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IN THE SUPREME COURT OF WISCONSIN

LOWE’S HOME CENTERS, LLC

Plaintiff-Appellant-Petitioner,

v.

Appeal No.: 2019AP001987

CITY OF DELAVAN,

Defendant-Respondent.

**On Review of a Decision by the Court of Appeals, District II,
Affirming an Order by the Walworth County Circuit Court, Nos:
2016CV0589 and 2017CV0432, the Honorable Daniel S. Johnson, Presiding**

**AMICUS BRIEF
OF THE LEAGUE OF WISCONSIN MUNICIPALITIES**

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INTRODUCTION

The League submits this brief to demonstrate the importance of the correct highest and best use (HBU) determination when valuing property. The League attaches two critical position papers adopted by the IAAO (International Association of Assessing Officers) in its Appendix. The League encourages the Court to consider the content of these papers. The Wisconsin Property Assessment Manual (WPAM) recognizes the IAAO as an authority for assessors to look to for guidance.

Professionally Accepted Appraisal Practices

Wisconsin assessors may look to national and international standards of practice for guidance on professionally accepted appraisal practices. The International Association of Assessing Officers (IAAO) also prescribes standards and practices specifically for assessors. The IAAO was one of the founding members of the Appraisal Foundation and continues to be represented by that organization. The efforts of the Appraisal Foundation and the IAAO continue to be in concert, including the importance of providing USPAP standards that govern professional appraisal and assessment practices.

WPAM 1-1,2.(LeagueAppendix,p.128-129)

The “Appraisal Foundation” referenced in WPAM is an IRC §501(c)(3) educational organization mandated by Congress to promulgate the Uniform Standards of Professional Appraisal Practice (USPAP)¹.

The Appraisal Foundation is the nation’s foremost authority on the valuation profession. Our boards are responsible for setting congressionally-authorized standards and qualifications for real estate appraisers and provide voluntary guidance for all valuation professionals. (Appraisalfoundation.org)

The “Appraisal Institute” which publishes *The Appraisal of Real Estate*, should not be confused with the “Appraisal Foundation” which

¹ An appraiser licensed in Wisconsin must comply with USPAP. Wis. Stat. §458.24

publishes USPAP. The Appraisal Institute is an IRC §501(c)(6) trade organization designed to promote the interests of its members².

The IAAO position papers address two issues discussed in this brief: the application of the term *fee simple* and the proper determination of highest and best use (HBU). Wisconsin Stat. §70.49(2) requires all properties to be fairly and equitably assessed in proper relationship to each other. IAAO is an organization charged to ensure assessment practices reflect this basic fairness principle.

ARGUMENT

I. Lowe's Distorts The Concept Of Fee Simple To Support Its Dark Store Theory

Lowes argues the resolution of the “dark store” and *fee simple* debate can be solved through a correct reading of *Walgreen v. City of Madison*, 2008 WI 80. However, Lowe’s misapplies the term *fee simple* by stretching the Appraisal Institute’s definition of *fee simple*:

Absolute ownership **unencumbered** by any other interest or estate, subject only to the limitations imposed by the governmental powers of taxation, eminent domain, police power, and escheat.

(LeagueAppendix,p.43)

As explained in the Article *Fee simple: Where are we now?*, the Appraisal Institute definition of *fee simple* was never intended to imply a property should be valued as if vacant. The Article explains practitioners exploit the word “unencumbered” within the definition to mean vacant/unoccupied. (LeagueAppendix.p.44) “Tax appraisals seem to be the main context where the divergent views play out as lenders and lending regulators, banks and condemnation courts seem to be less concerned about the issue.”

² *Walgreen/Madison*, cites to *The Appraisal of Real Estate*, 12th edition from 2001, as a treatise. *Walgreen*, ¶3 and ¶19. Since the *Walgreen* decision in 2008, the IAAO has issued the two position papers discussed in this brief, which better explain the concepts of *fee simple* and HBU in assessing properties.

(LeagueAppendix,p.4) The Article *Highest and Best Use and Property Rights - Does It Make a Difference?* explains a valuation is not about correctly defining *fee simple*, but rather turns on an accurate application of HBU. (LeagueAppendix,p.3-24)

The term *fee simple* describes an ownership interest in real property. A property may be encumbered with a deed restriction, lease, lien, or easement but that does not extinguish the fee simple estate. “Authorities to prove that a fee simple estate is the highest tenure known to the law are quite unnecessary, as the principle is elementary and needs no support.” *Movrich v. Lobermeier*, 2018 WI 9, ¶18, 379 Wis.2d 269.

