



**Local
Government
CENTER**

**Board of Review
Training
2017**

DVD

610 Langdon Street, Room 229
Madison, WI 53703-1195
Phone (608)262-9961 Fax (608) 265-8662
<http://lgc.uwex.edu>

Board of Review 2017

Presenters

Jennifer J. Miller
Department of Revenue

John P. Macy, J.D.
Arenz, Molter, Macy, Riffle & Larson, S.C.

Carol Nawrocki, J.D.
Wisconsin Towns Association

Philip J. Freeburg, J.D.
UW-Extension Local Government Center

Board of Review Team

Jennifer J. Miller
John P. Macy, J.D.
Claire Silverman, J.D.
Carol Nawrocki, J.D.
Philip J. Freeburg, J.D.
David Hinds, Professor Emeritus

All print and audio materials associated with this program are copyright © 2017 by the Board of Regents of the University of Wisconsin System doing business as the division of Cooperative Extension of the University of Wisconsin-Extension. All Rights Reserved.

Extra copies of these materials may be made for others viewing the video.

Table of Contents

Introduction	1
Certification	
Affidavit of Attendance.....	3
Board of Review Exam	4-7
Online Filing with Department of Revenue	9
Agenda: Fictional Village of Kayso	10
Board of Review Checklist: "The Basics"	11-15
Forms and Scripts	
Findings of Fact, Determinations and Decision Form	17-22
Board of Review Deliberations (Motion).....	23-24
Board of Review Scripts	
Clerk's Duties and Script	25-26
Chairperson's Script at Hearing	27-28
Assessor's Duties and Possible Script to Support Valuation	29-30
Department of Revenue Forms	
Form Notice of Intent to File Objection with Board of Review	31
Objection Forms for Real and Personal Property Assessments (PA-115-A, PA-115B).....	33-34
Notice of Board of Review Determination (PR-302).....	35
Summary of Board of Review Proceedings (PA-800)	37-38
Summary of Waiver of Board of Review Request (PA 811)	39-40
Request for Waiver of Board of Review (BOR) Hearing (PA-813)	41
Request to Testify by Telephone or Submit a Sworn Written Statement at the Board of Review (BOR) (PA-814).....	42
Notices of Board of Review	
Sample Notice of Revaluation.....	43
Notice of Meeting to Adjourn Board of Review (Unknown Date).....	45
Notice of Meeting to Adjourn Board of Review (Known Date).....	47-49
Notice of the Board of Review Meeting	51-52
Combined Notice that the Assessment Roll is open for Examination and Open Book and Notice of Meeting Board of Review for the 2-hour meeting date is during the 30-day period beginning on the 2 nd Monday of May	53-55
Notice that the Assessment Roll is open for Examination and Open Book.....	57
Board of Review Sample Ordinances and Policies	
Sample Ordinance to Appoint Alternate Members for Board of Review	58
Sample Ordinance Relating to the Confidentiality of Information About Income and Expenses Requested by the Assessor in Property Assessment Matters: Village of Macy.....	59
Sample Policy on Procedure for Sworn Telephone or Sworn Written Testimony Requests	60
Sample Policy on Procedure for Waiver of Board of Review Hearing Requests	61
Best Evidence and Determination	
Real Property Valuation: Rules of Best Evidence.....	62
Resources	63
Equalization District Offices	64

Introduction

2017 Board of Review Training

Welcome to the 2017 Board of Review Training Video and Materials. This video program has been approved by the Department of Revenue for training Board of Review members in 2017.

Wisconsin Law requires that at least one member of the Board of Review (BOR) must attend a training session approved by the Wisconsin Department of Revenue within two years of the board's first meeting. *Wis. Stat. §§ 70.46(4) & 73.03(55)*. It is recommended that more than one board member attend. Participation in this video program meets the training requirement.

Any other video or audio programs dated prior to this one no longer qualify as meeting the training requirement, but may be useful as for additional study. Portions of the 2016 training video will be available online at the Local Government Center website, and are a helpful review on conducting a board of review hearing.

Certification

There are five easy steps to verify one or more board of review members has completed the certified training. Each person must:

1. View the DVD
2. Complete the exam on pages 4-7 of this material
3. Complete the affidavit on page 3 of this material
4. File a completed exam and affidavit of attendance with their clerk.
5. Your local clerk annually files an online affidavit with the Department of Revenue.

2017 Education Program for Board of Review Members

This program is for all board of review members. The video focuses on conducting the minimum two-hour Board of Review meeting required by *Wis. Stat. § 70.47 (3)*.

The program ends with a review of the exam and provides you with the correct answers. You do not have to achieve a certain score to be certified as having completed your training. The main purpose of the exam is to guide you in preparing for your board of review. Completing the exam and filing it with your clerk *is* required for certification.

Forms, outlines and a list of online resources are provided in this materials packet to further assist you in your role as a BOR member. Following the Affidavit and Exam on page 10 is the Agenda for the fictional Board of Review of Village of Kayso, Wisconsin. It both provides a form for your own board's agenda and as means to follow the proceedings portrayed in the video.

You have or will be emailed an evaluation to help the Local Government Center and the Department of Revenue provide quality programming and best meet your educational needs.

This page intentionally left blank.

Affidavit of Attendance

County of _____)
State of Wisconsin)

I, _____ {your name}, being first duly sworn do hereby state as follows:

1. That this affiant participated in Board of Review training on behalf of the Town/Village/City _____ County of _____

2. That this affiant is or is not (circle one) a member of the Board of Review of said town/village/city.

3. That on the ____ day of _____, 2017, this affiant met the certified training requirement by:

Viewing the 2017 Board of Review Training video

Attending a Board of Review training by _____, who has been certified to teach by the Department of Revenue

Dated this _____ day of _____, 2017.

(Your signature)

Subscribed and sworn before me this _____ day of _____, 2017.

City, Town or Village Clerk or Town Chairperson
or Notary Public
My commission ends _____

(Give to town, village or city clerk with your completed exam to retain on file for next two years.)

Note: Persons swearing to false information are subject to criminal penalties under s. 946.32 and the Board of Review hearing and deliberations may be found invalid.

Board of Review (BOR) Exam -- 2017

Name _____

To be attached to the affidavit of attendance, which is to be filed with the clerk

Please place a check by the true statement(s) after each question.

1. How the BOR membership is made up depends on the municipality – town, village or city (1st-class or others).

- a. True
 b. False

2. If the assessment roll is not completed by the second Monday in May or the 30 days thereafter, the BOR must: (Select all answers that apply.)

- a. Hold an initial meeting during the 30-day period.
 b. Adjourn until the roll is completed.
 c. The BOR clerk must post, on the meeting place door, a written notice that includes the date and time the BOR will resume meeting.
 d. Require the Assessor to attend the initial meeting.
 e. Require the Assessor to complete the roll immediately.
 f. Meet only after the roll has been completed.

3. Which of the following duties are performed at the statutorily required “two-hour minimum” meeting of the BOR: (Select all answers that may apply.)

- a. Select a chairperson and vice-chairperson.
 b. Verify that at least one BOR member meets the mandatory training requirements under state law.
 c. Verify that the municipality or county has an ordinance for the confidentiality of income and expense information provided to the assessor under state law.
 d. Receive the assessment roll and sworn statements from the BOR clerk.
 e. Examine the roll, correct description or calculation errors, add omitted property, and eliminate double assessed property.
 f. Certify all corrections of errors under state law.
 g. Verify with the municipal assessor that open book changes are included in the assessment roll.
 h. Be in session for at least two hours.
 i. Allow taxpayers to examine assessment data.
 j. Schedule hearings for written objections.
 k. During the first two hours, consider and possibly grant:
 - Waivers of the required 48-hour notice of intent to file an objection if there is good cause
 - Requests for waiver of the BOR hearing, allowing the property owner an appeal directly to circuit court
 - Requests to testify by telephone or submit sworn written statement l. Hear written objections, if notice was given by the BOR to the objector and assessor at least 48 hours earlier, or if both waive the 48-hour notice requirement.

Board of Review (BOR) Exam -- 2017

- m. Create a new hearing schedule for written objections filed but not heard.
- n. Play cards.
- o. Talk about municipal business.
- p. Gossip about the objectors.
- q. Eat really good food.

4. How many members of the BOR must attend the statutorily required "2 hour minimum" meeting of the BOR? (Select all answers that apply.)

- a. A quorum of the BOR members or BOR alternates.
- b. At least two BOR members or BOR alternates if the BOR has seven members.
- c. At least three BOR members or BOR alternates if the BOR has seven members.
- d. At least four BOR members or BOR alternates if the BOR has seven members.

5. Are BOR meetings open to the public?

- a. Yes. BOR meetings are at all times open to the public.
- b. Yes, but the BOR may go into closed session, as long as no formal action of any kind is introduced, deliberated on or adopted during the closed session.
- c. Yes, but the BOR may go into closed session if BOR members need to receive confidential legal advice from the municipal attorney.
- d. No. Only BOR members, the BOR clerk, the municipal attorney, the assessor, the objector, the objector's attorney and the witnesses may be at the meeting.

6. How many members of the BOR must attend the training?

- a. All the members of the BOR must attend BOR training every year.
- b. All the members of the BOR must attend BOR training every two years.
- c. At least one member of the BOR must attend BOR training every year.
- d. At least one member of the BOR must attend the BOR training every two years.
- e. The BOR Clerk must attend training every two years.
- f. The BOR Clerk must attend training every year.

7. How many members of the BOR must attend a hearing of evidence? (Select all answers that apply.)

- a. At least two BOR members or BOR alternates must attend any hearing of evidence.
- b. At least three BOR members or BOR alternates must attend any hearing of evidence, if a BOR member(s) is removed from the BOR.
- c. At least a quorum of the BOR members or BOR alternates must attend any hearing of evidence.
- d. At least four BOR members or BOR alternates must attend any hearing of evidence if the BOR has seven members.

Board of Review (BOR) Exam -- 2017

8. Except for a first- or second-class city, the municipality must remove a member from a hearing for any of the following reasons: (Select all answers that apply.)

- a. An objector provides a timely written or oral notice of intent to file an objection and requests the removal.
- b. A BOR member has a conflict of interest under an ordinance of the municipality in regard to the objection.
- c. A BOR member has a bias in regard to the objection, and a party submits a request with an affidavit stating the party believes the member has a personal bias or prejudice against the party, and stating the nature of that bias or prejudice.
- d. A BOR member would violate state law by hearing an objection.
- e. A BOR member lives next door to the objector.
- f. A BOR member does not like the objector.

9. Since 2015, the BOR may accept sworn information over the telephone or a sworn written statement: (Select all answers that apply.)

- a. If the objector has followed the requirements of the BOR, as stated in BOR- adopted policy regarding the new law.
- b. If the BOR finds that there are reasons to allow for sworn written testimony over the telephone or a sworn written statement.
- c. If the objector has provided 48-hour notice of appeal.
- d. If the objector has completed the objection form.

10. Since 2015, the BOR may waive the hearing: (Select all answers that apply.)

- a. If the assessor requests the waiver.
- b. If the property owner requests the waiver.
- c. If the BOR requests the waiver.
- d. If the municipal attorney requests the waiver.
- e. If the municipal governing body requests the waiver.
- f. If the objector has followed the requirements of the BOR, as stated in a BOR-adopted policy regarding the new law.
- g. If the BOR finds that there are reasons to allow sworn written testimony over the telephone or a sworn written statement.
- h. If the BOR finds that there are reasons to waive the hearing.
- i. If the objector has provided 48-hour notice of appeal.
- j. If the objector has completed the objection form.

Board of Review (BOR) Exam -- 2017

11. The BOR's *primary* duties include: (Select all answers that apply.)

- a. Adjusting assessments, when proven incorrect by sworn oral testimony.
- b. Reviewing the assessment roll for omitted property and double assessments.
- c. Giving an objector notice of his or her appeal rights.
- d. Reviewing building permits issued for the preceding year to make sure that the municipal assessor has dealt with them appropriately.
- e. Correcting any errors or omissions in assessment roll descriptions or calculations.
- f. Reviewing razing permits issued for the proceeding year to make sure the municipal assessor has dealt with them appropriately.
- g. Re-doing the work of the municipal assessor.
- h. Serving as an assessing body and reassessing any property that BOR feels has been wrongly assessed by the municipal assessor.

12. When examining the assessment roll it is recommended that: (Select all answers that apply.)

- a. BOR members check the assessment on their respective properties.
- b. BOR members check for obvious errors.
- c. BOR members look for highest assessed property in the municipality.
- d. BOR members rely on their respective knowledge of the municipality.

