WISCONSIN REALTORS® ASSOCIATION
4801 Forest Run Road Madison, Wisconsin 53704

AMENDMENT TO CONDITION OR DISCLOSURE REPORT

Requirement to Amend Report: Wis. Stat. § 709.035 requires owners who, prior to acceptance of an offer to purchase or an option to purchase, become aware of a condition or obtain information that would change an answer on a Real Estate Condition Report or a Vacant Land Disclosure Report, to amend the report. This may be done by completing another copy of the report that reflects the new information, or by completing an amendment to the previously completed report. This form may be used for such an amendment.

Owner's Name(s): David Enders, Joanne Enders

Name of Report Furnished: (Real Estate Condition Report) (Vacant Land Disclosure Report) (Seller Disclosure Report-Commercial) (Other: ______________________) STRIKE AND COMPLETE AS APPLICABLE

Date and Address on Prior Report: This Amendment modifies the report dated 09/24/2025 (date of report), for the Property at 7603 Lechler Lane, Kiel (street address) in the (City) (Village) (Town) of Kiel, County of Manitowoc, State of Wisconsin.

Owner's Amended Reponses: Indicate the number(s) of the questions where the Owner's answer(s) are affected by the new information, the Owner's new answer(s) based upon the new information, and if a response is changed to "yes", an explanation of the reason why the response is "yes".

Question Number Where Owner's Response Affected by New Information or Condition	Owner's New Response: YES	NO	N/A
E1	☒	☐	☐
	☐	☐	☐
	☐	☐	☐
	☐	☐	☐
	☐	☐	☐

Owner's explanation of any "YES" responses: See attached special assessment letter from Town of Eaton

Owner's Certification: The Owner certifies that the information in this amendment is true and correct to the best of the Owner's knowledge as of the date on which the Owner signs this amendment.

Owner David Enders David Enders Date 09/30/2025

Owner Joanne Enders Joanne Enders Date 09/30/2025

Owner ______________________ Date __________

Owner ______________________ Date __________

Buyer's Acknowledgment: The undersigned acknowledges receipt of a copy of this amendment.

Prospective Buyer ______________________ Date __________

Prospective Buyer ______________________ Date __________

Prospective Buyer ______________________ Date __________

Prospective Buyer ______________________ Date __________

ASSOCIATED APPRAISAL CONSULTANTS

Town of Eaton
2025 Exterior 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 comprehensive 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.

The assessor's revaluation work has resulted in an **62%** overall increase in the Town of Eaton's assessed values. All properties were newly assessed this year. The Town's assessments were last updated to market value as of January 1st, 2015. The assessor did not rely on the previous year's assessments as a baseline. All assessments were completely redone using a new analysis of sale properties and market values. Some types of properties, and certain individual properties, were found to be extremely under-assessed relative to market conditions. These properties are experiencing significant increases in assessed value, which are necessary in order to catch up to current market value.

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.

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 revaluation has resulted in an overall increase of 62% in the total assessed value of real estate in the Town of Eaton.**

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. Rather, the increased assessed values 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 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.

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 steps 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.

ADDITIONAL INFORMATION

For the 2025 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.

Wednesday, October 1, 2025	(11:00 AM – 5:00 PM)	In person by appointment
Thursday, October 2, 2025	(11:00 AM – 5:00 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.

2025 Assessment Roll

Preliminary 2025 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 2025 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:

Wednesday, October 15, 2025	(4:00 PM to adjournment)	By appointment with the Clerk

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 take action to make an objection at the BOR, this may result in the loss of any further appeal options for the 2025 assessment year.

Town of Eaton, Manitowoc 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
David Enders 7603 Lechler Ln Kiel WI 53042-4932	September 15, 2025

Parcel Location and Description		Important Dates	
Parcel number:	029-006-001.00	Open Book:	October 1, 2025 11am-5pm (In person by appt) October 2, 2025 11am-5pm (Via phone by appt)
Property location:	7603 LECHLER LN	Board of Review:	October 15, 2025 4pm-6pm (By appt with clerk)
Legal Description:	2419-273 THAT PART NW1/4 NW1/4 LYG N & E OF ROAD & EX V253 P76 & V935 P326 FOR HWY	Meeting Location:	Eaton Town Hall 316 West Main Street Valders, WI 54245

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	$22,500	$238,200	$260,700	$0
2025	$47,100	$413,500	$460,600	$0
		Net change in property assessment value	$199,900	$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
Carleen Harel
Ph. 920-418-2629
clerk@tn.eaton-manitowoc.wi.gov

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.