

**WISCONSIN DEPARTMENT OF REVENUE**  
**2025 STATEMENT OF CHANGES IN EQUALIZED VALUES BY CLASS AND ITEM**

County     59   Sheboygan  
Town        002   Greenbush

REAL ESTATE	2024 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	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
<b>Residential</b>														
Land	42,540,700	0	0%	5,778,100	14%	0	0%	0	0%	9,987,800	23%	58,306,600	15,765,900	37%
Imp	153,697,900	0	0%	16,645,000	11%	2,500,000	2%	0	0%	-2,380,100	-2%	170,462,800	16,764,900	11%
Total	196,238,600	0	0%	22,423,100	11%	2,500,000	1%	0	0%	7,607,700	4%	228,769,400	32,530,800	17%
<b>Commercial</b>														
Land	911,500	0	0%	0	0%	0	0%	0	0%	157,600	17%	1,069,100	157,600	17%
Imp	5,436,100	0	0%	0	0%	200,000	4%	0	0%	422,600	8%	6,058,700	622,600	11%
Total	6,347,600	0	0%	0	0%	200,000	3%	0	0%	580,200	9%	7,127,800	780,200	12%
<b>Manufacturing</b>														
Land	51,400	0	0%	1,100	2%	0	0%	0	0%	0	0%	52,500	1,100	2%
Imp	407,600	0	0%	20,400	5%	0	0%	0	0%	0	0%	428,000	20,400	5%
Total	459,000	0	0%	21,500	5%	0	0%	0	0%	0	0%	480,500	21,500	5%
<b>Agricultural</b>														
Land/Total	2,516,800	0	0%	146,600	6%	0	0%	0	0%	-1,000	0%	2,662,400	145,600	6%
<b>Undeveloped</b>														
Land/Total	3,219,600	0	0%	158,900	5%	0	0%	0	0%	0	0%	3,378,500	158,900	5%
<b>Ag Forest</b>														
Land/Total	4,277,700	0	0%	349,200	8%	0	0%	0	0%	0	0%	4,626,900	349,200	8%
<b>Forest</b>														
Land/Total	5,968,200	0	0%	487,200	8%	0	0%	0	0%	111,300	2%	6,566,700	598,500	10%
<b>Other</b>														
Land	2,783,000	0	0%	1,012,000	36%	0	0%	0	0%	0	0%	3,795,000	1,012,000	36%
Imp	16,274,600	0	0%	-1,121,300	-7%	250,000	2%	0	0%	2,414,500	15%	17,817,800	1,543,200	9%
Total	19,057,600	0	0%	-109,300	-1%	250,000	1%	0	0%	2,414,500	13%	21,612,800	2,555,200	13%
<b>Total Real Estate</b>														
Land	62,268,900	0	0%	7,933,100	13%	0	0%	0	0%	10,255,700	16%	80,457,700	18,188,800	29%
Imp	175,816,200	0	0%	15,544,100	9%	2,950,000	2%	0	0%	457,000	0%	194,767,300	18,951,100	11%
Total	238,085,100	0	0%	23,477,200	10%	2,950,000	1%	0	0%	10,712,700	4%	275,225,000	37,139,900	16%
<b>TOTAL EQUALIZED VALUE</b>	<b>2024 Total</b>											<b>2025 Total</b>	<b>Total \$ Change</b>	<b>% Change</b>
Real Estate	238,085,100											275,225,000	37,139,900	16%

**WISCONSIN DEPARTMENT OF REVENUE**  
**2025 STATEMENT OF CHANGES IN EQUALIZED VALUES BY CLASS AND ITEM**

County     59   Sheboygan  
Town        004   Herman

REAL ESTATE	2024 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	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
<b>Residential</b>														
Land	41,635,400	0	0%	3,524,100	8%	252,100	1%	-647,400	-2%	-6,134,900	-15%	38,629,300	-3,006,100	-7%
Imp	146,815,100	0	0%	17,523,600	12%	5,021,800	3%	0	0%	28,359,800	19%	197,720,300	50,905,200	35%
Total	188,450,500	0	0%	21,047,700	11%	5,273,900	3%	-647,400	0%	22,224,900	12%	236,349,600	47,899,100	25%
<b>Commercial</b>														
Land	956,200	0	0%	0	0%	158,800	17%	0	0%	91,400	10%	1,206,400	250,200	26%
Imp	3,991,200	0	0%	0	0%	364,200	9%	0	0%	1,286,700	32%	5,642,100	1,650,900	41%
Total	4,947,400	0	0%	0	0%	523,000	11%	0	0%	1,378,100	28%	6,848,500	1,901,100	38%
<b>Manufacturing</b>														
Land	69,000	0	0%	1,500	2%	0	0%	0	0%	0	0%	70,500	1,500	2%
Imp	624,900	0	0%	25,000	4%	0	0%	0	0%	0	0%	649,900	25,000	4%
Total	693,900	0	0%	26,500	4%	0	0%	0	0%	0	0%	720,400	26,500	4%
<b>Agricultural</b>														
Land/Total	3,949,400	0	0%	240,800	6%	0	0%	-600	0%	-10,400	0%	4,179,200	229,800	6%
<b>Undeveloped</b>														
Land/Total	1,803,800	0	0%	101,200	6%	0	0%	25,800	1%	15,000	1%	1,945,800	142,000	8%
<b>Ag Forest</b>														
Land/Total	3,685,000	0	0%	457,200	12%	0	0%	0	0%	74,200	2%	4,216,400	531,400	14%
<b>Forest</b>														
Land/Total	244,000	0	0%	34,500	14%	0	0%	64,000	26%	22,500	9%	365,000	121,000	50%
<b>Other</b>														
Land	2,376,000	0	0%	648,000	27%	0	0%	0	0%	0	0%	3,024,000	648,000	27%
Imp	12,806,100	0	0%	-1,140,800	-9%	26,700	0%	0	0%	6,198,700	48%	17,890,700	5,084,600	40%
Total	15,182,100	0	0%	-492,800	-3%	26,700	0%	0	0%	6,198,700	41%	20,914,700	5,732,600	38%
<b>Total Real Estate</b>														
Land	54,718,800	0	0%	5,007,300	9%	410,900	1%	-558,200	-1%	-5,942,200	-11%	53,636,600	-1,082,200	-2%
Imp	164,237,300	0	0%	16,407,800	10%	5,412,700	3%	0	0%	35,845,200	22%	221,903,000	57,665,700	35%
Total	218,956,100	0	0%	21,415,100	10%	5,823,600	3%	-558,200	0%	29,903,000	14%	275,539,600	56,583,500	26%
<b>TOTAL EQUALIZED VALUE</b>	<b>2024 Total</b>											<b>2025 Total</b>	<b>Total \$ Change</b>	<b>% Change</b>
Real Estate	218,956,100											275,539,600	56,583,500	26%

**WISCONSIN DEPARTMENT OF REVENUE**  
**2025 STATEMENT OF CHANGES IN EQUALIZED VALUES BY CLASS AND ITEM**

County     59   Sheboygan  
Town        006   Holland

REAL ESTATE	2024 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	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
<b>Residential</b>														
Land	227,398,100	0	0%	12,328,000	5%	0	0%	0	0%	-21,931,400	-10%	217,794,700	-9,603,400	-4%
Imp	249,008,800	0	0%	19,523,600	8%	1,750,000	1%	0	0%	76,384,000	31%	346,666,400	97,657,600	39%
Total	476,406,900	0	0%	31,851,600	7%	1,750,000	0%	0	0%	54,452,600	11%	564,461,100	88,054,200	18%
<b>Commercial</b>														
Land	2,069,800	0	0%	-278,800	-13%	0	0%	0	0%	1,414,900	68%	3,205,900	1,136,100	55%
Imp	5,385,700	0	0%	-731,900	-14%	0	0%	0	0%	3,762,700	70%	8,416,500	3,030,800	56%
Total	7,455,500	0	0%	-1,010,700	-14%	0	0%	0	0%	5,177,600	69%	11,622,400	4,166,900	56%
<b>Manufacturing</b>														
Land	87,900	0	0%	2,700	3%	0	0%	0	0%	0	0%	90,600	2,700	3%
Imp	251,500	0	0%	20,100	8%	0	0%	0	0%	49,300	20%	320,900	69,400	28%
Total	339,400	0	0%	22,800	7%	0	0%	0	0%	49,300	15%	411,500	72,100	21%
<b>Agricultural</b>														
Land/Total	4,604,300	0	0%	291,600	6%	0	0%	0	0%	600	0%	4,896,500	292,200	6%
<b>Undeveloped</b>														
Land/Total	1,997,500	0	0%	231,400	12%	0	0%	0	0%	3,400	0%	2,232,300	234,800	12%
<b>Ag Forest</b>														
Land/Total	1,786,000	0	0%	266,000	15%	0	0%	0	0%	0	0%	2,052,000	266,000	15%
<b>Forest</b>														
Land/Total	2,058,600	0	0%	306,600	15%	0	0%	0	0%	-5,400	0%	2,359,800	301,200	15%
<b>Other</b>														
Land	1,980,000	0	0%	990,000	50%	0	0%	0	0%	-18,000	-1%	2,952,000	972,000	49%
Imp	12,487,300	0	0%	-952,200	-8%	100,000	1%	0	0%	3,382,600	27%	15,017,700	2,530,400	20%
Total	14,467,300	0	0%	37,800	0%	100,000	1%	0	0%	3,364,600	23%	17,969,700	3,502,400	24%
<b>Total Real Estate</b>														
Land	241,982,200	0	0%	14,137,500	6%	0	0%	0	0%	-20,535,900	-8%	235,583,800	-6,398,400	-3%
Imp	267,133,300	0	0%	17,859,600	7%	1,850,000	1%	0	0%	83,578,600	31%	370,421,500	103,288,200	39%
Total	509,115,500	0	0%	31,997,100	6%	1,850,000	0%	0	0%	63,042,700	12%	606,005,300	96,889,800	19%
<b>TOTAL EQUALIZED VALUE</b>	<b>2024 Total</b>											<b>2025 Total</b>	<b>Total \$ Change</b>	<b>% Change</b>
Real Estate	509,115,500											606,005,300	96,889,800	19%

**WISCONSIN DEPARTMENT OF REVENUE**  
**2025 STATEMENT OF CHANGES IN EQUALIZED VALUES BY CLASS AND ITEM**

County     59   Sheboygan  
Town        008   Lima

REAL ESTATE	2024 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	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
<b>Residential</b>														
Land	59,383,800	-229,200	0%	1,782,900	3%	56,500	0%	0	0%	275,700	0%	61,269,700	1,885,900	3%
Imp	281,209,700	750,800	0%	9,104,400	3%	3,823,300	1%	0	0%	21,427,700	8%	316,315,900	35,106,200	12%
Total	340,593,500	521,600	0%	10,887,300	3%	3,879,800	1%	0	0%	21,703,400	6%	377,585,600	36,992,100	11%
<b>Commercial</b>														
Land	1,088,900	18,600	2%	0	0%	0	0%	0	0%	432,600	40%	1,540,100	451,200	41%
Imp	5,851,100	-777,000	-13%	0	0%	62,200	1%	0	0%	321,900	6%	5,458,200	-392,900	-7%
Total	6,940,000	-758,400	-11%	0	0%	62,200	1%	0	0%	754,500	11%	6,998,300	58,300	1%
<b>Manufacturing</b>														
Land	391,600	0	0%	20,000	5%	0	0%	0	0%	0	0%	411,600	20,000	5%
Imp	3,093,000	0	0%	107,200	3%	2,200	0%	0	0%	-25,500	-1%	3,176,900	83,900	3%
Total	3,484,600	0	0%	127,200	4%	2,200	0%	0	0%	-25,500	-1%	3,588,500	103,900	3%
<b>Agricultural</b>														
Land/Total	4,443,800	5,400	0%	262,500	6%	0	0%	0	0%	-1,400	0%	4,710,300	266,500	6%
<b>Undeveloped</b>														
Land/Total	1,641,000	7,600	0%	198,300	12%	0	0%	0	0%	9,500	1%	1,856,400	215,400	13%
<b>Ag Forest</b>														
Land/Total	1,548,800	-33,000	-2%	96,700	6%	0	0%	0	0%	-2,500	0%	1,610,000	61,200	4%
<b>Forest</b>														
Land/Total	1,118,900	4,400	0%	71,700	6%	0	0%	0	0%	0	0%	1,195,000	76,100	7%
<b>Other</b>														
Land	2,880,000	96,000	3%	892,000	31%	0	0%	0	0%	0	0%	3,868,000	988,000	34%
Imp	12,260,600	985,700	8%	-1,056,700	-9%	249,800	2%	0	0%	4,357,300	36%	16,796,700	4,536,100	37%
Total	15,140,600	1,081,700	7%	-164,700	-1%	249,800	2%	0	0%	4,357,300	29%	20,664,700	5,524,100	36%
<b>Total Real Estate</b>														
Land	72,496,800	-130,200	0%	3,324,100	5%	56,500	0%	0	0%	713,900	1%	76,461,100	3,964,300	5%
Imp	302,414,400	959,500	0%	8,154,900	3%	4,137,500	1%	0	0%	26,081,400	9%	341,747,700	39,333,300	13%
Total	374,911,200	829,300	0%	11,479,000	3%	4,194,000	1%	0	0%	26,795,300	7%	418,208,800	43,297,600	12%
<b>TOTAL EQUALIZED VALUE</b>	<b>2024 Total</b>											<b>2025 Total</b>	<b>Total \$ Change</b>	<b>% Change</b>
Real Estate	374,911,200											418,208,800	43,297,600	12%