13. Are BOR members subject to penalties for misconduct?

- a. No. BOR members are paid so little money that they cannot be subject to penalties for misconduct.
- b. Yes. BOR members, who intentionally violate any established BOR procedures with the intent to fix any assessed value at less than its true value or omit any property from assessment, are guilty of fraud, and subject to penalties established by Wisconsin law.

Remember to attach your completed exam to your Affidavit of Attendance and give to your clerk.

This page intentionally left blank.

Electronic Online Filing Board of Review Member Training Affidavit

Online filing - 24/7

at <https://ww2.revenue.wi.gov/Internet/forms/slf/pa-107.pdf>

In six easy steps:

1. Start filing on the E-services [Go to above web address]
2. Select the county
3. Select the municipality
4. Add the BOR member name and date trained
5. Verify and submit
6. Save and/or print for your records

Form PA-107	Board of Review Member Training Affidavit	WI Dept of Revenue
<p><small>Complete this affidavit before the Board of Review (BOR) meets. Under state law (sec. 70.46(4), Wis. Stats.), you are required to file this form with the Wisconsin Department of Revenue (DOR). If you do not submit this form, your BOR may not be valid.</small></p>		
<p>Instructions</p> <p>1. Enter your 5-digit co-muni code or select the county, taxation district and municipality from the dropdown menus. You must be connected to the Internet while you enter this information.</p> <p>2. Enter the board member's name(s) and dates of training</p> <p>3. After you complete the form, review for accuracy and verify it is true, correct and complete</p> <p>4. When you are ready to file, select "Submit"</p> <p>5. Save/print document for your records</p>		<p>Watch for these symbols</p> <p><small>When these appear in the form, use the mouse and hover over the symbol to view the message</small></p> <p><input checked="" type="checkbox"/> Help is available for the field. Hover over the symbol for more information.</p> <p><input type="checkbox"/> There is a warning or caution for the field. Review what you entered.</p> <p><input checked="" type="checkbox"/> There is an error in the field. View the message and fix the error. You must fix all errors before you can submit the form.</p>
<p>Additional help</p> <ul style="list-style-type: none"> • BOR information – visit revenue.wi.gov/municipalities/boardofreview.html • Questions/comments – contact us at (608) 266-7750 or pa@dor.revenue.wi.gov 		
<p>Year <input type="text" value="2017"/></p>	<p>Co-muni code <input type="text"/></p>	<p>County <input type="text" value="DANE"/></p> <p>Taxation district <input type="text"/></p> <p>Municipality <input type="text"/></p>
<p>Clerk name <input type="text"/></p> <p>Clerk email <input type="text"/></p>		
<p>Board of Review Member <input type="text"/></p>		<p>Training Date <input type="text"/></p>
<p>To file</p> <p><small>You must agree to the statement below, by selecting "Yes." This will serve as your lawful signature for this affidavit in any future transactions with the Wisconsin Department of Revenue (DOR). If you select "No," DOR will not accept your affidavit and it will not be filed.</small></p> <p>Under penalties of law, I declare that this affidavit is true, correct and complete to the best of my knowledge and belief.</p> <p>Do you agree with the statement above? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p style="text-align: center;"><input type="button" value="SUBMIT"/></p>		
<p>PA-107 (R, 01-10) Wisconsin Department of Revenue</p>		

**Village of Kayso
BOARD OF REVIEW
Monday, May 22, 2017
6:00 PM (must be in session a minimum of 2 hours)
Kayso Village Hall
720 N East Avenue,
Kayso, WI 50001**

Agenda:

1. Call Board of Review to order.
2. Roll Call.
3. Confirmation of appropriate Board of Review and Open Meetings notices.
4. Select a Chairperson for Board of Review.
5. Select a Vice-Chairperson for Board of Review.
6. Verify that a member has met the mandatory training requirements.
7. Verify that the Village has an ordinance for the confidentiality of income and expense information provided to the assessor under state law (sec. 70.47(7)(af)).
8. Review of new laws.
9. Adoption of policy regarding the procedure for sworn telephone testimony and sworn written testimony.
10. Adoption of policy regarding the procedure for waiver of Board of Review hearing requests.
11. Filing and summary of Annual Assessment Report by Assessor's Office.
12. Receipt of the Assessment Roll by clerk from the Assessor
13. Receive the Assessment roll and sworn statements from the clerk
14. Review the Assessment Roll and Perform Statutory Duties:
 - Examine the roll,
 - Correct description or calculation errors,
 - Add omitted property, and
 - Eliminate double assessed property.
15. Discussion/Action – Certify all corrections of error under state law (sec. 70.43, Wis. Stats.).
16. Discussion/Action – Verify with the assessor that open book changes are included in the assessment roll.
17. Allow taxpayers to examine assessment data.
18. During the first two hours, consideration of:
 - Waivers of the required 48-hour notice of intent to file an objection when there is good cause,
 - Requests for waiver of the BOR hearing allowing the property owner an appeal directly to circuit court,
 - Requests to testify by telephone or submit sworn written statement,
 - Subpoena requests, and
 - Act on any other legally allowed/required Board of Review matters.
19. Review Notices of Intent to File Objection.
20. Proceed to hear objections, if any and if proper notice/waivers given unless scheduled for another date.
21. Consider/act on scheduling additional Board of Review Date(s).
22. Adjourn (to future date if necessary).

Donald Brooke
Village Clerk
Village of Kayso

Posted on May 18, 2017

NOTICE

IT IS POSSIBLE THAT MEMBERS OF AND POSSIBLY A QUORUM OF MEMBERS OF OTHER GOVERNMENTAL BODIES OF THE MUNICIPALITY MAY BE IN ATTENDANCE AT THE ABOVE-STATED MEETING TO GATHER INFORMATION; NO ACTION WILL BE TAKEN BY ANY GOVERNMENTAL BODY AT THE ABOVE-STATED MEETING OTHER THAN THE GOVERNMENTAL BODY SPECIFICALLY REFERRED TO ABOVE IN THIS NOTICE.

ALSO, UPON REASONABLE NOTICE, EFFORTS WILL BE MADE TO ACCOMMODATE THE NEEDS OF DISABLED INDIVIDUALS THROUGH APPROPRIATE AIDS AND SERVICES. IF A PERSON WITH A DISABILITY REQUIRES THAT THE MEETING BE ACCESSIBLE OR THAT MATERIALS AT THE MEETING BE IN AN ACCESSIBLE FORMAT, CALL THE KAYSO CLERK'S OFFICE AT LEAST 48 HOURS IN ADVANCE TO REQUEST ADEQUATE ACCOMMODATIONS. TEL: 262-222-2222.

Board of Review Checklist – “THE BASICS”*

Board of Review

- The Board of Review is a Quasi-judicial body
 - Members to sit as judges to hear evidence
 - Board members may not have any ex parte contacts
 - “Ex parte contacts” are contacts with persons about their appeals outside of the hearing or meeting
- The Board does not independently set valuation
- The Board does not do-over the work of the Assessor
- The Board cannot substitute their judgment or idea of value for the Assessor’s opinion
- The Board cannot change any value fixed by the Assessor, except upon sworn testimony produced for that purpose
- The Board shall correct all errors in description and computations
- The Board may subpoena witnesses, if necessary
- The Board makes decisions based on evidence presented by persons under oath
- The Board is not an assessing body
- The Board's function is not of valuation
- The Board is bound to accept the Assessor's assessment as correct unless there is competent sworn testimony not contradicted by other evidence that proves the assessment to be incorrect
- The Board cannot rule on whether a property has exempt status

Board of Review Hearing

- All meetings of the Board of Review shall be publicly held and open to all citizens at all times and no closed sessions can be held at anytime or for any purpose
- Hearings are taped or recorded on a digital recorder or by court stenographer for the purposes of creating a record of proceedings (this requires that all persons speaking at the hearing shall speak clearly and identify themselves so that an adequate and clear record of the proceedings is made)
- Hearings are conducted much as in a court of law
- Evidence is presented through sworn oral testimony with cross-examination of witnesses

Methods of Valuation

- Recent sale of the subject property. Sale must be an “arm’s-length” sale in order to be used as evidence of value. And, recent sale of subject property must also conform to sales of reasonably comparable sales.
 - “Arms length sale” means a sale between two parties, neither of whom are related to, or under abnormal pressure from the other
- Recent sales of other comparable properties
- Other evidence of value
- The best evidence of value will generally be either a recent sale price of the subject property or recent sale prices of other comparable properties
- Follow “Rules of Best Evidence”
 - Page 62

Market value – the most probable price a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus.

Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby the following apply:

1. Buyer and seller are typically motivated
2. Both parties are well informed or well advised, and acting in what they consider their own best interests
3. A reasonable time is allowed for exposure in the open market
4. Payment is made in terms of cash in U.S. dollars or in terms of financial arrangements comparable thereto
5. The price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale

- **Clerk of the Board of Review/Duties at Hearing** (recommended that Clerk follow script - Page 25)
- Clerk shall introduce the case
- Clerk reads basic information into record: property owner, property address, property tax key number, property assessment per Assessor
- Clerk asks all parties who are going to testify be sworn,
- Clerk swears in all witnesses (including Assessor):

- Sample oath: **Do you all solemnly swear, in the matter now on hearing, to tell the truth, the whole truth and nothing but the truth, so help you God?**
- Recommend that Assessor be sworn in for each appeal
- Clerk states names of all sworn witnesses for the record
- Clerk asks the assessor to state the estimated level of assessment for the current year
- Clerk should keep list of persons speaking and in the order in which they spoke
- Clerk fills out Findings of Fact, Determinations and Decision sheet during the hearing
 - Pages 17-22
- Clerk (if member of BOR) may ask questions of witnesses
- Clerk (if member of BOR) to vote
- Clerk records roll call vote on motion

Chair of Board of Review (recommended that Chair follow script- Page 26)

- Read notice to Taxpayers into record
- Ask Taxpayer to present case
- Ask Assessor if he/she has any questions of Taxpayer
- Ask Board of Review if they have any questions of Taxpayer
- Ask Taxpayer if there are other witnesses in support of Taxpayer
- Ask Assessor if he/she has any questions of Taxpayers' witness(es)
- Ask Board of Review if they have any questions of Taxpayers' witness(es)
- Ask Assessor to present his/her case
- Ask Taxpayer if he/she has any questions of the Assessor
- Ask Board of Review if they have any questions of the Assessor
- Ask Taxpayer if there is any additional testimony
- Ask Assessor if there is any additional testimony
- Ask Taxpayer to briefly summarize the case
- Ask Assessor to briefly summarize case

- Close Testimony with statement on the record to close- very important that no further testimony be taken
- Lead Board of Review in discussion, by following through the Findings of Fact, Determinations and Decisions Sheet
- Ask for a Motion based on discussion
- Call Roll Call vote on the motion
- State Result of Decision based on Motion

Assessor

- Cannot be a member of Board of Review
- Must attend all hearings of the Board (including first meeting)
- Is an expert and his/her assessment carries presumption of correctness
- Cannot run the meeting, advise the board or vote
- Cannot answer questions once the testimony is closed
- Cannot participate in deliberations of the Board of Review
- Is not permitted to impeach his/her assessment once the assessment roll is signed
- Must submit evidence sustaining his/her assessment
- Must submit to examination by Taxpayer and by the Board of Review
- Is required to provide full disclosure and make all books and records available (with limited exceptions, for example, if confidentiality ordinance for income purposes)
- At the hearing on objection, the Assessor should, in each case, be sworn in, submit credentials, definition of fair market value, and basis for assessment

Taxpayer

- Must give oral or written notice to clerk of BOR at least 48 hours before first meeting of BOR of intent to file objection (unless waived for good cause or extraordinary circumstances as required by law)
- Must file a written objection form within first two hours of first BOR meeting (after the assessment roll has been completed and signed)
 - Must use approved form for objection
 - Form must be filled out completely (answering all questions)
 - Taxpayer must state his/her opinion of value of property
 - Failure to answer all questions on form should be basis for refusal to hear objection
- Taxpayer will be barred from having a hearing or contesting assessment if Taxpayer refused the Assessor right to view property after Assessor made reasonable written request by certified mail to view the property
- If written appraisal(s) of the property are to be presented by the Taxpayer as evidence of value, the Taxpayer should have the Appraiser who prepared the appraisal present sworn testimony in support of the appraisal and to answer questions of the Assessor and Board of Review in cross-examination
- Taxpayer has burden of overcoming presumption of correctness granted by law to the Assessor's valuation

Taxpayer's evidence must conform to the statutory criteria in Sec. 70.85 and Wisconsin Property Assessment Manual (see page 62).

