

Assessors-Interviews

Property Value Questionnaire for Assessors

1. How do you assess land value and improvements?

- a) land as residual b) separately assessed? c) best use d) to keep "level"
with neighbors? e) ? f) ?

B and R

2. Average market land values in the different zones within your district (range and extremes also if significant). Also for b) business c) commercial d) industrial e) any other zoned uses

- a. Residential 1.10 sq. ft - 1.50 sq. ft. \$25.00 to \$30.00 front foot
b & C. Commercial - \$70.00 to \$90.00 front foot; \$1.60 - \$2.00 sq. ft.
d. Industrial - Average \$7700.00 per acre.

3. Average improvements, value per house in each area and improvements per acre in industrial use if available

\$5000.00 average value per house 41% Equalized plus conditions.

Improvements per acre on Industrial vary \$50,000 to \$100,000

4. Land use restrictions (zoning)

7 Classifications

A - one family	Business	Heavy Industrial
B - two family	Commercial	
C Multiple dwelling	Light Industrial	

5. Exceptional or non-conforming usage, with assessments

The exceptional or non-conforming use parcel would be assessed according to its present use.

6. Your opinion as to the effects of property taxes on improvements

There has to be some controls on improvements for tax purposes, when a property is sold the improvements play an important role on price.

7. Your opinion as to the effects of public services (sewage system, schools etc) on land values

The public services play an important role on land values. People are forever not only looking for but demanding more services.

8. Your opinion on the effects of zoning

Zoning has quite an impact on whether an investor in Real Estate will develop land. I have lost several interested developers not only because of zoning but because of the square foot requirements per family.

9. For residential use are small or large lots more valuable per acre?

It depends on what you consider small or large lots. A 6000 sq. ft. improved lot certainly is more valuable per acre than a 12,000 sq. ft. improved lot. I am speaking strictly on speculation.

ASSESSOR AND BUILDING INSPECTOR
Village of West Milwaukee

ANDREW J. PUSCHNIG
4755 W. Beloit Road

Telephone: MI 5-1530

The University of Wisconsin - Milwaukee

• 3203 DOWNER AVENUE MILWAUKEE 11, WISCONSIN • WOODRUFF 4-4400

• DEPARTMENT OF ECONOMICS

August 2, 1963

Mr. Pushnick ✓
City Assessor of
West Milwaukee
4755 West Beloit Road
West Milwaukee, Wisconsin

Dear Mr. Pushnick:

To complete part of a project I am working on for the Urban Land Institute, I sent you a questionnaire identical to the one enclosed. I would very much appreciate its prompt return.

If a zoning map is available for your municipality, could you please send it with your reply?

If the questionnaire is unclear in any way, I can be reached at Woodruff 4-4400, Extension 389.

Thank you for your cooperation.

Sincerely yours,



William Tabb

WT:jb
Encl.

Dear Bill:

*You caught me right the height of
the assessing period.*

Any further questions, please feel free to call

Fuschnig.

ASSORTED LAND VALUES

1. Odins Solar Heights III 1 acre
 .08 \$ complete with sewerage & water - \$3,500
 Mequon Rd (11200 N + 82nd)
2. Dittman (Good Hope Rd at 9400 west
 100 ft + fully improved lots 6,500
 gas with \$20,000 house
- 3 Security Realty at 9314 W. Silver Spring
~~.08 \$~~ Drine \$3,600 unspecified with \$10,000
 house
- 4 GREENDALE
 - a) minimum lot areas of
 7,140, 8,400 and 30,000 sq. ft.
 - b) homes range from \$15,000
 to \$40,000
 - c) multifamily residences
 must have 2,000 sq. ft.
 per family lot area
 - d) platting at rate of 300
 lots per year
- 5 N. Oakland + W. Murray av and E.
 Capital Dr. and E. Shorewood Blvd.
 cost of land acquisition
 between 2 + 3000 per unit
 for 50 units of 10 story house

6 RR post office site \$ 1,500,000

7 1.737 lot 150 x 300 view of lake

~~8811~~ Michigan \$78,000 2503 S Shore Dr.