**WISCONSIN DEPARTMENT OF REVENUE**  
**2025 STATEMENT OF CHANGES IN EQUALIZED VALUES BY CLASS AND ITEM**

County     59   Sheboygan  
Town        010   Lyndon

REAL ESTATE	2024 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	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
<b>Residential</b>														
Land	60,708,400	0	0%	1,830,300	3%	199,400	0%	0	0%	362,000	1%	63,100,100	2,391,700	4%
Imp	173,995,800	100	0%	5,211,000	3%	2,276,500	1%	0	0%	-334,600	0%	181,148,800	7,153,000	4%
Total	234,704,200	100	0%	7,041,300	3%	2,475,900	1%	0	0%	27,400	0%	244,248,900	9,544,700	4%
<b>Commercial</b>														
Land	1,775,900	0	0%	27,900	2%	0	0%	0	0%	1,011,100	57%	2,814,900	1,039,000	59%
Imp	9,707,600	0	0%	134,900	1%	0	0%	0	0%	3,778,300	39%	13,620,800	3,913,200	40%
Total	11,483,500	0	0%	162,800	1%	0	0%	0	0%	4,789,400	42%	16,435,700	4,952,200	43%
<b>Manufacturing</b>														
Land	423,000	0	0%	27,700	7%	0	0%	0	0%	0	0%	450,700	27,700	7%
Imp	3,094,600	0	0%	64,400	2%	0	0%	0	0%	0	0%	3,159,000	64,400	2%
Total	3,517,600	0	0%	92,100	3%	0	0%	0	0%	0	0%	3,609,700	92,100	3%
<b>Agricultural</b>														
Land/Total	2,918,500	0	0%	174,800	6%	0	0%	0	0%	-6,300	0%	3,087,000	168,500	6%
<b>Undeveloped</b>														
Land/Total	7,623,500	0	0%	52,900	1%	0	0%	0	0%	35,900	0%	7,712,300	88,800	1%
<b>Ag Forest</b>														
Land/Total	4,040,400	0	0%	155,400	4%	0	0%	0	0%	54,000	1%	4,249,800	209,400	5%
<b>Forest</b>														
Land/Total	6,994,000	0	0%	269,000	4%	0	0%	0	0%	124,200	2%	7,387,200	393,200	6%
<b>Other</b>														
Land	2,027,600	0	0%	369,900	18%	0	0%	0	0%	-17,500	-1%	2,380,000	352,400	17%
Imp	10,106,900	0	0%	-617,300	-6%	152,700	2%	0	0%	165,200	2%	9,807,500	-299,400	-3%
Total	12,134,500	0	0%	-247,400	-2%	152,700	1%	0	0%	147,700	1%	12,187,500	53,000	0%
<b>Total Real Estate</b>														
Land	86,511,300	0	0%	2,907,900	3%	199,400	0%	0	0%	1,563,400	2%	91,182,000	4,670,700	5%
Imp	196,904,900	100	0%	4,793,000	2%	2,429,200	1%	0	0%	3,608,900	2%	207,736,100	10,831,200	6%
Total	283,416,200	100	0%	7,700,900	3%	2,628,600	1%	0	0%	5,172,300	2%	298,918,100	15,501,900	5%
<b>TOTAL EQUALIZED VALUE</b>	<b>2024 Total</b>											<b>2025 Total</b>	<b>Total \$ Change</b>	<b>% Change</b>
Real Estate	283,416,200											298,918,100	15,501,900	5%

County59Sheboygan

Town012Mitchell

2025 STATEMENT OF CHANGES IN EQUALIZED VALUES BY CLASS AND ITEM

REAL ESTATE	2024 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	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
Residential														
Land	36,103,900	-1,140,300	-3%	1,273,400	4%	16,300	0%	0	0%	7,680,600	21%	43,933,900	7,830,000	22%
Imp	132,063,800	-1,750,100	-1%	4,341,900	3%	1,121,700	1%	0	0%	14,416,900	11%	150,194,200	18,130,400	14%
Total	168,167,700	-2,890,400	-2%	5,615,300	3%	1,138,000	1%	0	0%	22,097,500	13%	194,128,100	25,960,400	15%
Commercial														
Land	582,700	-50,900	-9%	0	0%	0	0%	0	0%	404,800	69%	936,600	353,900	61%
Imp	2,079,600	-226,100	-11%	0	0%	83,300	4%	0	0%	634,500	31%	2,571,300	491,700	24%
Total	2,662,300	-277,000	-10%	0	0%	83,300	3%	0	0%	1,039,300	39%	3,507,900	845,600	32%
Manufacturing														
Land	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Imp	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Agricultural														
Land/Total	1,994,600	4,000	0%	122,100	6%	0	0%	0	0%	-1,700	0%	2,119,000	124,400	6%
Undeveloped														
Land/Total	1,649,400	69,000	4%	72,800	4%	0	0%	0	0%	-5,500	0%	1,785,700	136,300	8%
Ag Forest														
Land/Total	3,263,400	-28,800	-1%	239,600	7%	0	0%	0	0%	49,300	2%	3,523,500	260,100	8%
Forest														
Land/Total	2,286,000	316,800	14%	192,800	8%	0	0%	0	0%	-69,600	-3%	2,726,000	440,000	19%
Other														
Land	1,769,900	420,500	24%	325,600	18%	0	0%	0	0%	-136,000	-8%	2,380,000	610,100	34%
Imp	6,763,600	1,707,800	25%	-586,200	-9%	109,400	2%	0	0%	1,297,800	19%	9,292,400	2,528,800	37%
Total	8,533,500	2,128,300	25%	-260,600	-3%	109,400	1%	0	0%	1,161,800	14%	11,672,400	3,138,900	37%
Total Real Estate														
Land	47,649,900	-409,700	-1%	2,226,300	5%	16,300	0%	0	0%	7,921,900	17%	57,404,700	9,754,800	20%
Imp	140,907,000	-268,400	0%	3,755,700	3%	1,314,400	1%	0	0%	16,349,200	12%	162,057,900	21,150,900	15%
Total	188,556,900	-678,100	0%	5,982,000	3%	1,330,700	1%	0	0%	24,271,100	13%	219,462,600	30,905,700	16%
TOTAL EQUALIZED VALUE		2024 Total										2025 Total	Total \$ Change	% Change
Real Estate		188,556,900										219,462,600	30,905,700	16%

County59Sheboygan

Town014Mosel

REAL ESTATE	2024 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	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
Residential														
Land	23,582,900	0	0%	0	0%	201,700	1%	0	0%	-317,700	-1%	23,466,900	-116,000	0%
Imp	67,961,000	-289,600	0%	0	0%	2,973,100	4%	0	0%	5,482,200	8%	76,126,700	8,165,700	12%
Total	91,543,900	-289,600	0%	0	0%	3,174,800	3%	0	0%	5,164,500	6%	99,593,600	8,049,700	9%
Commercial														
Land	11,548,000	0	0%	-556,900	-5%	0	0%	0	0%	-1,540,100	-13%	9,451,000	-2,097,000	-18%
Imp	48,586,200	0	0%	-3,058,000	-6%	1,213,500	2%	0	0%	5,603,400	12%	52,345,100	3,758,900	8%
Total	60,134,200	0	0%	-3,614,900	-6%	1,213,500	2%	0	0%	4,063,300	7%	61,796,100	1,661,900	3%
Manufacturing														
Land	903,400	0	0%	70,100	8%	0	0%	0	0%	35,000	4%	1,008,500	105,100	12%
Imp	17,789,000	0	0%	82,200	0%	545,800	3%	0	0%	949,100	5%	19,366,100	1,577,100	9%
Total	18,692,400	0	0%	152,300	1%	545,800	3%	0	0%	984,100	5%	20,374,600	1,682,200	9%
Agricultural														
Land/Total	2,330,800	0	0%	142,700	6%	0	0%	0	0%	-2,100	0%	2,471,400	140,600	6%
Undeveloped														
Land/Total	631,500	0	0%	46,700	7%	0	0%	0	0%	-3,900	-1%	674,300	42,800	7%
Ag Forest														
Land/Total	2,013,900	0	0%	143,900	7%	0	0%	0	0%	27,000	1%	2,184,800	170,900	8%
Forest														
Land/Total	1,684,200	0	0%	120,300	7%	0	0%	0	0%	-4,500	0%	1,800,000	115,800	7%
Other														
Land	2,559,600	0	0%	758,400	30%	0	0%	0	0%	28,000	1%	3,346,000	786,400	31%
Imp	11,409,000	0	0%	-768,600	-7%	458,500	4%	0	0%	1,536,000	13%	12,634,900	1,225,900	11%
Total	13,968,600	0	0%	-10,200	0%	458,500	3%	0	0%	1,564,000	11%	15,980,900	2,012,300	14%
Total Real Estate														
Land	45,254,300	0	0%	725,200	2%	201,700	0%	0	0%	-1,778,300	-4%	44,402,900	-851,400	-2%
Imp	145,745,200	-289,600	0%	-3,744,400	-3%	5,190,900	4%	0	0%	13,570,700	9%	160,472,800	14,727,600	10%
Total	190,999,500	-289,600	0%	-3,019,200	-2%	5,392,600	3%	0	0%	11,792,400	6%	204,875,700	13,876,200	7%
TOTAL EQUALIZED VALUE		2024 Total										2025 Total	Total \$ Change	% Change
Real Estate		190,999,500										204,875,700	13,876,200	7%

**WISCONSIN DEPARTMENT OF REVENUE**  
**2025 STATEMENT OF CHANGES IN EQUALIZED VALUES BY CLASS AND ITEM**

County 59 Sheboygan  
 Town 016 Plymouth

REAL ESTATE	2024 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	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
<b>Residential</b>														
Land	109,922,200	0	0%	4,033,500	4%	67,700	0%	0	0%	-9,083,800	-8%	104,939,600	-4,982,600	-5%
Imp	402,507,200	0	0%	17,712,100	4%	4,970,300	1%	0	0%	40,191,000	10%	465,380,600	62,873,400	16%
Total	512,429,400	0	0%	21,745,600	4%	5,038,000	1%	0	0%	31,107,200	6%	570,320,200	57,890,800	11%
<b>Commercial</b>														
Land	8,649,600	0	0%	101,000	1%	0	0%	0	0%	1,455,200	17%	10,205,800	1,556,200	18%
Imp	43,333,200	0	0%	455,100	1%	425,500	1%	0	0%	2,176,300	5%	46,390,100	3,056,900	7%
Total	51,982,800	0	0%	556,100	1%	425,500	1%	0	0%	3,631,500	7%	56,595,900	4,613,100	9%
<b>Manufacturing</b>														
Land	97,400	0	0%	2,200	2%	0	0%	0	0%	400	0%	100,000	2,600	3%
Imp	452,400	0	0%	14,200	3%	0	0%	0	0%	64,700	14%	531,300	78,900	17%
Total	549,800	0	0%	16,400	3%	0	0%	0	0%	65,100	12%	631,300	81,500	15%
<b>Agricultural</b>														
Land/Total	2,239,400	0	0%	131,600	6%	0	0%	0	0%	-200	0%	2,370,800	131,400	6%
<b>Undeveloped</b>														
Land/Total	2,890,800	0	0%	262,700	9%	0	0%	0	0%	38,400	1%	3,191,900	301,100	10%
<b>Ag Forest</b>														
Land/Total	2,410,400	0	0%	157,200	7%	0	0%	0	0%	0	0%	2,567,600	157,200	7%
<b>Forest</b>														
Land/Total	2,640,400	0	0%	172,200	7%	0	0%	0	0%	-4,900	0%	2,807,700	167,300	6%
<b>Other</b>														
Land	1,529,500	0	0%	465,500	30%	0	0%	0	0%	0	0%	1,995,000	465,500	30%
Imp	6,612,000	0	0%	-462,200	-7%	90,000	1%	0	0%	1,014,600	15%	7,254,400	642,400	10%
Total	8,141,500	0	0%	3,300	0%	90,000	1%	0	0%	1,014,600	12%	9,249,400	1,107,900	14%
<b>Total Real Estate</b>														
Land	130,379,700	0	0%	5,325,900	4%	67,700	0%	0	0%	-7,594,900	-6%	128,178,400	-2,201,300	-2%
Imp	452,904,800	0	0%	17,719,200	4%	5,485,800	1%	0	0%	43,446,600	10%	519,556,400	66,651,600	15%
Total	583,284,500	0	0%	23,045,100	4%	5,553,500	1%	0	0%	35,851,700	6%	647,734,800	64,450,300	11%
<b>TOTAL EQUALIZED VALUE</b>	<b>2024 Total</b>											<b>2025 Total</b>	<b>Total \$ Change</b>	<b>% Change</b>
Real Estate	583,284,500											647,734,800	64,450,300	11%