The Three Golden Rules

- The Assessor's valuation of property is prima facia correct and is binding on the Board of Review in the absence of evidence showing it to be incorrect
- The Board cannot change any value fixed by the Assessor except upon evidence presented to it by persons' under oath
- The evidence must be factual in nature; not just matter of opinion

*This outline was prepared by John P. Macy of Arenz, Molter, Macy, Riffle & Larson, S.C., (262) 548-1340, and was reviewed and modified by Rick Stadelman of the Wisconsin Towns Association, Philip Freeburg of UW Extension Local Government Center and the staff at the Wisconsin Department of Revenue.

This page intentionally left blank.

Town/Village/City of _____
Board of Review
Findings of Fact, Determinations and Decision *

A. PROPERTY IDENTIFICATION AND FINDINGS OF FACT

ASSESSMENT YEAR: 20__ Tax Key Number: _____
Personal Property Account Number (if applicable) _____
Property Address: _____
Property Owner: _____
Mailing Address: _____
January 1, 20__ Assessment Value: _____

Land: _____ Improvements: _____ Total: _____

Hearing Date: _____ Time: _____

Objector Received written confirmation of Hearing Date: Yes: _____ No: _____
(or) Both Objector and Assessor waived 48 hour notice of hearing: _____

Note: **Taxpayer must have filed written objection before or at Board of Review.**
Check one:

_____ Timely notice of "Intent to File an Objection" was provided by objector to clerk
(either in writing or orally) at least 48 hours prior to first full session of Board of
Review

Or

_____ Waiver was granted by Board of Review for:

_____ Good Cause, ***or***

_____ Extraordinary Circumstances

Board members present: _____

Board Members removed (if any): _____

Board Counsel Present: _____

Property Owner/Objector's Attorney or Representative: _____

Board Members with certified training (must have at least one): _____

B. TESTIMONY

The following individuals were sworn as witnesses by the Board of Review Clerk {include Property Owner/Objector or his/her Representative, if testifying, and Assessor}:

1. **Sworn testimony by Property Owner/Objector:** _____ included:

a. A recent sale of the subject property: Yes ___ No ___

If yes: The subject property was sold for \$ _____

Date of sale _____

b. Recent sales of comparable properties: Yes ___ No ___

If yes: A total number of _____ other properties were presented.

Addresses of other properties:

c. Other factors or reasons (if presented): Yes ___ No ___

If yes: List of summary factors or reasons presented by property owner/objector:

2. **Sworn testimony on behalf of property owner/objector was presented by following other witnesses (if any):** _____

Summary of testimony of other witnesses' for objector (if any): _____

3. **Sworn testimony by Assessor :** _____ included:

a. Estimated level of assessment for the current year is _____ %.

b. A recent sale of the subject property: Yes ___ No ___

If yes: The subject property was sold for \$ _____

Date of sale _____

c. Recent sales of comparable properties: Yes ___ No ___

If yes: A total number of _____ other properties were presented.

Addresses of other properties:

c. Other factors or reasons (if presented): Yes ___ No ___

If yes: List of summary factors or reasons presented by assessor:

4. Sworn testimony (if any) on behalf of the assessor was presented by:

5. Summary of testimony of other witnesses' for assessor (if any): _____

C. DETERMINATIONS

1. The assessor's estimated level of assessment* of the municipality has been determined to be _____ %

2. The board finds that there was a recent sale of the subject property. Yes ___ No ___

a. The sale was an arms-length transaction. Yes ___ No ___

b. The sale was representative of the value as of January. Yes ___ No ___

c. The board finds that the sale supports the assessment. Yes ___ No ___

d. If all answers are 'yes'

d1. What is the sale price? _____

d2. What if any adjustments, based on the evidence presented, should be made for such considerations as time between the date of sale and the January 1 assessment date, non-market class value in the selling price (ag-use value and fractionally assessed classes), and/or other physical changes that occurred to the property between the sale date and the January 1 assessment date?

d3. What is the full taxable value? _____

If responses in 2 thru 2c were "yes", upon completion of the section proceed to section D, Decision, check all that apply and determine the assessed value.

* *The relationship between the assessed value and the equalized value of non-manufacturing property minus corrections for prior year over or under charges within a municipality – town, city or village. For example, if the assessed value of all property subject to property tax in the municipality is \$2,700,000 and the equalized value (with no prior corrections) in the municipality is \$3,000,000 then the "assessment level" is said to be 90% (\$2,700,000/\$3,000,000 = .90 or 90%)*

3. The Board of Review finds that there are *recent sales of comparable properties*:

Yes ___ No ___

If yes, answer the following:

Property Owner

a. Did the Property Owner present testimony of recent sales of comparable properties in the market area?

Yes ___ No ___

b. If yes, were the attributes satisfactorily adjusted for their differences from the subject and their contribution to value?

Yes ___ No ___

Assessor

c. Did the Assessor presented testimony of recent sales of comparable properties in the market area?

Yes ___ No ___

d. If yes, were the attributes satisfactorily adjusted for their differences from the from the subject and their contribution to value?

Yes ___ No ___

Conclusion

e. LIST THE PROPERTIES AND VALUES THAT THE BOARD OF REVIEW RELIES ON TO MAKE ITS DETERMINATION AS TO FAIR MARKET VALUE:

4. The Board of Review finds that *the assessment should be based on other factors*:

Yes ___ No ___

If Yes, List the factors that the Board of Review relies on to make its determination as to fair market value: _____

What was the most credible evidence presented: _____

D. DECISION

1. Exercising its judgment and discretion, pursuant to § 70.47(9)(a) of Wis. Statutes, the Board of Review by majority and roll call vote hereby determine: (mark all that apply):

- that the Assessor's valuation is correct;
- that the Assessor presented evidence of the fair market value of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual;
- that the Assessor presented evidence of the proper classification of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual
- that the proper use values were applied to the agricultural land

- that the proper fractional assessments were applied to undeveloped land and agricultural forest land classifications
- that the property owner did not present sufficient evidence to rebut the presumption of correctness granted by law to the Assessor;
- that the Assessor's valuation is reasonable in light of all the relevant evidence;
- and sustains the same valuation as set by the Assessor;
- (in certain cases), It is not relevant to present assessments of other properties as a basis for the market value of the appeal property

OR

2. Exercising its judgment and discretion, pursuant to § 70.47 (9)(a) of Wis. Statutes, the Board of Review, by majority and roll call vote hereby determine: (mark all that apply):

- that the Assessor's valuation is incorrect;
- that the property owner has presented sufficient evidence to rebut the presumption of correctness granted by law to the Assessor;
- that the property owner's valuation is reasonable in light of the relevant evidence;
- that the full value of the property is:

Land: _____

Improvements: _____

Total: _____

- that the level of assessment of the municipality is at _____

- and hereby sets the new assessment at

Land: _____

Improvements: _____

Total: _____

I, _____, Clerk of the Board of Review, do hereby certify that the members of the Board of Review voted as follows:

Name of Board of Review Member:

Yes

No

_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

to adopt these Findings of Fact, Determination and Decision on this _____
day of _____, 20____.

Clerk of Board of Review

* This sample script was prepared by John P. Macy of Arenz, Molter, Macy & Riffle, S.C., (262)548-1340, and was reviewed and modified by Rick Stadelman of the Wisconsin Towns Association and the Office of Technical & Assessment Services of the Wisconsin Department of Revenue.

DELIBERATIONS*

- **Must be held in open session.**
- **Can be done immediately after the case is heard, or can be done at another time. If later, the taxpayer should be advised of the time their case is to be deliberated.**
- **The “Findings of Fact, Determination, and Decision” form may be used.**
- **The Board of Review clerk will participate in completion of the “Findings of Fact, Determination and Decision” form prior to the motion.**
- **The Board of Review decision must be based on the evidence presented.**

Upon conclusion of the deliberations and completion of the “Findings of Fact, Determination, and Decision” form, the Chairperson will ask for a motion:

1. A MOTION TO AFFIRM THE ASSESSMENT, should be stated as follows:

I move that, exercising its judgment and discretion, pursuant to Sec. 70.47(9)(a) of the Wis. Statutes the Board of Review, by majority and roll call vote hereby determines:

(mark and state for the record all that apply)

- that the Assessor’s valuation is correct;
- that the Assessor presented evidence of the fair market value of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual;
- that the Assessor presented evidence of the proper classification of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual
- that the proper use values were applied to the agricultural land
- that the proper fractional assessments were applied to undeveloped land and agricultural forest land classifications
- that the property owner did not present sufficient evidence to rebut the presumption of correctness granted by law to the Assessor;
- that the Assessor’s valuation is reasonable in light of all the relevant evidence;
- and sustains the same valuation as set by the Assessor;
- (in certain cases), It is not relevant to present assessments of other properties as a basis for the market value of the appeal property

OR

2. A MOTION TO MODIFY THE ASSESSMENT, should be stated as follows: I move that, exercising its judgment and discretion, pursuant to Sec. 70.49 (9)(a), Wis. Statutes the Board of Review, by majority and roll call vote hereby determines: (mark and state for the record all that apply);

- that the Assessor’s valuation is incorrect;
- that the property owner has presented sufficient evidence to rebut the presumption of correctness granted by law to the Assessor;

- that the property owner's valuation is reasonable in light of the relevant evidence;
- that the full value of the property is:

Land: _____

Improvements: _____

Total: _____

- that the aggregate level of assessment of the municipality is at _____
- and hereby sets the new assessment at

Land: _____

Improvements: _____

Total: _____

{Note for Minutes}

Name of BOR member who made motion: _____

Name of BOR member who seconded motion: _____

I, _____, Clerk of the Board of Review, do hereby certify that the members of the Board of Review voted as follows:

<u>Name of Board of Review Member:</u>	<u>Yes</u>	<u>No</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

to adopt this motion on this _____ day of _____, 20____.

Clerk of Board of Review

{Either of these motions should be made and seconded by a member of the Board of Review based upon the decisions made on pages 4 and 5 of the **Findings of Fact, Determination, and Decision form**. Discussion may follow the making of the motion, but the decision on pages 4 and 5 should be consistent with the motion as made and adopted by the Board of Review. The clerk should record the roll call vote on page 6 of the **Findings of Fact, Determination, and Decision form**.} {In the event of a tie vote of the Board of Review, the Assessor's valuation is sustained pursuant to Sec. 70.47 (9) (a) of the Wis. Statutes.}

** This sample script was prepared by John P. Macy of Arenz, Molter, Macy, Riffle & Larson, S.C., (262) 548-1340, and was reviewed and modified by Rick Stadelman of the Wisconsin Towns Association and Office of Technical & Assessment Services of the Wisconsin Department of Revenue.*

**Board of Review
Clerk's Script***

1. Have a digital or tape recorder (in good working order) ready to start at beginning of the hearing.
2. Introduce the case when called upon by BOR chairperson:

This case is of *(give name of property owner/objector)*....

The property owner/objector resides at

The address for the property in question is

The tax key # for this property is

This property has been classified for assessment purposes as

(residential; commercial; manufacturing; agricultural; undeveloped; agricultural forest; productive forest land; or other....see Sec. 70.32 for classes of property)

The value in the assessment roll for the current year is:

Land:.....*(state value from assessment roll)*

Improvements*(state value from assessment roll)*

Total assessment *(state total value from assessment roll)*

3. When requested by the BOR chairperson asks the clerk to swear in the witnesses, the clerk proceeds to state:

Would all persons, including the Assessor, intending to provide testimony for this hearing please raise your right hand to be sworn?....

DO YOU SOLEMNLY SWEAR THAT THE TESTIMONY WHICH YOU SHALL GIVE IN THE MATTER NOW ON HEARING SHALL BE THE TRUTH, THE WHOLE TRUTH, AND NOTHING BUT THE TRUTH SO HELP YOU GOD?

Would each person who has just been sworn please state your name and address for the record.

(Start with the objector, any of objector's witnesses, assessor, and assessor's witness (if any). Make sure all speak loud enough to be recorded.)

- 3a. Assessor, please state the estimated level of assessment for the current year.
4. Clerk should complete Findings of Fact, Determinations and Decision form (Parts A and B) if used as hearing is held.
5. Clerk who is a BOR member may participate in questioning of witnesses as any

other member of the BOR.

6. Clerk should complete Parts C and D of "Findings of Fact, Determinations and Decision" form after the BOR makes its determinations and decisions. Note for the minutes who made and seconded motions made by the BOR. Record the roll call vote on the form.
7. After the hearing is closed but prior to final BOR adjournment, the Clerk must prepare, and make personal delivery or mail by certified mail, return receipt requested the Notice of Decision (DOR form PR-302 BOR Determination Form).
8. After all determinations of the BOR have been made, the Clerk should prepare a Summary of Board of Review Proceedings, PA-800, sign the Clerk's affidavit on the bottom of this form and file with the other BOR documents for this year. The clerk should also keep in a minute book a record of all BOR proceedings (Sec. 70.47(5)). These records are to be kept by town, village, or city clerk for seven years (Sec. 70.47 (8) (f)).

