



## August Case Law Update August 31, 2014

### A summary of Wisconsin court opinions decided during the month of August related to planning

For previous Case Law Updates, please go to: <http://www.wisconsinplanners.org/lawandlegislation.html>

### ***Wisconsin Supreme Court Opinions***

[No planning-related cases to report.]

### ***Wisconsin Court of Appeals Opinions***

#### **Property Tax Assessment Upheld**

In [Joseph Hirschberg Revocable Living Trust v. City of Milwaukee](#), the Wisconsin Court of Appeals affirmed the property tax assessment for a multiunit apartment building (“College Manor”) in the City of Milwaukee. College Manor claimed that the assessment for 2007 through 2011 were excessive. The city assessor used the comparable sales approach to determine the assessed value of the property for each of the disputed years. The city assessor also used an income approach to check the accuracy of the comparable sales conclusion. The Court of Appeals noted that the preferred methods of valuation are a recent sale of the property or comparable sales. If that information is not available, then the property should be assessed using income and other valuation sources. The appraiser for College Manor presented a different valuation by using a comparable sales approach for 2010 and then extrapolating back and forth the values for the other years using an income approach. The Court found the City’s analysis was more reliable than College Manor. Since College Manor did not present evidence that overcame the presumption that the City’s assessment was correct, the Court of Appeals upheld the assessment.

The case is recommended for publication in the official reports.

#### **Court Upholds Denial of Tavern License**

[Smith v. City of Milwaukee](#), involves a challenge to the City of Milwaukee’s decision not to renew a tavern license based on numerous disturbances and complaints from neighbors. The Wisconsin Court of Appeals upheld the City’s decision finding that the City kept within its jurisdiction; acted according to law; was not arbitrary, oppressive, or unreasonable; and the decision was supported by substantial evidence.

The case is recommended for publication in the official reports.