**WISCONSIN DEPARTMENT OF REVENUE**  
**2025 STATEMENT OF CHANGES IN EQUALIZED VALUES BY CLASS AND ITEM**

County 59 Sheboygan  
 Town 018 Rhine

REAL ESTATE	2024 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	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
<b>Residential</b>														
Land	221,788,000	0	0%	26,486,400	12%	150,000	0%	0	0%	-65,985,400	-30%	182,439,000	-39,349,000	-18%
Imp	367,904,900	0	0%	66,877,600	18%	5,000,000	1%	0	0%	25,493,000	7%	465,275,500	97,370,600	26%
Total	589,692,900	0	0%	93,364,000	16%	5,150,000	1%	0	0%	-40,492,400	-7%	647,714,500	58,021,600	10%
<b>Commercial</b>														
Land	3,074,300	0	0%	0	0%	0	0%	0	0%	248,800	8%	3,323,100	248,800	8%
Imp	7,632,200	0	0%	0	0%	0	0%	0	0%	464,600	6%	8,096,800	464,600	6%
Total	10,706,500	0	0%	0	0%	0	0%	0	0%	713,400	7%	11,419,900	713,400	7%
<b>Manufacturing</b>														
Land	946,500	0	0%	68,900	7%	0	0%	0	0%	0	0%	1,015,400	68,900	7%
Imp	36,500	0	0%	0	0%	0	0%	0	0%	0	0%	36,500	0	0%
Total	983,000	0	0%	68,900	7%	0	0%	0	0%	0	0%	1,051,900	68,900	7%
<b>Agricultural</b>														
Land/Total	1,821,200	0	0%	109,600	6%	0	0%	0	0%	-2,600	0%	1,928,200	107,000	6%
<b>Undeveloped</b>														
Land/Total	6,321,200	0	0%	82,900	1%	0	0%	0	0%	55,900	1%	6,460,000	138,800	2%
<b>Ag Forest</b>														
Land/Total	3,905,300	0	0%	318,800	8%	0	0%	0	0%	-2,600	0%	4,221,500	316,200	8%
<b>Forest</b>														
Land/Total	4,904,900	0	0%	400,400	8%	0	0%	0	0%	353,700	7%	5,659,000	754,100	15%
<b>Other</b>														
Land	972,000	0	0%	324,000	33%	0	0%	0	0%	0	0%	1,296,000	324,000	33%
Imp	5,637,700	0	0%	-415,200	-7%	250,000	4%	0	0%	1,281,800	23%	6,754,300	1,116,600	20%
Total	6,609,700	0	0%	-91,200	-1%	250,000	4%	0	0%	1,281,800	19%	8,050,300	1,440,600	22%
<b>Total Real Estate</b>														
Land	243,733,400	0	0%	27,791,000	11%	150,000	0%	0	0%	-65,332,200	-27%	206,342,200	-37,391,200	-15%
Imp	381,211,300	0	0%	66,462,400	17%	5,250,000	1%	0	0%	27,239,400	7%	480,163,100	98,951,800	26%
Total	624,944,700	0	0%	94,253,400	15%	5,400,000	1%	0	0%	-38,092,800	-6%	686,505,300	61,560,600	10%
<b>TOTAL EQUALIZED VALUE</b>	<b>2024 Total</b>											<b>2025 Total</b>	<b>Total \$ Change</b>	<b>% Change</b>
Real Estate	624,944,700											686,505,300	61,560,600	10%

**WISCONSIN DEPARTMENT OF REVENUE**  
**2025 STATEMENT OF CHANGES IN EQUALIZED VALUES BY CLASS AND ITEM**

County 59 Sheboygan  
 Town 020 Russell

REAL ESTATE	2024 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	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
<b>Residential</b>														
Land	5,185,300	0	0%	0	0%	0	0%	0	0%	2,923,000	56%	8,108,300	2,923,000	56%
Imp	31,890,400	0	0%	0	0%	95,200	0%	0	0%	-2,036,600	-6%	29,949,000	-1,941,400	-6%
Total	37,075,700	0	0%	0	0%	95,200	0%	0	0%	886,400	2%	38,057,300	981,600	3%
<b>Commercial</b>														
Land	95,600	0	0%	0	0%	0	0%	0	0%	149,500	156%	245,100	149,500	156%
Imp	553,700	0	0%	0	0%	0	0%	0	0%	380,500	69%	934,200	380,500	69%
Total	649,300	0	0%	0	0%	0	0%	0	0%	530,000	82%	1,179,300	530,000	82%
<b>Manufacturing</b>														
Land	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Imp	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
<b>Agricultural</b>														
Land/Total	1,436,900	0	0%	85,200	6%	0	0%	0	0%	0	0%	1,522,100	85,200	6%
<b>Undeveloped</b>														
Land/Total	1,625,600	0	0%	152,200	9%	0	0%	0	0%	0	0%	1,777,800	152,200	9%
<b>Ag Forest</b>														
Land/Total	1,199,000	0	0%	109,000	9%	0	0%	0	0%	187,200	16%	1,495,200	296,200	25%
<b>Forest</b>														
Land/Total	1,918,400	0	0%	174,400	9%	0	0%	0	0%	96,000	5%	2,188,800	270,400	14%
<b>Other</b>														
Land	1,446,700	11,000	1%	283,800	20%	0	0%	0	0%	0	0%	1,741,500	294,800	20%
Imp	8,769,700	0	0%	-687,300	-8%	15,300	0%	0	0%	2,685,300	31%	10,783,000	2,013,300	23%
Total	10,216,400	11,000	0%	-403,500	-4%	15,300	0%	0	0%	2,685,300	26%	12,524,500	2,308,100	23%
<b>Total Real Estate</b>														
Land	12,907,500	11,000	0%	804,600	6%	0	0%	0	0%	3,355,700	26%	17,078,800	4,171,300	32%
Imp	41,213,800	0	0%	-687,300	-2%	110,500	0%	0	0%	1,029,200	2%	41,666,200	452,400	1%
Total	54,121,300	11,000	0%	117,300	0%	110,500	0%	0	0%	4,384,900	8%	58,745,000	4,623,700	9%
<b>TOTAL EQUALIZED VALUE</b>	<b>2024 Total</b>											<b>2025 Total</b>	<b>Total \$ Change</b>	<b>% Change</b>
Real Estate	54,121,300											58,745,000	4,623,700	9%

**WISCONSIN DEPARTMENT OF REVENUE**  
**2025 STATEMENT OF CHANGES IN EQUALIZED VALUES BY CLASS AND ITEM**

County 59 Sheboygan  
 Town 022 Scott

REAL ESTATE	2024 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	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
<b>Residential</b>														
Land	53,471,300	0	0%	443,200	1%	0	0%	-83,400	0%	-9,133,900	-17%	44,697,200	-8,774,100	-16%
Imp	152,101,600	0	0%	1,861,500	1%	49,800	0%	0	0%	33,983,200	22%	187,996,100	35,894,500	24%
Total	205,572,900	0	0%	2,304,700	1%	49,800	0%	-83,400	0%	24,849,300	12%	232,693,300	27,120,400	13%
<b>Commercial</b>														
Land	2,373,500	0	0%	-23,700	-1%	0	0%	0	0%	-21,700	-1%	2,328,100	-45,400	-2%
Imp	3,999,100	0	0%	-40,000	-1%	0	0%	0	0%	-31,300	-1%	3,927,800	-71,300	-2%
Total	6,372,600	0	0%	-63,700	-1%	0	0%	0	0%	-53,000	-1%	6,255,900	-116,700	-2%
<b>Manufacturing</b>														
Land	0	0	0%	0	0%	0	0%	0	0%	175,800	0%	175,800	175,800	0%
Imp	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	175,800	0%	175,800	175,800	0%
<b>Agricultural</b>														
Land/Total	2,720,200	0	0%	163,600	6%	0	0%	1,400	0%	-4,800	0%	2,880,400	160,200	6%
<b>Undeveloped</b>														
Land/Total	2,427,800	0	0%	129,800	5%	0	0%	0	0%	64,900	3%	2,622,500	194,700	8%
<b>Ag Forest</b>														
Land/Total	5,416,200	0	0%	401,200	7%	0	0%	0	0%	17,400	0%	5,834,800	418,600	8%
<b>Forest</b>														
Land/Total	3,456,000	0	0%	256,000	7%	0	0%	0	0%	150,800	4%	3,862,800	406,800	12%
<b>Other</b>														
Land	2,412,400	0	0%	521,600	22%	0	0%	0	0%	-18,000	-1%	2,916,000	503,600	21%
Imp	10,552,900	0	0%	-853,500	-8%	105,000	1%	0	0%	3,650,300	35%	13,454,700	2,901,800	27%
Total	12,965,300	0	0%	-331,900	-3%	105,000	1%	0	0%	3,632,300	28%	16,370,700	3,405,400	26%
<b>Total Real Estate</b>														
Land	72,277,400	0	0%	1,891,700	3%	0	0%	-82,000	0%	-8,769,500	-12%	65,317,600	-6,959,800	-10%
Imp	166,653,600	0	0%	968,000	1%	154,800	0%	0	0%	37,602,200	23%	205,378,600	38,725,000	23%
Total	238,931,000	0	0%	2,859,700	1%	154,800	0%	-82,000	0%	28,832,700	12%	270,696,200	31,765,200	13%
<b>TOTAL EQUALIZED VALUE</b>	<b>2024 Total</b>											<b>2025 Total</b>	<b>Total \$ Change</b>	<b>% Change</b>
Real Estate	238,931,000											270,696,200	31,765,200	13%

**WISCONSIN DEPARTMENT OF REVENUE**  
**2025 STATEMENT OF CHANGES IN EQUALIZED VALUES BY CLASS AND ITEM**

County 59 Sheboygan  
 Town 024 Sheboygan

REAL ESTATE	2024 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	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
<b>Residential</b>														
Land	213,321,100	0	0%	19,030,100	9%	0	0%	-3,751,400	-2%	0	0%	228,599,800	15,278,700	7%
Imp	848,170,000	-93,100	0%	75,899,800	9%	9,934,100	1%	-9,492,400	-1%	-125,900	0%	924,292,500	76,122,500	9%
Total	1,061,491,100	-93,100	0%	94,929,900	9%	9,934,100	1%	-13,243,800	-1%	-125,900	0%	1,152,892,300	91,401,200	9%
<b>Commercial</b>														
Land	44,630,500	0	0%	9,557,900	21%	364,100	1%	13,185,600	30%	-23,679,900	-53%	44,058,200	-572,300	-1%
Imp	180,530,200	0	0%	8,828,000	5%	38,052,100	21%	-23,836,200	-13%	32,848,000	18%	236,422,100	55,891,900	31%
Total	225,160,700	0	0%	18,385,900	8%	38,416,200	17%	-10,650,600	-5%	9,168,100	4%	280,480,300	55,319,600	25%
<b>Manufacturing</b>														
Land	1,319,000	0	0%	66,300	5%	0	0%	0	0%	282,300	21%	1,667,600	348,600	26%
Imp	8,769,300	0	0%	38,100	0%	25,000	0%	0	0%	253,800	3%	9,086,200	316,900	4%
Total	10,088,300	0	0%	104,400	1%	25,000	0%	0	0%	536,100	5%	10,753,800	665,500	7%
<b>Agricultural</b>														
Land/Total	289,700	0	0%	18,000	6%	0	0%	-6,400	-2%	0	0%	301,300	11,600	4%
<b>Undeveloped</b>														
Land/Total	343,300	0	0%	23,100	7%	0	0%	104,000	30%	6,600	2%	477,000	133,700	39%
<b>Ag Forest</b>														
Land/Total	206,600	0	0%	8,100	4%	0	0%	0	0%	0	0%	214,700	8,100	4%
<b>Forest</b>														
Land/Total	657,900	0	0%	25,800	4%	0	0%	0	0%	-52,100	-8%	631,600	-26,300	-4%
<b>Other</b>														
Land	270,000	0	0%	108,000	40%	0	0%	0	0%	0	0%	378,000	108,000	40%
Imp	1,111,700	0	0%	-105,700	-10%	6,900	1%	0	0%	650,300	58%	1,663,200	551,500	50%
Total	1,381,700	0	0%	2,300	0%	6,900	0%	0	0%	650,300	47%	2,041,200	659,500	48%
<b>Total Real Estate</b>														
Land	261,038,100	0	0%	28,837,300	11%	364,100	0%	9,531,800	4%	-23,443,100	-9%	276,328,200	15,290,100	6%
Imp	1,038,581,200	-93,100	0%	84,660,200	8%	48,018,100	5%	-33,328,600	-3%	33,626,200	3%	1,171,464,000	132,882,800	13%
Total	1,299,619,300	-93,100	0%	113,497,500	9%	48,382,200	4%	-23,796,800	-2%	10,183,100	1%	1,447,792,200	148,172,900	11%
<b>TOTAL EQUALIZED VALUE</b>	<b>2024 Total</b>											<b>2025 Total</b>	<b>Total \$ Change</b>	<b>% Change</b>
Real Estate	1,299,619,300											1,447,792,200	148,172,900	11%

