



March 1, 2025

Dear Property Owner:

The Revaluation of all Properties in the Town of Merton has been completed for 2025. Enclosed you will find the Official Notice of your new assessment as prescribed by law. This new assessment is an estimate of the full (100%) market value of your property as of January 1, 2025.

At this time, it is impossible to know what impact, if any, the new assessments will have on your tax bill for 2025 because the budget process for Schools, State, County and the Town will not take place until later in the year.

My duty, and only concern, was to assign a fair value to each property that is in line with the current market and uniform with other properties. Extensive research into sales and cost approaches were used to arrive at these new assessments.

The last general revaluation of all Property in the Town of Merton was in 2020. Property values have risen on many properties in the years since the last revaluation.

Note: State Law regarding Use Value, the value of tillable lands used in a farming operation will be based on agricultural values recommended by the Department of Revenue. However, the value of Farm Homesites, Barn sites and buildings were increased to keep pace with the current market trends.

"OPEN BOOK CONFERENCES"

Call or e-mail the Assessor any time before the end of the Open Book period, **Email is preferred**: Ray Koscak 262-253-1142 or raykoscak@catalisgov.com

A limited amount of in-person appointments are available on:

July 15, 2025 and July 16, 2025 from 8:30 a.m. – 12:30 p.m. & 1:30 p.m. – 4:30 p.m. at the Merton Town Hall located at W314 N7624 Hwy 83. Call 262-253-1142 to reserve a specific time.

Please read the other side

We will make available for your inspection:

- 1) Sample assessment rolls
- 2) Homeowners Property Record Cards
- 3) Sales Data used in the valuation process

Appraisers will be available to:

- 1) Review Property Owner's Record Card
- 2) Explain Assessment Policies and Procedures
- 3) Accept any new evidence or documents that the Property Owner feels should have been considered in the valuation. Determination Notices will then be mailed by July 24, 2025.

Remember, the best evidence of value is a conventional sale of your property. The next best evidence is a conventional sale of a comparable property. If there are no sales of your property or a comparable property, you should present evidence that indicates the value of your property. This may include cost, income, recent appraisals, amount of insurance, and sales of adjacent properties.

"BOARD OF REVIEW"

On August 28, 2025 from 4:00 p.m. to 6:00 p.m. at the Merton Town Hall located at W314 N7624 Hwy 83, the Town of Merton will hold their annual Board of Review for the purpose of hearing sworn oral testimony regarding the objection to the Assessed Value of the property. (See the notice of assessment for explanation). This meeting is by APPOINTMENT ONLY, 48-hour notice prior to the Board of Review is required. Contact the Town Clerk for a formal "Objection to Property Assessment" form, to be completed and returned prior to receiving an appointment before this Board. Clerk Donna Hann, 262-966-2651.

Respectfully,

Ray Koscak
Assessor Town of Merton