8 BROOKFIELD 543 lot development
prices \$6,650 to \$7,500 improved

9 YWCA new building 186 ft frontage
on N 12 St. and 142 feet on
W. Garfield ^{property} cost \$2,000 in 56
total cost estimated \$ ~~2,225,000~~
\$1,500,000

10 Land costs lower 3rd Ward
dropped \$3 to \$2 sq ft. because
of soil

\$122,308 offered for 2/3 of
warehouse. the 1/3 offer \$60,960
for parking

11 Hillside Redevelopment pro-
ject, 12 1/2 acres sold to city
for \$312,000 site bounded by

N 6th St., N. 10th St., W. Walnut
and W. Galena St.

propose 184 dwellings plus
shopping center

12 Jumeau Hotel sold to be razed
cost \$200,000 811 E Wise.

Land Costs (2)

American Motors has 1,700,000 sq. ft. of floor space on 40 acres of Milwaukee body plant
 825,000 sq. feet of space on 44 acres of Milwaukee parts plant

13. S. 124th & W. Holmes av. Greenfield
 \$5000 size?
14. 1626 N. Prospect site 135 x 275
 \$5.39[#] at cost of \$200,000 ~~2~~ 2 yrs ago ^{37125[#]}
 plan 4,000,000 building 21 stories^{hi}
15. Music Hall site assessed at \$514,000
 on east side of Milwaukee River
 between E. Kilbourn av. & E State
16. ? 59 acres at W. Good Hope rd + N 84th
 cost \$250,000 ^{32070,040}
17. K-2 site would cost \$1,500,000
 to acquire + \$700,000 in piling for
 construction
18. Sears paid about \$1,400,000 for shopping
 .22[#] center in Brookfield 140 acres ^{60,984⁰⁰}
 center will cost more than \$10 million

RONALD D LEHNER
GREENFIELD
7325 W. Forest
Home Ave
Milwaukee Wis

Property Value Questionnaire for Assessors

1. How do you assess land value and improvements?

- a) land as residual with neighbors? b) separately assessed? c) best use d) to keep "level" e) ? f) ?

Old assessments were based on a "site basis"
We are currently changing over to a front foot
value assessment with depth adjustments.

2. Average market land values in the different zones within your district (range and extremes also if significant). Also for b) business c) commercial d) industrial e) any other zoned uses

Residential: Without sewer \$30/FF 60' 100' 200'
With sewer \$50/FF \$70/FF 4000-4500
+ water (community well)
Commercial \$100 - \$150/FF 120'
Industrial \$10,000 - \$15,000/acre

3. Average improvements, value per house in each area and improvements per acre in industrial use if available

Value of average improvement is about \$13,500.
Very little industrial to make an estimate.

4. Land use restrictions (zoning) See attached zoning ordinance and map.
Sorry - we are currently rezoning our entire city & there are no more copies of the old ordinance left. I have put the minimum lot sizes on the map.

5. Exceptional or non-conforming usage, with assessments

6. Your opinion as to the effects of property taxes on improvements We receive many calls in regard to how much taxes will increase with a proposed addition. This does not seem to discourage most people. People remodel because they need the space or want modern facilities. The question often arises whether to remodel or move.

7. Your opinion as to the effects of public services (sewage system, schools etc) on land values Great effect - 100' x 200' lots without sewer or water are selling for \$2500-3000. 60' x 120' lots with sewer and community water system are selling for \$4500-5000. We have 40' x 120' without the possibility of sewer extension for 7-8 years that are selling to speculators for 300-500.

8. Your opinion on the effects of zoning At the present time we have six residential classifications, there is little difference in value except in regards to sewer & water. Two subdivisions one with lots 60' x 120' & the other with 90' x 115' lots (R-1 & R-3 zoning) both sell for \$4500. Location, schools, & services seem to be more important.
9. For residential use are small or large lots more valuable per acre? Average zoned for larger lots 100' x 200' minimum has been selling from \$1500-2000/acre. Land zoned for smaller lots 60' x 120' selling for 4000-4500/acre.

Property Value Questionnaire for Assessors

GRAVES

1. How do you assess land value and improvements?

- a) land as residual with neighbors? b) separately assessed? c) best use d) to keep "level" e) ? f) ?