County59Sheboygan

Town026Sheboygan Falls

REAL ESTATE	2024 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	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
Residential														
Land	40,493,800	0	0%	1,538,600	4%	165,500	0%	-158,000	0%	-1,916,900	-5%	40,123,000	-370,800	-1%
Imp	184,045,400	25,600	0%	8,046,500	4%	4,187,100	2%	1,355,000	1%	16,139,500	9%	213,799,100	29,753,700	16%
Total	224,539,200	25,600	0%	9,585,100	4%	4,352,600	2%	1,197,000	1%	14,222,600	6%	253,922,100	29,382,900	13%
Commercial														
Land	3,732,900	0	0%	227,900	6%	67,700	2%	5,600	0%	-881,200	-24%	3,152,900	-580,000	-16%
Imp	16,879,300	0	0%	1,715,600	10%	3,174,300	19%	6,783,600	40%	868,900	5%	29,421,700	12,542,400	74%
Total	20,612,200	0	0%	1,943,500	9%	3,242,000	16%	6,789,200	33%	-12,300	0%	32,574,600	11,962,400	58%
Manufacturing														
Land	1,883,400	0	0%	100,600	5%	0	0%	0	0%	-41,700	-2%	1,942,300	58,900	3%
Imp	36,650,100	0	0%	652,600	2%	0	0%	0	0%	-481,500	-1%	36,821,200	171,100	0%
Total	38,533,500	0	0%	753,200	2%	0	0%	0	0%	-523,200	-1%	38,763,500	230,000	1%
Agricultural														
Land/Total	3,263,900	0	0%	193,700	6%	0	0%	-9,600	0%	1,400	0%	3,449,400	185,500	6%
Undeveloped														
Land/Total	1,948,800	0	0%	98,900	5%	0	0%	-17,800	-1%	1,800	0%	2,031,700	82,900	4%
Ag Forest														
Land/Total	2,437,900	-25,200	-1%	158,000	6%	0	0%	18,400	1%	-2,500	0%	2,586,600	148,700	6%
Forest														
Land/Total	2,005,800	50,400	3%	142,500	7%	0	0%	257,600	13%	93,100	5%	2,549,400	543,600	27%
Other														
Land	4,245,000	0	0%	987,000	23%	0	0%	-30,000	-1%	0	0%	5,202,000	957,000	23%
Imp	17,631,100	0	0%	-1,242,500	-7%	964,500	5%	121,200	1%	3,016,900	17%	20,491,200	2,860,100	16%
Total	21,876,100	0	0%	-255,500	-1%	964,500	4%	91,200	0%	3,016,900	14%	25,693,200	3,817,100	17%
Total Real Estate														
Land	60,011,500	25,200	0%	3,447,200	6%	233,200	0%	66,200	0%	-2,746,000	-5%	61,037,300	1,025,800	2%
Imp	255,205,900	25,600	0%	9,172,200	4%	8,325,900	3%	8,259,800	3%	19,543,800	8%	300,533,200	45,327,300	18%
Total	315,217,400	50,800	0%	12,619,400	4%	8,559,100	3%	8,326,000	3%	16,797,800	5%	361,570,500	46,353,100	15%
TOTAL EQUALIZED VALUE		2024 Total										2025 Total	Total \$ Change	% Change
Real Estate		315,217,400										361,570,500	46,353,100	15%

**WISCONSIN DEPARTMENT OF REVENUE**  
**2025 STATEMENT OF CHANGES IN EQUALIZED VALUES BY CLASS AND ITEM**

County 59 Sheboygan  
 Town 028 Sherman

REAL ESTATE	2024 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	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
<b>Residential</b>														
Land	31,829,800	0	0%	611,900	2%	403,600	1%	0	0%	-1,241,500	-4%	31,603,800	-226,000	-1%
Imp	143,618,400	0	0%	3,274,200	2%	2,124,600	1%	0	0%	20,112,900	14%	169,130,100	25,511,700	18%
Total	175,448,200	0	0%	3,886,100	2%	2,528,200	1%	0	0%	18,871,400	11%	200,733,900	25,285,700	14%
<b>Commercial</b>														
Land	1,291,400	0	0%	188,300	15%	0	0%	0	0%	800,500	62%	2,280,200	988,800	77%
Imp	7,262,700	0	0%	554,200	8%	845,700	12%	0	0%	-1,105,700	-15%	7,556,900	294,200	4%
Total	8,554,100	0	0%	742,500	9%	845,700	10%	0	0%	-305,200	-4%	9,837,100	1,283,000	15%
<b>Manufacturing</b>														
Land	258,300	0	0%	74,700	29%	0	0%	0	0%	0	0%	333,000	74,700	29%
Imp	1,922,400	0	0%	13,900	1%	225,000	12%	0	0%	0	0%	2,161,300	238,900	12%
Total	2,180,700	0	0%	88,600	4%	225,000	10%	0	0%	0	0%	2,494,300	313,600	14%
<b>Agricultural</b>														
Land/Total	2,743,900	0	0%	167,900	6%	0	0%	0	0%	-23,900	-1%	2,887,900	144,000	5%
<b>Undeveloped</b>														
Land/Total	4,227,800	0	0%	354,600	8%	0	0%	0	0%	-54,200	-1%	4,528,200	300,400	7%
<b>Ag Forest</b>														
Land/Total	5,447,000	0	0%	314,300	6%	0	0%	0	0%	-27,500	-1%	5,733,800	286,800	5%
<b>Forest</b>														
Land/Total	3,723,200	0	0%	214,800	6%	0	0%	0	0%	176,000	5%	4,114,000	390,800	10%
<b>Other</b>														
Land	4,262,400	0	0%	777,600	18%	0	0%	0	0%	-35,000	-1%	5,005,000	742,600	17%
Imp	19,710,200	0	0%	-1,542,300	-8%	144,300	1%	0	0%	5,802,000	29%	24,114,200	4,404,000	22%
Total	23,972,600	0	0%	-764,700	-3%	144,300	1%	0	0%	5,767,000	24%	29,119,200	5,146,600	21%
<b>Total Real Estate</b>														
Land	53,783,800	0	0%	2,704,100	5%	403,600	1%	0	0%	-405,600	-1%	56,485,900	2,702,100	5%
Imp	172,513,700	0	0%	2,300,000	1%	3,339,600	2%	0	0%	24,809,200	14%	202,962,500	30,448,800	18%
Total	226,297,500	0	0%	5,004,100	2%	3,743,200	2%	0	0%	24,403,600	11%	259,448,400	33,150,900	15%
<b>TOTAL EQUALIZED VALUE</b>	<b>2024 Total</b>											<b>2025 Total</b>	<b>Total \$ Change</b>	<b>% Change</b>
Real Estate	226,297,500											259,448,400	33,150,900	15%

**WISCONSIN DEPARTMENT OF REVENUE**  
**2025 STATEMENT OF CHANGES IN EQUALIZED VALUES BY CLASS AND ITEM**

County 59 Sheboygan  
 Town 030 Wilson

REAL ESTATE	2024 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	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
<b>Residential</b>														
Land	162,800,700	45,000	0%	14,655,800	9%	10,600	0%	-7,800	0%	-14,500	0%	177,489,800	14,689,100	9%
Imp	440,176,600	0	0%	39,609,000	9%	3,240,000	1%	-153,000	0%	-35,700	0%	482,836,900	42,660,300	10%
Total	602,977,300	45,000	0%	54,264,800	9%	3,250,600	1%	-160,800	0%	-50,200	0%	660,326,700	57,349,400	10%
<b>Commercial</b>														
Land	5,493,800	0	0%	533,000	10%	0	0%	-10,200	0%	1,771,100	32%	7,787,700	2,293,900	42%
Imp	30,784,500	0	0%	2,240,500	7%	1,194,000	4%	-70,600	0%	-1,250,400	-4%	32,898,000	2,113,500	7%
Total	36,278,300	0	0%	2,773,500	8%	1,194,000	3%	-80,800	0%	520,700	1%	40,685,700	4,407,400	12%
<b>Manufacturing</b>														
Land	1,821,900	0	0%	102,100	6%	0	0%	0	0%	-545,000	-30%	1,379,000	-442,900	-24%
Imp	41,204,700	0	0%	143,000	0%	2,554,500	6%	0	0%	-1,362,500	-3%	42,539,700	1,335,000	3%
Total	43,026,600	0	0%	245,100	1%	2,554,500	6%	0	0%	-1,907,500	-4%	43,918,700	892,100	2%
<b>Agricultural</b>														
Land/Total	1,794,700	0	0%	104,800	6%	0	0%	0	0%	-800	0%	1,898,700	104,000	6%
<b>Undeveloped</b>														
Land/Total	801,300	0	0%	84,500	11%	0	0%	0	0%	0	0%	885,800	84,500	11%
<b>Ag Forest</b>														
Land/Total	1,149,200	0	0%	146,700	13%	0	0%	0	0%	39,700	3%	1,335,600	186,400	16%
<b>Forest</b>														
Land/Total	1,518,100	0	0%	193,800	13%	0	0%	0	0%	0	0%	1,711,900	193,800	13%
<b>Other</b>														
Land	1,660,500	0	0%	553,500	33%	0	0%	0	0%	0	0%	2,214,000	553,500	33%
Imp	8,488,600	0	0%	-680,600	-8%	1,500	0%	-2,600	0%	2,848,600	34%	10,655,500	2,166,900	26%
Total	10,149,100	0	0%	-127,100	-1%	1,500	0%	-2,600	0%	2,848,600	28%	12,869,500	2,720,400	27%
<b>Total Real Estate</b>														
Land	177,040,200	45,000	0%	16,374,200	9%	10,600	0%	-18,000	0%	1,250,500	1%	194,702,500	17,662,300	10%
Imp	520,654,400	0	0%	41,311,900	8%	6,990,000	1%	-226,200	0%	200,000	0%	568,930,100	48,275,700	9%
Total	697,694,600	45,000	0%	57,686,100	8%	7,000,600	1%	-244,200	0%	1,450,500	0%	763,632,600	65,938,000	9%
<b>TOTAL EQUALIZED VALUE</b>	<b>2024 Total</b>											<b>2025 Total</b>	<b>Total \$ Change</b>	<b>% Change</b>
Real Estate	697,694,600											763,632,600	65,938,000	9%

**WISCONSIN DEPARTMENT OF REVENUE**  
**2025 STATEMENT OF CHANGES IN EQUALIZED VALUES BY CLASS AND ITEM**

County 59 Sheboygan  
 Village 101 Adell

REAL ESTATE	2024 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	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
<b>Residential</b>														
Land	4,695,700	0	0%	94,700	2%	1,000	0%	0	0%	-1,547,800	-33%	3,243,600	-1,452,100	-31%
Imp	30,887,400	0	0%	1,013,800	3%	25,200	0%	-200,000	-1%	3,004,900	10%	34,731,300	3,843,900	12%
Total	35,583,100	0	0%	1,108,500	3%	26,200	0%	-200,000	-1%	1,457,100	4%	37,974,900	2,391,800	7%
<b>Commercial</b>														
Land	1,407,200	0	0%	67,000	5%	0	0%	0	0%	268,200	19%	1,742,400	335,200	24%
Imp	9,862,500	0	0%	328,700	3%	0	0%	0	0%	-1,644,100	-17%	8,547,100	-1,315,400	-13%
Total	11,269,700	0	0%	395,700	4%	0	0%	0	0%	-1,375,900	-12%	10,289,500	-980,200	-9%
<b>Manufacturing</b>														
Land	280,500	0	0%	0	0%	0	0%	0	0%	6,400	2%	286,900	6,400	2%
Imp	1,367,600	0	0%	0	0%	0	0%	0	0%	170,100	12%	1,537,700	170,100	12%
Total	1,648,100	0	0%	0	0%	0	0%	0	0%	176,500	11%	1,824,600	176,500	11%
<b>Agricultural</b>														
Land/Total	7,400	0	0%	400	5%	0	0%	0	0%	0	0%	7,800	400	5%
<b>Undeveloped</b>														
Land/Total	143,200	0	0%	3,700	3%	0	0%	-155,000	-108%	8,100	6%	0	-143,200	-100%
<b>Ag Forest</b>														
Land/Total	18,200	0	0%	-9,400	-52%	0	0%	0	0%	0	0%	8,800	-9,400	-52%
<b>Forest</b>														
Land/Total	104,000	0	0%	-54,000	-52%	0	0%	0	0%	0	0%	50,000	-54,000	-52%
<b>Other</b>														
Land	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Imp	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
<b>Total Real Estate</b>														
Land	6,656,200	0	0%	102,400	2%	1,000	0%	-155,000	-2%	-1,265,100	-19%	5,339,500	-1,316,700	-20%
Imp	42,117,500	0	0%	1,342,500	3%	25,200	0%	-200,000	0%	1,530,900	4%	44,816,100	2,698,600	6%
Total	48,773,700	0	0%	1,444,900	3%	26,200	0%	-355,000	-1%	265,800	1%	50,155,600	1,381,900	3%
<b>TOTAL EQUALIZED VALUE</b>	<b>2024 Total</b>											<b>2025 Total</b>	<b>Total \$ Change</b>	<b>% Change</b>
Real Estate	48,773,700											50,155,600	1,381,900	3%