In Wisconsin, the breadth of rights accompanying a fee simple interest is settled law. *See, Walgreen Co. v. City of Madison*, (describing the fee simple interest as the right to use, possess, enjoy, dispose of, exclude, or the right not to exercise any of these rights); ... (“A fee simple interest means ‘an interest in land that, being the broadest interest allowed by law, endures until the current holder dies without heirs..’”) These rights are equally reflected in federal law.

Movrich, ¶19.(citations omitted)

“This means the assessor must not only consider the physical attributes of the land and improvements but the intangible benefits that are associated with them.” (WPAM 9-1;LeagueAppendix,p.134). *See*, Wis. Stat. §70.03. These are also known as the “bundle of rights.” *Walgreen*, ¶44.

The improper comingling of the terms *fee simple* and *market value*, as Lowe’s does here, became so pervasive the IAAO released a position paper, *Setting the Record Straight on Fee Simple*. (LeagueAppendix,pp.25-31) While the entire IAAO Paper is relevant, the following excerpts are especially telling:

Ongoing controversy regarding appraising the fee simple estate has prompted the need for further discussion on this topic. Specific issues arising from the term *fee simple absolute* include whether a property should be valued as if vacant, whether the term assumes any encumbrances on the property, and whether fee simple implies market rent. (LeagueAppendix,p.31)

..A fee simple estate or any other estate is not defeated by the existence of encumbrances, including a lease. (LeagueAppendix,p.35)

..Once the definition of fee simple absolute is clarified, it is evident that fee simple is a property rights concept that does not mean vacant or unencumbered by a lease and it is not a value concept to be used interchangeably with market value. (LeagueAppendix,p.38)

The IAAO Paper is consistent with *Walgreen/Madison*. An assessor is to “identify the market value of a fee simple interest as described by the *Property Assessment Manual*, and which reflects the “full value” that could ordinarily be obtained at a private sale, as described by §70.32(1).” *Walgreen*, ¶20. “To accurately estimate the market value of the full interest in leased property, both the lessor’s and the lessee’s interest (the leased fee and the leasehold interest) must be included.” *Walgreen*, ¶27. The market value of a fee simple interest is the same as the leased fee value where the contract rent is at market levels. *Walgreen*, ¶27-28. Where contract rents in a lease are at market levels, the “contract rents do determine the fair market value of the fee simple estate.” *Walgreen*, ¶84. These holdings demonstrate an occupied property should not be assessed by pretending it is vacant. The Court should reject Lowe’s contention the *Walgreen/Madison* decision supports its dark store theory.

Wisconsin is not alone. A 2020 decision from the Ohio Court of Appeals, also involving Lowe’s, holds that the term “unencumbered” in reference to *fee simple* does not mean vacant or unoccupied.

We also find that, ..., the requirement to value property for tax purposes “as if unencumbered” does not mean that an appraiser is to ignore existing encumbrances in favor of an assumption that the subject property is vacant or distressed;

Lowe’s Home Centers, LLC v. Brooklyn City Schools Board of Education, et al., 2020-Ohio-464, ¶1. (LeagueAppendix,p.79)

In essence, Lowe’s would value an owner-occupied property like the subject in this case as if it were vacant on the tax lien date, rather than occupied at market

occupancy and rented at market rent. The Supreme Court has rejected this view:

Id., ¶22.

Further, Lowe's theories have been rejected by courts in Indiana and Minnesota. Lowe's cites a *Meijer* case from Indiana, implying the Tax Court adopted its dark store theory. (LeagueAppendix,p.160-167) A review of that decision however, demonstrates Meijer's valuation arguments were rejected and the assessments affirmed without consideration of dark store sales. Notably, Lowe's fails to cite another Indiana Tax Court decision involving Lowe's where the Tax Court rejected each of Lowe's sales, income and cost approach valuations. (LeagueAppendix,p.148-159) The Supreme Court in Minnesota in another property tax challenge by Lowe's, similarly rejected Lowe's valuation arguments on appeal. (LeagueAppendix,p.96-114)

Lowe's attacks on *Bonstores* as being "vague" and "incompatible with the fundamental principles of fee simple valuation under Wisconsin law as set forth in *Walgreen/Madison*" are without merit. (ReplyBrief,p.6) *Walgreen/Madison* can be read in concert with the *Bonstores* decision and therefore *Bonstores* should be recognized as authoritative law.

II. The Market Determines The Use, The Use Determines The Value. The Correct Application of HBU Does Not Result In A Valuation Of Business Income.

HBU determination is the threshold question in any property valuation. *Nestle USA, Inc. v. Wisconsin Dept of Revenue*, 2011 WI 4, ¶32. If the HBU is not correctly applied the resulting valuation will be incorrect. "Failure to do so will undervalue the property" *Lowe's/Delavan*, 2022 WI App 7, ¶37.

