

**WISCONSIN DEPARTMENT OF REVENUE
2023 STATEMENT OF CHANGES IN EQUALIZED VALUES BY CLASS AND ITEM**

STATE Town TOTALS

REAL ESTATE	2022 RE Equalized Value	Removal of Prior Year Compensation	% Change	\$ Amount of Economic Change	% Change	\$ Amount of New Constr	% Change	Correction & Compensation	% Change	\$ Amount of All Other Changes	% Change	2023 RE Equalized Value	Total \$ Change in R.E. Value	% Change
Residential														
Land	61,580,466,500	4,443,700	0%	9,113,085,800	15%	143,664,000	0%	-579,800	0%	-61,687,700	0%	70,779,392,500	9,198,926,000	15%
Imp	149,759,464,400	-49,517,000	0%	21,065,275,400	14%	2,755,336,300	2%	120,711,300	0%	686,680,000	0%	174,337,950,400	24,578,486,000	16%
Total	211,339,930,900	-45,073,300	0%	30,178,361,200	14%	2,899,000,300	1%	120,131,500	0%	624,992,300	0%	245,117,342,900	33,777,412,000	16%
Commercial														
Land	3,193,128,600	-3,434,000	0%	361,405,500	11%	13,066,400	0%	-6,437,900	0%	19,917,300	1%	3,577,645,900	384,517,300	12%
Imp	9,764,756,000	-12,483,900	0%	1,049,576,100	11%	320,791,100	3%	37,098,800	0%	-1,944,200	0%	11,157,793,900	1,393,037,900	14%
Total	12,957,884,600	-15,917,900	0%	1,410,981,600	11%	333,857,500	3%	30,660,900	0%	17,973,100	0%	14,735,439,800	1,777,555,200	14%
Manufacturing														
Land	302,201,700	2,452,400	1%	18,685,200	6%	0	0%	-14,000	0%	-757,700	0%	322,567,600	20,365,900	7%
Imp	1,658,191,900	6,709,300	0%	105,763,200	6%	64,612,500	4%	4,699,700	0%	-12,435,700	-1%	1,827,540,900	169,349,000	10%
Total	1,960,393,600	9,161,700	0%	124,448,400	6%	64,612,500	3%	4,685,700	0%	-13,193,400	-1%	2,150,108,500	189,714,900	10%
Agricultural														
Land/Total	2,411,206,500	3,402,500	0%	292,223,300	12%	0	0%	-3,531,800	0%	-5,345,600	0%	2,697,954,900	286,748,400	12%
Undeveloped														
Land/Total	2,129,524,600	-2,957,100	0%	140,792,300	7%	0	0%	-8,218,100	0%	-9,400,500	0%	2,249,741,200	120,216,600	6%
Ag Forest														
Land/Total	3,579,288,800	-5,800,400	0%	314,413,600	9%	0	0%	8,853,600	0%	5,464,900	0%	3,902,220,500	322,931,700	9%
Forest														
Land/Total	8,159,736,900	-12,920,100	0%	671,742,300	8%	0	0%	-33,025,600	0%	17,492,900	0%	8,803,026,400	643,289,500	8%
Other														
Land	1,841,979,200	931,800	0%	105,078,200	6%	0	0%	-2,242,400	0%	-259,900	2%	1,945,486,900	103,507,700	6%
Imp	11,606,276,900	8,871,100	0%	1,151,512,700	10%	213,229,500	2%	-44,954,600	0%	210,027,400	2%	13,144,963,000	1,538,686,100	13%
Total	13,448,256,100	9,802,900	0%	1,256,590,900	9%	213,229,500	2%	-47,197,000	0%	209,767,500	2%	15,090,449,900	1,642,193,800	12%
Total Real Estate														
Land	83,197,532,800	-13,881,200	0%	11,017,426,200	13%	156,730,400	0%	-45,196,000	0%	-34,576,300	0%	94,278,035,900	11,080,503,100	13%
Imp	172,788,689,200	-46,420,500	0%	23,372,127,400	14%	3,353,969,400	2%	117,555,200	0%	882,327,500	0%	200,468,248,200	27,679,559,000	16%
Total	255,986,222,000	-60,301,700	0%	34,389,553,600	13%	3,510,699,800	1%	72,359,200	0%	847,751,200	0%	294,746,284,100	38,760,062,100	15%

