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# ROBERT BROOKS

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STATE REPRESENTATIVE • 60<sup>TH</sup> ASSEMBLY DISTRICT

**FOR IMMEDIATE RELEASE**  
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## **Representative Rob Brooks unveils “dark” store legislation**

**Madison, WI**—Today, in a joint press conference with Senators Roger Roth (R-Appleton) and Duey Stroebel (R-Cedarburg), Representative unveiled the “dark” store legislation he has been working on for nearly two years.

The first of the two bills, LRB 0372 that Brooks authored with Senator Duey Stroebel, reverses the 2008 Wisconsin Supreme Court assessment decision in *Walgreen Company v. City of Madison*. The bill clarifies that, for property tax purposes, real property includes any leases, rights, and privileges pertaining to the property. Furthermore, LRB codifies the axiom in assessment law that real property be assessed at its highest and best use.

“It is critical to the fairness of our tax system that properties be assessed at their fair market value,” Brooks opined. “Senator Stroebel and I introduced LRB 0372 to reverse the *Walgreen Company v. City of Madison* (2008) decision and restore common sense as it relates to the methods by which single-tenant facilities are assessed for property tax purposes,” Brooks stated.

LRB 0373, authored with Senator Roger Roth, codifies Wisconsin case law and guidance provided by the Department of Revenue’s *Wisconsin Property Tax Assessment Manual*, to clarify that when assessors use sales of comparable properties to value property, they must use comparables that are within the same market segment and similar to the property being assessed with regard to age, condition, use, type of construction, location, design, and economic characteristics. Furthermore, this legislation stipulates that vacant, dark store cannot be used as comparables for open stores.

“LRB 0373 simply codifies Wisconsin case law and guidance provided by the Department of Revenue’s *Wisconsin Property Tax Assessment Manual* to exhibit best practices during assessments,”

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