**WISCONSIN DEPARTMENT OF REVENUE**  
**2025 STATEMENT OF CHANGES IN EQUALIZED VALUES BY CLASS AND ITEM**

County 59 Sheboygan  
Village 111 Cascade

REAL ESTATE	2024 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	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
<b>Residential</b>														
Land	11,953,700	0	0%	615,200	5%	0	0%	0	0%	-5,118,200	-43%	7,450,700	-4,503,000	-38%
Imp	52,959,500	0	0%	5,317,800	10%	543,300	1%	0	0%	6,122,800	12%	64,943,400	11,983,900	23%
Total	64,913,200	0	0%	5,933,000	9%	543,300	1%	0	0%	1,004,600	2%	72,394,100	7,480,900	12%
<b>Commercial</b>														
Land	511,400	0	0%	0	0%	0	0%	0	0%	-21,800	-4%	489,600	-21,800	-4%
Imp	3,154,900	0	0%	0	0%	0	0%	0	0%	697,600	22%	3,852,500	697,600	22%
Total	3,666,300	0	0%	0	0%	0	0%	0	0%	675,800	18%	4,342,100	675,800	18%
<b>Manufacturing</b>														
Land	62,500	0	0%	500	1%	0	0%	0	0%	42,500	68%	105,500	43,000	69%
Imp	1,576,800	0	0%	0	0%	26,700	2%	0	0%	353,000	22%	1,956,500	379,700	24%
Total	1,639,300	0	0%	500	0%	26,700	2%	0	0%	395,500	24%	2,062,000	422,700	26%
<b>Agricultural</b>														
Land/Total	21,800	0	0%	1,200	6%	0	0%	0	0%	0	0%	23,000	1,200	6%
<b>Undeveloped</b>														
Land/Total	115,200	0	0%	2,600	2%	0	0%	0	0%	-2,600	-2%	115,200	0	0%
<b>Ag Forest</b>														
Land/Total	13,000	0	0%	500	4%	0	0%	0	0%	0	0%	13,500	500	4%
<b>Forest</b>														
Land/Total	41,600	0	0%	1,600	4%	0	0%	0	0%	0	0%	43,200	1,600	4%
<b>Other</b>														
Land	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Imp	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
<b>Total Real Estate</b>														
Land	12,719,200	0	0%	621,600	5%	0	0%	0	0%	-5,100,100	-40%	8,240,700	-4,478,500	-35%
Imp	57,691,200	0	0%	5,317,800	9%	570,000	1%	0	0%	7,173,400	12%	70,752,400	13,061,200	23%
Total	70,410,400	0	0%	5,939,400	8%	570,000	1%	0	0%	2,073,300	3%	78,993,100	8,582,700	12%
<b>TOTAL EQUALIZED VALUE</b>	<b>2024 Total</b>											<b>2025 Total</b>	<b>Total \$ Change</b>	<b>% Change</b>
Real Estate	70,410,400											78,993,100	8,582,700	12%

**WISCONSIN DEPARTMENT OF REVENUE**  
**2025 STATEMENT OF CHANGES IN EQUALIZED VALUES BY CLASS AND ITEM**

County     59   Sheboygan  
Village    112   Cedar Grove

REAL ESTATE	2024 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	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
<b>Residential</b>														
Land	43,324,100	0	0%	3,455,700	8%	12,000	0%	-256,800	-1%	-80,100	0%	46,454,900	3,130,800	7%
Imp	170,448,500	0	0%	13,543,100	8%	2,686,600	2%	-2,319,400	-1%	-139,800	0%	184,219,000	13,770,500	8%
Total	213,772,600	0	0%	16,998,800	8%	2,698,600	1%	-2,576,200	-1%	-219,900	0%	230,673,900	16,901,300	8%
<b>Commercial</b>														
Land	2,667,000	0	0%	161,200	6%	0	0%	-42,400	-2%	597,600	22%	3,383,400	716,400	27%
Imp	18,985,800	0	0%	1,050,900	6%	560,100	3%	-201,200	-1%	2,261,800	12%	22,657,400	3,671,600	19%
Total	21,652,800	0	0%	1,212,100	6%	560,100	3%	-243,600	-1%	2,859,400	13%	26,040,800	4,388,000	20%
<b>Manufacturing</b>														
Land	434,600	0	0%	23,100	5%	0	0%	0	0%	0	0%	457,700	23,100	5%
Imp	5,677,200	0	0%	225,200	4%	108,000	2%	0	0%	0	0%	6,010,400	333,200	6%
Total	6,111,800	0	0%	248,300	4%	108,000	2%	0	0%	0	0%	6,468,100	356,300	6%
<b>Agricultural</b>														
Land/Total	152,700	0	0%	9,200	6%	0	0%	-600	0%	-300	0%	161,000	8,300	5%
<b>Undeveloped</b>														
Land/Total	204,800	0	0%	7,500	4%	0	0%	-76,400	-37%	0	0%	135,900	-68,900	-34%
<b>Ag Forest</b>														
Land/Total	7,100	0	0%	600	8%	0	0%	0	0%	0	0%	7,700	600	8%
<b>Forest</b>														
Land/Total	56,400	0	0%	4,400	8%	0	0%	-9,400	-17%	0	0%	51,400	-5,000	-9%
<b>Other</b>														
Land	40,500	0	0%	4,500	11%	0	0%	0	0%	0	0%	45,000	4,500	11%
Imp	269,600	0	0%	-19,800	-7%	0	0%	0	0%	61,000	23%	310,800	41,200	15%
Total	310,100	0	0%	-15,300	-5%	0	0%	0	0%	61,000	20%	355,800	45,700	15%
<b>Total Real Estate</b>														
Land	46,887,200	0	0%	3,666,200	8%	12,000	0%	-385,600	-1%	517,200	1%	50,697,000	3,809,800	8%
Imp	195,381,100	0	0%	14,799,400	8%	3,354,700	2%	-2,520,600	-1%	2,183,000	1%	213,197,600	17,816,500	9%
Total	242,268,300	0	0%	18,465,600	8%	3,366,700	1%	-2,906,200	-1%	2,700,200	1%	263,894,600	21,626,300	9%
<b>TOTAL EQUALIZED VALUE</b>	<b>2024 Total</b>											<b>2025 Total</b>	<b>Total \$ Change</b>	<b>% Change</b>
Real Estate	242,268,300											263,894,600	21,626,300	9%

County59Sheboygan  
Village121Elkhart Lake

REAL ESTATE	2024 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	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
Residential														
Land	153,713,300	0	0%	43,040,100	28%	0	0%	2,600	0%	636,200	0%	197,392,200	43,678,900	28%
Imp	307,699,300	700	0%	86,105,800	28%	7,959,200	3%	-358,400	0%	8,331,000	3%	409,737,600	102,038,300	33%
Total	461,412,600	700	0%	129,145,900	28%	7,959,200	2%	-355,800	0%	8,967,200	2%	607,129,800	145,717,200	32%
Commercial														
Land	7,107,500	0	0%	0	0%	357,000	5%	16,200	0%	923,200	13%	8,403,900	1,296,400	18%
Imp	51,597,400	0	0%	0	0%	12,314,400	24%	252,000	0%	6,915,000	13%	71,078,800	19,481,400	38%
Total	58,704,900	0	0%	0	0%	12,671,400	22%	268,200	0%	7,838,200	13%	79,482,700	20,777,800	35%
Manufacturing														
Land	497,700	0	0%	34,900	7%	0	0%	0	0%	0	0%	532,600	34,900	7%
Imp	4,170,400	0	0%	144,800	3%	78,000	2%	0	0%	482,700	12%	4,875,900	705,500	17%
Total	4,668,100	0	0%	179,700	4%	78,000	2%	0	0%	482,700	10%	5,408,500	740,400	16%
Agricultural														
Land/Total	3,400	0	0%	200	6%	0	0%	0	0%	0	0%	3,600	200	6%
Undeveloped														
Land/Total	307,500	0	0%	6,200	2%	0	0%	0	0%	0	0%	313,700	6,200	2%
Ag Forest														
Land/Total	3,900	0	0%	-1,100	-28%	0	0%	0	0%	0	0%	2,800	-1,100	-28%
Forest														
Land/Total	50,000	0	0%	6,000	12%	0	0%	0	0%	0	0%	56,000	6,000	12%
Other														
Land	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Imp	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Total Real Estate														
Land	161,683,300	0	0%	43,086,300	27%	357,000	0%	18,800	0%	1,559,400	1%	206,704,800	45,021,500	28%
Imp	363,467,100	700	0%	86,250,600	24%	20,351,600	6%	-106,400	0%	15,728,700	4%	485,692,300	122,225,200	34%
Total	525,150,400	700	0%	129,336,900	25%	20,708,600	4%	-87,600	0%	17,288,100	3%	692,397,100	167,246,700	32%
TOTAL EQUALIZED VALUE		2024 Total										2025 Total	Total \$ Change	% Change
Real Estate		525,150,400										692,397,100	167,246,700	32%

**WISCONSIN DEPARTMENT OF REVENUE**  
**2025 STATEMENT OF CHANGES IN EQUALIZED VALUES BY CLASS AND ITEM**

County 59 Sheboygan  
 Village 131 Glenbeulah

REAL ESTATE	2024 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	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
<b>Residential</b>														
Land	9,092,700	0	0%	737,200	8%	0	0%	0	0%	-3,827,000	-42%	6,002,900	-3,089,800	-34%
Imp	42,002,300	1,600	0%	6,540,600	16%	150,000	0%	0	0%	4,714,700	11%	53,409,200	11,406,900	27%
Total	51,095,000	1,600	0%	7,277,800	14%	150,000	0%	0	0%	887,700	2%	59,412,100	8,317,100	16%
<b>Commercial</b>														
Land	511,100	0	0%	-16,500	-3%	0	0%	0	0%	313,400	61%	808,000	296,900	58%
Imp	3,896,200	0	0%	-102,200	-3%	0	0%	0	0%	1,213,400	31%	5,007,400	1,111,200	29%
Total	4,407,300	0	0%	-118,700	-3%	0	0%	0	0%	1,526,800	35%	5,815,400	1,408,100	32%
<b>Manufacturing</b>														
Land	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Imp	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
<b>Agricultural</b>														
Land/Total	38,300	0	0%	2,300	6%	0	0%	0	0%	0	0%	40,600	2,300	6%
<b>Undeveloped</b>														
Land/Total	6,300	0	0%	400	6%	0	0%	0	0%	0	0%	6,700	400	6%
<b>Ag Forest</b>														
Land/Total	12,300	0	0%	1,000	8%	0	0%	0	0%	0	0%	13,300	1,000	8%
<b>Forest</b>														
Land/Total	14,700	0	0%	1,200	8%	0	0%	0	0%	0	0%	15,900	1,200	8%
<b>Other</b>														
Land	21,000	0	0%	3,000	14%	0	0%	0	0%	0	0%	24,000	3,000	14%
Imp	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Total	21,000	0	0%	3,000	14%	0	0%	0	0%	0	0%	24,000	3,000	14%
<b>Total Real Estate</b>														
Land	9,696,400	0	0%	728,600	8%	0	0%	0	0%	-3,513,600	-36%	6,911,400	-2,785,000	-29%
Imp	45,898,500	1,600	0%	6,438,400	14%	150,000	0%	0	0%	5,928,100	13%	58,416,600	12,518,100	27%
Total	55,594,900	1,600	0%	7,167,000	13%	150,000	0%	0	0%	2,414,500	4%	65,328,000	9,733,100	18%
<b>TOTAL EQUALIZED VALUE</b>	<b>2024 Total</b>											<b>2025 Total</b>	<b>Total \$ Change</b>	<b>% Change</b>
Real Estate	55,594,900											65,328,000	9,733,100	18%

