation Program.

Sincerely,

*Associated Appraisal Consultants, Inc.*

## PROPERTY OWNER RIGHTS

Section 70.32 of the Wisconsin Statutes states, the value of real property should be based on “actual view.” If an assessor is not allowed access to view a property, the assessment value is based on “the best information that the assessor can practicably obtain ...” This means an assessor must estimate the value of property using the information they have available to them.

To ensure receiving a complete and accurate valuation, it benefits the homeowner to allow the assessor access to view the interior of their residence. For the purposes of valuation if access is denied, the assessor will then base the valuation on the next best information available. However, if facts exist making an interior view necessary to complete an accurate valuation, the assessor may seek a special inspection warrant per section 66.0119 of the Wisconsin Statutes to view the interior of the home.

Section 70.05(4n) of the Wisconsin statutes requires the following notice:

*You have the right to refuse entry onto your residence pursuant to section 70.05(4m) of the Wisconsin statutes. Entry to view your property is prohibited unless voluntarily authorized by you. Pursuant to section 70.05(4m) of the Wisconsin statutes, you have the right to refuse a visual inspection of the interior of your residence and your refusal to allow an interior inspection of your residence will not be used as the sole reason for increasing your property tax assessment. Refusing entry to your residence also does not prohibit you from objecting to your assessment pursuant to section 70.47(7) of the Wisconsin statutes.*

## COMMON ASSESSMENT QUESTIONS

Some of my neighbors have told me the only reason for the reassessment is to raise taxes. Is this true?

No, a reassessment has no impact on the total amount of tax collected. However, it may change your property's percentage share of total tax collected to increase, decrease, or have a minimal effect.

How does the assessor value property?

Wisconsin law requires that property assessments be based on Fair Market Value. Estimating the market value of your property is a matter of determining the price a typical buyer would pay for it in its present condition. Some factors the assessor considers are what similar properties are selling for; what it would cost to replace your property; the rent it may earn; and any other factors that affect value. It is important to remember that the assessor does not create assessed value but rather interprets what is happening in the marketplace through real estate sales.

What can I do to ensure a fair and reasonably assessed value for my property?

Even with the best of care and intentions, errors are possible. Inform the assessor of any problems that might affect market value. There will be an opportunity to discuss your assessment with the assessor at the Open Book. Should you feel your assessment is in error, bring to the Open Book any documentation that supports your opinion of value. Property owners will be notified if there is a change to their assessment when the project is completed. If the discussion with the assessor does not resolve your concerns, a Board of Review will be held where you can again present sales or other market value evidence that shows the assessment to be in error.

Do all assessments change at the same rate?

No, not necessarily. There are differences between individual properties and between neighborhoods. In one area, the sales may indicate a substantial increase in value each year. Yet in another neighborhood for example, there may be no change in value, or even a decrease in property values. Different types of properties within the same neighborhood may also show different value changes. For example, one-story houses may be more in demand than two-story houses, or vice versa. Older homes in the same area may be rising in value more slowly than newer homes. Perhaps the older style homes that have been traditionally selling low are now selling much higher. There are numerous factors to be considered in each property, which will cause the values to differ. Some of the factors which can affect value are location, condition, size, quality, number of baths, number of bedrooms, basement finish, garages, overall condition as well as many others.

What is the bottom line?

Assessments are required by state law and are mandatory. The real issue is whether your property is assessed at the statutory required market value. Look at your final assessment after the revaluation. If it appears to be an accurate value when compared to sales of similar property, then it probably is a fair assessment. If, in your opinion, it does not reflect the market value of your property when compared to sales of similar properties, you should talk to our assessment staff. We may be able to provide information or take further action to resolve your concerns.