G 451410

2. Average market land values in the different zones within your district (range and extremes also if significant). Also for b) business c) commercial d) industrial e) any other zoned uses

Hales Corners Res Improved - \$50 ff unimproved \$20 to \$30 depth 200
 Bus \$100 to \$300 ff Foregone 160 Janville 200 less att
 Greendale Res Improved \$60 to \$80 ff unimproved \$30 to \$40 200'
 Bus \$150 to \$250 ff 130' 100' 0.60 to 0.40
 125' East 600 shop W. 155

3. Average improvements, value per house in each area and improvements per acre in industrial use if available

\$10,000 to \$40,000 Res

4. Land use restrictions (zoning)

5. Exceptional or non-conforming usage, with assessments

6. Your opinion as to the effects of property taxes on improvements

none

7. Your opinion as to the effects of public services (sewage system, schools etc) on land values

sewage important, water secondary

8. Your opinion on the effects of zoning

creates orderly development

9. For residential use are small or large lots more valuable per acre?

small

Assessment Practices Interview Mrs. Busha

1. attempt to switch from front foot to square foot criteria and concern for optimum size lot
2. when it becomes evident that a whole area is going up in value than everybody's assessment changes accordingly
 - a) until then the property value is mostly in the buildings
 - b) in changing use on Prospect for hi rise apt. need at least a 60 foot frontage or else value stays in old building
3. Title 608 FHA gives in theory 90% loans which are too liberal on building value, as a result get 110% loans in effect
4. Land values in inner Core
 - a) in other areas of city Milwaukee bungalow sells for \$13, -14,000 in inner core \$6,900
 - b) single family homes aren't as depressed

(2) Busha

c) land value disappears in depressed areas

1. who would want to build a house there?

b. Land sells 30-40 ff

in inner core c 80-110 ff for residential land elsewhere

5 CBD d) 25% cuts in assessments (optal 3-30%) ^{previous}

a) Bankers' Building 27% vacancy

b) Security Building ↓ to be replaced by one story store

c) rents have decreased in last 10 years, vacancy ↑

6. in residential areas is an attempt to assess by the living unit

a) low 1 unit per 150 sq. ft. or 3 a sq. foot

b) also requirements on side yard + set back

TAX COMMISSIONERS OFFICE
REVALUATION DIVISION

R

CLASSIFICATION CODES

TYPES

CODE	DESCRIPTION
1	Bungalow Garage 1 Story
2	Cottage 1 Story
3	Cottage 1½ Story
4	Cottage 2 Story
5	English Basement Cottage 1 Story
6	English Basement Cottage 2 Story
7	Residence 1 Story
8	Residence 1½ Story
9	Residence 2 Story
10	Bungalow Flat 1½ Story
11	Bungalow Duplex 1½ Story
12	Duplex 2 Story
13	Double House 1 Story
14	Double House 1½ Story
15	Double House 2 Story
16	House - Four Family 2 Story
17	House - Six Family 2½ Story
18	House - Six Family 3 Story
19	Conversion 1-1½-2 Story
20	Special

CONSTRUCTION

CODE	DESCRIPTION
A	Frame
B	Common Brick
C	Common Brick & Frame or Stucco
D	Face Brick
E	Face Brick & Frame or Stucco
F	Stone
G	Stone & Frame or Stucco
H	Concrete Block
J	Stucco or Stucco & Frame
K	Prefab
P	Permastone or Artstone
S	Special

TAX COMMISSIONERS OFFICE
MILWAUKEE, WISCONSIN

CLASSIFICATION CODES

TYPES

CODE	DESCRIPTION
1	Store Buildings
2	Loft Buildings
3	Office Buildings
4	Warehouses, Manufacturing, Public Garages
5	Service Stations
6	Hotels
7	Theaters
8	Banks
9	Funeral Parlors
10	Apartments
11	Special

WALL CONSTRUCTION

CODE	DESCRIPTION
A	Frame
B	Veneer on Frame
C	Brick
D	Concrete Block
E	Tile
F	Concrete

STRUCTURAL DESIGN

CODE	DESCRIPTION
A	Joist Construction
B	Semi Mill Construction
C	Mill Construction
D	Structural Steel Construction
E	Reinforced Concrete Construction