The court of appeals has not held that vacant properties can *never* be used in the valuation process. *Lowes/Wauwatosa*, 2021 WI App 63, ¶69.

(PloverAmicusAppendix,p.50) Instead, the court held the HBU selection was not “impermissibly narrow”. *Lowe’s/Wauwatosa*, ¶44, citing, *Nestle*. An appraiser must select the narrowest market supported HBU as possible. *Nestle*, ¶56-57.

HBU is determined by the market and defined as that use which over a period of time produces the greatest net return to the property owner. *Nestle*, ¶27. The most accurate HBU is therefore derived from the most narrow relevant market in which the property can operate to generate the greatest net return to the owner³. *Nestle*, ¶¶56-57.

In line with this reasoning, the *Lowe’s/Wauwatosa* court recognized the HBU as a home improvement store, not simply generic retail, because that HBU is the only way to capture the value of all the physical features within the property.

Here, consistent with *Nestlé*, the circuit court's highest and best use determination places value on the physical features that make the Lowe's Property especially advantageous to its current use as a big box home improvement store. Those features include “the high ceilings, large truck bays, heavily reinforced floor, outside lawn and garden center, and the warehouse style finish.” As in *Nestlé*, the circuit court found that “these features might devalue the Property if it were sold to be redeveloped for multi-tenant use,” but they “reflect” its value “in its current, highest and best use as a big box home improvement store.”

Lowe’s/Wauwatosa, ¶46.

The question therefore is how is the HBU determined? The “user” determines the use, and the “user” is not Lowe’s, but the consumers who

³ The WMC Amicus Brief incorrectly states: “Treating improved property as vacant is well-established and consistent with national standards.” (WMC brief,p9). WMC improperly conflates the HBU analysis when the improvements do not contribute to the land value, and the site is to be redeveloped and the buildings razed, to the current situation where no one has claimed the buildings/improvements have no value. (WPAM 13-8)(LeagueAppendix,p.139) “Assessors should start with the assumption that the current use is the highest and best use.” WPAM 9-11.(LeagueAppendix,p.135)

purchase home improvement products. This is best explained in the peer reviewed article published in *The Appraisal Journal* entitled, *Highest and Best Use and Property Rights - Does It Make a Difference?*⁴ (LeagueAppendix,p.3-24)

This Article explains that a critical concept in appraisal methodology is HBU, not the definition of *fee simple*.⁵ “Because in any appraisal, it is the use that is being valued” (LeagueAppendix,p.4), meaning the HBU of the property.

The HBU Article states:

Note the term “use” means the use of property, like the retail home improvement center in this case, and the term “user” in market analysis refers to the user of the space, i.e., the retail customers, which in this case study are residents, home builders, and contractors within about 3 to 5 miles of the subject property. (LeagueAppendix,p.5)

The HBU Article informs that in any HBU conclusion, the three components which must be determined are use, timing, and market participants. In the example used in the HBU analysis, which coincidentally was a home improvement store, concludes as follows:

1. Use: a big-box home improvement store,
2. Timing: current with remaining economic life of 20-30 years, and
3. Market Participants:
 - Users: Moderate to higher income homeowners and home builders
 - Most probable buyers: owner-occupant or investor

(LeagueAppendix,p.20)

⁴ The eight steps to correctly analyze and ultimately determine the single HBU for a property are set forth in the article, based on the course, General Appraiser Market Analysis and Highest and Best Use, taught to individuals seeking to be licensed appraisers or credentialed MAI.

⁵ The author states there is a similar debate regarding build-to-suit leased facilities; but acknowledges that all real estate improvements are build-to-suit improvements to some degree.” (LeagueAppendix,p.4-5,fnnts.2&10)

The critical conclusion is that Lowe's is not the user of its property; the consumer is the user for HBU purposes. For this reason, the valuation of the use is not a valuation of Lowe's business or a "value-in-use" as Lowe's claims; rather it is a valuation of the real property for which the user (consumer) determines the HBU as the participant in the marketplace. Nor is the store brand important within HBU as explained in the Article. (*See, LeagueAppendix,p.5*)

This concept is consistent with *Lowe's/Wauwatosa* which found the physical features of Lowe's property would be valuable to any home improvement retailer that sells similar products. As such, the value of those physical features, not of Lowe's business, must be captured in the valuation of the real property. *Lowe's/Wauwatosa*, ¶47.