PERSONAL PROPERTY	Non-Mfg Personal Property			Manufacturing Personal Property			Total of All Personal Property			
	2022	2023	% Change	2022	2023	% Change	2022 Total	2023 Total	Tot. \$ Chg in PP	% Change
Watercraft	9,623,200	10,409,000	8	404,200	466,100	15%	10,027,400	10,875,100	847,700	8%
Machinery Tools & Patterns	0	0	N/A	343,873,600	364,217,700	6%	343,873,600	364,217,700	20,344,100	6%
Furniture Fixtures & Equip	393,000,800	436,103,600	11	53,667,500	54,782,100	2%	446,668,300	490,885,700	44,217,400	10%
All Other	582,614,900	631,683,100	8	75,991,200	75,675,100	0%	658,606,100	707,358,200	48,752,100	7%
Prior Year Compensation	2,473,900	20,132,800		-6,000	-1,082,600		2,467,900	19,050,200	16,582,300	
Total Personal Property	987,712,800	1,098,328,500	11%	473,930,500	494,058,400	4%	1,461,643,300	1,592,386,900	130,743,600	9%
TOTAL EQUALIZED VALUE	2022 Total							2023 Total	Total \$ Change	% Change
Real Estate & Personal Property	257,447,865,300							296,338,671,000	38,890,805,700	15%

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STATE Village TOTALS

REAL ESTATE	2022 RE Equalized Value	Removal of Prior Year Compensation	% Change	\$ Amount of Economic Change	% Change	\$ Amount of New Constr	% Change	Correction & Compensation	% Change	\$ Amount of All Other Changes	% Change	2023 RE Equalized Value	Total \$ Change in R.E. Value	% Change
Residential														
Land	27,574,342,900	-7,161,100	0%	3,337,530,300	12%	215,544,500	1%	32,411,800	0%	33,322,400	0%	31,185,990,800	3,611,647,900	13%
Imp	81,539,736,400	-21,775,700	0%	10,072,820,100	12%	1,633,902,500	2%	29,873,800	0%	20,024,000	0%	93,274,581,100	11,734,844,700	14%
Total	109,114,079,300	-28,936,800	0%	13,410,350,400	12%	1,849,447,000	2%	62,285,600	0%	53,346,400	0%	124,460,571,900	15,346,492,600	14%
Commercial														
Land	6,519,254,800	-32,762,000	-1%	554,435,000	9%	96,493,400	1%	-3,854,400	0%	-31,906,800	0%	7,101,660,000	582,405,200	9%
Imp	22,800,427,800	13,045,300	0%	2,014,723,000	9%	1,231,839,600	5%	11,362,800	0%	-103,016,700	0%	25,968,381,800	3,167,954,000	14%
Total	29,319,682,600	-19,716,700	0%	2,569,158,000	9%	1,328,333,000	5%	7,508,400	0%	-134,923,500	0%	33,070,041,800	3,750,359,200	13%
Manufacturing														
Land	718,390,700	233,800	0%	51,971,100	7%	0	0%	-231,800	0%	29,036,900	4%	799,400,700	81,010,000	11%
Imp	4,014,849,200	6,057,400	0%	242,121,000	6%	194,076,400	5%	38,358,700	1%	174,682,200	4%	4,670,144,900	655,295,700	16%
Total	4,733,239,900	6,291,200	0%	294,092,100	6%	194,076,400	4%	38,126,900	1%	203,719,100	4%	5,469,545,600	736,305,700	16%
Agricultural														
Land/Total	70,002,400	179,400	0%	8,535,600	12%	0	0%	-682,000	-1%	-677,500	-1%	77,357,900	7,355,500	11%
Undeveloped														
Land/Total	85,580,800	-1,015,700	-1%	3,554,700	4%	0	0%	1,942,000	2%	496,900	1%	90,558,700	4,977,900	6%
Ag Forest														
Land/Total	75,501,100	-227,100	0%	8,235,100	11%	0	0%	2,363,200	3%	83,600	0%	85,955,900	10,454,800	14%
Forest														
Land/Total	158,520,600	-416,400	0%	14,136,200	9%	0	0%	713,200	0%	-912,100	-1%	172,041,500	13,520,900	9%
Other														
Land	114,519,500	1,360,100	1%	10,727,700	9%	0	0%	114,000	0%	103,600	1%	126,824,900	12,305,400	11%
Imp	417,749,600	587,000	0%	35,175,800	8%	6,082,800	1%	-1,173,000	0%	7,328,800	2%	465,751,000	48,001,400	11%
Total	532,269,100	1,947,100	0%	45,903,500	9%	6,082,800	1%	-1,059,000	0%	7,432,400	1%	592,575,900	60,306,800	11%
Total Real Estate														
Land	35,316,112,800	-39,809,000	0%	3,989,125,700	11%	312,037,900	1%	32,776,000	0%	29,547,000	0%	39,639,790,400	4,323,677,600	12%
Imp	108,772,763,000	-2,086,000	0%	12,364,839,900	11%	3,065,901,300	3%	78,422,300	0%	99,018,300	0%	124,378,858,800	15,606,095,800	14%
Total	144,088,875,800	-41,895,000	0%	16,353,965,600	11%	3,377,939,200	2%	111,198,300	0%	128,565,300	0%	164,018,649,200	19,929,773,400	14%