* This sample script was prepared by John P. Macy of Arenz, Molter, Macy, Riffle & Larson, S.C., (262)548-1340, and was reviewed and modified by Rick Stadelman of the Wisconsin Towns Association and Office of Technical & Assessment Services of the Wisconsin Department of Revenue.

Board of Review Chairperson's Script at Hearing

1. First, make sure that the clerk has tape or digital recorder ready to turn on; or court stenographer is ready.
2. Ask the clerk to introduce the case for hearing.
3. Ask Property owner/objector, all witnesses, including the assessor to be sworn. Have clerk administer oath. Clerk should note for the record all persons who have been sworn. If clerk does not know all the names have each individual sworn to state name for the record.
4. Chairperson briefly outlines the hearing procedures:
 - a) **The person filing the objection will testify and present evidence first. The assessor may then ask the objector questions. The board of review members may also ask the objector questions.**
 - b) **After the objector has testified, any other witnesses present in support of the objector will testify. Each witness is subject to questions from the assessor and board of review members.**
 - c) **Following all witnesses of the objector, the assessor shall present his/her case in support of the assessment.**
 - d) **The Assessor shall be subject to any questions of the objector first. Then the assessor shall be subject to questions of the board or review members.**
 - e) **The objector may present any other evidence, which again is subject to questions of the assessor or board or review members.**
 - f) **The assessor may provide any other evidence, again subject to questions of the objector and board of review members.**
 - g) **After all evidence has been submitted under oath, the objector may first make a brief summary of his/her case to the board of review.**
 - h) **The assessor may follow with a brief summary of his/her case.**
 - i) **After each summary, the taking of testimony will be closed.**
 - j) **The board of review will deliberate on the testimony in open session {either} (immediately following the testimony ... or ... at a later date to be announced.)¹**
5. Chairperson also makes the following statement to the objector before taking testimony of the objector:

“The board of review wants you to understand that under state law the board of review is required to uphold the assessor’s valuation of your property as being correct, unless you by your testimony can show the

¹ Note that on page 10 of the *Guide for Board of Review Members*, published and updated annually by the Wisconsin Department of Revenue, there is a list of chairperson responsibilities. Among these, the chairperson conducts the meeting in an orderly and legal manner, monitors the Board’s activities, and ensures that the Board stays within its legal role as a quasi-judicial body.

assessor's valuation to be incorrect..... in other words the burden of proof is upon you as the taxpayer. Do you understand that?"

6. Now begin the hearing by asking the taxpayer/objector:

"For the record will you please state your full name and address... and will you also state what in your opinion is the fair market value of your property?"

7. Chairperson conducts the hearing along the format described in paragraph 4 above.

8. After all evidence has been presented and the both the objector and assessor have made their final summaries, the chairperson should state on the record as follows:

I am now closing the testimony in this case. I will now open up the deliberations in this case by asking the board of review members to state based upon the sworn testimony presented whether the assessor's valuation is correct or incorrect.

9. If the board of review uses the "Findings of Fact, Determinations, and Decision" form the deliberations should follow this form. First noting the sworn testimony entered in the record. Second, the board should make its determination on page 4, which follows the priorities given in "Rules of Best Evidence" table.

* This sample script was prepared by John P. Macy of Arenz, Molter, Macy, Riffle & Larson, S.C., (262) 548-1340, and was reviewed and modified by Rick Stadelman of the Wisconsin Towns Association and Office of Technical & Assessment Services of the Department of Revenue

**Assessor's Duties
and
Possible Script to Support Valuation***

1. Assessor's role for BOR:
 - a) Cannot be member of BOR
 - b) Must attend all hearings of BOR
 - c) Is presumed to be an expert, but should be substantiated on the record
 - d) Should not run the meeting
 - e) May not participate in deliberations
 - f) May not vote
 - g) May not impeach his own affidavit and valuation
 - h) Should inform the BOR on the record at first meeting of BOR of the level of assessment
 - i) Must submit evidence in support of valuation on assessment roll
 - j) Must submit to examination by property owner/objector
 - k) Is required to provide full disclosure to BOR and make all books and records available to property owner/objector and BOR at hearing

2. Assessor may ask questions of property owner/objector and his/her witnesses after their testimony has been given.

3. Prior to the commencement of the hearing, the assessor should raise any procedural concerns, and if appropriate, make a request to dismiss the objection (i.e., denied interior inspection, income information).

4. Possible script for Assessor to present his/her case to BOR
 - a) Qualify yourself as an expert witness
 - a. Introduce yourself (stating name on the record)
 - b. Submit written curriculum vitae/resume for record
 - c. State employment qualifications
 - d. State educational training
 - e. State experience in assessing and appraisal (if any)
 - f. State the level of assessment

 - b) Description of Subject Property
 - a. Present picture of subject property
 - b. State assessor's familiarity with the subject property
 - c. State assessor's inspection history (if any) of subject property

 - c) Purpose/Market Value
 - a. State definition of market value
 - b. State that the valuation in this case has been done in accordance with both Sec. 70.32 of Wisconsin Statutes and the Wisconsin Property Assessment Manual

- d) State if recent arms-length sale of the subject property
 - a. State date of sale
 - b. State parties to sale (note that sale is arms length)
 - c. State price of sale
 - d. Any other pertinent information

- e) (If no recent arms-length sale) State the sales price of reasonably comparable property
 - a. Name and identify address of comparable property
 - b. State date of each comparable sale
 - c. State parties to each sale (noting that sale is arms length)
 - d. Describe details of comparable property to establish it is comparable to subject property

- f) Other factors that may have been considered by assessor
 - a. Effect of zoning, conservation easement, conservation restriction under agreement with federal government or Chapter 91 Farmland Preservation, Sec. 70.32 (1g)
 - b. Impairment of the value of property due to presence of a solid or hazardous waste facility or because of environmental pollution, Sec. 70.32 (2)
 - c. If property has contaminated well or water system, the time and expense necessary to repair or replace the well or private water
 - d. In alternative to market value if no recent arms length sale, a verifiable replacement cost estimate of the subject property, less any depreciation
 - e. In alternative to market value if no recent arms length sale, for income producing property, an income approach to value, including the development of income, expenses, and the capitalization rate
 - f. A verifiable asking price, or listing contract, if the property is currently for sale
 - g. A recent Market Value estimate of the subject property
 - h. Other facts or conditions which affect the property's Market Value, such as: size and location of the land, size and age of buildings, original cost of buildings, amount of fire insurance, or any other facts or conditions that shed light on the property's Market Value

- g) Conclusion
 - a. Restate the value placed on subject property
 - b. Primary basis on which value has been established

- h) Thank you to BOR

5. Be prepared to answer questions of property owner/objector and BOR members

* This sample script was prepared by John P. Macy of Arenz, Molter, Macy, Riffle & Larson, S.C., (262) 548-1340, and was reviewed and modified by Rick Stadelman of the Wisconsin Towns Association and the Office of Technical & Assessment Services of the the Wisconsin Department of Revenue.

Village of Macy
Notice of Intent to File Objection with the Board of Review

I, _____ as the property owner or agent for _____
_____ (insert property owner's name or strike) with an address of _____
hereby give notice of intent to file an objection on the assessment for the following property: _____
_____ (insert the address of subject property) for the 201__ Assessment Year
in the Village of Macy.

This Notice of Intent is being filed: (please mark one)

- at least 48 hours before the Board's first scheduled meeting
- less than 48 hours before the start of, but not later than the first two hours of, the Board's first scheduled meeting (please complete Section A)
- after the first two hours of the Board's first scheduled session, but no later than the end of the fifth day of the session or, if the session is less than five days, the end of the final day of the session (please complete Section B)

Filing of this form does not relieve the objector from the requirement of timely filing a fully completed written objection on the proper form with the Clerk of the Board of Review.

(Name) _____
(Date) _____

Received by: _____
Date: _____ Time: _____

Section A: The Board of Review shall grant a waiver of the 48-hour notice of an intent to file a written objection if a property owner who does not meet the notice requirement appears before the Board during the first two hours of the meeting, SHOWS GOOD CAUSE FOR FAILURE TO MEET THE 48-HOUR NOTICE REQUIREMENT AND FILES A WRITTEN OBJECTION. My good cause is as follows:

Section B: The Board of Review may waive all notice requirements and hear the objection even if the property owner fails to provide written or oral notice of an intent to object 48 hours before the first scheduled meeting, and fails to request a waiver of the notice requirement during the first two hours of the meeting, if the property owner appears before the Board at any time up to the end of the fifth day of the session or up to the end of the final day of the session if the session is less than five days, and FILES A WRITTEN OBJECTION AND PROVIDES EVIDENCE OF EXTRAORDINARY CIRCUMSTANCES. Proof of my extraordinary circumstances is as follows:

A WRITTEN OBJECTION ON THE PROPER FORM MUST BE PROPERLY FILED WITH THE CLERK OF THE BOARD OF REVIEW.

This sample was prepared by John P. Macy of Arenz, Molter, Macy & Riffle, S.C., (262)548-1340, and was reviewed and modified by Rick Stadelman of the Wisconsin Towns Association and the Office of Technical & Assessment Services of the Wisconsin Department of Revenue.

This page intentionally left blank.

Objection to Real Property Assessment

To file an appeal on your property assessment, you must provide the Board of Review (BOR) clerk written or oral notice of your intent, under state law (sec. 70.47(7)(a), Wis. Stats.). You must also complete this entire form and submit it to your municipal clerk. To review the best evidence of property value, see the Wisconsin Department Revenue's *Property Assessment Appeal Guide for Wisconsin Real Property Owners*.

Complete all sections:

Section 1: Property Owner / Agent Information				* If agent, submit written authorization (Form PA-105) with this form			
Property owner name <i>(on changed assessment notice)</i>			Agent name <i>(if applicable)</i>				
Owner mailing address			Agent mailing address				
City	State	Zip	City	State	Zip		
Owner phone () -	Email		Owner phone () -	Email			

Section 2: Assessment Information and Opinion of Value			
Property address		Legal description or parcel no. <i>(on changed assessment notice)</i>	
City	State	Zip	
Assessment shown on notice - Total		Your opinion of assessed value - Total	

If this property contains non-market value class acreage, provide your opinion of the taxable value breakdown:

Statutory Class	Acres	\$ Per Acre	Full Taxable Value
Residential total market value			
Commercial total market value			
Agricultural classification: # of tillable acres		@ \$ acre use value	
# of pasture acres		@ \$ acre use value	
# of specialty acres		@ \$ acre use value	
Undeveloped classification # of acres		@ \$ acre @ 50% of market value	
Agricultural forest classification # of acres		@ \$ acre @ 50% of market value	
Forest classification # of acres		@ \$ acre @ market value	
Class 7 "Other" total market value		market value	
Managed forest land acres		@ \$ acre @ 50% of market value	
Managed forest land acres		@ \$ acre @ market value	

Section 3: Reason for Objection and Basis of Estimate	
Reason(s) for your objection: <i>(Attach additional sheets if needed)</i>	Basis for your opinion of assessed value: <i>(Attach additional sheets if needed)</i>

Section 4: Other Property Information

A. How was this property acquired: *(check the box that applies)* Purchase Trade Gift Inheritance
 Acquisition price \$ _____ Date - - *(mm-dd-yyyy)*

B. Were there any changes made to this property (ex: improvement, remodeling, addition) since acquiring it? Yes No
 If Yes, describe _____
 Date of changes - - *(mm-dd-yyyy)* Cost of changes \$ _____ Does this cost include the value of all labor (including your own)? Yes No

C. During the last five years, was this property listed/offered for sale? Yes No
 If Yes, how long was the property listed *(provide dates)* - to - *(mm-dd-yyyy)* *(mm-dd-yyyy)*
 Asking price \$ _____ List all offers received _____

D. Was this property appraised within the last five years? Yes No
 If Yes, provide: Date - - *(mm-dd-yyyy)* Value _____ Purpose of appraisal _____
 If this property had more than one appraisal, provide the requested information for each appraisal. _____

Section 5: BOR Hearing Information

A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): _____
Note: This does not apply in first or second class cities.

B. Provide a reasonable estimate of the amount of time you need at the hearing _____ minutes.

Property owner or Agent signature	Date <i>(mm-dd-yyyy)</i>
-----------------------------------	--------------------------

Objection Form for Personal Property Assessment

To file an appeal on your property assessment, you must provide the Board of Review (BOR) clerk written or oral notice of your intent, under state law (sec. 70.47(7)(a), Wis. Stats.). You must also complete this entire form and submit it to your municipal clerk. To review the best evidence of property value, see the Wisconsin Department Revenue's *Property Assessment Appeal Guide for Wisconsin Real Property Owners*.

