ASSOCIATED APPRAISAL CONSULTANTS

Town of Manchester
2025 Revaluation

Important Information About Your Enclosed Notice of Assessment

Please review your official 2025 notice of assessment (enclosed). Your new assessed value is intended to represent the full market value of your property as of January 1, 2025. It is the result of the Town's market update revaluation of all property in 2025. The goal of the revaluation program is to bring all assessed values to 100% market value, and to establish uniformity of assessed valuation, based upon the local real estate market.

WHY: Wisconsin laws require periodic market updates to keep assessment levels at or very near actual market values and to re-establish uniformity of valuation among different types of properties.

All properties were newly assessed this year, using a new analysis of recent sale properties and local market conditions. The Town's assessments were last updated to market value as of January 1, 2013. **Due to continued increases in sale prices of real estate over the last 12 years, this revaluation has resulted in a residential increase of 123% for the total assessed value of residential real estate in the Town of Manchester.** Please note that residential values have outpaced commercial property values, resulting in an overall increase of 94% within the Town as a whole.

Please understand that individual properties have increased by percentages that may be higher or lower than the Town's overall increase in assessed value. This is because each property's value is determined individually, based on its attributes, amenities and comparable sales data.

IMPACT: You will not automatically pay more in property taxes purely due to a higher assessment.

The revaluation is revenue neutral, meaning that increased assessments will not bring greater tax revenue to the Town, County, or school districts. The total amount of property tax collection is determined through a process of budgeting and setting a tax levy amount. The overall tax levies may increase slightly from year-to-year, but the tax levies do not increase because of higher assessed values. Therefore, the increase of assessed values (tax base) will cause the mill rate to decrease. **In the end, if your property's assessed value increases by a percentage that is similar to the Town's overall percentage increase in assessed value, then your taxes will likely see only minor increases.**

Please do not attempt to estimate your property taxes by applying last year's mill rate (tax rate) to your new value. Last year's mill rate is no longer applicable. The total tax levy cannot be calculated until all the taxing authorities (School District, Technical College, County, State, and Municipality) have finalized and adopted their budgets. Because many of those budgets are not finalized until late November, the new tax rates cannot be determined until that time.

WHAT TO DO: Please review your new assessment carefully and thoughtfully.

Your assessment is a valuation of your property as of January 1, 2025. **The new assessed value should represent the value that your property could be sold for on the open market.** The next step will be an informal review period (Open Book) during which time the assessor's office may review your questions and concerns and make changes if warranted. After the review period is the formal Board of Review appeal meeting, which functions like a quasi-judicial review, including formal hearings, testimony under oath, and presentation of evidence. If you disagree with your new assessed value, we strongly recommend that you participate in the informal Open Book review process before deciding whether to make a formal appeal at the Board of Review.

AAC / PO Box 440, Greenville, WI 54942 / info@apraz.com / (920) 749-1995

Town of Manchester, Jackson County
2025 Notice of Changed Assessment
THIS IS NOT A TAX BILL

Under state law (Sec. 70.365, Wis. Stats.), your property assessment for the current year is listed below.

Property Owner Mailing Address	Mailing Date
Jeffrey S Lauterbach N4896 State Highway 27 Black River Falls WI 54615-8507	August 12, 2025

Parcel Location and Description		Important Dates	
Parcel number:	032-0612.0000	**Open Book:**	Tuesday, August 26, 2025 10:00am-4:00pm (Town Hall) Wednesday, August 27, 2025 10:00am-4:00pm (VIA Phone)
Property location:	N4896 STATE HIGHWAY 27	**Board of Review:**	Thursday, September 18, 2025 5:00pm-7:00pm
Legal Description:	GOVT LOT 1 BEING FRL, NE NE LYING E OF ST HWY 27	**Meeting Location:**	Town of Manchester Hall N2870 Garage Road Black River Falls, WI 54615

General Information

The assessor has completed a revaluation of all taxable property in the municipality for the current year. The purpose of the revaluation is to establish new assessed values for all property, on a fair and equitable basis, at 100% market value. If you have any questions concerning your valuation, there will be an Open Book session held by Associated Appraisal Consultants where you can meet with the assessor individually to discuss your concerns. **Please call Associated Appraisal Consultants at 920-749-1995 for an Open Book appointment.** Please have this assessment notice with you during your Open Book appointment.

