Village of Coon Valley, Vernon County
2026 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
Adrian E Wruck 303 Lier St Coon Valley WI 54623-8355	September 03, 2026

Parcel Location and Description		Important Dates	
Parcel number:	00207-0000	**Open Book:**	9/22/2026 10:00AM - 5:00PM (In person by appointment) 9/23/2026 9:00AM - 4:00PM (Via phone by appointment)
Property location:	303 LIER ST	**Board of Review:**	10/15/2026 6:00PM - 8:00PM
Legal Description:	VIKING ADD. (3RD ADD.), LOT 23	**Meeting Location:**	Coon Valley Community Center 108 Roosevelt Street Coon Valley, WI 54623

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
2025	$13,800	$201,900	$215,700	$0
2026	$22,300	$353,900	$376,200	$0
Net change in property assessment value			$160,500	$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.

PR-301 - AAC 04 (R. 02-24)

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
Renita Williamson
Ph. (608)452-3168
cvclerk@mwt.net

Assessment Information

State law (sec. 70.32, Wis. Stats.) requires the assessment of taxable property (except agricultural, agricultural forest, and undeveloped) at full value as of January 1 each year. Assessments at a percentage of full value are acceptable when applied uniformly. To determine if your assessment is fair, you must analyze it in relation to full value. This is done by dividing your assessment by the general level of assessment for your municipality.

Under Wisconsin law, generally, the assessor may not change the assessment of property based solely on the recent arm's length sale of the property without adjusting the assessed value of comparable properties in the same market area. For information on the assessment of properties that have recently sold, visit the Internet site of the Department of Revenue at <https://www.revenue.wi.gov/Pages/ERETR/data-home.aspx>.

Agricultural Land Conversion Charge

State law (sec. 74.485, Wis. Stats.) requires a charge for land converted from agricultural use to residential, commercial, manufacturing, or exempt. If you disagree with the assessment, you may appeal the conversion, classification change from agricultural at the local Board of Review (BOR).

See the *Agricultural Assessment Guide* (https://www.revenue.wi.gov/Pages/HTML/govpub.aspx#property) and Use-value Conversion Charge common questions (https://www.revenue.wi.gov/Pages/FAQS/home-pt.aspx) for additional information.

New Construction

State law (Sec. 70.10, Wis. Stats.) requires that all general property must be assessed as of January 1st. If a property is under construction on January 1st, the assessor determines the value of the partially constructed buildings or improvements as of that date. Property taxes for the current year will be based on the assessed value as shown on your notice of changed assessment.

Additional Questions or Concerns

Please call the assessor, Associated Appraisal Consultants, Inc at 920-749-1995, between the hours 8:00 a.m. and 4:30 p.m. Monday through Friday.

ASSOCIATED APPRAISAL CONSULTANTS

Village of Coon Valley
2026 Market Update Revaluation: Important Information About Your Enclosed Notice of Assessment

While your primary concern is certainly the new assessed value, please take a minute to read this letter. Its purpose is to provide you with some basic information about the Revaluation and the forthcoming review period.

Wisconsin laws require periodic market updates to keep assessment levels at or very near actual market values. Since the last revaluation in the Village of Coon Valley, the level and uniformity of assessments have gradually eroded, and a revaluation is required to remain in compliance with the law's requirements. This year's assessment changes have reestablished equitable and uniform values for all properties in the Village of Coon Valley as of January 1, 2026.

Due to significant increases in sale prices of real estate, it has been necessary to make significant increases in assessed values to bring assessments in line with market values as of the beginning of this year. **This market update revaluation has resulted in an overall increase of 66% in the total assessed value of real estate in the Village of Coon Valley since the last revaluation in 2020.**

It is important to understand that no additional tax revenue will be generated or collected because of the revaluation. Following a revaluation, the property tax burden is redistributed based on all properties being assessed at current market values. This means you will not automatically pay more in property taxes purely due to a higher assessment. The differences in taxes paid by property owners are the result of assessments that changed more or less than the average increase Village-wide. The average assessment increase in the Village is 66%. If your assessment increase is similar to the "average", you can expect to pay about the same amount towards property taxes as you did the previous year, provided the various taxing jurisdictions maintain their respective tax levies at existing amounts.

Please do not attempt to estimate your property taxes by applying last year's tax rate to your new value. Last year's tax 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.

Please review your new assessment carefully and thoughtfully. It is a valuation of your property as of January 1, 2026**. The new assessed value should represent the value that your property could be sold for on the open market**. If you disagree with the new value, need additional information, or have questions regarding the new assessment, we are available to assist you. When reviewing your new assessment, you should consider recent sales, current listings, recent appraisals, and other information relevant to value.

In closing, Associated Appraisal Consultants has determined new assessments for all properties in the Village, with the aim of making fair, equitable, and current valuations based on local market conditions as of January 1, 2026. We hope you find the information and explanations we have provided in this letter to be useful and informative in understanding your new assessment. Thank you for your time and cooperation in making this revaluation possible.

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

ADDITIONAL INFORMATION

For the 2026 Open Book meeting

If you want to discuss your assessed value with an assessor, please call ahead to make an appointment for the Open Book. Please call Associated Appraisal to make your appointment. For Open Book appointments by phone, the assessor will initiate the call at the appointed date and time. The assessor will be present for Open Book sessions by phone and in person during the designated dates and times as shown below.

Tuesday, September 22, 2026 (10:00 AM – 5:00 PM)	In Person by appointment
Wednesday, September 23, 2026 (9:00 AM – 4:00 PM)	Over the phone by appointment

You may call the assessor during regular business hours (Monday – Friday, 8:00 AM to 4:30 PM). You may call any time after receiving the enclosed notice, but no later than 7 days prior to the Board of Review to conduct an Open Book session. If the assessor is not available at the time of your call, we will make every effort to return your call within 24 hours. When leaving a message please provide your name, phone number, the Municipality in which the property is located, and the Parcel Number from your assessment notice or tax bill.

2026 Assessment Roll

Preliminary 2026 Assessment Roll and Department of Revenue instructional materials are available at the following link: https://www.apraz.com/assessment-roll/ or by scanning the QR code to the right.

For the 2026 Board of Review meeting

The Board of Review meets annually to hear any final objections to the current year's assessments. It is recommended that you contact the assessor to attempt to resolve any disputed assessment before making a formal appeal at the Board of Review. If you wish to enter a formal appeal, you must give notice of your intent to appeal by contacting the municipal clerk at least 48 hours before the Board of Review (BOR) begins. Please call the clerk at least 48 hours prior to the BOR to obtain an Objection Form and to make an appointment for the BOR. This form must be filled out in its entirety. Failure to provide 48 hours advance notice to the clerk may result in denial of a hearing at the BOR. The Board of Review date and times are as follows:

Thursday, October 15, 2026 (6:00 PM to adjournment)

The BOR is a quasi-judicial body that operates like a 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 act at the BOR, this may result in the loss of any further appeal options for your assessment.