PERSONAL PROPERTY	Non-Mfg Personal Property			Manufacturing Personal Property			Total of All Personal Property			
	2022	2023	% Change	2022	2023	% Change	2022 Total	2023 Total	Tot. \$ Chg in PP	% Change
Watercraft	2,457,000	2,511,000	2	99,600	99,200	0%	2,556,600	2,610,200	53,600	2%
Machinery Tools & Patterns	0	0	N/A	463,939,400	502,695,900	8%	463,939,400	502,695,900	38,756,500	8%
Furniture Fixtures & Equip	843,322,600	913,467,400	8	180,390,000	191,245,700	6%	1,023,712,600	1,104,713,100	81,000,500	8%
All Other	323,675,600	377,363,000	17	86,285,900	94,135,200	9%	409,961,500	471,498,200	61,536,700	15%
Prior Year Compensation	8,631,600	18,608,500		-1,961,100	-9,260,100		6,670,500	9,348,400	2,677,900	
Total Personal Property	1,178,086,800	1,311,949,900	11%	728,753,800	778,915,900	7%	1,906,840,600	2,090,865,800	184,025,200	10%
TOTAL EQUALIZED VALUE	2022 Total							2023 Total	Total \$ Change	% Change
Real Estate & Personal Property	145,995,716,400							166,109,515,000	20,113,798,600	14%