SUMMARY OF RESIDENTIAL ZONING REQUIREMENTS AS OF AUGUST 1959 ORDINANCE

January 12, 1962
Bulletin #42

AREA ZONE	HEIGHT ZONE	*LAND AREA PER FAMILY	SURPLUS TO ALLOW ADDITIONAL FAMILY	MINIMUM LOT AREA	MINIMUM LOT WIDTH	% MAX. COVERAGE	**FRONT & REAR YARDS	***TOTAL SIDE YARD REQMTS.	PARKING SPACE PER DWELLING UNIT
A	Any building erected or used in any part for residential purposes shall be erected in conformity with the regulations prescribed for "B" area.								
B	40'	800		Not Specified	Not Specified	70% interior 85% corner	15' front 15' rear interior	12 feet	1
	60'	150 at present		Not Specified	Not Specified	70% interior 85% corner	15' front 15' rear interior	12 feet	1 to 3 stories 2/3-4 stories & up
	85' & 125'	150		Not Specified	Not Specified	70% interior 85% corner	15' front 15' rear interior	12 feet	1 to 3 stories 2/3-4 stories & up
C	All	1,200	700 sq. ft.	Not Specified	Not Specified	50% interior 60% corner	20' front 20' rear interior	10 feet	1 to 3 stories 2/3-4 stories & up
D	All	2,400	1400 sq. ft.	Not Specified	Not Specified	30% interior 40% corner	25' front 25' rear interior	12 feet	1
E	All (Not over two family occupancy in "E" area)	4,800	2400 sq. ft.	4800 sq. ft.	Not Specified	30% interior 40% corner	25' front 25' rear interior	12 feet	1
F-1	All	6,000	Single family only	6000 sq. ft.	50 feet	30%	25' front 25' rear	12 feet	1
F-2	All	7,200	Single family only	7200 sq. ft.	60 feet	30%	25' front 25' rear	16 feet	1
F-3	All	9,000	Single family only	9000 sq. ft.	75 feet	30%	25' front 25' rear	20 feet	1
F-4	All	12,000	Single family only	12,000 sq.ft.	100 feet	30%	25' front 25' rear	24 feet	1
F-5	All	20,000	Single family only	20,000 sq.ft.	100 feet	15%	25' front 25' rear	24 feet	1

*Lodging, rooming, boarding houses, day nurseries, nursing homes, convalescent homes, or homes for the aged other than eleemosynary institutions are allowed in "B", "C", and "D" areas. Lot area reqmnts. are the same for 1 family each, plus $\frac{1}{2}$ the family reqmnt for each lodger, roomer, etc., as indicated in column.

**Rear Yards: Corner lots - A&B area 5' less; C area 10' less; D area 15' less; & E area 10' less. Add for each story over 2 stories - B area, $1\frac{1}{2}'$; C area, 3'; and D, E, F-1, F-2, F-3, F-4, and F-5 area, 6'.

***Additions for each side yard - For each story over 2 stories - B area, $1\frac{1}{2}'$ each to 8 stories, 1' each over 8 stories; C area, $1\frac{1}{2}'$ each; D&E area, 3' each; F-1, F-2, F-3, F-4, & F-5 areas, 6' each. For extra length of bldg. - B area, 1' for each 20' over 100' each; C area, 1' for each 10' over 50' each; D&E area, 1' for each 8' over 50' each; & F-1, F-2, F-3, F-4, & F-5 areas, 1' for each 4' over 50' each.

Bill Weisler

Land Value

a) related to habits of people

1. CBD today smaller more centralized
2. not in retail business
3. if CBD lasts will retain public institutions, culture finance etc.
4. caused by transportation revolution
5. shopping centers may have overexpanded

b) "potential use" "complete misnomer" is speculation

c) if people live on it - residential

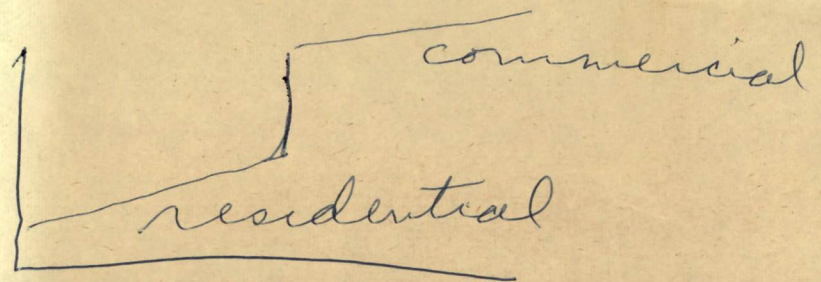
d) however where land subject to change than

1. tax land use mostly
2. little tax on improvements

e) example at 14th & North

- | | |
|---------------|----------------------|
| 1. 3 cottages | } sold same price \$ |
| 2. store | |
| 3. empty lot | |

f) on Highland Blvd. land value became greater than mansions with rezoning were razed.



g) new use brings abrupt upward valuation even though old use building in good condition

- 1) ex: 92nd + N Capital Dr. split rock land worth as much as land + home
- 2) though good home, moved to sell land

h) f.f. + value have little relation.