The determination of HBU therefore, requires an analysis of demand for a property. For example, while a home improvement store may be in demand in its current location in Delavan or Wauwatosa, it was not in demand in Brown Deer, Wisconsin, one of MaRous' sale comparables of a *former* Lowe's. This market demand analysis assists the appraiser in determining the market segment for which the property is best suited, given a particular location. Market segmentation explains why a designation of "general retail" may not be appropriate in a HBU conclusion. There are many segments in the general retail market; the question is whether there is demand in the marketplace for that *specific* property use. The WPAM states:

MARKET AREA

Defining the market area is a critical step in assessing commercial properties and can be complex due to a wide variety of land uses encompassed in this classification. The assessor must identify those factors that most affect the actions of the typical buyer and seller for that specific use type.

WPAM 13-5;(LeagueAppendix,p.136)

MARKET SEGMENTATION

...One aspect of market segmentation is productivity analysis which determines the most probable users of a property from the general population by their consumer characteristics. ... A valuation is most accurate when the improved property and the comparable sale properties supporting the valuation have a similar market or submarket with the current use of the improved property.

WPAM 13-6;(LeagueAppendix,p.137)

The IAAO position paper, Commercial Big-Box Retail: A Guide to Market-Based Valuation, (LeagueAppendix,p.47-77) describes a process to assist appraisers in valuing big-box properties using methodologies focused on market behavior. Regarding HBU, the paper states:

Highest and best use analysis must be conducted for both the subject property and other properties the appraiser is considering using as income or sales comparables. (LeagueAppendix,p.61)

A property that has significant advantages over other properties of the same use because of location, demographics, and economic forces will command a higher price and rent. (LeagueAppendix,p.64)

If the subject property is occupied, that fact supports the premise that there is demand for the use for which the property was originally designed. Highest and best use is likely for continued use of the property in its current use. (LeagueAppendix,p.64)

These statements are consistent with WPAM. “Rather, when valuing stabilized, operating retail properties, the assessor should choose comparable sales exhibiting a similar highest and best use and similar placement in the retail marketplace.” WPAM 13-44. (LeagueAppendix,p.147)

None of the sale comparables used by Lowe’s expert were shown to have a similar HBU based on the use to which the sale property would be put following the sale⁶. Lowe’s expert was not concerned with completing that

⁶ Lowe’s same expert in *Lowe’s/Wauwatosa* similarly used all vacant properties that did not share a similar HBU. “Miller [the City’s expert appraiser] acknowledged that there were scattered

analysis. As such, Lowe's expert did not follow the directives of the WPAM which require comparable sales to exhibit a similar HBU and similar placement in the retail marketplace. HBU is always forward looking to the use for which a property will be put following its sale. A sale property that is transitioned to a different use that is not similar to the current use of the subject property, is not comparable. *Nestle*, ¶32. It is irrelevant that a sale comparable was *previously* a home improvement store because the sale price is based on the use to which the property will be converted following the sale. Any sale price is reflective of estimated conversion costs, sometimes substantial in amount, that the buyer expects to incur in the transition of the property to a different HBU. Thus, a transitional HBU cannot be used to value a subject that is not similarly in transition. WPAM 13-44. (LeagueAppendix,p.147)

Moreover, an appraiser may not adjust a sale property that is not reasonably comparable in the first instance (including not having a similar HBU) to force the sale property to appear reasonably comparable to the subject. *Lowe's/Wauwatosa*, ftnt.18.

The comment, "The market determines the use; the use determines the value" (LeagueAppendix,p.21) sums up HBU in a nutshell. Therefore, the Supreme Court in *Nestle* stated the HBU is a threshold question in all property valuation. *Nestle*, ¶32. Lowe's misapplies HBU principles. (Lowe'sReplyBrief pp.8-9) If Lowe's is correct, then Wisconsin case law, the WPAM and the IAAO must all be wrong.

CONCLUSION

The Court of Appeals decision should be affirmed.

examples of big-box home improvement stores that had been closed and were marketed for other uses, but those stores had been closed for a reason - the market did not support a big box home improvement store in those locations." *Lowe's/Wauwatosa*, ¶63.

Dated this 8th day of April, 2022.

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Form and Length Certification

I hereby certify that this brief conforms to the rules contained in s. 809.19(8)(b), (bm), and (c) for a brief produced with proportional serif font. The length of this brief is 2,998 words.

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Appendix Certification

I hereby certify that filed with the brief is an appendix that complies with Wis. Stat. §809.19(7)(b) and that contains, at a minimum:

1. A table of contents, and
2. A copy of any unpublished opinion cited under Wis. Stat. §809.23(3)(a) or (b)., except for those unpublished decisions already provided in the Appendix to the Amicus Brief of the Village of Plover.

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Certificate of Compliance with Rule 809.19(13)

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I have submitted an electronic copy of the appendix accompanying this brief, which complies with the requirements of Rule 809.19(13).

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This electronic appendix is identical in content and format to the printed form of the appendix filed as of this date.

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