

State of Wisconsin

Supreme Court

Warren Slocum

2220 122nd St.

New Richmond, WI 54017

715-248-3150

Petitioner, Petitioner

FILED

SEP 19 2016

CLERK OF SUPREME COURT
OF WISCONSIN

Petition to Review

Vs.

WI Department of Revenue

2135 Rimrock Road

Madison, WI 53713

608-266-2772

2015 AP 2473

Respondent, Respondent

The Court is petitioned to review a decision by the Court of Appeals, District IV.

State of Wisconsin**Supreme Court**

Warren Slocum
2220 122nd St.
New Richmond, WI 54017
715-248-3150

Petitioner, Petitioner

Petition to Review

Vs.

WI Department of Revenue
2135 Rimrock Road
Madison, WI 53713
608-266-2772

Respondent, Respondent

2015 AP 2473

The Court is petitioned to review a decision by the Court of Appeals,
District IV.

Table of contents

Table of Authorities	page 2
Statement of the issues	page 2
Criteria for granting review	page 5
Statement of the case	page 6
Argument	page 8
Certification	page 9
Appendix	bound separately

Table of Authorities:

Within this petition, reference is made to the *Wisconsin Property Assessment Manual*(WPAM), and s. 70.75, s. 70.05, and s. 70.32

Reference is also made to other documents in the record.

Cases referred to include:

***Noah's Ark Family Park v Village of Lake Delton*, 210 Wis. 2d 301, 565 N.W. 2d 230 (Ct. App. 1997)**

and

***Coleman v. Percy*, 96 Wis. 2d 578, 292 N.W. 2d615 (1980)**

These references appear on several pages of this petition.

Statement of the issues:

The current issues in this case are the Department of Revenue's lack of compliance with Legislative Statutes and Judicial precedents involving property tax assessment.

The lower courts have disregarded these illegal assessment procedures, and they have each fixated instead on relative superficial, extraneous details, while feigning inadequacy and insufficiency with the Petitioners' evidence----referring to it as "opinion", instead of documented facts provided by the Department of Revenue (DOR).

The DOR's assessment data was selectively cherry-picked for inclusion in the agency's limited statistical calculations of the Coefficient of Dispersion (COD), which the *Wisconsin Property Assessment Manual* (WPAM) defines as an average figure measuring assessment deviations, but which the DOR has instead, in this legal case, attempted to pass off as a reliable means of determining assessment Uniformity.

The lower courts have each disregarded and ignored the many issues involving tax assessment inequity, and non-uniformity, claiming that only five (5) such issues were presented to the agency, even though the agency's own documents acknowledge that many additional issues were also presented by taxpayers.

The lower courts have also each failed to mention the previous DOR study of property tax assessments (2006), which identified identical instances of assessment inaccuracy and inequity.

None of these earlier assessment problems have been corrected, despite the DOR's orders to do so, and they persist to this day, as acknowledged by the state DOR.

The lower courts have also each failed to take notice of the many serious assessment improprieties identified that contribute to a fraudulent abuse of the property tax assessment/review system by local authorities, who receive

kick-backs from the private assessors, in return for renewing the assessment contracts, and issuing preferential assessments to favored individuals (families and friend), while also producing punitively high assessments for unpopular individuals in the municipality.

Ignoring judicial precedents regarding property tax assessments, the lower courts have each allowed assessment practices by the DOR that have been clearly determined to be unapproved for use throughout the state.

Examples of this include the state revenue agency's citing of s. 70.05 as an acceptable means of determining assessment uniformity of individual assessments, even though this practice was clearly outlawed by ***Noah's Ark Family Park v Village of Lake Delton***, 210 Wis. 2d 301, 565 N.W. 2d 230 (Ct. App. 1997).

"Compliance with the requirement of s. 70.05 (5) that property be assessed at fair value at least once every 5 years is not a substitute for compliance with the uniformity clause and the requirement of s. 70.32 (1) that the property be valued using the best evidence available"

Even though many individual examples of assessment inaccuracy were identified by the state revenue agency, these inequities appeared to be minimized when mass groupings of assessments were cumulatively averaged.

This means that over-assessments on some properties were balanced out by under-assessments on other properties, when cumulative groupings were

selectively assembled by the DOR. This practice of selectively calculating statistical figures for only carefully cherry-picked assessments produced an overall appearance of assessment uniformity for the small groups chosen by the DOR, even though the individual assessments within those groups were non-uniform with the market values of the individual properties.