- 1) 40' / \$4,000
- 2) 60' / \$5,000
- 3) in new neighborhoods additional footage worth about $\frac{1}{2}$ value of optimal
- 4) zoning may also, + does change optimal size.

CONTINENTAL APPRAISAL CO., INC.

DEPTH FACTOR TABLE FOR BASIC 200' DEPTH LOT

50	0.500				
51	0.505				
52	0.510	111	0.745	171	0.925
53	0.515	112	0.749	172	0.928
54	0.520	113	0.752	173	0.930
55	0.525	114	0.755	174	0.933
56	0.530	115	0.759	175	0.936
57	0.535	116	0.762	176	0.939
58	0.539	117	0.766	177	0.941
59	0.534	118	0.769	178	0.944
60	0.548	119	0.772	179	0.947
61	0.552	120	0.775	180	0.950
62	0.557	121	0.778	181	0.952
63	0.562	122	0.781	182	0.955
64	0.566	123	0.785	183	0.957
65	0.570	124	0.788	184	0.960
66	0.575	125	0.791	185	0.962
67	0.579	126	0.794	186	0.965
68	0.584	127	0.797	187	0.968
69	0.588	128	0.800	188	0.970
70	0.592	129	0.804	189	0.972
71	0.596	130	0.807	190	0.975
72	0.600	131	0.810	191	0.978
73	0.605	132	0.812	192	0.980
74	0.609	133	0.816	193	0.983
75	0.612	134	0.819	194	0.986
76	0.616	135	0.822	195	0.989
77	0.620	136	0.825	196	0.991
78	0.625	137	0.828	197	0.993
79	0.629	138	0.831	198	0.995
80	0.634	139	0.834	199	0.998
81	0.637	140	0.837	200	1.000
82	0.641	141	0.840	201	1.003
83	0.645	142	0.843	202	1.005
84	0.649	143	0.846	204	1.011
85	0.652	144	0.849	206	1.015
86	0.656	145	0.852	208	1.020
87	0.660	146	0.855	210	1.025
88	0.664	147	0.857	215	1.038
89	0.667	148	0.860	220	1.050
90	0.672	149	0.863	225	1.061
91	0.675	150	0.866	230	1.072
92	0.679	151	0.869	235	1.085
93	0.682	152	0.872	240	1.096
94	0.686	153	0.875	245	1.107
95	0.690	154	0.878	250	1.119
96	0.694	155	0.881	255	1.130
97	0.696	156	0.884	260	1.140
98	0.700	157	0.887	265	1.151
99	0.704	158	0.890	270	1.161
100	0.707	159	0.892	275	1.172
101	0.711	160	0.895	280	1.183
102	0.715	161	0.898	290	1.204
103	0.718	162	0.900	300	1.225
104	0.722	163	0.903	310	1.245
105	0.725	164	0.906	320	1.266
106	0.729	165	0.909	330	1.286
107	0.732	166	0.911	340	1.305
108	0.735	167	0.914	350	1.324
109	0.739	168	0.916	360	1.342
110	0.742	169	0.919	370	1.361
		170	0.922	380	1.379
				390	1.397
				400	1.415
				410	1.432
				420	1.450
				430	1.466
				440	1.483
				450	1.500
				460	1.517
				470	1.533
				480	1.549
				490	1.566
				500	1.582
				510	1.597
				520	1.613
				530	1.629
				540	1.645
				550	1.660
				560	1.675
				570	1.689
				580	1.703
				600	1.732
				650	1.802
				700	1.871
				750	1.937
				800	2.000
				850	2.062
				900	2.122
				950	2.180
				1000	2.236

