

Wisconsin Property Assessment Manual - Volume 2

Residential, Apartments, Agricultural, Other Building Improvements

Wisconsin Department of

Revenue

Wisconsin Statute 70.32, Wisconsin Statute 73.03(2a)

Project Overview

The Wisconsin Property Assessment Manual (WPAM) serves as the guide for uniform property assessment throughout the State under sec. 73.03(2a), Wis. Stats. Sec. 70.32, Wis. Stats., and requires that assessors use the WPAM when valuing real property. The WPAM is maintained by the Wisconsin Department of Revenue (DOR), Office of Technical and Assessment Services (OTAS). The WPAM Volume 2 (V2) includes instructions, cost tables, depreciation and residual schedules, area modifiers, and a glossary of terms for Residential, Apartment, Agricultural buildings and Other Building and Yard (OBY) Improvements.

Project Summary

- WPAM V2 was last updated for 2001 assessment
- DOR signed a contract with CoreLogic (formerly Marshall and Swift) in May 2016 to update the WPAM - V2
- Costs updated for residential, apartments, agricultural buildings and OBY improvements
- All costs now use the per square foot method vs base cost method
- All photos updated
- **New Residential Styles:**
 - » Basic Single Story
 - » Bungalow
 - » Craftsman
 - » Farmhouse
 - » Manufactured
 - » Modern Single Story
 - » Modern Multi Story
 - » Prairie
 - » Victorian
- **Deleted Residential Styles:**
 - » Residence O/S
 - Now Basic Single Story, Farmhouse or Victorian
 - » Mobile
 - Now Manufactured
- Expanded Large Residence Multipliers
- Attachments codes: composite decks is an option
- **Other Building & Yard (OBY) Improvements:**
 - » Added boat storage buildings
 - » Expanded swimming pool costs
 - » Paving updated
 - » Tanks - presure steel, underground double, vertical steel
 - » Poultry Broiler Houses
 - Changed base cost floor to dirt
 - Added per square foot adjustment for concrete floor
 - » Hog Sheds
 - Change watering system to cost per pen

Property Record Card Updates

- » Section 505: Number of Styles Increased and Renumbered
- » Section 510: Effective Age Added
- » Section 515: 'Part' and 'Walkout' Basements Added
- » Section 520: Geothermal Components Added
- » Section 530: Updated Kitchen and Bath Ratings
- » Section 540: Interior Condition Relative to Exterior Removed
- » Section 550: VG Physical Condition Added
- » Other Features Section
 - Metal Roof Adjustment Added
 - Generator Cost Adjustment Added
 - Indoor/Outdoor Wood Furnace Adjustment Added
 - Added Add'l Stacks for Fireplaces
 - Added Built-In Garage Type
- » Sketch Area Removed
- » Notes Areas Increased
- » Font Size Increased
- » Updated Class Grid
- » Updated Acreage Types in Land Data & Computations Grid
- » Assessor's Final Report Section Removed
- » Apartment Data, Income Data and Apartment Computations Sections Removed
- » Added lines for Additional Other Building Improvements

Information Available

- Data available in PDF/ database formats
- PDF with costs redacted on DOR website: <https://www.revenue.wi.gov/Pages/HTML/govpub.aspx#property>
- PDF with costs on CoreLogic website: <https://msdoc.corelogic.com/REGDoc/>
- Oracle and SQL database formats available on CoreLogic website: <https://msdoc.corelogic.com/REGDoc/>
- 1/1/19 modifiers posted for updated WPAM V2 in fall of 2018

Contact Information

- Questions about database format to CoreLogic:
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Direct (262) 798-3636
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- Questions about WPAM to DOR: otas@wisconsin.gov

Ranch (01)

Ranch style is a one-story house that usually has an attached garage and a large picture window facing the street. The shape of the house is either rectangular or an "L" or "U" shape. The houses have low-pitched roofs and extended eaves. This became the dominant style in 50's and 60's.

Bi-Level (02)

Bi-level, also known as a raised ranch, is a variation of the ranch style. It is a one-story house with a full basement at half grade. The partially excavated basement typically has daylight windows in the lower level. The two levels are split by a foyer at grade level. A Bi-level should be listed as a one-story with a full basement. The lower level often has finished basement living area with the same quality of finish as the upper level. This adaptation of the ranch style was popular during the 70's.

Split-Level (03)

A split-level, also known as a tri-level or quad-level, has living areas staggered on two or more levels, separated by one half grade. There are typically two or more short sets of stairs running up or down. Split-level residences have a split roof design.

Cape Cod (04)

A one story with attic or a one and one-half story house with dormers, extra gables, or shed dormers, generally built after the 1920's. It is characterized by a steep roof slope and dormers which project from the roof and have windows on their fronts. Because of the roof design, the area of the second floor is usually 40% to 75% of the ground floor area.

Bungalow (05)

A one-story house, often with finished attic area, popular in the early 20th century, and generally built from 1905 to 1930. This style has one or more low-pitched overhanging gables, and is characterized by exposed beams, projecting brackets, and use of natural materials. Porches usually extend across the front and are supported by wide columns. Windows are generally casement or double hung. Bungalow is often associated with Craftsman style.