The lower courts have neglected to take notice of judicial precedent determining state agency discretion in the creation of criteria by which the agency operates.

State agency discretion to determine, enact, and enforce its own policies, rules, and procedures does not exist when legislative standards have been established, as in ***Coleman v. Percy*, 96 Wis. 2d 578, 292 N.W. 2d 615 (1980)**

Legislative standards have been clearly established for property tax assessments, which are required to be indexed to individual market values, by s. 70.32.

Therefore, the DOR therefore does not have authority to disregard these legislative assessment statutes in favor of its own alternatives that rely on cumulative groups of assessments, and statistical calculations of selectively cherry-picked samples.

Criteria for granting review:

This petition for review meets the criteria of s. 809.62(1r)b,

Issues of appropriate judicial policies/procedures have surfaced in this case that have significance to many others throughout the state.

A decision by the Supreme Court will help to develop, clarify, and harmonize the law.

The questions in the case are likely to recur, unless resolved by the Supreme Court.

The Court of Appeals decision is in conflict with other Superior Court decisions, such as the many judicial precedents cited in the briefs submitted to the lower courts.

The Court has control over these policies, and they can be implemented and established within its authority.

Statement of the case:

This case began as an s. 70.75 action, involving property tax assessments.

Many procedural irregularities occurred in the case, and these extended the time involved in its litigation.

S. 70.75 actions focus on issues of assessment uniformity/equity within a municipality. Our state's Uniformity Clause, or Rule of Uniformity, requires that subject properties' assessments be similar to other assessments within the municipality.

Additionally, legislative statutes require assessments to be indexed to market values of individual properties.

There are no provisions for claiming individual assessments to be equitable simply because cumulative groupings of assessments appear to be.

Indeed, judicial precedents clearly disallow such practices, as in ***Noah's Ark Family Park v Village of Lake Delton***, 210 Wis. 2d 301, 565 N.W. 2d 230 (Ct. App. 1997).

“Compliance with the requirement of s. 70.05 (5) that property be assessed at fair value at least once every 5 years is not a substitute for compliance with the uniformity clause and the requirement of s. 70.32 (1) that the property be valued using the best evidence available”

As the *Wisconsin Property Assessment Manual* states, any assessments can appear to be uniform if unwanted non-uniform assessments are “rejected” from statistical calculations. This is what has occurred in the DOR’s study, however.

The DOR’s efforts to pass off s. 70.05 compliance as an indication of assessment accuracy/uniformity is as improper as its use of the statistical Coefficient of Dispersion, which has nothing to do with assessment uniformity/equity, and which instead only indicates average deviations, not individual assessments’ accuracy.

The disparities between market values and assessment values were made apparent to the state revenue agency and the lower courts through extensive evaluation of assessment ratio studies and analyses that compare market values of individual parcels to those same parcels' assessments.

The importance of Uniformity between assessments is paramount in determining the propriety of individual assessments

Argument:

Taxpayers in the municipality of Star Prairie Township have been burdened with official abuse of the property tax assessment system.

Many individual instances and issues of assessment impropriety have been painstakingly identified, quantified, and documented to the state DOR, and the lower courts.

Each of these entities has ignored the assessment inequities, leaving the taxpayers under the oppressive exploitation of local authority over property tax assessments that is required by law to conform to established standards that are required to be adhered to throughout the state of Wisconsin.

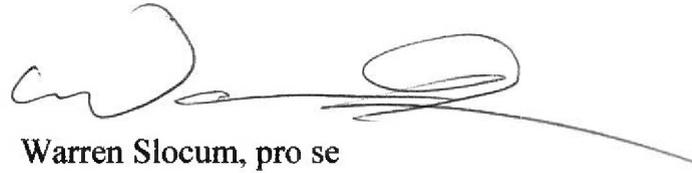
The lower courts' turning a blind eye toward the property tax assessment abuses in Star Prairie Township renders out state's carefully enacted laws to be nothing more than window dressings----noble principles by which

authorities are supposed to operate, but that they can disregard without consequence.

Certification of petition:

I certify that this petition conforms to the rules contained in s. 809.19(8)(b) and (c) for a petition produced using the Proportional serif font. The length of this petition is 1556 words.

Signed this Sept. 16, 2016



Warren Slocum, pro se