State of Wisconsin • DEPARTMENT OF REVENUE
2135 RIMROCK ROAD • Mail Stop 624A • P.O. BOX 8933 • MADISON, WISCONSIN 53708-8933 • 608-266-6466 • FAX (608) 266-5718
http://www.revenue.wi.gov

Tony Evers
Governor

David M Casey
Secretary of Revenue

WISCONSIN DEPARTMENT OF REVENUE

In the matter of the written complaint concerning the assessment of the Village of Fremont, Waupaca County, Wisconsin for the year 2025, under the provisions of sec. 70.75, Wis. Stats.

On December 23, 2025, Gabriel Rosenthal and others made a written complaint to the Wisconsin Department of Revenue stating that:

1. They were the owners of more than five percent of the assessed valuation of all property in the Village of Fremont, Waupaca County, according to the assessment sought to be corrected.

2. The said assessment of property in said village for the year 2025 was not made in substantial compliance with the law.

3. The interest of the public would be promoted by a reassessment thereof.

Under the authority of sec. 73.03(1), Wis. Stats., the Department of Revenue, therefore, commenced an investigation and held a public hearing pursuant to sec. 70.75(1), Wis. Stats.

Such public hearing was duly noticed under the date of January 9, 2026, and was conducted on January 26, 2026, at 4:00 p.m. at the Fremont Village Hall, 317 Wolf River Dr. Fremont, Wisconsin before examiner Charles Paskey and other Department of Revenue employees.

The above proceedings were thereafter duly adjourned to the office of the Secretary of Revenue for final determination and adjudication.

FINDINGS OF FACT

1. Uniformity between major classes is good (15 of a possible 15 points awarded).

2. Uniformity within major classes of property is fair (29.2 of a possible 45 points awarded).

3. Time adjustments were not applied to sale properties analyzed for the 2025 revaluation. Properties recently sold (2022-2024) are assessed 5-9% below non-sale properties. 2025 assessments on sale properties do not reflect valid prior sale prices (market value).

4. Land values are inconsistent and non-uniform. A vacant land sales analysis was not performed for the 2025 revaluation. Value adjustments for land variations such as lot size, location, or other attributes are not clearly defined.

5. The last interior inspection of properties in the Village of Fremont was completed in 1999.

6. There are unsatisfactory assessment practices by the assessor.

CONCLUSION OF LAW

1. That the 2025 assessment was not made in substantial compliance with the law.

2. That the interest of the taxpayers of the district will best be served by special supervision of the succeeding assessments to the end that the assessments of the district shall therefore be lawfully made pursuant to s. 70.75(3), Stats.

3. That as soon as circumstances permit, the Department of Revenue will notify the Village of Freemont of the appointment and compensation of personnel to assist in making the 2027 assessment.

4. That the 2027 assessment work performed shall be according to standard specifications and contract forms prepared by the Department of Revenue.

NOW, THEREFORE, from the testimony presented, the files and records of the Wisconsin Department of Revenue and in accordance with the authority vested in the Department by subsection (1) of sec. 70.75, Wis. Stats.,

IT IS ORDERED:

1. That there will be general supervision by the Department of Revenue of the 2026 assessment under sec. 73.03(1) Wis. Stats.

2. That there will be a supervised assessment in 2027 under sec. 70.75(3) Wis. Stats, of all taxable property in said taxation district.

3. That as soon as circumstances will permit, the Department of Revenue will notify the Village of Fremont regarding the appointment and compensation of personnel to assist in making the 2027 assessment.

4. That the 2027 assessment work performed shall be according to standard specifications and contract forms prepared by the Department of Revenue.

SUPPLEMENTARY ORDER

1. That there will be general supervision by the Department of Revenue of the 2026 assessment under sec. 73.03(1) Wis. Stats.

   a. Review and establish equitable assessments for condominium units located at 206 Milwaukee St.
   b. Review and establish agricultural-use assessments to comply with Department of Revenue prescribed acre rates
   c. Review of assessment practices identified as unsatisfactory or needs improvement

2. The assessor shall review the results of points a, b, and c of this supplementary order with the Department of Revenue. When the terms of the supplementary order are fulfilled, the Department will authorize the assessor to complete the 2026 assessment roll.

Dated at Madison, Wisconsin, this 27th day of May 2026.

WISCONSIN DEPARTMENT OF REVENUE

David M. Casey

David M. Casey
Secretary of Revenue

cc: Gabriel Rosenthal, First Signer of Petition, Village of Fremont
Nicole Wheelock, Clerk, Village of Fremont
Nicki Scott, President, Village of Fremont
Larry Preuss, Assessor, Village of Fremont
Patrick Grabner, Supervisor of Equalization, Green Bay District
Charles Paskey, Equalization Bureau Director, Division of State & Local Finance, Madison
Mary Gawryleski, Deputy Administrator, Division of State & Local Finance, Madison
Valeah Foy, Administrator, Division of State & Local Finance, Madison