**WISCONSIN DEPARTMENT OF REVENUE**  
**2025 STATEMENT OF CHANGES IN EQUALIZED VALUES BY CLASS AND ITEM**

County 59 Sheboygan  
 Village 135 Howards Grove

REAL ESTATE	2024 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	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
<b>Residential</b>														
Land	63,830,200	0	0%	4,467,900	7%	100,600	0%	-6,800	0%	200	0%	68,392,100	4,561,900	7%
Imp	322,514,900	0	0%	22,571,000	7%	1,585,400	0%	-144,800	0%	-7,300	0%	346,519,200	24,004,300	7%
Total	386,345,100	0	0%	27,038,900	7%	1,686,000	0%	-151,600	0%	-7,100	0%	414,911,300	28,566,200	7%
<b>Commercial</b>														
Land	3,929,800	0	0%	-290,600	-7%	0	0%	0	0%	221,200	6%	3,860,400	-69,400	-2%
Imp	25,611,500	0	0%	-1,855,200	-7%	90,400	0%	0	0%	891,000	3%	24,737,700	-873,800	-3%
Total	29,541,300	0	0%	-2,145,800	-7%	90,400	0%	0	0%	1,112,200	4%	28,598,100	-943,200	-3%
<b>Manufacturing</b>														
Land	115,500	0	0%	1,300	1%	0	0%	0	0%	0	0%	116,800	1,300	1%
Imp	645,600	0	0%	32,300	5%	0	0%	0	0%	0	0%	677,900	32,300	5%
Total	761,100	0	0%	33,600	4%	0	0%	0	0%	0	0%	794,700	33,600	4%
<b>Agricultural</b>														
Land/Total	40,100	0	0%	2,400	6%	0	0%	0	0%	-300	-1%	42,200	2,100	5%
<b>Undeveloped</b>														
Land/Total	183,000	0	0%	11,900	7%	0	0%	0	0%	0	0%	194,900	11,900	7%
<b>Ag Forest</b>														
Land/Total	58,800	0	0%	11,200	19%	0	0%	0	0%	0	0%	70,000	11,200	19%
<b>Forest</b>														
Land/Total	8,400	0	0%	1,600	19%	0	0%	0	0%	0	0%	10,000	1,600	19%
<b>Other</b>														
Land	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Imp	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
<b>Total Real Estate</b>														
Land	68,165,800	0	0%	4,205,700	6%	100,600	0%	-6,800	0%	221,100	0%	72,686,400	4,520,600	7%
Imp	348,772,000	0	0%	20,748,100	6%	1,675,800	0%	-144,800	0%	883,700	0%	371,934,800	23,162,800	7%
Total	416,937,800	0	0%	24,953,800	6%	1,776,400	0%	-151,600	0%	1,104,800	0%	444,621,200	27,683,400	7%
<b>TOTAL EQUALIZED VALUE</b>	<b>2024 Total</b>											<b>2025 Total</b>	<b>Total \$ Change</b>	<b>% Change</b>
Real Estate	416,937,800											444,621,200	27,683,400	7%

County59Sheboygan

Village141Kohler

REAL ESTATE	2024 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	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
Residential														
Land	74,173,100	0	0%	7,417,300	10%	0	0%	0	0%	0	0%	81,590,400	7,417,300	10%
Imp	332,789,800	-100	0%	33,279,000	10%	5,726,200	2%	0	0%	-7,000	0%	371,787,900	38,998,100	12%
Total	406,962,900	-100	0%	40,696,300	10%	5,726,200	1%	0	0%	-7,000	0%	453,378,300	46,415,400	11%
Commercial														
Land	20,328,700	0	0%	814,100	4%	0	0%	0	0%	-4,046,300	-20%	17,096,500	-3,232,200	-16%
Imp	161,215,300	0	0%	8,196,900	5%	276,300	0%	0	0%	2,722,800	2%	172,411,300	11,196,000	7%
Total	181,544,000	0	0%	9,011,000	5%	276,300	0%	0	0%	-1,323,500	-1%	189,507,800	7,963,800	4%
Manufacturing														
Land	7,044,500	0	0%	177,000	3%	0	0%	0	0%	0	0%	7,221,500	177,000	3%
Imp	30,583,800	0	0%	70,000	0%	3,500,000	11%	0	0%	-441,000	-1%	33,712,800	3,129,000	10%
Total	37,628,300	0	0%	247,000	1%	3,500,000	9%	0	0%	-441,000	-1%	40,934,300	3,306,000	9%
Agricultural														
Land/Total	195,300	0	0%	11,400	6%	0	0%	0	0%	0	0%	206,700	11,400	6%
Undeveloped														
Land/Total	362,100	0	0%	14,700	4%	0	0%	0	0%	0	0%	376,800	14,700	4%
Ag Forest														
Land/Total	261,000	0	0%	9,000	3%	0	0%	0	0%	0	0%	270,000	9,000	3%
Forest														
Land/Total	417,600	0	0%	14,400	3%	0	0%	0	0%	0	0%	432,000	14,400	3%
Other														
Land	162,800	0	0%	57,200	35%	0	0%	0	0%	0	0%	220,000	57,200	35%
Imp	440,300	0	0%	-34,100	-8%	0	0%	0	0%	120,400	27%	526,600	86,300	20%
Total	603,100	0	0%	23,100	4%	0	0%	0	0%	120,400	20%	746,600	143,500	24%
Total Real Estate														
Land	102,945,100	0	0%	8,515,100	8%	0	0%	0	0%	-4,046,300	-4%	107,413,900	4,468,800	4%
Imp	525,029,200	-100	0%	41,511,800	8%	9,502,500	2%	0	0%	2,395,200	0%	578,438,600	53,409,400	10%
Total	627,974,300	-100	0%	50,026,900	8%	9,502,500	2%	0	0%	-1,651,100	0%	685,852,500	57,878,200	9%
TOTAL EQUALIZED VALUE		2024 Total										2025 Total	Total \$ Change	% Change
Real Estate		627,974,300										685,852,500	57,878,200	9%

**WISCONSIN DEPARTMENT OF REVENUE**  
**2025 STATEMENT OF CHANGES IN EQUALIZED VALUES BY CLASS AND ITEM**

County 59 Sheboygan  
 Village 165 Oostburg

REAL ESTATE	2024 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	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
<b>Residential</b>														
Land	55,872,100	-58,800	0%	7,255,700	13%	0	0%	0	0%	100	0%	63,069,100	7,197,000	13%
Imp	237,878,600	2,624,100	1%	31,265,400	13%	3,259,400	1%	0	0%	0	0%	275,027,500	37,148,900	16%
Total	293,750,700	2,565,300	1%	38,521,100	13%	3,259,400	1%	0	0%	100	0%	338,096,600	44,345,900	15%
<b>Commercial</b>														
Land	5,627,000	129,300	2%	0	0%	0	0%	0	0%	88,300	2%	5,844,600	217,600	4%
Imp	74,841,100	1,543,800	2%	0	0%	1,162,200	2%	0	0%	12,148,300	16%	89,695,400	14,854,300	20%
Total	80,468,100	1,673,100	2%	0	0%	1,162,200	1%	0	0%	12,236,600	15%	95,540,000	15,071,900	19%
<b>Manufacturing</b>														
Land	1,201,500	0	0%	174,200	14%	0	0%	0	0%	0	0%	1,375,700	174,200	14%
Imp	39,283,000	0	0%	397,200	1%	457,800	1%	0	0%	0	0%	40,138,000	855,000	2%
Total	40,484,500	0	0%	571,400	1%	457,800	1%	0	0%	0	0%	41,513,700	1,029,200	3%
<b>Agricultural</b>														
Land/Total	66,300	-4,000	-6%	3,900	6%	0	0%	0	0%	0	0%	66,200	-100	0%
<b>Undeveloped</b>														
Land/Total	10,100	900	9%	0	0%	0	0%	0	0%	0	0%	11,000	900	9%
<b>Ag Forest</b>														
Land/Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
<b>Forest</b>														
Land/Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
<b>Other</b>														
Land	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Imp	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
<b>Total Real Estate</b>														
Land	62,777,000	67,400	0%	7,433,800	12%	0	0%	0	0%	88,400	0%	70,366,600	7,589,600	12%
Imp	352,002,700	4,167,900	1%	31,662,600	9%	4,879,400	1%	0	0%	12,148,300	3%	404,860,900	52,858,200	15%
Total	414,779,700	4,235,300	1%	39,096,400	9%	4,879,400	1%	0	0%	12,236,700	3%	475,227,500	60,447,800	15%
<b>TOTAL EQUALIZED VALUE</b>	<b>2024 Total</b>											<b>2025 Total</b>	<b>Total \$ Change</b>	<b>% Change</b>
Real Estate	414,779,700											475,227,500	60,447,800	15%

County59Sheboygan

Village176Random Lake

REAL ESTATE	2024 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	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
Residential														
Land	52,524,000	0	0%	4,003,400	8%	0	0%	0	0%	-16,129,300	-31%	40,398,100	-12,125,900	-23%
Imp	137,213,700	0	0%	18,296,100	13%	5,609,100	4%	0	0%	28,909,500	21%	190,028,400	52,814,700	38%
Total	189,737,700	0	0%	22,299,500	12%	5,609,100	3%	0	0%	12,780,200	7%	230,426,500	40,688,800	21%
Commercial														
Land	3,980,800	-12,800	0%	38,600	1%	266,700	7%	0	0%	-198,100	-5%	4,075,200	94,400	2%
Imp	22,410,100	-48,100	0%	252,300	1%	1,589,700	7%	0	0%	2,864,900	13%	27,068,900	4,658,800	21%
Total	26,390,900	-60,900	0%	290,900	1%	1,856,400	7%	0	0%	2,666,800	10%	31,144,100	4,753,200	18%
Manufacturing														
Land	1,365,600	0	0%	85,100	6%	0	0%	0	0%	0	0%	1,450,700	85,100	6%
Imp	16,741,500	0	0%	368,700	2%	120,000	1%	0	0%	0	0%	17,230,200	488,700	3%
Total	18,107,100	0	0%	453,800	3%	120,000	1%	0	0%	0	0%	18,680,900	573,800	3%
Agricultural														
Land/Total	47,300	0	0%	2,700	6%	0	0%	0	0%	-2,200	-5%	47,800	500	1%
Undeveloped														
Land/Total	119,900	0	0%	92,600	77%	0	0%	0	0%	17,000	14%	229,500	109,600	91%
Ag Forest														
Land/Total	62,400	0	0%	-20,400	-33%	0	0%	0	0%	0	0%	42,000	-20,400	-33%
Forest														
Land/Total	6,000	0	0%	1,000	17%	0	0%	0	0%	0	0%	7,000	1,000	17%
Other														
Land	49,500	0	0%	3,000	6%	0	0%	0	0%	0	0%	52,500	3,000	6%
Imp	142,900	0	0%	16,200	11%	0	0%	0	0%	-143,800	-101%	15,300	-127,600	-89%
Total	192,400	0	0%	19,200	10%	0	0%	0	0%	-143,800	-75%	67,800	-124,600	-65%
Total Real Estate														
Land	58,155,500	-12,800	0%	4,206,000	7%	266,700	0%	0	0%	-16,312,600	-28%	46,302,800	-11,852,700	-20%
Imp	176,508,200	-48,100	0%	18,933,300	11%	7,318,800	4%	0	0%	31,630,600	18%	234,342,800	57,834,600	33%
Total	234,663,700	-60,900	0%	23,139,300	10%	7,585,500	3%	0	0%	15,318,000	7%	280,645,600	45,981,900	20%
TOTAL EQUALIZED VALUE		2024 Total										2025 Total	Total \$ Change	% Change
Real Estate		234,663,700										280,645,600	45,981,900	20%

**WISCONSIN DEPARTMENT OF REVENUE**  
**2025 STATEMENT OF CHANGES IN EQUALIZED VALUES BY CLASS AND ITEM**

County 59 Sheboygan  
 Village 191 Waldo

REAL ESTATE	2024 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	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
<b>Residential</b>														
Land	9,341,800	0	0%	-334,100	-4%	601,100	6%	0	0%	-4,573,600	-49%	5,035,200	-4,306,600	-46%
Imp	38,622,400	-100	0%	-3,585,800	-9%	1,203,400	3%	0	0%	12,603,600	33%	48,843,500	10,221,100	26%
Total	47,964,200	-100	0%	-3,919,900	-8%	1,804,500	4%	0	0%	8,030,000	17%	53,878,700	5,914,500	12%
<b>Commercial</b>														
Land	1,206,500	0	0%	0	0%	0	0%	0	0%	-364,200	-30%	842,300	-364,200	-30%
Imp	7,309,100	0	0%	0	0%	0	0%	0	0%	59,000	1%	7,368,100	59,000	1%
Total	8,515,600	0	0%	0	0%	0	0%	0	0%	-305,200	-4%	8,210,400	-305,200	-4%
<b>Manufacturing</b>														
Land	59,000	0	0%	1,200	2%	0	0%	0	0%	0	0%	60,200	1,200	2%
Imp	555,200	0	0%	5,600	1%	0	0%	0	0%	0	0%	560,800	5,600	1%
Total	614,200	0	0%	6,800	1%	0	0%	0	0%	0	0%	621,000	6,800	1%
<b>Agricultural</b>														
Land/Total	63,400	0	0%	3,800	6%	0	0%	0	0%	-1,700	-3%	65,500	2,100	3%
<b>Undeveloped</b>														
Land/Total	106,200	0	0%	-4,600	-4%	0	0%	0	0%	0	0%	101,600	-4,600	-4%
<b>Ag Forest</b>														
Land/Total	36,400	0	0%	-8,400	-23%	0	0%	0	0%	0	0%	28,000	-8,400	-23%
<b>Forest</b>														
Land/Total	0	0	0%	0	0%	0	0%	0	0%	4,000	0%	4,000	4,000	0%
<b>Other</b>														
Land	29,000	0	0%	6,000	21%	0	0%	0	0%	0	0%	35,000	6,000	21%
Imp	35,600	0	0%	-3,700	-10%	0	0%	0	0%	26,000	73%	57,900	22,300	63%
Total	64,600	0	0%	2,300	4%	0	0%	0	0%	26,000	40%	92,900	28,300	44%
<b>Total Real Estate</b>														
Land	10,842,300	0	0%	-336,100	-3%	601,100	6%	0	0%	-4,935,500	-46%	6,171,800	-4,670,500	-43%
Imp	46,522,300	-100	0%	-3,583,900	-8%	1,203,400	3%	0	0%	12,688,600	27%	56,830,300	10,308,000	22%
Total	57,364,600	-100	0%	-3,920,000	-7%	1,804,500	3%	0	0%	7,753,100	14%	63,002,100	5,637,500	10%
<b>TOTAL EQUALIZED VALUE</b>	<b>2024 Total</b>											<b>2025 Total</b>	<b>Total \$ Change</b>	<b>% Change</b>
Real Estate	57,364,600											63,002,100	5,637,500	10%

