

RESOLUTION 01-18

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**RESOLUTION TO CLOSE LOOPHOLES THAT SHIFT A GREATER PROPERTY TAX BURDEN  
FROM COMMERCIAL TO RESIDENTIAL HOMEOWNERS**

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**WHEREAS**, home owners in Wisconsin already pay 70% of the total statewide property tax levy; and

**WHEREAS**, that disproportionate burden is about to get much worse unless the Legislature addresses tax avoidance strategies that national chains like Walgreens, and big box retail establishments like Target and Lowe's are using across the country to gain dramatic reductions in their property tax bills at the expense of homeowners and other taxpayers; and

**WHEREAS**, a carefully-orchestrated wave of 100s of lawsuits in Wisconsin is forcing assessors to slash the market value of thriving national retail stores, shifting their tax burden to local small business owners and homeowners; and

**WHEREAS**, Walgreens and CVS stores in Wisconsin have argued in communities across the state that the assessed value of their property for property tax purposes should be less than half of their actual sale prices on the open market; and

**WHEREAS**, in many cases the courts have sided with Walgreens and CVS, requiring communities to refund tax revenue back to the stores; and

**WHEREAS**, there are over 200 Walgreens stores located in Wisconsin's cities and villages; and

**WHEREAS**, Target, Lowe's, Meijer, Menards and other big box chains are using what is known as the "Dark Store Theory" to argue that the assessed value of a new store in a thriving location should be based on comparing their buildings to sales of vacant stores in abandoned locations from a different market segment; and

**WHEREAS**, the Republican-controlled Indiana state Legislature has on two occasions in the last two years overwhelmingly passed legislation prohibiting assessors from valuing new big box stores the same as nearby abandoned stores from a different market segment; and

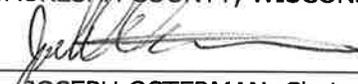
**WHEREAS**, the Michigan state house overwhelmingly passed similar legislation in May of 2016.

**NOW, THEREFORE BE IT RESOLVED**, that the Common Council of the Town Board urges the Governor and the Legislature to protect homeowners from having even more of the property tax burden shifted to them by passing legislation clarifying that:

1. Leases are appropriately factored into the valuation of leased properties; and
2. When using the comparable sale method of valuation, assessors shall consider as comparable only those sales within the same market segment exhibiting a similar highest and best use rather than similarly sized but vacant properties in abandoned locations.

**PASSED AND ADOPTED** by the Town Board of the Town of Lisbon, Waukesha County, Wisconsin this 29<sup>th</sup> day of January, 2018.

TOWN BOARD, TOWN OF LISBON  
WAUKESHA COUNTY, WISCONSIN

BY:   
JOSEPH OSTERMAN, Chairman

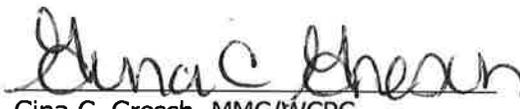
BY:   
TEDIA GAMINO, Supervisor

BY:   
MARC MOONEN, Supervisor

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REBECCA PLOTECHER, Supervisor

ATTEST:

BY:   
Gina C. Gresch, MMC/WCPC  
Town Clerk

