

# WISCONSIN DEPARTMENT OF REGULATION & LICENSING



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IN THE MATTER OF THE DISCIPLINARY :  
PROCEEDINGS AGAINST :  
: FINAL DECISION AND ORDER  
LINDA A. KOHN-KOPPA, :  
RESPONDENT. : LS08120421REB

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Division of Enforcement Case File # 05 REB 071

The parties to this action for the purpose of Wis. Stat. § 227.53 are:

Linda A. Kohn-Koppa  
321 Summit Drive  
Wausau, WI 5 4401

Wisconsin Real Estate Board  
P.O. Box 8935  
Madison, WI 53708

Department of Regulation and Licensing  
Division of Enforcement  
P.O. Box 8935  
Madison, WI 53708-8935

#### PROCEDURAL HISTORY

The parties in this matter agree to the terms and conditions of the attached Stipulation as the final disposition of this matter, subject to the approval of the Board. The Board has reviewed this Stipulation and considers it acceptable.

Accordingly, the Board in this matter adopts the attached Stipulation and makes the following:

#### FINDINGS OF FACT

1. **Linda A. Kohn-Koppa**, whose date of birth is 03/08/50, is licensed as a real estate salesperson having license # 94-43631. This license was first granted to her on 06/30/95. Ms. Kohn-Koppa's most recent address on file with the Department of Regulation and Licensing is 321 Summit Drive, Wausau, WI 54401.

2. On September 2, 2004, Ms. Kohn-Koppa, acting as a buyer's agent, drafted an offer to purchase a home at 2406 Buckhorn Avenue in Rothschild, WI.

3. The offer to purchase was drafted on a standard form WB-11—Residential Offer to Purchase and contained the following standard language:

The following items shall be prorated at closing: real estate taxes.... Any... taxes... shall accrue to Seller, and be prorated, through the day prior to closing. Net general real estate taxes shall be prorated based on (the net general real estate taxes for the current year, if known, otherwise on the net general real estate taxes for the preceding year).... **CAUTION: If proration on the basis of the net general real estate taxes is not acceptable (for example, completed/pending reassessment, changing mil rate, lottery credits), insert estimated annual tax or other formula for proration.**

WB-11, lines 45-52, emphasis in original.

4. At closing on September 23, 2004, the real estate taxes were prorated based on the 2003 taxes which totaled

\$1,052.18. The 2003 taxes were based on a property assessment of \$46,400.

5. At closing, the prorating of taxes based on the 2003 taxes resulted in the buyer receiving a credit of \$764.70 from the seller for the 266 days the home was occupied by the seller.

6. When the buyer received the tax bill for 2004, the total real estate taxes due were \$2,406.27 and were based on an assessment of \$106,400.

7. Ms. Kohn-Koppa failed to recognize that the property taxes used for proration at closing were unreasonably low, suggesting that the 2003 taxes were based on new or incomplete construction, and did not include a provision in the offer to purchase for prorating the actual 2004 taxes which were more than double the 2003 taxes.

8. If the taxes had been prorated based on the 2004 assessment, the buyer would have received a credit of \$1,748.81 from the seller at closing.

#### CONCLUSIONS OF LAW

1. The Wisconsin Real Estate Board has jurisdiction to act in these matters pursuant to Wis. Stat. § 458.26.

2. The Wisconsin Real Estate Board has authority to enter into this stipulated resolution of this matter pursuant to Wis. Stat. § 227.44(5).

3. By failing to represent the interests of the buyer in recognizing that the property taxes used for proration at closing were unreasonably low and failing to draft an offer that properly addressed the prorating of property taxes, Ms. Kohn-Koppa failed to represent the interests of her client in violation of Wis. Admin Code § RL 24.025(1), and failed to provide competent services in violation of Wis. Admin. Code § RL 24.03(2).

4. As a result, Ms. Kohn-Koppa has demonstrated incompetency to act as a salesperson in such manner as to safeguard the interests of the public and is subject to discipline pursuant to Wis. Admin. Code § RL 24.01(3) and Wis. Stat. § 452.14(3)(i).

#### ORDER

NOW, THEREFORE, IT IS HEREBY ORDERED:

1. The attached Stipulation is hereby accepted.

IT IS FURTHER ORDERED that:

2. Linda A. Kohn-Koppa, license # 94-43631, is hereby **REPRIMANDED**.

3. Linda A. Kohn-Koppa shall, within 90 days of the date of this Order, pay the Department's **COSTS** in this matter in the amount of FIVE HUNDRED DOLLARS (\$500.00). Payment shall be made by certified check or money order, payable to the Wisconsin Department of Regulation and Licensing, and mailed to:

Department Monitor  
Division of Enforcement  
Department of Regulation and Licensing  
P.O. Box 8935, Madison, WI 53708-8935  
Telephone (608) 267-3817, Fax (608) 266-2264

4. Violation of any of the terms of this Order may be construed as conduct imperiling public health, safety and welfare and may result in a summary suspension of Ms. Kohn-Koppa's license. The Board in its discretion may in the alternative impose additional conditions and limitations or other additional discipline for a violation of any of the terms of this Order. In the event Ms. Kohn-Koppa fails to timely pay costs as ordered, her license (#94-43631) SHALL BE SUSPENDED, without further notice or hearing, until costs have been paid in full.

5. This Order is effective on the date of its signing.

Dated this 4<sup>th</sup> day of December, 2008.

**WISCONSIN REAL ESTATE BOARD**

By: Peter A. Sveum, Chair