

**SUPPORTING EVIDENCE
AND SUPPLEMENTAL INFORMATION
FOR PROPERTY TAX VALUATION HEARING**

Date: May 16

BOR: Township

Submission By: Todd Knutson

Pursuant to Wisconsin Codified Law 70.47 Property Owners may appeal the assessed value of real property. Following are the supporting arguments and documentation to the assessed value of above stated property.

From the Wisconsin Department of Revenue Guide cited at the end of this document, the following list of information, but not limited to, will be used to determine assessments.

Examples:

- 1-Comparable property sales
- 2-Current construction costs
- 3-Improvements to property
- 4-Location
- 5-Depreciation
- 6-Legal restrictions
- 7-General economic changes in the community
- 8-Size and location of lot
- 9-Income potential
- 10-And, any other factors or conditions affecting the property's market value

OBJECTION TO REAL PROPERTY ASSESSMENT FORM

You should have before you my original form of Objection. I am also at this time providing you with copies, for the record, in support of my Objection. My Real Property value was increased based on the addition of an attached garage and breezeway. The cost of this addition was minimal as all work was done by myself. This Real Property was purchased in 1998 for \$125,000, pre hog confinement existence.

The County now has my Real Property valued at \$220,700 including the rise in value from the addition of the garage. In my original document to protest

my Real Property valuation I stated that I was told by county conservationist, Todd Jensen, "to move". This is an obvious solution and one that I like to pursue. The crux of the issue is, with the current proximity of the CAFO to my home, who would buy my house at market value so I could purchase a home in a better location? I ask the members of this board if any of you would buy my home and Real Property for fair market value so I could move? If I list my Real Property for sale, and someone does come to look at it with an interest in purchasing it, do you believe that the location of the hog CAFO is not going to deter them from making me a just offer? I believe not. The supporting studies and evidence below supports my assertions and request for a Real Property value reduction.

FACTUAL DOCUMENTATION FOR THE RECORD

LOCATION:

The location of the property has not changed, BUT, the surrounding land use location has changed. A large scale production Confined Animal Feeding Operation, (CAFO) has been built within less than 900 feet of my property. This CAFO has caused many changes in the use, value and income production to diminish. For example, the full use and enjoyment of said property is now limited to the times that odors are not present. The times and length of the odor cannot be predicted. Thus, planning any outdoor activities such as family picnics and gatherings is impossible. Gardening and outdoor maintenance is limited to what the daily conditions are due to temperature, wind and humidity, all factors beyond human control.

EXHIBIT 1-Picture of myself wearing a mask and oxygen tanks to prevent breathing noxious fumes and particulate matter.

EXHIBIT 2-Calendar of days' odor has prohibited outside activities.

EXHIBIT 3-Map of proximity of home to CAFO

GENERAL ECONOMIC CHANGES IN THE AREA:

The location of the CAFO has had detrimental impacts to the area in the ability of owners of houses to rent them at market value. This affects income potential for myself and nearby home owners. The rental estimate for my

house should be that of other rural property rentals. General monthly rental rates for house of this size and condition are approximately \$1,300 per month. I do not believe ANYONE would pay even \$1.00 to live with the current conditions.

Health impacts are another quantifiable cost to the area affected by the developed location of the CAFO. From the time the CAFO located near my residence I have experienced a drastic number of severe Asthma attacks due to the exposure to the air borne gases. I had never, in my life, had Asthma before the hog CAFO was built. This has resulted in numerous additional doctor visit, emergency room treatments and medications. An itemized list of these expenditures will be made available upon request. Supplemental evidence is provided in exhibit 4, which is a Clinical Report from my doctor.

EXHIBIT 4-Doctor Ken Gold, Clinical Health Report

INCOMPATIBLE NEIGHBORING LAND USE AND EXTERANALITIES UPON SAID REAL PROPERTY:

Several studies have demonstrated that the proximity to CAFOs diminish real property values, and suffer a pecuniary loss of value. Exhibit 4 is a compilation of many studies and court cases with citation's that confirm that in all situations where a home is located in differing degrees the value falls depending on how near the home is to the CAFO. The overwhelming evidence and consensus among Real Estate professionals and Courts is that the ability use and enjoy one's immediate outside property is diminished, and that the odor, dust, flies, and particulate matter **do not** stop at the property line between owners.

Exhibit 5 is, Appraisal Implication of Proximity to feedlots by John Kilpatrick, Ph. D. It is important to note that in the use of the word feedlots Kilpatrick makes a point at the beginning of the study to clarify that "feedlot" refers to all AOs, Animal Operations. Also, one of the qualifiers is that the animals are confined. From the study Kilpatrick states. ***"the empirical evidence indicates that nearby residences are significantly affected, and data seems to suggest a valuation impact of up to 26% depending on distance, wind direction, and other factors. Properties immediately abutting an AO can be diminished as much as 88%.***

Farther on he gets to the heart of the issue, ***"An AO affects the value of proximate properties in two ways. First, the AO is viewed by market***

participants as a negative externality⁹. As an externality, it is not typically considered to be economically “curable” under generally accepted appraisal theory and practice 10,11. Hence, the value diminution of a property attributable to proximate location of an AO can be attributed to stigma”.

(Emphasis added)

In conclusion, I am requesting a Real Property Valuation reduction of \$125,799 based on my 893 feet distance to the 2400 head hog confinement next to my home. The average of the percentages cited above is 57%. My valuation is \$220,700 reduced by 57% is equal to a \$94,901 value of my Real Property Value. This is a fair and equitable amount. I believe the data that I have provided is more than sufficient to support such a reduction.

EXHIBIT-5 Index of studies and court case across the nation on CAFO devaluations.

EXHIBIT-6 Appraisal Implications of Proximity to Feedlots John A. Kilpatrick, Ph.D. MAI, FRICS A Greenfield Advisors Working Paper-October 2012

STATE RESOURCES AND CITATIONS:

WISCONSIN DEPARTMENT OF REVENUE 2016 Guide for Property Owners

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A. Appealing your assessment If you disagree with your assessment, under state law (sec. 70.47, Wis. Stats.), you may appeal the assessment. The BOR is the first step in the appeal process (except for appeals to properties in cities with a Board of Assessors as described previously). There is a local BOR for all property assessed by the local assessor.

Information used to determine assessments Assessors consider information from many sources to determine your assessment. Examples:

- Comparable property sales, including recent arm’s-length sale(s) of comparable properties dated on or before the assessment date of January 1 of the assessment year
- Current construction costs
- Improvements to property
- Location
- Depreciation
- Legal restrictions (ex: zoning ordinances)
- General economic changes in the community

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Under state law (sec. 70.47(7)(ae), Wis. Stats.), if you are planning to protest an assessment, you must provide the BOR, in writing, your estimate of the land value and all improvements you are objecting. You must specify the information you used to arrive at that estimate. You should have information on the market value of your non-agricultural property, including: a recent arm's length sale of your property and recent sales of comparable properties. Other factors include: size and location of the lot, size and age of the building, original cost, depreciation and obsolescence, zoning restrictions and income potential, presence or absence of various building components; and any other factors or conditions affecting the property's market value.

WISCONSIN CODIFIED LAW CHAPTER 70

(7) OBJECTIONS TO VALUATIONS.

[70.47\(7\)](#)

(ae) When appearing before the board, the person shall specify, in writing the person's estimate of the value of the land and of the improvements that are the subject of the person's objection and specify the information that the person used to arrive at that estimate.