Complete all sections:

Section 1: Property Owner / Agent Information				* If agent, submit written authorization (Form PA-105) with this form			
Property owner name <i>(on changed assessment notice)</i>			Agent name <i>(if applicable)</i>				
Owner mailing address			Agent mailing address				
City	State	Zip	City	State	Zip		
Owner phone () - -	Email		Agent phone () - -	Email			

Section 2: Assessment Information and Opinion of Value			
Property address		Legal description or parcel no. <i>(on changed assessment notice)</i>	
City	State	Zip	
Assessment shown on notice – Total		Your opinion of assessed value – Total	
Assessment as shown on notice: Boats and other watercraft _____ Machinery, tools and patterns _____ Furniture, fixtures and equipment ... _____ All other personal property _____ Total _____		Your opinion of value as of January 1: Boats and other watercraft _____ Machinery, tools and patterns _____ Furniture, fixtures and equipment ... _____ All other personal property _____ Total _____	

Section 3: Reason for Objection and Basis of Estimate
Reason(s) for your objection and basis for your opinion of assessed value: <i>(attach additional sheets if needed)</i>

Section 4: Other Property Information	
List all other personal property you own (in the same municipality) that you are not appealing:	
Description of Personal Property	Assessment
	\$
	\$
	\$
	\$
	\$

Section 5: BOR Hearing Information	
A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): _____ Note: This does not apply in first or second class cities.	
B. Provide a reasonable estimate of the amount of time you need at the hearing _____ minutes.	

Property owner or Agent signature	Date (mm-dd-yyyy)
-----------------------------------	-------------------

Notice of Board of Review Determination

Under state law (sec. 70.47(12), Wis. Stats.), your property assessment for the current year 20__ as finalized by the Board of Review (BOR) is listed below.

Property owner

General information

Date issued - -

Parcel no.

Address

Legal description

Town Village City

Municipality _____

Assessment information

20__ Original Assessment		20__ Final Assessment <small>(determined by BOR)</small>	
Land	\$	Land	\$
Improvements	\$	Improvements	\$
Personal property	\$	Personal property	\$
Personal property	\$	Personal property	\$
Personal property	\$	Personal property	\$
Total personal property	\$	Total personal property	\$
Total all property	\$	Total all property	\$

Appeal information

If you are not satisfied with the BOR's decision, there are appeal options available. **Note:** Each appeal option has filing requirements. For more information on the appeal process, review the Property Assessment Appeal Guide. Visit revenue.wi.gov and search keyword "Assessment Appeal."

Appeal to:

Department of Revenue (DOR) – must file within 20 days after receipt of the BOR's determination notice or within 30 days after the date specified on the affidavit if there is no return receipt. A \$100 filing fee is required. The fair market value of the items or parcels cannot exceed \$1 million dollars. DOR may revalue the property any time before November 1 of the assessment year or within 60 days after receiving the appeal, whichever is later. If adjusted, the value is substituted for the original value and taxes paid accordingly. (sec. 70.85, Wis. Stats.)

Circuit Court - Action for Certiorari – must file within 90 days after receiving the determination notice. The Court decides based on the written record from the BOR. You cannot submit new evidence. (sec. 70.47(13), Wis. Stats.)

Municipality - Excessive Assessment – must first appeal to the BOR and have not appealed the BOR's decision to Circuit Court or to DOR. You cannot claim an excessive assessment under sec. 74.37, Wis. Stats., unless the tax is timely paid. A claim under section 74.37 must be filed with the municipality by January 31 of the year the tax is payable.

Notice of Board of Review Determination

Under state law (sec. 70.47(12), Wis. Stats.), your property assessment for the current year 2016 as finalized by the Board of Review (BOR) is listed below.

Property owner

John Q Public
123 N Pleasant St
Badger WI 53111

General information

Date issued 10 - 15 - 2016
Parcel no. 002-0654
Address 123 N Pleasant St
Legal description Lot 1, Block 6
Dexter's Subdivision

Town Village City

Municipality Badger

Assessment information

2016 Original Assessment		2016 Final Assessment <i>(determined by BOR)</i>	
Land	\$45,000	Land	\$45,000
Improvements	\$325,000	Improvements	\$325,000
Personal property	- 0 -	Personal property	- 0 -
Personal property	- 0 -	Personal property	- 0 -
Personal property	- 0 -	Personal property	- 0 -
Total personal property	- 0 -	Total personal property	- 0 -
Total all property	\$370,000	Total all property	\$370,000

Appeal information

If you are not satisfied with the BOR's decision, there are appeal options available. **Note:** Each appeal option has filing requirements. For more information on the appeal process, review the Property Assessment Appeal Guide. Visit revenue.wi.gov and search keyword "Assessment Appeal."

Appeal to:

Department of Revenue (DOR) – must file within 20 days after receipt of the BOR's determination notice or within 30 days after the date specified on the affidavit if there is no return receipt. A \$100 filing fee is required. The fair market value of the items or parcels cannot exceed \$1 million dollars. DOR may revalue the property any time before November 1 of the assessment year or within 60 days after receiving the appeal, whichever is later. If adjusted, the value is substituted for the original value and taxes paid accordingly. (sec. 70.85, Wis. Stats.)

Circuit Court - Action for Certiorari – must file within 90 days after receiving the determination notice. The Court decides based on the written record from the BOR. You cannot submit new evidence. (sec. 70.47(13), Wis. Stats.)

Municipality - Excessive Assessment – must first appeal to the BOR and have not appealed the BOR's decision to Circuit Court or to DOR. You cannot claim an excessive assessment under sec. 74.37, Wis. Stats., unless the tax is timely paid. A claim under section 74.37 must be filed with the municipality by January 31 of the year the tax is payable.

Summary – Board of Review Proceedings

Secs. 70.47(12) and 70.47(17), Wis. Stats.

Filing Instructions

Section 1 – Assessment Information

Select the Taxation district, enter municipality, county, year assessments are being appealed

Section 2 – Appeal Information

Col. 1 – Enter date of Board of Review (BOR) hearing date

Col. 2 – Enter property owner's name

Cols. 3 & 4 – Enter parcel no. and computer no. to indicate property designation

Col. 5 – Enter assessed values and property class being appealed

Col. 6 – Enter the BOR value determination amount and date of determination

Col. 7 – Before the BOR's final adjournment, send or deliver the notice of the BOR's determination to the property owner/agent. Enter date delivered / mailed and clerk's initials.

Section 3 – Read affidavit, sign and date

Note: After completing this form, file it with the BOR proceedings retained by the municipality.

(sec. 70.47(17), Wis. Stats.)

Section 1: Assessment Information

Taxation district (check one)	<input type="checkbox"/> Town	<input type="checkbox"/> Village	<input type="checkbox"/> City	Municipality	County	Assessment year (yyyy)
----------------------------------	-------------------------------	----------------------------------	-------------------------------	--------------	--------	------------------------

Section 2: Appeal Information

Col. 1 Hearing Date (mm-dd-yyyy)	Col. 2 Property Owner Name	Col. 3 Parcel No.	Col. 4 Computer No.	Col. 5 Assessment Appealed by Property Owner		Class	Col. 6 BOR Value Determination		Col. 7 Notice Date delivered/mailed and clerk's initials Date (mm-dd-yyyy)
				Land	Improvements		Amount	Date (mm-dd-yyyy)	
-				Land	\$				Date (mm-dd-yyyy)
-				Land	\$				Delivered/mailed
-				Land	\$				Delivered/mailed
-				Improvements	\$				Initials
-				Total Real Estate	\$				Initials
-				Personal Property	\$				Initials
-				Land	\$				Date (mm-dd-yyyy)
-				Land	\$				Date (mm-dd-yyyy)
-				Land	\$				Delivered/mailed
-				Improvements	\$				Delivered/mailed
-				Total Real Estate	\$				Initials
-				Personal Property	\$				Initials
-				Land	\$				Date (mm-dd-yyyy)
-				Land	\$				Date (mm-dd-yyyy)
-				Land	\$				Delivered/mailed
-				Improvements	\$				Delivered/mailed
-				Total Real Estate	\$				Initials
-				Personal Property	\$				Initials
-				Land	\$				Date (mm-dd-yyyy)
-				Land	\$				Date (mm-dd-yyyy)
-				Land	\$				Delivered/mailed
-				Improvements	\$				Delivered/mailed
-				Total Real Estate	\$				Initials
-				Personal Property	\$				Initials

Section 3: Board of Review Clerk Affidavit

I, the undersigned, declare under penalties of law that I have personally examined this form. To the best of my knowledge and belief it is true, correct and complete. Per state law (sec. 70.47(12), Wis. Stats.), before final adjournment, the objector was provided with the Board of Review Decision Notice by personal delivery, or it was mailed on the Notice date.

Signature Board of Review Clerk _____

Date _____

Summary – Waiver of Board of Review Request

Secs. 70.47(8m), Wis. Stats.

Filing Instructions

Section 1 – Assessment Information

Select the Taxation district, enter municipality, county, year assessments are being appealed

Section 2 – Appeal Information

Col. 1 – Enter property owner's name

Col. 2 – Enter parcel no.

Col. 3 – Enter computer no.

Col. 4 – Enter date waiver was received and select "Approved" or "Denied"

Col. 5 – Select property class and enter assessment value and property owner's opinion of value

Col. 6 – Enter date delivered/mailed and clerk's initials

Note: Mail or email determination to requester

Section 3 – Read affidavit, sign and date

Note: After completing this form, file it with the BOR proceedings retained by the municipality. (sec. 70.47(17), Wis. Stats.)

Section 1: Assessment Information

Taxation district <i>(check one)</i>	<input type="checkbox"/> Town	<input type="checkbox"/> Village	<input type="checkbox"/> City
Municipality			County
Waiver year (yyyy)			

Section 2: Appeal Information

Property Owner Name <i>Col. 1</i>	Parcel No. <i>Col. 2</i>	Computer No. <i>Col. 3</i>	Waiver Request <i>Col. 4</i>		Assessment <i>Col. 5</i>	Owner's Opinion <i>Col. 5</i>	Notice Date delivered/mailed and clerk's initials <i>Col. 6</i>
			Date Received <i>(mm-dd-yyyy)</i>	Decision			
				<input type="checkbox"/> Approved <input type="checkbox"/> Denied	\$		Date (mm-dd-yyyy)
				<input type="checkbox"/> Approved <input type="checkbox"/> Denied	\$		Delivered/mailed
				<input type="checkbox"/> Approved <input type="checkbox"/> Denied	\$		Initials
				<input type="checkbox"/> Approved <input type="checkbox"/> Denied	\$		Date (mm-dd-yyyy)
				<input type="checkbox"/> Approved <input type="checkbox"/> Denied	\$		Delivered/mailed
				<input type="checkbox"/> Approved <input type="checkbox"/> Denied	\$		Initials
				<input type="checkbox"/> Approved <input type="checkbox"/> Denied	\$		Date (mm-dd-yyyy)
				<input type="checkbox"/> Approved <input type="checkbox"/> Denied	\$		Delivered/mailed
				<input type="checkbox"/> Approved <input type="checkbox"/> Denied	\$		Initials
				<input type="checkbox"/> Approved <input type="checkbox"/> Denied	\$		Date (mm-dd-yyyy)
				<input type="checkbox"/> Approved <input type="checkbox"/> Denied	\$		Delivered/mailed
				<input type="checkbox"/> Approved <input type="checkbox"/> Denied	\$		Initials

Section 3: Board of Review Clerk Affidavit

I, the undersigned declare that I have personally prepared this report and to the best of my knowledge and belief it is true and correct.

Signature Board of Review Clerk _____

Date _____

Summary – Waiver of Board of Review Request

Secs. 70.47(8m), Wis. Stats.