1963 CONSTRUCTION COSTS

CUBIC FOOT PRICES FOR AVERAGE 1, 1 1/2, 2 STORY BUNGALOWS - RESIDENCES

<u>SQ. FT. AREA</u>	<u>BASE</u>	<u>1ST FLOOR</u>	<u>2ND FLOOR</u>
500 - 600	.70	1.15	.45
600 - 700	.60	1.10	.40
700 - 800	.55	1.05	.40
800 - 900	.525	1.025	.375
900 - 1000	.525	1.00	.35
1000 - 1100	.50	.975	.35
1100 - 1200	.475	.95	.35
1200 - 1300	.45	.925	.35
1300 - 1400	.45	.90	.35
1400 - 1500	.425	.875	.35
FIRST BEDROOM			+.08
EACH ADDITIONAL BEDROOM			+.05
BATHROOM			+.20
FACE BRICK VENEER		+.15	
CUT STONE VENEER		+.20	
CHIMNEY INTERIOR		+.06	
CHIMNEY EXTERIOR		+.12	
SOFTWOOD FLOOR ATTIC			+.08
NO CONCRETE FLOOR	(-).08		
HIP ROOF CONSTRUCTION			+.06

1st fl x 8
Basmt x 4
Attic x 3 up to 6' ht 1/2 ht after



ASSESSOR 1

Interview Lawrence Graves - assessor
of Greendale and Hales Corner
5863 S. 108 GA51410

Site values

1. markup will include time
period improver has held land

2. municipal services account
for the higher price of 3, to 4000
an acre in Milwaukee across the
border from Greenfield acre selling
at 2, or 2500 an acre

2 zoning and subdivision ordinance
account for the fact that top acreage
in Franklin is \$750 a raw acre

a) restrictive ordinances

b) prohibit subdivision (in effect)

c) must put in own sewage
+ water

d) subdividers must give
\$500 per lot to school district

e) subdividers must give
a % of his land to park

3 slow start in Greendale
was over strictness of MCO

a) contract given to one

A senior 2

Developer who was not a major
b didn't move until was opened
up 5 years ago

4. Septic tanks must pass percolation
test - must have a certain
amount of dry bed

5. area between Konomoc Falls
and Milwaukee, land is being
held.

a) need for sewer extension
before growth

b) water is not a problem

c) speculators have too
much money tied up
some trying to sell

6 Highway I94 will limit access
to some properties, will
effect values (could be studied)

7 Assessors

a) some places elect laymen
who needs no qualification

b) man may threaten to get
on relief if he doesn't get job (Heinrich)

c) knock on doors lowering
9 assessments, make it all up
on the tenth win elections 9:1

ASSESSOR 3

8 This procedure

- a) uses depth factor chart (we have a copy)
- b) formula to assess building (we have copy) from plans
 - is depreciated for economic life
 - market comparisons used
- c) every year complete check of all property
- d) picture kept of each house
- e) land + building separately assessed
- f) commercial property.
 - economic opportunity
 - income or rent is capitalized
- g) industrial.
 - combination of market price + cost

9 factors in land costs

- a) Oak Creek & E puts up a plant other land becomes overvaluated rose to ~~\$50000~~ \$3000 an acre, but too much available can now buy at \$750
- b) West Ellis good transportation and improvements low

Assessor 4

- Tax base, land \$10,000 - 12,000 acre
- 10 location by intermediate or processing stage of consumer non-durables (bread, milk)
- a) semi delivery to outskirts of Milwaukee
 - b) processed or deposited
 - c) delivery trucks carry in
- 11 Values on Milwaukee bungalows around Capital Drive
- a) were 10% more when Germans lived there
 - b) now sell 10% less as Negroes move in
- 12 Importance of "development" in bidding up land values artificially

II

Assessor 5

Carl Gishen - Wauwatosa
7725 W. North Ave. BL 83000

1 Methods of assessment

- a) take land and improvements as a package
- b) land valued at traditional assessment, improvements differ
- c) industrial land value in selected areas has been revised, but
- d) land valued as to use
- e) attempt to keep same type of use in line as for comparative assessment
- f) farm land & owned commercial is farm land for assessment
- g) where a residence is on business property, land assessment hi but building adjusted downward to compensate

Takes into account use

2 Services a) Wauwatosa has municipal services (sewer etc)

Assessor 6

b) in suburbs subdivisions must put in sewer, water, lateral, and blacktop

but be "plugs" there into municipal system where available

c) houses built close together 1910-1930 because everybody walked to work

public transportation allows sprawl (inc. hi ways cars)

d) suburbs "only" service schools

a) lots big because of septic tanks

b) 8 yrs. ago schools consolidated now bus extensively

e) estimates same house on bigger ^{further out} lot costs same as in Wauwatosa for smaller lot

a) but dif. price in service

b) travel time

c) tied to car further out