**WISCONSIN DEPARTMENT OF REVENUE**  
**2025 STATEMENT OF CHANGES IN EQUALIZED VALUES BY CLASS AND ITEM**

County 59 Sheboygan  
City 271 Plymouth

REAL ESTATE	2024 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	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
<b>Residential</b>														
Land	114,779,100	0	0%	12,625,700	11%	310,500	0%	0	0%	400	0%	127,715,700	12,936,600	11%
Imp	608,316,400	0	0%	66,914,800	11%	6,351,100	1%	0	0%	-76,800	0%	681,505,500	73,189,100	12%
Total	723,095,500	0	0%	79,540,500	11%	6,661,600	1%	0	0%	-76,400	0%	809,221,200	86,125,700	12%
<b>Commercial</b>														
Land	49,621,600	0	0%	395,200	1%	684,200	1%	0	0%	-10,054,100	-20%	40,646,900	-8,974,700	-18%
Imp	260,760,000	0	0%	2,729,500	1%	308,100	0%	0	0%	11,798,900	5%	275,596,500	14,836,500	6%
Total	310,381,600	0	0%	3,124,700	1%	992,300	0%	0	0%	1,744,800	1%	316,243,400	5,861,800	2%
<b>Manufacturing</b>														
Land	6,656,400	0	0%	487,000	7%	0	0%	0	0%	65,700	1%	7,209,100	552,700	8%
Imp	121,318,900	0	0%	2,173,700	2%	5,326,700	4%	0	0%	-157,100	0%	128,662,200	7,343,300	6%
Total	127,975,300	0	0%	2,660,700	2%	5,326,700	4%	0	0%	-91,400	0%	135,871,300	7,896,000	6%
<b>Agricultural</b>														
Land/Total	74,500	0	0%	4,700	6%	0	0%	0	0%	-4,700	-6%	74,500	0	0%
<b>Undeveloped</b>														
Land/Total	157,200	0	0%	3,900	2%	0	0%	0	0%	-66,200	-42%	94,900	-62,300	-40%
<b>Ag Forest</b>														
Land/Total	26,400	0	0%	-2,400	-9%	0	0%	0	0%	0	0%	24,000	-2,400	-9%
<b>Forest</b>														
Land/Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
<b>Other</b>														
Land	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Imp	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
<b>Total Real Estate</b>														
Land	171,315,200	0	0%	13,514,100	8%	994,700	1%	0	0%	-10,058,900	-6%	175,765,100	4,449,900	3%
Imp	990,395,300	0	0%	71,818,000	7%	11,985,900	1%	0	0%	11,565,000	1%	1,085,764,200	95,368,900	10%
Total	1,161,710,500	0	0%	85,332,100	7%	12,980,600	1%	0	0%	1,506,100	0%	1,261,529,300	99,818,800	9%
<b>TOTAL EQUALIZED VALUE</b>	<b>2024 Total</b>											<b>2025 Total</b>	<b>Total \$ Change</b>	<b>% Change</b>
Real Estate	1,161,710,500											1,261,529,300	99,818,800	9%

**WISCONSIN DEPARTMENT OF REVENUE**  
**2025 STATEMENT OF CHANGES IN EQUALIZED VALUES BY CLASS AND ITEM**

County 59 Sheboygan  
City 281 Sheboygan

REAL ESTATE	2024 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	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
<b>Residential</b>														
Land	579,904,700	25,700	0%	52,179,400	9%	304,400	0%	-318,800	0%	-54,500	0%	632,040,900	52,136,200	9%
Imp	2,624,579,900	160,100	0%	236,227,900	9%	16,333,400	1%	28,800	0%	-953,100	0%	2,876,377,000	251,797,100	10%
Total	3,204,484,600	185,800	0%	288,407,300	9%	16,637,800	1%	-290,000	0%	-1,007,600	0%	3,508,417,900	303,933,300	9%
<b>Commercial</b>														
Land	228,804,600	-384,900	0%	18,711,700	8%	192,200	0%	10,952,800	5%	-2,346,400	-1%	255,930,000	27,125,400	12%
Imp	1,084,556,300	-2,376,000	0%	86,134,600	8%	20,527,400	2%	-10,994,400	-1%	-4,686,100	0%	1,173,161,800	88,605,500	8%
Total	1,313,360,900	-2,760,900	0%	104,846,300	8%	20,719,600	2%	-41,600	0%	-7,032,500	-1%	1,429,091,800	115,730,900	9%
<b>Manufacturing</b>														
Land	23,997,600	0	0%	1,720,300	7%	0	0%	0	0%	166,600	1%	25,884,500	1,886,900	8%
Imp	170,632,900	0	0%	5,365,700	3%	8,714,600	5%	0	0%	7,935,100	5%	192,648,300	22,015,400	13%
Total	194,630,500	0	0%	7,086,000	4%	8,714,600	4%	0	0%	8,101,700	4%	218,532,800	23,902,300	12%
<b>Agricultural</b>														
Land/Total	83,500	0	0%	4,800	6%	0	0%	0	0%	-100	0%	88,200	4,700	6%
<b>Undeveloped</b>														
Land/Total	3,242,500	0	0%	180,800	6%	0	0%	252,600	8%	0	0%	3,675,900	433,400	13%
<b>Ag Forest</b>														
Land/Total	3,300	0	0%	200	6%	0	0%	0	0%	0	0%	3,500	200	6%
<b>Forest</b>														
Land/Total	446,400	0	0%	28,000	6%	0	0%	0	0%	0	0%	474,400	28,000	6%
<b>Other</b>														
Land	60,000	0	0%	3,000	5%	0	0%	0	0%	0	0%	63,000	3,000	5%
Imp	48,800	0	0%	-16,700	-34%	0	0%	0	0%	230,200	472%	262,300	213,500	438%
Total	108,800	0	0%	-13,700	-13%	0	0%	0	0%	230,200	212%	325,300	216,500	199%
<b>Total Real Estate</b>														
Land	836,542,600	-359,200	0%	72,828,200	9%	496,600	0%	10,886,600	1%	-2,234,400	0%	918,160,400	81,617,800	10%
Imp	3,879,817,900	-2,215,900	0%	327,711,500	8%	45,575,400	1%	-10,965,600	0%	2,526,100	0%	4,242,449,400	362,631,500	9%
Total	4,716,360,500	-2,575,100	0%	400,539,700	8%	46,072,000	1%	-79,000	0%	291,700	0%	5,160,609,800	444,249,300	9%
<b>TOTAL EQUALIZED VALUE</b>	<b>2024 Total</b>											<b>2025 Total</b>	<b>Total \$ Change</b>	<b>% Change</b>
Real Estate	4,716,360,500											5,160,609,800	444,249,300	9%

County59Sheboygan

City282Sheboygan Falls

REAL ESTATE	2024 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	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
Residential														
Land	133,294,900	0	0%	9,358,500	7%	1,261,900	1%	796,800	1%	843,700	1%	145,555,800	12,260,900	9%
Imp	595,711,600	0	0%	41,570,100	7%	12,990,400	2%	-3,707,400	-1%	-14,600	0%	646,550,100	50,838,500	9%
Total	729,006,500	0	0%	50,928,600	7%	14,252,300	2%	-2,910,600	0%	829,100	0%	792,105,900	63,099,400	9%
Commercial														
Land	26,454,200	0	0%	2,651,300	10%	0	0%	-983,400	-4%	-120,000	0%	28,002,100	1,547,900	6%
Imp	125,626,800	0	0%	12,932,900	10%	4,407,800	4%	-14,857,200	-12%	10,752,200	9%	138,862,500	13,235,700	11%
Total	152,081,000	0	0%	15,584,200	10%	4,407,800	3%	-15,840,600	-10%	10,632,200	7%	166,864,600	14,783,600	10%
Manufacturing														
Land	8,713,700	0	0%	538,200	6%	0	0%	0	0%	21,000	0%	9,272,900	559,200	6%
Imp	100,792,000	0	0%	5,351,600	5%	262,000	0%	0	0%	-1,381,800	-1%	105,023,800	4,231,800	4%
Total	109,505,700	0	0%	5,889,800	5%	262,000	0%	0	0%	-1,360,800	-1%	114,296,700	4,791,000	4%
Agricultural														
Land/Total	137,700	0	0%	7,300	5%	0	0%	-19,200	-14%	-5,100	-4%	120,700	-17,000	-12%
Undeveloped														
Land/Total	35,300	0	0%	55,800	158%	0	0%	197,200	559%	0	0%	288,300	253,000	717%
Ag Forest														
Land/Total	92,400	0	0%	-51,700	-56%	0	0%	0	0%	0	0%	40,700	-51,700	-56%
Forest														
Land/Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Other														
Land	165,000	0	0%	-20,000	-12%	0	0%	-66,000	-40%	0	0%	79,000	-86,000	-52%
Imp	572,500	0	0%	-33,600	-6%	0	0%	-535,200	-93%	255,800	45%	259,500	-313,000	-55%
Total	737,500	0	0%	-53,600	-7%	0	0%	-601,200	-82%	255,800	35%	338,500	-399,000	-54%
Total Real Estate														
Land	168,893,200	0	0%	12,539,400	7%	1,261,900	1%	-74,600	0%	739,600	0%	183,359,500	14,466,300	9%
Imp	822,702,900	0	0%	59,821,000	7%	17,660,200	2%	-19,099,800	-2%	9,611,600	1%	890,695,900	67,993,000	8%
Total	991,596,100	0	0%	72,360,400	7%	18,922,100	2%	-19,174,400	-2%	10,351,200	1%	1,074,055,400	82,459,300	8%
TOTAL EQUALIZED VALUE		2024 Total										2025 Total	Total \$ Change	% Change
Real Estate		991,596,100										1,074,055,400	82,459,300	8%

**WISCONSIN DEPARTMENT OF REVENUE**  
**2025 STATEMENT OF CHANGES IN EQUALIZED VALUES BY CLASS AND ITEM**

County 59 Sheboygan

## COUNTY Town TOTALS

REAL ESTATE	2024 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	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
<b>Residential</b>														
Land	1,330,165,400	-1,324,500	0%	93,316,300	7%	1,523,400	0%	-4,648,000	0%	-94,530,900	-7%	1,324,501,700	-5,663,700	0%
Imp	3,775,166,600	-1,356,300	0%	285,630,200	8%	49,067,500	1%	-8,290,400	0%	277,077,300	7%	4,377,294,900	602,128,300	16%
Total	5,105,332,000	-2,680,800	0%	378,946,500	7%	50,590,900	1%	-12,938,400	0%	182,546,400	4%	5,701,796,600	596,464,600	12%
<b>Commercial</b>														
Land	88,274,600	-32,300	0%	9,776,600	11%	590,600	1%	13,181,000	15%	-18,185,400	-21%	93,605,100	5,330,500	6%
Imp	372,012,400	-1,003,100	0%	10,098,400	3%	45,614,800	12%	-17,123,200	-5%	50,161,000	13%	459,760,300	87,747,900	24%
Total	460,287,000	-1,035,400	0%	19,875,000	4%	46,205,400	10%	-3,942,200	-1%	31,975,600	7%	553,365,400	93,078,400	20%
<b>Manufacturing</b>														
Land	8,252,800	0	0%	537,900	7%	0	0%	0	0%	-93,200	-1%	8,697,500	444,700	5%
Imp	114,296,000	0	0%	1,181,100	1%	3,352,500	3%	0	0%	-552,600	0%	118,277,000	3,981,000	3%
Total	122,548,800	0	0%	1,719,000	1%	3,352,500	3%	0	0%	-645,800	-1%	126,974,500	4,425,700	4%
<b>Agricultural</b>														
Land/Total	39,068,100	9,400	0%	2,355,500	6%	0	0%	-15,200	0%	-53,200	0%	41,364,600	2,296,500	6%
<b>Undeveloped</b>														
Land/Total	39,152,900	76,600	0%	2,050,900	5%	0	0%	112,000	0%	167,800	0%	41,560,200	2,407,300	6%
<b>Ag Forest</b>														
Land/Total	42,786,800	-87,000	0%	3,321,300	8%	0	0%	18,400	0%	413,700	1%	46,453,200	3,666,400	9%
<b>Forest</b>														
Land/Total	41,178,600	371,600	1%	3,062,000	7%	0	0%	321,600	1%	991,100	2%	45,924,900	4,746,300	12%
<b>Other</b>														
Land	33,174,600	527,500	2%	9,016,900	27%	0	0%	-30,000	0%	-196,500	-1%	42,492,500	9,317,900	28%
Imp	160,622,000	2,693,500	2%	-12,232,400	-8%	2,924,600	2%	118,600	0%	40,301,900	25%	194,428,200	33,806,200	21%
Total	193,796,600	3,221,000	2%	-3,215,500	-2%	2,924,600	2%	88,600	0%	40,105,400	21%	236,920,700	43,124,100	22%
<b>Total Real Estate</b>														
Land	1,622,053,800	-458,700	0%	123,437,400	8%	2,114,000	0%	8,939,800	1%	-111,486,600	0%	1,644,599,700	22,545,900	1%
Imp	4,422,097,000	334,100	0%	284,677,300	6%	100,959,400	2%	-25,295,000	-1%	366,987,600	0%	5,149,760,400	727,663,400	16%
Total	6,044,150,800	-124,600	0%	408,114,700	7%	103,073,400	2%	-16,355,200	0%	255,501,000	0%	6,794,360,100	750,209,300	12%
<b>TOTAL EQUALIZED VALUE</b>	<b>2024 Total</b>											<b>2025 Total</b>	<b>Total \$ Change</b>	<b>% Change</b>
Real Estate	6,044,150,800											6,794,360,100	750,209,300	12%