Cottage (06)

A small, plain single family house. It is usually one story built with minimum construction standards resulting in narrow boxy exterior appearance with little or no ornamentation, low pitch roof, few window openings, low basement wall height, simple floor plan with small rooms, minimal closet facilities and electrical outlets, softwood trim and often inadequate plumbing facilities for today's standard of living.

Craftsman (07)

Craftsman style homes are usually constructed of mixed natural materials (wood, stone, and brick) with low-pitched roofs, wide eaves, and exposed brackets. Most homes of this style have porches with thick round or tapered square columns. Built-in, hand crafted features are common, often with a fireplace as a dominant feature. The style is generally symmetrical with double hung windows and multi-gables or hipped roofs. The style is related to Prairie and Bungalow styles.

Prairie (08)

A home characterized by low pitched roofs, generally gabled and enclosed, often with hip or flat roofs. Prairie homes are boxy and low-proportioned with strong horizontal lines and oversized eaves originated by Frank Lloyd Wright and most popular in the Midwest. Prairie style often includes open interiors and rows of clerestory windows, art glass and cantilevered projections, and centrally massed chimneys.

Basic Single Story (09)

This style is a basic one-story home generally built between 1900 and 1950 that is typically built at a quality grade less than C. It has a simple design that often includes only a single bathroom and has small bedrooms. It often includes an unfinished attic and an unfinished basement. These comparatively low cost houses have few amenities and little to no fenestration.

Farmhouse (10)

This multi-story style derives its name from the original simple and functional house built in the early to mid-20th century in rural America. These houses often have large front porches or wraparound decks and have gable roofs that may cover the porch. They are minimally ornamental and have large windows to bring in light. The exterior is faced with horizontal siding and the homes often have a simple rectangular floor plan with side wings.

Victorian (11)

This style includes several types of architecture dating to the second half of the 19th century. The last authentic Victorians were constructed in the early 1900's. Contemporary builders have carried this eclectic design to current day, using modern materials and incorporating the detail from the era which can now be economically mass produced. This style home is asymmetrical, two + stories with steep roof pitches which may include turrets and dormers. Large porches are embellished with decorative railings and posts. Modern versions of this style remain popular in Wisconsin. Related styles that included in this category include Queen Anne, Stick, Shingle, Gothic and Folk, among others.

Colonial (12)

Colonial style is typically a rectangular shaped two-story home. Each floor is two rooms deep, and has approximately the same square footage. The roof structure has a medium slope, with limited attic space that is not intended for living area.

Contemporary (13)

A modernistic style of architecture that incorporates irregular, asymmetrical facades with strong geometric shapes. Contemporary design homes may be single or multi-story and may be of split level construction. Houses typically incorporate tall, irregularly shaped windows, open planning and angular exterior lines. Roofs may be flat, shed, gable or various combinations thereof. These homes often have green HVAC and plumbing systems to conserve energy.

Modern Single Story (14)

Like the Modern Multi-Story this style has gained popularity in the 21st century, and is replacing the ranch style as the dominant single story design. This style is characterized by its single story, high ceilings, and moderate to steep pitched hip or multi-gabled roof. Windows are large and abundant, permitting extensive natural light. There is often an emphasis on intelligent and/or green materials. Prominent garages with 3-4 stalls are common.

Modern Multi-Story (15)

Popular from 2000 to the present, this style dominates modern American suburbs, borrowing elements from a variety of styles to create an entirely new look. Prominent 3-4 stall garages, and a mix of exterior wall coverings are common in this style. Features include tall entranceways, abundant large windows, and high ceilings.

Executive Mansion (16)

A large, luxury home built using the highest quality materials of brick or cut stone. These homes commonly have three or more baths, two or more fireplaces, and expansive entries with elaborate open stairways. These large-scale homes are typically 4,000 to 12,000 square feet per story, and are often located in prestigious neighborhoods.

Condominium (17)

A form of fee ownership of whole units or separate portions of multi-unit buildings by statute, which provides the mechanics and facilities for formal filing and recording of a divided interest in real property, where the division is vertical as well as horizontal. Fee ownership of units in a multi-unit property and joint ownership of the common areas. Not to be confused with Cooperative.

Town House (18)

The town house is a hybrid between a condo and a single-family home. It is both a style of residence and a form of ownership. These are side by side units joined by one or two common walls and having multiple stories. Each town house unit is one of a group of two to six units that are similar but may not be identical. Such units never have units above or below and always have individual exterior walls. There may be shared common areas.

Duplex (19)

Any two-unit residence not qualifying as a townhouse, built after the mid-20th century. New Style Duplexes have separate entrances, kitchens and separate full baths.

Apartment (20)

A building containing multiple self-contained living units. Apartment buildings of less than four units should be listed as residential class. Apartment buildings of four or more units should be listed as commercial class.

Manufactured (21)

Manufactured Homes built in the factory under a federal building code administered by the U.S. Department of Housing and Urban Development (HUD). Manufactured homes may be single- or multi-section and are transported to the site and installed. This style includes homes typically known as mobile homes, modular or pre-fab.

Other (22)

Any residence that does not fit into any category defined above. Examples include geodesic homes, earth homes, buildings converted from other uses such as schools or churches.