Assessment Change
General Property

Year	Land	Improvement	Total	PFC / MFL
2024	$134,200	$69,500	$203,700	$0
2025	$187,000	$143,100	$330,100	$0
		Net change in property assessment value	$126,400	$0

Reason for change(s)	Revaluation of All Property
Preliminary General Level of Assessment	100.00%

Note: If an Agricultural Land Conversion Charge Form PR-298 is enclosed, you must pay a conversion charge under state law (sec. 74.485, Wis. Stats.). See back side of this notice for more information.

To Appeal Your Assessment

First, discuss with your local assessor - questions can often be answered by the assessor during the Open Book process and not require an appeal to Board of Review (BOR).

To file a formal appeal - give notice of your intent to appeal by contacting the BOR clerk at least 48 hours before the BOR begins. Complete and file your appeal form with the BOR clerk no later than the first two hours of the BOR's first meeting. Make sure you file a completed form or the BOR may not review your appeal.

For more information on the appeal process:
- Contact your municipal clerk listed on the right.
- Review the "Guide for Property Owners" (https://www.revenue.wi.gov/Pages/HTML/govpub.aspx). Contact the Wisconsin Department of Revenue for a paper copy at bapdor@wisconsin.gov or (608) 266-7750.

Notice of Assessment

This notice of assessment has important information for you as a property owner.

No action is required unless you disagree with your new assessed value.

IMPORTANT DATES

Effective Assessment Date
State law (Sec. 70.10, Wis. Stats.) requires assessed values to be estimated as of January 1st each year.

Open Book
Refers to a period of time when the completed assessment roll is open for examination. This period of time is an opportunity to discuss your assessed value with the assessor. You may request a change to your assessed value during the Open Book. The assessor may consider such a request based on a review of reasoning and evidence.

Board of Review (BOR)
The BOR is a quasi-judicial body that operates like court. The BOR's function is to hear evidence and testimony for any formal objections to assessments and decide whether to uphold or change the assessment. Under state law, the BOR must presume the assessor's valuation is correct unless the objector provides sufficient evidence to overcome that presumption. If you do not take action at the BOR, this may result in the loss of any further appeal options for your assessment.

CONTACT INFORMATION

Assessor
Associated Appraisal Consultants, Inc.
Ph. 920-749-1995
Monday to Friday
8:00 a.m. to 4:30 p.m.
info@apraz.com

Municipal Clerk
Clare McNamara
Ph. 952-215-6772
clerk@manchesterwi.gov

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Property Owner Mailing Address	Mailing Date
Jeffrey S Lauterbach N4896 State Highway 27 Black River Falls WI 54615-8507	August 12, 2025

Parcel Location and Description		Important Dates	
Parcel number:	032-0616.0000	**Open Book:**	Tuesday, August 26, 2025 10:00am-4:00pm (Town Hall) Wednesday, August 27, 2025 10:00am-4:00pm (VIA Phone)
Property location:		**Board of Review:**	Thursday, September 18, 2025 5:00pm-7:00pm
Legal Description:	NW NE GOVT LOT 5	**Meeting Location:**	Town of Manchester Hall N2870 Garage Road Black River Falls, WI 54615

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Assessment Change
General Property

Year	Land	Improvement	Total	PFC / MFL
2024	$70,200	$0	$70,200	$0
2025	$92,300	$0	$92,300	$0
Net change in property assessment value			$22,100	$0

Reason for change(s)	Revaluation of All Property
Preliminary General Level of Assessment	100.00%

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Parcel number:	032-0617.0000	Open Book:	Tuesday, August 26, 2025 10:00am-4:00pm (Town Hall) Wednesday, August 27, 2025 10:00am-4:00pm (VIA Phone)
Property location:			
Legal Description:	GOVT LOT 6 PRT FRL NE NE	Board of Review:	Thursday, September 18, 2025 5:00pm-7:00pm
		Meeting Location:	Town of Manchester Hall N2870 Garage Road Black River Falls, WI 54615

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Assessment Change
General Property

Year	Land	Improvement	Total	PFC / MFL
2024	$32,500	$0	$32,500	$0
2025	$42,000	$0	$42,000	$0
Net change in property assessment value			$9,500	$0

Reason for change(s)	Revaluation of All Property
Preliminary General Level of Assessment	100.00%

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