Section 1: Assessment Information

Taxation district (check one) Town Village City Municipality County

Waiver year (yyyy) _____

Section 2: Appeal Information

Col. 1 Property Owner Name	Col. 2 Parcel No.	Col. 3 Computer No.	Col. 4 Waiver Request		Col. 5 Value		Col. 6 Notice Date delivered/mailed and clerk's initials
			Date Received (mm-dd-yyyy)	Decision	Assessment	Owner's Opinion	
				<input type="checkbox"/> Approved <input type="checkbox"/> Denied	\$	\$	Date (mm-dd-yyyy)
				<input type="checkbox"/> Approved <input type="checkbox"/> Denied	\$	\$	Delivered/mailed
				<input type="checkbox"/> Approved <input type="checkbox"/> Denied	\$	\$	Initials
				<input type="checkbox"/> Approved <input type="checkbox"/> Denied	\$	\$	Date (mm-dd-yyyy)
				<input type="checkbox"/> Approved <input type="checkbox"/> Denied	\$	\$	Delivered/mailed
				<input type="checkbox"/> Approved <input type="checkbox"/> Denied	\$	\$	Initials
				<input type="checkbox"/> Approved <input type="checkbox"/> Denied	\$	\$	Date (mm-dd-yyyy)
				<input type="checkbox"/> Approved <input type="checkbox"/> Denied	\$	\$	Delivered/mailed
				<input type="checkbox"/> Approved <input type="checkbox"/> Denied	\$	\$	Initials
				<input type="checkbox"/> Approved <input type="checkbox"/> Denied	\$	\$	Date (mm-dd-yyyy)
				<input type="checkbox"/> Approved <input type="checkbox"/> Denied	\$	\$	Delivered/mailed
				<input type="checkbox"/> Approved <input type="checkbox"/> Denied	\$	\$	Initials
				<input type="checkbox"/> Approved <input type="checkbox"/> Denied	\$	\$	Date (mm-dd-yyyy)
				<input type="checkbox"/> Approved <input type="checkbox"/> Denied	\$	\$	Delivered/mailed
				<input type="checkbox"/> Approved <input type="checkbox"/> Denied	\$	\$	Initials
				<input type="checkbox"/> Approved <input type="checkbox"/> Denied	\$	\$	Date (mm-dd-yyyy)
				<input type="checkbox"/> Approved <input type="checkbox"/> Denied	\$	\$	Delivered/mailed
				<input type="checkbox"/> Approved <input type="checkbox"/> Denied	\$	\$	Initials
				<input type="checkbox"/> Approved <input type="checkbox"/> Denied	\$	\$	Date (mm-dd-yyyy)
				<input type="checkbox"/> Approved <input type="checkbox"/> Denied	\$	\$	Delivered/mailed
				<input type="checkbox"/> Approved <input type="checkbox"/> Denied	\$	\$	Initials

Request to Testify by Telephone or Submit a Sworn Written Statement at the Board of Review (BOR)

Section 70.47(8), Wis. Stats., states "...Instead of appearing in person at the hearing, the board **may** allow the property owner, or the property owner's representative, at the request of either person, to appear before the board, under oath, by telephone or to submit written statements, under oath, to the board. ..."

NOTE: The legal requirements of the Notice of Intent to Appear at the BOR must be satisfied and the Objection Form must be completed and submitted to the BOR as required by law prior to the Request to Testify by Telephone or Submit Sworn Written Statement form being submitted.

Municipality	County
Property owner's name	Agent name (if applicable)
Owner's mailing address	Agent's mailing address
Owner's telephone number ()	Agent's telephone number ()
<input type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone	<input type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone
Owner's email address	Agent's email address

Please provide the following information on the property and the assessment to which you are objecting. (Attach additional sheets, if necessary.)

1. Property address _____
2. Legal description or parcel number from the current assessment roll _____
3. Total Property Assessment _____
4. If agent, attach signed Agent Authorization form, PA-105

Testify by telephone* Submit sworn written statement

Basis for request _____

* If the request is approved, provide the best telephone number to reach you _____

Owner's or Agent's signature	Date
------------------------------	------

For Board Use Only

Approved Denied

Reason _____

Taxpayer advised _____
Date

Sample Revaluation Notice
As required by Wis. Stat. § 70.05(5)

This notice is required to be posted on your municipal website, or, if you do not have a municipal website, it is required to be posted in three places within the municipality.

Revaluation Notice:

A revaluation of property assessments in the (*municipality*) shall occur for the (*year*) assessment year. The approximate dates of the revaluation notices being sent to property owners is expected to be in (*month/year*). Please also notice that the Assessor has certain statutory authority to enter land as described in Sections 943.13 and 943.15, Wisconsin Statutes.

The ability to enter land is subject to several qualifications and limitations, as described within the foregoing statutes. Copies of the applicable statutes can be obtained at public depositories throughout the State of Wisconsin, and from the State of Wisconsin Legislative Reference Bureau website (www.legis.state.wi.us/rsb/stats.html) or a copy may be obtained from the municipal clerk upon payment of applicable copying charges.

This sample was prepared by John P. Macy of Arenz, Molter, Macy, Riffle & Larson, S.C., (262) 548-1340, and was reviewed and modified by Rick Stadelman of the Wisconsin Towns Association and Office of Technical & Assessment Services of the Wisconsin Department of Revenue.

This page intentionally left blank.

**Notice of Meeting to Adjourn
Board of Review to a Later Date**

(When assessment roll completion date is unknown)

Town/Village/City of _____, _____ County
Board of Review will meet on the ___ day of _____, 201__ at ___
___ m. at _____ *(insert the location of the meeting)*
for the purpose of calling the Board of Review into session during the thirty day period
beginning on the 2nd Monday of May, pursuant to s. 70.47(1) of the Wis. Stats.

Due to the fact the assessment roll is not completed at this time, it is anticipated that the
Board of Review will be adjourned until the ___ day of _____, 201__ at
___ m.

*(Adjournment should be to a specific day and time and may be adjourned repeatedly until the
assessment roll is completed.)*

Notice is hereby given this ___ day of _____, 201__ by:

Town/Village/City Clerk

**Publish this notice as a Class I notice in a newspaper 15 days before the assessment roll is
available for inspection. Also see s. 70.47(2) below for additional dates.**

**Also post this notice in at least three public places 15 days before the assessment roll is
complete in the Town/Village/City. Also see s. 70.47(2) below for additional dates.**

**Also post this notice on the door of the Town/Village/City Hall 15 days before the
assessment roll is complete. Also see s. 70.47(2) below for additional dates.**

{All three types of notices are required pursuant to s. 70.47 (2) of Wis. Stats.}

70.47(2) Notice. At least 15 days before the first session of the board of review, or at least 30
days before the first session of the board of review in any year in which the taxation district
conducts a revaluation under s. 70.05, the clerk of the board shall publish a class 1 notice, place a
notice in at least 3 public places and place a notice on the door of the town hall, of the village
hall, of the council chambers or of the city hall of the time and place of the first meeting of the
board under sub. (3) and of the requirements under sub. (7) (aa) and (ac) to (af). A taxpayer who
shows that the clerk failed to publish the notice under this subsection may file a claim under s.
74.37.

Since there is no reference to providing notice under Ch. 985 in s. 70.47(2), Wis. Stats. it is not
recommended that posting option authorized under s. 985.02(2) Wis. Stats. be utilized. The
wording of s. 70.47(2), Wis. Stats. requires that all three notices be given. If the statute makes no
reference to Ch. 985 Wis. Stats., it is generally assumed that s. 985.02(2), Wis. Stats. does not
apply. This opinion also recognizes the legal principle that a specific statute would take
precedence over a general one. Please check with your municipal attorney.

Keep in mind that once a specific date has been set for the Board of Review the long notice as
required under s. 70.47, Wis. Stats. must be published.

*This sample was prepared by John P. Macy of Arenz, Molter, Macy, Riffle & Larson, S.C.,
(262)548-1340, and was reviewed and modified by Rick Stadelman of the Wisconsin Towns
Association, Philip Freeburg of the UW Extension Local Government Center and the Office of
Technical & Assessment Services of the Wisconsin Department of Revenue.*

This page intentionally left blank.

**Notice of Meeting to Adjourn
Board of Review to Later Date and the date for the 2-hour meeting is known**

(When assessment roll is not completed during the 30-day period beginning on the 2nd Monday of May and the completion date is known)

Town/Village/City of _____, _____ County.

Board of Review will meet on the ____ day of _____, 201__ at _____ m. at _____ {insert the location of the meeting} for the purpose of calling the Board of Review into session during the thirty day period beginning on the 2nd Monday of May, pursuant to s. 70.47 (1), Wis. Stats.

Due to the fact the assessment roll is not completed at this time, the Board of Review will be adjourned until the ____ day of _____, 201__ at _____ m.

Pursuant to s.70.47 (2), Wis. Stats.:

No person shall be allowed to appear before the board of review, to testify to the board by telephone or to contest the amount of any assessment of real or personal property if the person has refused a reasonable written request by certified mail of the assessor to view such property.

After the first meeting of the board of review and before the board's final adjournment, no person who is scheduled to appear before the board of review may contact, or provide information to, a member of the board about that person's objection except at a session of the board.

No person may appear before the board of review, testify to the board by telephone or contest the amount of any assessment unless, at least 48 hours before the first meeting of the board or at least 48 hours before the objection is heard if the objection is allowed under sub. (3) (a), that person provides to the clerk of the board of review notice as to whether the person will ask for removal under sub. (6m) (a) and if so which member will be removed and the person's reasonable estimate of the length of time that the hearing will take.

When appearing before the board, the person shall specify, in writing, the person's estimate of the value of the land and of the improvements that are the subject of the person's objection and specify the information that the person used to arrive at that estimate.

No person may appear before the board of review, testify to the board by telephone or object to a valuation; if that valuation was made by the assessor or the objector using the income method; unless the person supplies to the assessor all of the information about income and expenses, as specified in the manual under s. 73.03 (2a), that the assessor requests. The municipality or county shall provide by ordinance for the confidentiality of information about income and expenses that is provided to the assessor under this paragraph and shall provide exceptions for persons using the information in the discharge of duties imposed by law or of the duties of their office or by order of a court. The information that is provided under this paragraph, unless a court determines that it is inaccurate, is not subject to the right of inspection and copying under s. 19.35 (1).

{If the date that the assessment roll will be available to the public is known and/or the date for the Open Book is known, the following paragraphs may be included to give the additional fifteen-day notice required.}

Pursuant to s. 70.45, Wis. Stats. the assessment roll for the Year 201__ assessment will be open for examination starting on the ____ day of _____, 201__ at _____ m., until _____ m., Monday through Friday.

{Modify the days and times as needed for your community}

Additionally, the assessor shall be available on the ____ day of _____, 201__ at the Town/Village/City Hall from _____ m. to _____ m.

{Insert the location and time of the Open Book [minimum of 2 hours]}.

Instructional material will be provided at the open book to persons who wish to object to valuations under s. 70.47, Wis. Stats.

Notice is hereby given this ____ day of _____, 201__ by:

Town/Village/City Clerk

If notice as required under ss. 70.45 and 70.47, Wis. Stats. is combined:

Publish this notice as a Class I notice in a newspaper 15 days before the assessment roll is available for inspection. Also see s. 70.47(2) below for additional dates.

Also post this notice in at least three public places 15 days before the assessment roll is complete in the Town/Village/City. Also see s. 70.47(2) below for additional dates.

Also post this notice on the door of the Town/Village/City Hall 15 days before the assessment roll is complete. Also see s. 70.47(2) below for additional dates.

{All three types of notices are required pursuant to s. 70.47 (2) of Wis. Stats.}

70.47(2) Notice. At least 15 days before the first session of the board of review, or at least 30 days before the first session of the board of review in any year in which the taxation district conducts a revaluation under s. 70.05, the clerk of the board shall publish a class 1 notice, place a notice in at least 3 public places and place a notice on the door of the town hall, of the village hall, of the council chambers or of the city hall of the time and place of the first meeting of the board under sub. (3) and of the requirements under sub. (7) (aa) and (ac) to (af). A taxpayer who shows that the clerk failed to publish the notice under this subsection may file a claim under s. 74.37.

Since there is no reference to providing notice under Ch. 985 in s. 70.47(2), Wis. Stats. it is not recommended that posting alternatives under s. 985.02(2) Wis. Stats. be utilized. The wording of s. 70.47(2), Wis. Stats. requires that all three notices be given. If the statute makes no reference to Ch. 985 Wis. Stats., it is generally assumed that s. 985.02(2), Wis. Stats. does not apply. This

opinion also recognizes the legal principle that a specific statute would take precedence over a general one. Please check with your municipal attorney.

70.45 Return and examination of rolls. When the assessment rolls have been completed in cities of the 1st class, they shall be delivered to the commissioner of assessments, in all other cities to the city clerk, in villages to the village clerk and in towns to the town clerk. At least 15 days before the first day on which the assessment rolls are open for examination, these officials shall have published a class 1 notice if applicable, or posted notice, under ch. 985, in anticipation of the roll delivery as provided in s. 70.50, that on certain days, therein named, the assessment rolls will be open for examination by the taxable inhabitants, which notice may assign a day or days for each ward, where there are separate assessment rolls for wards, for the inspection of rolls. The assessor shall be present for at least 2 hours while the assessment roll is open for inspection. Instructional material under s. 73.03 (54) shall be available at the meeting. On examination the commissioner of assessments, assessor or assessors may make changes that are necessary to perfect the assessment roll or rolls, and after the corrections are made the roll or rolls shall be submitted by the commissioner of assessments or clerk of the municipality to the board of review.