County59Sheboygan

COUNTY Village TOTALS

REAL ESTATE	2024 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	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
Residential														
Land	478,520,700	-58,800	0%	70,753,100	15%	714,700	0%	-261,000	0%	-30,639,500	-6%	519,029,200	40,508,500	8%
Imp	1,673,016,400	2,626,200	0%	214,346,800	13%	28,747,800	2%	-3,022,600	0%	63,532,400	4%	1,979,247,000	306,230,600	18%
Total	2,151,537,100	2,567,400	0%	285,099,900	13%	29,462,500	1%	-3,283,600	0%	32,892,900	2%	2,498,276,200	346,739,100	16%
Commercial														
Land	47,277,000	116,500	0%	773,800	2%	623,700	1%	-26,200	0%	-2,218,500	-5%	46,546,300	-730,700	-2%
Imp	378,883,900	1,495,700	0%	7,871,400	2%	15,993,100	4%	50,800	0%	28,129,700	7%	432,424,600	53,540,700	14%
Total	426,160,900	1,612,200	0%	8,645,200	2%	16,616,800	4%	24,600	0%	25,911,200	6%	478,970,900	52,810,000	12%
Manufacturing														
Land	11,061,400	0	0%	497,300	4%	0	0%	0	0%	48,900	0%	11,607,600	546,200	5%
Imp	100,601,100	0	0%	1,243,800	1%	4,290,500	4%	0	0%	564,800	1%	106,700,200	6,099,100	6%
Total	111,662,500	0	0%	1,741,100	2%	4,290,500	4%	0	0%	613,700	1%	118,307,800	6,645,300	6%
Agricultural														
Land/Total	636,000	-4,000	-1%	37,500	6%	0	0%	-600	0%	-4,500	-1%	664,400	28,400	4%
Undeveloped														
Land/Total	1,558,300	900	0%	135,000	9%	0	0%	-231,400	-15%	22,500	1%	1,485,300	-73,000	-5%
Ag Forest														
Land/Total	473,100	0	0%	-17,000	-4%	0	0%	0	0%	0	0%	456,100	-17,000	-4%
Forest														
Land/Total	698,700	0	0%	-23,800	-3%	0	0%	-9,400	-1%	4,000	1%	669,500	-29,200	-4%
Other														
Land	302,800	0	0%	73,700	24%	0	0%	0	0%	0	0%	376,500	73,700	24%
Imp	888,400	0	0%	-41,400	-5%	0	0%	0	0%	63,600	7%	910,600	22,200	2%
Total	1,191,200	0	0%	32,300	3%	0	0%	0	0%	63,600	5%	1,287,100	95,900	8%
Total Real Estate														
Land	540,528,000	54,600	0%	72,229,600	13%	1,338,400	0%	-528,600	0%	-32,787,100	0%	580,834,900	40,306,900	7%
Imp	2,153,389,800	4,121,900	0%	223,420,600	10%	49,031,400	2%	-2,971,800	0%	92,290,500	0%	2,519,282,400	365,892,600	17%
Total	2,693,917,800	4,176,500	0%	295,650,200	11%	50,369,800	2%	-3,500,400	0%	59,503,400	0%	3,100,117,300	406,199,500	15%
TOTAL EQUALIZED VALUE		2024 Total										2025 Total	Total \$ Change	% Change
Real Estate		2,693,917,800										3,100,117,300	406,199,500	15%

**WISCONSIN DEPARTMENT OF REVENUE**  
**2025 STATEMENT OF CHANGES IN EQUALIZED VALUES BY CLASS AND ITEM**

County 59 Sheboygan

## COUNTY City TOTALS

REAL ESTATE	2024 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	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
<b>Residential</b>														
Land	827,978,700	25,700	0%	74,163,600	9%	1,876,800	0%	478,000	0%	789,600	0%	905,312,400	77,333,700	9%
Imp	3,828,607,900	160,100	0%	344,712,800	9%	35,674,900	1%	-3,678,600	0%	-1,044,500	0%	4,204,432,600	375,824,700	10%
Total	4,656,586,600	185,800	0%	418,876,400	9%	37,551,700	1%	-3,200,600	0%	-254,900	0%	5,109,745,000	453,158,400	10%
<b>Commercial</b>														
Land	304,880,400	-384,900	0%	21,758,200	7%	876,400	0%	9,969,400	3%	-12,520,500	-4%	324,579,000	19,698,600	6%
Imp	1,470,943,100	-2,376,000	0%	101,797,000	7%	25,243,300	2%	-25,851,600	-2%	17,865,000	1%	1,587,620,800	116,677,700	8%
Total	1,775,823,500	-2,760,900	0%	123,555,200	7%	26,119,700	1%	-15,882,200	-1%	5,344,500	0%	1,912,199,800	136,376,300	8%
<b>Manufacturing</b>														
Land	39,367,700	0	0%	2,745,500	7%	0	0%	0	0%	253,300	1%	42,366,500	2,998,800	8%
Imp	392,743,800	0	0%	12,891,000	3%	14,303,300	4%	0	0%	6,396,200	2%	426,334,300	33,590,500	9%
Total	432,111,500	0	0%	15,636,500	4%	14,303,300	3%	0	0%	6,649,500	2%	468,700,800	36,589,300	8%
<b>Agricultural</b>														
Land/Total	295,700	0	0%	16,800	6%	0	0%	-19,200	-6%	-9,900	-3%	283,400	-12,300	-4%
<b>Undeveloped</b>														
Land/Total	3,435,000	0	0%	240,500	7%	0	0%	449,800	13%	-66,200	-2%	4,059,100	624,100	18%
<b>Ag Forest</b>														
Land/Total	122,100	0	0%	-53,900	-44%	0	0%	0	0%	0	0%	68,200	-53,900	-44%
<b>Forest</b>														
Land/Total	446,400	0	0%	28,000	6%	0	0%	0	0%	0	0%	474,400	28,000	6%
<b>Other</b>														
Land	225,000	0	0%	-17,000	-8%	0	0%	-66,000	-29%	0	0%	142,000	-83,000	-37%
Imp	621,300	0	0%	-50,300	-8%	0	0%	-535,200	-86%	486,000	78%	521,800	-99,500	-16%
Total	846,300	0	0%	-67,300	-8%	0	0%	-601,200	-71%	486,000	57%	663,800	-182,500	-22%
<b>Total Real Estate</b>														
Land	1,176,751,000	-359,200	0%	98,881,700	8%	2,753,200	0%	10,812,000	1%	-11,553,700	0%	1,277,285,000	100,534,000	9%
Imp	5,692,916,100	-2,215,900	0%	459,350,500	8%	75,221,500	1%	-30,065,400	-1%	23,702,700	0%	6,218,909,500	525,993,400	9%
Total	6,869,667,100	-2,575,100	0%	558,232,200	8%	77,974,700	1%	-19,253,400	0%	12,149,000	0%	7,496,194,500	626,527,400	9%
<b>TOTAL EQUALIZED VALUE</b>	<b>2024 Total</b>											<b>2025 Total</b>	<b>Total \$ Change</b>	<b>% Change</b>
Real Estate	6,869,667,100											7,496,194,500	626,527,400	9%

**WISCONSIN DEPARTMENT OF REVENUE**  
**2025 STATEMENT OF CHANGES IN EQUALIZED VALUES BY CLASS AND ITEM**

County 59 Sheboygan

**COUNTY TOTALS**

REAL ESTATE	2024 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	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
<b>Residential</b>														
Land	2,636,664,800	-1,357,600	0%	238,233,000	9%	4,114,900	0%	-4,431,000	0%	-124,380,800	-5%	2,748,843,300	112,178,500	4%
Imp	9,276,790,900	1,430,000	0%	844,689,800	9%	113,490,200	1%	-14,991,600	0%	339,565,200	4%	10,560,974,500	1,284,183,600	14%
Total	11,913,455,700	72,400	0%	1,082,922,800	9%	117,605,100	1%	-19,422,600	0%	215,184,400	2%	13,309,817,800	1,396,362,100	12%
<b>Commercial</b>														
Land	440,432,000	-300,700	0%	32,308,600	7%	2,090,700	0%	23,124,200	5%	-32,924,400	-7%	464,730,400	24,298,400	6%
Imp	2,221,839,400	-1,883,400	0%	119,766,800	5%	86,851,200	4%	-42,924,000	-2%	96,155,700	4%	2,479,805,700	257,966,300	12%
Total	2,662,271,400	-2,184,100	0%	152,075,400	6%	88,941,900	3%	-19,799,800	-1%	63,231,300	2%	2,944,536,100	282,264,700	11%
<b>Manufacturing</b>														
Land	58,681,900	0	0%	3,780,700	6%	0	0%	0	0%	209,000	0%	62,671,600	3,989,700	7%
Imp	607,640,900	0	0%	15,315,900	3%	21,946,300	4%	0	0%	6,408,400	1%	651,311,500	43,670,600	7%
Total	666,322,800	0	0%	19,096,600	3%	21,946,300	3%	0	0%	6,617,400	1%	713,983,100	47,660,300	7%
<b>Agricultural</b>														
Land/Total	39,999,800	5,400	0%	2,409,800	6%	0	0%	-35,000	0%	-67,600	0%	42,312,400	2,312,600	6%
<b>Undeveloped</b>														
Land/Total	44,146,200	77,500	0%	2,426,400	5%	0	0%	330,400	1%	124,100	0%	47,104,600	2,958,400	7%
<b>Ag Forest</b>														
Land/Total	43,382,000	-87,000	0%	3,250,400	7%	0	0%	18,400	0%	413,700	1%	46,977,500	3,595,500	8%
<b>Forest</b>														
Land/Total	42,323,700	371,600	1%	3,066,200	7%	0	0%	312,200	1%	995,100	2%	47,068,800	4,745,100	11%
<b>Other</b>														
Land	33,702,400	527,500	2%	9,073,600	27%	0	0%	-96,000	0%	-196,500	-1%	43,011,000	9,308,600	28%
Imp	162,131,700	2,693,500	2%	-12,324,100	-8%	2,924,600	2%	-416,600	0%	40,851,500	25%	195,860,600	33,728,900	21%
Total	195,834,100	3,221,000	2%	-3,250,500	-2%	2,924,600	1%	-512,600	0%	40,655,000	21%	238,871,600	43,037,500	22%
<b>Total Real Estate</b>														
Land	3,339,332,800	-763,300	0%	294,548,700	9%	6,205,600	0%	19,223,200	1%	-155,827,400	0%	3,502,719,600	163,386,800	5%
Imp	12,268,402,900	2,240,100	0%	967,448,400	8%	225,212,300	2%	-58,332,200	0%	482,980,800	0%	13,887,952,300	1,619,549,400	13%
Total	15,607,735,700	1,476,800	0%	1,261,997,100	8%	231,417,900	1%	-39,109,000	0%	327,153,400	0%	17,390,671,900	1,782,936,200	11%
<b>TOTAL EQUALIZED VALUE</b>	<b>2024 Total</b>											<b>2025 Total</b>	<b>Total \$ Change</b>	<b>% Change</b>
Real Estate	15,607,735,700											17,390,671,900	1,782,936,200	11%