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STATE City TOTALS

REAL ESTATE	2022 RE	Removal of	%	\$ Amount of	%	\$ Amount of	%	Correction	%	\$ Amount of	%	2023 RE	Total \$	%
	Equalized Value	Prior Year Compensation	Change	Economic Change	Change	New Constr	Change	& Compensation	Change	All Other Changes	Change	Equalized Value	Change in R.E. Value	Change
Residential														
Land	48,410,985,500	-14,635,800	0%	5,087,350,700	11%	209,887,600	0%	-10,599,900	0%	26,868,400	0%	53,709,856,500	5,298,871,000	11%
Imp	169,337,266,800	-30,227,900	0%	19,037,827,400	11%	2,048,440,300	1%	68,636,300	0%	138,204,500	0%	190,600,147,400	21,262,880,600	13%
Total	217,748,252,300	-44,863,700	0%	24,125,178,100	11%	2,258,327,900	1%	58,036,400	0%	165,072,900	0%	244,310,003,900	26,561,751,600	12%
Commercial														
Land	21,119,859,400	-30,916,000	0%	1,536,835,500	7%	125,382,700	1%	-6,286,900	0%	71,307,700	0%	22,816,182,400	1,696,323,000	8%
Imp	83,923,434,300	-249,233,700	0%	6,053,083,100	7%	3,595,596,700	4%	-77,228,500	0%	-123,203,400	0%	93,122,448,500	9,199,014,200	11%
Total	105,043,293,700	-280,149,700	0%	7,589,918,600	7%	3,720,979,400	4%	-83,515,400	0%	-51,895,700	0%	115,938,630,900	10,895,337,200	10%
Manufacturing														
Land	1,586,027,600	1,169,800	0%	127,898,300	8%	0	0%	34,000	0%	8,644,300	1%	1,723,774,000	137,746,400	9%
Imp	9,575,380,000	20,354,800	0%	521,436,300	5%	260,332,300	3%	-16,298,200	0%	290,333,400	3%	10,651,538,600	1,076,158,600	11%
Total	11,161,407,600	21,524,600	0%	649,334,600	6%	260,332,300	2%	-16,264,200	0%	298,977,700	3%	12,375,312,600	1,213,905,000	11%
Agricultural														
Land/Total	51,568,900	176,600	0%	-24,240,700	-47%	0	0%	-832,600	-2%	-443,800	-1%	26,228,400	-25,340,500	-49%
Undeveloped														
Land/Total	41,788,700	-341,600	-1%	1,095,000	3%	0	0%	5,061,500	12%	308,900	1%	47,912,500	6,123,800	15%
Ag Forest														
Land/Total	24,160,600	-167,700	-1%	2,509,600	10%	0	0%	1,827,800	8%	-292,100	-1%	28,038,200	3,877,600	16%
Forest														
Land/Total	48,131,900	171,600	0%	5,623,800	12%	0	0%	773,000	2%	-839,500	-2%	53,860,800	5,728,900	12%
Other														
Land	46,063,400	369,000	1%	2,484,900	5%	0	0%	-1,339,100	-3%	6,948,500	5%	54,526,700	8,463,300	18%
Imp	114,010,400	3,865,000	3%	13,904,900	12%	1,312,900	1%	-1,946,600	-2%	583,100	1%	131,729,700	17,719,300	16%
Total	160,073,800	4,234,000	3%	16,389,800	10%	1,312,900	1%	-3,285,700	-2%	7,531,600	5%	186,256,400	26,182,600	16%
Total Real Estate														
Land	71,328,586,000	-44,174,100	0%	6,739,557,100	9%	335,270,300	0%	-11,362,200	0%	112,502,400	0%	78,460,379,500	7,131,793,500	10%
Imp	262,950,091,500	-255,241,800	0%	25,626,251,700	10%	5,905,682,200	2%	-26,837,000	0%	305,917,600	0%	294,505,864,200	31,555,772,700	12%
Total	334,278,677,500	-299,415,900	0%	32,365,808,800	10%	6,240,952,500	2%	-38,199,200	0%	418,420,000	0%	372,966,243,700	38,687,566,200	12%
PERSONAL PROPERTY	Non-Mfg Personal Property			Manufacturing Personal Property			Total of All Personal Property							
	2022	2023	% Change	2022	2023	% Change	2022 Total	2023 Total	Tot. \$ Chg in PP	% Change				
Watercraft	3,278,500	2,567,900	-22	4,919,900	4,440,100	-10%	8,198,400	7,008,000	-1,190,400	-15%				
Machinery Tools & Patterns	0	0	N/A	1,323,198,500	1,449,321,200	10%	1,323,198,500	1,449,321,200	126,122,700	10%				
Furniture Fixtures & Equip	3,225,053,600	3,592,194,700	11	460,523,200	490,520,900	7%	3,685,576,800	4,082,715,600	397,138,800	11%				
All Other	1,558,297,700	1,448,276,500	-7	228,327,000	237,653,600	4%	1,786,624,700	1,685,930,100	-100,694,600	-6%				
Prior Year Compensation	53,913,700	16,815,600		-3,015,900	-2,567,200		50,897,800	14,248,400	-36,649,400					
Total Personal Property	4,840,543,500	5,059,854,700	5%	2,013,952,700	2,179,368,600	8%	6,854,496,200	7,239,223,300	384,727,100	6%				
TOTAL EQUALIZED VALUE	2022 Total							2023 Total	Total \$ Change	% Change				
Real Estate & Personal Property	341,133,173,700							380,205,467,000	39,072,293,300	11%				