This sample was prepared by John P. Macy of Arenz, Molter, Macy, Riffle & Larson, S.C., (262)548-1340, and was reviewed and modified by Rick Stadelman of the Wisconsin Towns Association, Philip Freeburg of the UW Extension Local Government Center and the Office of Technical & Assessment Services of the Wisconsin Department of Revenue.

This page intentionally left blank.

Sample Notice - 2 Hour Meeting

Notice of Board of Review Meeting

STATE OF WISCONSIN

Town/City/Village of _____
_____ County

Notice is hereby given that the Board of Review for the Town/City/Village of _____, _____ County, Wisconsin, shall hold its first meeting on _____, 20__, from _____ .m., at _____ [insert meeting location].

Please be advised of the following requirements to appear before the board of review and procedural requirements if appearing before the board:

1. No person will be allowed to appear before the board of review, to testify to the board by telephone, or to contest the amount of any assessment of real or personal property if the person has refused a reasonable written request by certified mail of the assessor to view the property.
2. After the first meeting of the board of review and before the board's final adjournment, no person who is scheduled to appear before the board of review may contact or provide information to a member of the board about the person's objection, except at a session of the board.
3. The board of review may not hear an objection to the amount or valuation of property unless, at least 48 hours before the board's first scheduled meeting, the objector provides to the board's clerk written or oral notice of an intent to file an objection, except that upon a showing of good cause and the submission of a written objection, the board shall waive that requirement during the first 2 hours of the board's first scheduled meeting, and the board may waive that requirement up to the end of the 5th day of the session or up to the end of the final day of the session if the session is less than 5 days with proof of extraordinary circumstances for failure to meet the 48-hour notice requirement and failure to appear before the board of review during the first 2 hours of the first scheduled meeting.
4. Objections to the amount or valuation of property shall first be made in writing and filed with the clerk of the board of review within the first 2 hours of the board's first scheduled meeting, except that, upon evidence of extraordinary circumstances, the board may waive that requirement up to the end of the 5th day of the session or up to the end of the final day of the session if the session is less than 5 days. The board may require objections to the amount or valuation of property to be submitted on forms approved by the Department of Revenue, and the board shall require that any forms include stated valuations of the property in question. Persons who own land and improvements to that land may object to the aggregate valuation of that land and improvements to that land, but no person who owns land and improvements to that land may object only to the valuation of that land or only to the valuation of improvements to that land. No person may be allowed in any action or proceedings to question the amount or valuation of property unless the written objection has been filed and that person in good faith presented evidence to the board in support of the objections and made full disclosure before the board, under oath, of all of that person's property liable to assessment in the district and

the value of that property. The requirement that objections be in writing may be waived by express action of the board.

5. When appearing before the board of review, the objecting person shall specify in writing the person's estimate of the value of the land and of the improvements that are the subject of the person's objection and specify the information that the person used to arrive at that estimate.
6. No person may appear before the board of review, testify to the board by telephone, or object to a valuation if that valuation was made by the assessor or the objector using the income method of valuation, unless the person supplies the assessor with all the information about income and expenses, as specified in the assessor's manual under s. 73.03 (2a), Wis. stats., that the assessor requests. The Town of _____ has an ordinance for the confidentiality of information about income and expenses that is provided to the assessor under this paragraph that provides exceptions for persons using information in the discharge of duties imposed by law or the duties of their officer or by order of a court.* The information that is provided under this paragraph, unless a court determined that it is inaccurate, is not subject to the right of inspection and copying under s. 19.35 (1), Wis. stats.
7. The board shall hear upon oath, by telephone, all ill or disabled persons who present to the board a letter from a physician, surgeon, or osteopath that confirms their illness or disability. No other persons may testify by telephone unless the Board, in its discretion, has determined to grant a property owner's or their representative's request to testify under oath by telephone or written statement.
8. No person may appear before the board of review, testify to the board by telephone, or contest the amount of any assessment unless, at least 48 hours before the first meeting of the board, or at least 48 hours before the objection is heard if the objection is allowed under s.70.47 (3) (a), Wis. stats., that person provides to the clerk of the board of review notice as to whether the person will ask for the removal of a member of the board of review and, if so, which member, and provides a reasonable estimate of the length of time the hearing will take.

Notice is hereby given this ____ day of _____ 20__.

[Signature of clerk]

Notes: Publish this notice as a class 1 notice under chapter 985, Wis. Stat.

Post this notice in at least 3 public places in the municipality.

Post this notice on the door of the Town/City/Village hall.

(All 3 types of notice are required pursuant to s. 70.47 (2), Wis. Stat.)

The Board of Review must meet for a minimum of 2 hours at its first session.

Department of Revenue has created form PA-814 for requesting to testify by phone or written statement.

This sample was prepared by John P. Macy of Arenz, Molter, Macy, Riffle & Larson, S.C., (262)548-1340, and was reviewed and modified by Rick Stadelman of the Wisconsin Towns Association, Philip Freeburg of the UW Extension Local Government Center and the Office of Technical & Assessment Services of the Wisconsin Department of Revenue.

Combined Notice that the Assessment Roll is open for Examination and Open Book and Notice of Meeting Board of Review for the 2-hour meeting date is during the 30-day period beginning on the 2nd Monday of May

(When assessment roll is complete and Board of Review is holding 2-hour meeting during the 30-day period beginning on the 2nd Monday of May)

Notice that the Assessment Roll is open for Examination and Open Book

Town/Village/City of _____, _____ County.

Pursuant to s. 70.45, Wis. Stats. the assessment roll for the Year 201__ assessment will be open for examination starting on the ____ day of _____, 201__ at _____ m., until _____ m., Monday through Friday.

{Modify the days and times as needed for your community}

Additionally, the assessor shall be available on the ____ day of _____, 201__ at the Town/Village/City Hall from _____ m. to _____ m.

{Insert the location and time of the Open Book [minimum of 2 hours]}.

Instructional material will be provided at the open book to persons who wish to object to valuations under s. 70.47, Wis. Stats.

Notice of Board of Review Meeting

The Board of Review will meet on the ____ day of _____, 201__ at _____ m. at _____ *{insert the location of the meeting}* for the purpose of calling the Board of Review into session during the thirty day period beginning on the 2nd Monday of May, pursuant to s. 70.47 (1), Wis. Stats.

Pursuant to s.70.47 (2), Wis. Stats.:

No person shall be allowed to appear before the board of review, to testify to the board by telephone or to contest the amount of any assessment of real or personal property if the person has refused a reasonable written request by certified mail of the assessor to view such property.

After the first meeting of the board of review and before the board's final adjournment, no person who is scheduled to appear before the board of review may contact, or provide information to, a member of the board about that person's objection except at a session of the board.

No person may appear before the board of review, testify to the board by telephone or contest the amount of any assessment unless, at least 48 hours before the first meeting of the board or at least 48 hours before the objection is heard if the objection is allowed under sec.70.47 (3) (a),

that person provides to the clerk of the board of review notice as to whether the person will ask for removal under sec. 70.47 (6m) (a) and if so which member will be removed and the person's reasonable estimate of the length of time that the hearing will take.

When appearing before the board, the person shall specify, in writing, the person's estimate of the value of the land and of the improvements that are the subject of the person's objection and specify the information that the person used to arrive at that estimate.

No person may appear before the board of review, testify to the board by telephone or object to a valuation; if that valuation was made by the assessor or the objector using the income method; unless the person supplies to the assessor all of the information about income and expenses, as specified in the manual under s. 73.03 (2a), that the assessor requests. The municipality or county shall provide by ordinance for the confidentiality of information about income and expenses that is provided to the assessor under this paragraph and shall provide exceptions for persons using the information in the discharge of duties imposed by law or of the duties of their office or by order of a court. The information that is provided under this paragraph, unless a court determines that it is inaccurate, is not subject to the right of inspection and copying under s. 19.35 (1).

Notice is hereby given this ____ day of _____, 201__ by:

Town/Village/City Clerk

If notice as required under ss. 70.45 and 70.47, Wis. Stats. is combined:

Publish this notice as a Class I notice in a newspaper 15 days before the assessment roll is available for inspection. Also see s. 70.47(2) below for additional dates.

Also post this notice in at least three public places 15 days before the assessment roll is complete in the Town/Village/City. Also see s. 70.47(2) below for additional dates.

Also post this notice on the door of the Town/Village/City Hall 15 days before the assessment roll is complete. Also see s. 70.47(2) below for additional dates.

{All three types of notices are required pursuant to s. 70.47 (2) of Wis. Stats.}

70.47(2) Notice. At least **15** days before the first session of the board of review, or at least **30** days before the first session of the board of review in any year in which the taxation district conducts a revaluation under s. 70.05, the clerk of the board shall publish a class 1 notice, place a notice in at least 3 public places and place a notice on the door of the town hall, of the village hall, of the council chambers or of the city hall of the time and place of the first meeting of the board under sub. (3) and of the requirements under sub. (7) (aa) and (ac) to (af). A taxpayer who shows that the clerk failed to publish the notice under this subsection may file a claim under s. 74.37.

Since there is no reference to providing notice under Ch. 985 in s. 70.47(2), Wis. Stats. it is not recommended that alternatives under s. 985.02(2) Wis. Stats. be utilized. The wording of s. 70.47(2), Wis. Stats. requires that all three notices be given. If the statute makes no reference to Ch. 985 Wis. Stats., it is generally assumed that s. 985.02(2), Wis. Stats. does not apply. This

opinion also recognizes the legal principle that a specific statute would take precedence over a general one. Please check with your municipal attorney.

70.45 Return and examination of rolls. When the assessment rolls have been completed in cities of the 1st class, they shall be delivered to the commissioner of assessments, in all other cities to the city clerk, in villages to the village clerk and in towns to the town clerk. At least 15 days before the first day on which the assessment rolls are open for examination, these officials shall have published a class 1 notice if applicable, or posted notice, under ch. 985, in anticipation of the roll delivery as provided in s. 70.50, that on certain days, therein named, the assessment rolls will be open for examination by the taxable inhabitants, which notice may assign a day or days for each ward, where there are separate assessment rolls for wards, for the inspection of rolls. The assessor shall be present for at least 2 hours while the assessment roll is open for inspection. Instructional material under s. 73.03 (54) shall be available at the meeting. On examination the commissioner of assessments, assessor or assessors may make changes that are necessary to perfect the assessment roll or rolls, and after the corrections are made the roll or rolls shall be submitted by the commissioner of assessments or clerk of the municipality to the board of review.

This sample was prepared by John P. Macy of Arenz, Molter, Macy, Riffle & Larson, S.C., (262)548-1340, and was reviewed and modified by Rick Stadelman of the Wisconsin Towns Association, Philip Freeburg of the UW Extension Local Government Center and the Office of Technical & Assessment Services of the Wisconsin Department of Revenue.

This page intentionally left blank.

**Notice that the Assessment Roll is open for Examination and
Open Book**

Town/Village/City of _____, _____ County.

Pursuant to s. 70.45, Wis. Stats. the assessment roll for the Year 201__ assessment will be open for examination starting on the ___ day of _____, 201__ at _____ m., until _____ m., Monday through Friday.

{Modify the days and times as needed for your community}

Additionally, the assessor shall be available on the _____ day of _____, 201__ at the Town/Village/City Hall from _____ m. to _____ m.

{Insert the location and time of the Open Book [minimum of 2 hours]}.

Instructional material will be provided at the open book to persons who wish to object to valuations under s. 70.47, Wis. Stats.

Notice is hereby given this _____ day of _____, 201__ by:

Town/Village/City Clerk

Publish this notice as a Class I notice in a newspaper 15 days before the assessment roll is available for inspection or post if allowed.

70.45 Return and examination of rolls. When the assessment rolls have been completed in cities of the 1st class, they shall be delivered to the commissioner of assessments, in all other cities to the city clerk, in villages to the village clerk and in towns to the town clerk. At least 15 days before the first day on which the assessment rolls are open for examination, these officials shall have published a class 1 notice if applicable, or posted notice, under ch. 985, in anticipation of the roll delivery as provided in s. 70.50, that on certain days, therein named, the assessment rolls will be open for examination by the taxable inhabitants, which notice may assign a day or days for each ward, where there are separate assessment rolls for wards, for the inspection of rolls. The assessor shall be present for at least 2 hours while the assessment roll is open for inspection. Instructional material under s. 73.03 (54) shall be available at the meeting. On examination the commissioner of assessments, assessor or assessors may make changes that are necessary to perfect the assessment roll or rolls, and after the corrections are made the roll or rolls shall be submitted by the commissioner of assessments or clerk of the municipality to the board of review.

Since there is a reference to providing notice under Ch. 985 in s. 70.45, Wis. Stats. the posting option authorized under s. 985.02 Wis. Stats. may apply. Please check with your municipal attorney.