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STATE TOTALS

REAL ESTATE	2022 RE	Removal of	%	\$ Amount of	%	\$ Amount of	%	Correction	%	\$ Amount of	%	2023 RE	Total \$	%
	Equalized Value	Prior Year Compensation	Change	Economic Change	Change	New Constr	Change	& Compensation	Change	All Other Changes	Change	Equalized Value	Change in R.E. Value	Change
Residential														
Land	137,565,794,900	-17,353,200	0%	17,537,966,800	13%	569,096,100	0%	21,232,100	0%	-1,496,900	0%	155,675,239,800	18,109,444,900	13%
Imp	400,636,467,600	-101,520,600	0%	50,175,922,900	13%	6,437,679,100	2%	219,221,400	0%	844,908,500	0%	458,212,678,900	57,576,211,300	14%
Total	538,202,262,500	-118,873,800	0%	67,713,889,700	13%	7,006,775,200	1%	240,453,500	0%	843,411,600	0%	613,887,918,700	75,685,656,200	14%
Commercial														
Land	30,832,242,800	-67,112,000	0%	2,452,676,000	8%	234,942,500	1%	-16,579,200	0%	59,318,200	0%	33,495,488,300	2,663,245,500	9%
Imp	116,488,618,100	-248,672,300	0%	9,117,382,200	8%	5,148,227,400	4%	-28,766,900	0%	-228,164,300	0%	130,248,624,200	13,760,006,100	12%
Total	147,320,860,900	-315,784,300	0%	11,570,058,200	8%	5,383,169,900	4%	-45,346,100	0%	-168,846,100	0%	163,744,112,500	16,423,251,600	11%
Manufacturing														
Land	2,606,620,000	3,856,000	0%	198,554,600	8%	0	0%	-211,800	0%	36,923,500	1%	2,845,742,300	239,122,300	9%
Imp	15,248,421,100	33,121,500	0%	869,320,500	6%	519,021,200	3%	26,760,200	0%	452,579,900	3%	17,149,224,400	1,900,803,300	12%
Total	17,855,041,100	36,977,500	0%	1,067,875,100	6%	519,021,200	3%	26,548,400	0%	489,503,400	3%	19,994,966,700	2,139,925,600	12%
Agricultural														
Land/Total	2,532,777,800	3,758,500	0%	276,518,200	11%	0	0%	-5,046,400	0%	-6,466,900	0%	2,801,541,200	268,763,400	11%
Undeveloped														
Land/Total	2,256,894,100	-4,314,400	0%	145,442,000	6%	0	0%	-1,214,600	0%	-8,594,700	0%	2,388,212,400	131,318,300	6%
Ag Forest														
Land/Total	3,678,950,500	-6,195,200	0%	325,158,300	9%	0	0%	13,044,600	0%	5,256,400	0%	4,016,214,600	337,264,100	9%
Forest														
Land/Total	8,366,389,400	-13,164,900	0%	691,502,300	8%	0	0%	-31,539,400	0%	15,741,300	0%	9,028,928,700	662,539,300	8%
Other														
Land	2,002,562,100	2,660,900	0%	118,290,800	6%	0	0%	-3,467,500	0%	6,792,200	2%	2,126,838,500	124,276,400	6%
Imp	12,138,036,900	13,323,100	0%	1,200,593,400	10%	220,625,200	2%	-48,074,200	0%	217,939,300	2%	13,742,443,700	1,604,406,800	13%
Total	14,140,599,000	15,984,000	0%	1,318,884,200	9%	220,625,200	2%	-51,541,700	0%	224,731,500	2%	15,869,282,200	1,728,683,200	12%
Total Real Estate														
Land	189,842,231,600	-97,864,300	0%	21,746,109,000	11%	804,038,600	0%	-23,782,200	0%	107,473,100	0%	212,378,205,800	22,535,974,200	12%
Imp	544,511,543,700	-303,748,300	0%	61,363,219,000	11%	12,325,552,900	2%	169,140,500	0%	1,287,263,400	0%	619,352,971,200	74,841,427,500	14%
Total	734,353,775,300	-401,612,600	0%	83,109,328,000	11%	13,129,591,500	2%	145,358,300	0%	1,394,736,500	0%	831,731,177,000	97,377,401,700	13%
PERSONAL PROPERTY	Non-Mfg Personal Property			Manufacturing Personal Property			Total of All Personal Property							
	2022	2023	% Change	2022	2023	% Change	2022 Total	2023 Total	Tot. \$ Chg in PP	% Change				
Watercraft	15,358,700	15,487,900	1	5,423,700	5,005,400	-8%	20,782,400	20,493,300	-289,100	-1%				
Machinery Tools & Patterns	0	0	N/A	2,131,011,500	2,316,234,800	9%	2,131,011,500	2,316,234,800	185,223,300	9%				
Furniture Fixtures & Equip	4,461,377,000	4,941,765,700	11	694,580,700	736,548,700	6%	5,155,957,700	5,678,314,400	522,356,700	10%				
All Other	2,464,588,200	2,457,322,600	0	390,604,100	407,463,900	4%	2,855,192,300	2,864,786,500	9,594,200	0%				
Prior Year Compensation	65,019,200	55,556,900		-4,983,000	-12,909,900		60,036,200	42,647,000	-17,389,200					
Total Personal Property	7,006,343,100	7,470,133,100	7%	3,216,637,000	3,452,342,900	7%	10,222,980,100	10,922,476,000	699,495,900	7%				
TOTAL EQUALIZED VALUE	2022 Total							2023 Total	Total \$ Change	% Change				
Real Estate & Personal Property	744,576,755,400							842,653,653,000	98,076,897,600	13%				