Keep in mind that once a specific date has been set for the Board of Review the long notice as required under s. 70.47, Wis. Stats. must be published.

Sample Ordinance to Appoint Alternate Members for Board of Review

Whereas, § 70.47(6m)(c) authorizes the appointment of alternate members to serve on the board of review when standing members are removed from individual cases;

Now Therefore the Town/Village Board of _____,
_____ County does ordain as follows:

1. ADOPTION.

Pursuant to §§ 70.47 (6m)(c) and 70.46 (1) of Wis. Statutes the town/village board hereby provides for the appointment of alternates to serve on the town/village board of review in the event a standing board member of the board of review is removed or unable to serve for any reason.

2. APPOINTMENTS

The following electors of the town/village of _____ are hereby named as alternates in the order indicated to serve as alternate board of review members:

Alternate 1: _____

Alternate 2: _____

Alternate 3: _____

Alternate 4: _____

Alternate 5: _____

{The town/village board may name as many alternates as they deem necessary to meet the statutory requirement that no less than three board of review members are needed to make a final determination of an objection to the property assessment.}

3. EFFECTIVE DATE.

The appointments made in this ordinance are for the Year 201__ Board of Review proceedings {option: and succeeding years until such appointments are rescinded by action of the town/village board} and effective upon posting as provided by law.

Passed on the _____ day of _____, 201__

By the Town/Village Board of the Town/Village of _____

Town Chairperson/Village President

Attested by

Town/Village Clerk

AN ORDINANCE RELATING TO THE CONFIDENTIALITY OF INFORMATION
ABOUT INCOME AND EXPENSES REQUESTED BY THE ASSESSOR
IN PROPERTY ASSESSMENT MATTERS IN THE VILLAGE OF MACY*

WHEREAS, as part of the Budget Adjustment Act, 1997 Wisconsin Act 237, a number of significant changes regarding property tax assessment appeals and Board of Review procedures were enacted; and
WHEREAS, at Section 279(K) of 1997 Wisconsin Act 237, Section 70.47(7)(af) of the Wisconsin Statutes was created; and

WHEREAS, Section 70.47(7)(af), Wis. Stats., requires that the municipality provide by ordinance for the confidentiality of information about income and expenses that is provided to the Assessor under Section 70.47(7)(af), Wis. Stats., and shall provide exceptions for persons using the information in the discharge of duties imposed by law or of the duties of their office or by order of the court,

NOW, THEREFORE, the Village Board of the Village of Macy, Macy County, Wisconsin, DO ORDAIN AS FOLLOWS:

SECTION 1: Whenever the Assessor, in the performance of the Assessor's duties, requests or obtains income and expense information that is provided to the Assessor shall be held by the Assessor on a confidentiality basis, except, however, that the information may be revealed to and used by persons: in the discharging of duties imposed by law; in the discharge of duties imposed by office (including, but not limited to, use by the Assessor in performance of official duties of the Assessor's office and use by the Board of Review in performance of its official duties); or pursuant to order of a court. Income and expense information provided to the Assessor under Section 70.47(7)(af), unless a court determines that it is inaccurate, is, per Section 70.47(7)(af), not subject to the right of inspection and copying under Section 19.35(1), Wis. Stats.

SECTION 2: SEVERABILITY.

The several sections of this ordinance are declared to be severable. If any section or portion thereof shall be declared by a court of competent jurisdiction to be invalid, unlawful or unenforceable, such decision shall apply only to the specific section or portion thereof directly specified in the decision, and shall not affect the validity of any other provisions, sections or portions thereof of the ordinance. The remainder of the ordinance shall remain in full force and effect. Any other ordinances whose terms are in conflict with the provisions of this ordinance are hereby repealed as to those terms that conflict.

SECTION 3: EFFECTIVE DATE

This ordinance shall take effect immediately upon passage and posting or publication as provided by law.

Dated this _____ day of _____ 20__

VILLAGE OF MACY

Village President

ATTEST:

Village Clerk\

* *This sample ordinance was prepared by John P. Macy, Arnez, Molter, Macy & Riffle, S.C., 720 N. East Avenue, Waukesha, WI 53186, (414) 548-1340 and is published with permission. Any comments or questions regarding this sample ordinance may be directed to Mr. Macy. The ordinance is based in part on an ordinance drafted by Gregg Hagopian, Assistant City Attorney for the City of Milwaukee.

**Sample Board of Review Policy on
Procedure for Sworn Telephone or Sworn Written Testimony Requests**

Whereas, sec. 70.47(8), Wis. Stat. authorizes the Board of Review to consider requests from a property owner or the property owner's representative to testify under oath by telephone or written statements under oath to the Board of Review and whether to allow the same; and

Whereas, the Department of Revenue has determined that the legal requirements of the Notice to Appear at the Board of Review must be satisfied and the Objection Form must be completed and submitted to the Board of Review as required by law prior to a Request to Testify by Telephone or Submit Sworn Written Statement form being submitted.

Now Therefore the Town/Village/City Board of Review of the Town/Village/City of _____, _____ County does hereby adopt as Board of Review policy the following:

1. PROCEDURE:

Before the Board of Review (hereinafter BOR) can consider a request from a property owner or the property owner's representative (hereafter "owner") to testify by telephone or submit a sworn written statement, the owner must first complete and file with the clerk of the BOR the following documents:

- a) A timely Notice of Intent to appear at BOR;
- b) A timely Objection Form for Real Property Assessment (PA-115A); and
- c) A fully completed Request to Testify by Telephone or Submit a Sworn Written Statement at Board of Review (Form PA-814).

Such requests must be filed with the clerk of the BOR within the first 2 hours of the BOR's first scheduled meeting

If the owner fails to file the aforementioned documents as required, the BOR will not consider the request.

2. CRITERIA:

The BOR, may consider any or all of the following factors when deciding whether to grant or deny the request:

- a. The owner's stated reason(s) for the request as indicated on the PA-814
- b. Fairness to the parties
- c. Ability of the owner to procure in person oral testimony and any due diligence exhibited by the owner in procuring such testimony
- d. Ability to cross examine the person providing the testimony
- e. The BOR's technical capacity to honor the request
- f. Any other factors that the BOR deems pertinent to deciding the request

3. EFFECTIVE DATE.

This policy shall be effective upon passage.

Passed on the _____ day of _____, 20____

By the Board of Review of the Town/Village/City of _____

Board of Review Chairperson

Attested by

Clerk of the Board of Review

**Sample Board of Review Policy on
Procedure for Waiver of Board of Review Hearing Requests**

Whereas, sec. 70.47(8m), Wis. Stat. authorizes the Board of Review to consider requests from a taxpayer or assessor, or at its own discretion to waive the hearing of an objection under sec. 70.47(8) or, in a 1st class city, under sec. 70.47(16) and allow the taxpayer to have the taxpayer's assessment reviewed under sec. 70.47(13); and

Whereas, sec. 70.47(8m), Wis. Stat. further states that for purposes of this subsection, the Board of Review shall submit the notice of decision under se. 70.47(12), Wis. Stat. using the amount of the taxpayer's assessment as established by the municipal assessor as the finalized amount; and

Whereas, sec. 70.47(8m), Wis. Stat. further states that for purposes of this subsection, if the Board of Review waives the hearing, the waiver disallows the taxpayer's claim on excessive assessment under sec. 70.37(3), Wis. Stat. and notwithstanding the time period under sec. 70.37(3)(d), the taxpayer has 60 days from the notice of hearing waiver in which to commence an action under sec. 70.37(3)(d), Wis. Stat.

Whereas, the Department of Revenue has determined that the legal requirements of the Notice to Appear at the Board of Review must be satisfied and the Objection Form must be completed and submitted to the Board of Review as required by law by the taxpayer prior to a Request for Waiver being considered.

Now Therefore the Town/Village/City Board of Review of the Town/Village/City of _____,
_____ County does hereby adopt as Board of Review policy the following:

1. PROCEDURE:

Before the Board of Review (hereinafter BOR) can consider a request from a taxpayer or assessor, or at its own discretion to waive the hearing of an objection the taxpayer must first complete and file with the Clerk of the BOR the following documents:

- a) A timely Notice of Intent to appear at BOR; and
- b) A timely Objection Form for Real Property Assessment (PA-115A);

If the owner fails to file the aforementioned documents as required, no hearing will be scheduled on the objection.

If the owner files the aforementioned documents as required and a request from a taxpayer or assessor, or at its own discretion is made to waive the hearing of an objection, the BOR shall use the following criteria when making its decision.

2. CRITERIA:

The BOR, may consider any or all of the following factors when deciding whether to waive the hearing:

- a. The benefits or detriments of the BOR process
- b. The benefits or detriments of having a record for the Court review
- c. Avoidance of unruly, lengthy, burdensome appeals
- d. Ability to cross examine the person providing the testimony
- e. Any other factors that the BOR deems pertinent to deciding whether to waive the hearing

3. EFFECTIVE DATE.

This policy shall be effective upon passage.

Passed on the _____ day of _____, 20__

By the Board of Review of the Town/Village/City of _____

Board of Review Chairperson

Attested by

Clerk of the Board of Review

Resources

GUIDES AND MANUALS

Board of Review Members:

► Guide for Board of Review Members

http://www.revenue.wi.gov/DOR_Publications/pb056.pdf

Agricultural Assessment Guide for Wisconsin Property Owners https://www.revenue.wi.gov/DOR_Publications/pb061.pdf

Guide to the Wisconsin Property Assessment Process for Municipal Officials http://www.revenue.wi.gov/DOR_Publications/pb062.pdf

Other publications

<http://www.revenue.wi.gov/Pages/HTML/govpub.aspx>

The **Department of Revenue** has a number of resources available at <http://www.revenue.wi.gov/pages/Municipalities/boardofreview.aspx> that include guides, manuals, directories, and frequently asked questions. For example, here are some resources listed on that page for:

Assessors:

Property Assessment Manual

<http://www.revenue.wi.gov/documents//wpam17.pdf>

DOR Assessor's page at

<http://www.revenue.wi.gov/Pages/Assessors/home.aspx>

The **Wisconsin Association of Assessing Officers** posts training and resources at <http://www.waao.org/>

Property Owners:

Guide for Property Owners

http://www.revenue.wi.gov/DOR_Publications/pb060.pdf

Property Assessment Appeal Guide for Real Property Owners

at http://www.revenue.wi.gov/DOR_Publications/pb055.pdf

Finding my local clerk

<http://mds.wi.gov/view/clerks>

Finding my local assessor

http://www.revenue.wi.gov/DOR_Publications/assrlist.pdf

Equalization Districts

District Supervisor	Counties
MADISON DISTRICT OFFICE (76) KATHRYN SOTO-MORENO PO BOX 8909 MS 6-301 MADISON WI 53708-8909 Phone: (608) 266-8184 Fax: (608) 267-1355 Email: eglmns@wisconsin.gov	Columbia, Crawford, Dane, Dodge, Grant, Green, Green Lake, Iowa, Jefferson, Lafayette, Marquette, Richland, Rock, Sauk, Vernon
MILWAUKEE DISTRICT OFFICE (77) PAT CHANESKE 819 N 6TH ST RM 530 MILWAUKEE WI 53203 Phone: (414) 227-4455 Fax: (414) 227-4071 Email: eglmke@wisconsin.gov	Fond du Lac, Kenosha, Milwaukee, Ozaukee, Racine, Sheboygan, Walworth, Washington, Waukesha
EAU CLAIRE DISTRICT (79) DIANE FORREST 610 GIBSON ST STE 7 EAU CLAIRE WI 54701 Phone: (715) 836-2866 Fax: (715) 836-6690 Email: egleau@wisconsin.gov	Barron, Bayfield, Buffalo, Burnett, Chippewa, Douglas, Dunn, Eau Claire, Jackson, La Crosse, Monroe, Pepin, Pierce, Polk, Rusk, St. Croix, Sawyer, Trempealeau, Washburn
WAUSAU DISTRICT OFFICE (80) VACANT 730 N THIRD ST WAUSAU WI 54403-4700 Phone: (715) 842-5885 Fax: (715) 848-1033 Email: eglwau@wisconsin.gov	Adams, Ashland, Clark, Iron, Juneau, Langlade, Lincoln, Marathon, Oneida, Portage, Price, Taylor, Vilas, Wood
GREEN BAY DISTRICT OFFICE (81) LEO KOLASZEWSKI 200 N JEFFERSON ST STE 126 GREEN BAY WI 54301-5100 Phone: (920) 448-5195 Fax: (920) 448-5207 Email: eglgrb@wisconsin.gov	Brown, Calumet, Door, Florence, Forest, Kewaunee, Manitowoc, Marinette, Menominee, Oconto, Outagamie, Shawano, Waupaca, Waushara, Winnebago