

**BOARD OF REVIEW PACKET #2
MEETING AGENDA PACKET
MAY 18, 2022 5:30 P.M.**

**BOARD OF REVIEW
HEAR TESTIMONY**

**NOTICE OF MEETING
VILLAGE OF FOX POINT
BOARD OF REVIEW MEETING**

MUNICIPAL BUILDING
VILLAGE BOARD ROOM, SCHWEMER HALL
7200 N SANTA MONICA BLVD
FOX POINT, WI 53217

WEDNESDAY
MAY 18, 2022
*5:30 P.M. – 7:30 P.M.

AGENDA

Board of Review Members: Douglas H. Frazer, Liz Aelion, Christopher Mehring, Scott Botcher, Eric Weiner (Alt 2) and Kelly Meyer.

***This meeting will be held a minimum of 2 hours as required by law. The Board of Review meeting is in-person.**

1. Call Board of Review to order.
2. Roll Call
3. Confirmation of appropriate BOR and Open Meetings Notices.
4. Nomination and Election of Chairperson
5. Nomination and Election of Vice-Chairperson.
6. Verification that at least one Board of Review member has met the annual mandatory training requirements.
7. Filing and Annual Assessment Roll Update by Assessor's Office.
8. Receipt of the Assessment Roll by Village Clerk from the Assessor.
9. Receive the Assessment Roll and sworn statements from the Village Clerk.
10. Examination of the assessment roll and perform statutory duties.
 - a. Examine the roll
 - b. Correct description or calculation errors
 - c. Add omitted property
 - d. Eliminate double assessed property
11. Discussion/Action – Certify all corrections of error under state law (Wis. Stat. § 70.43).
12. Discussion/Action – Verify with the Assessor that open book changes are included in the

PLEASE NOTE: Upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through sign language interpreters or other auxiliary aids. For additional information or to request these services, contact the Village Clerk at (414) 351-8900. "Persons requiring an interpreter or other assistance should contact the Village Clerk's office 72 hours prior to the meeting. Notice is hereby given that a majority any other board, commission or committee may be present at the meeting to gather information about a subject in which they are interested. This constitutes a meeting of any other board, commission or committee pursuant to State ex rel. Badke v. Greendale Village Bd., 173 Wis. 2d 553, 494 2d 408 (1993), and must be noticed as such, although said boards, commissions or committees will not take any formal action at this meeting."

assessment roll.

13. Allow taxpayers to examine assessment data.

14. During the first two hours, consideration of:

- a. Waivers of the required 48-hour notice of intent to file an objection when there is good cause,
- b. Requests for waiver of the BOR hearing allowing the property owner an appeal directly to the circuit court,
- c. Requests to testify by telephone or submit a sworn written statement,
- d. Subpoena requests, and
- e. Act on any other legally allowed or required BOR matters.

15. Review Notices of Intent to File Objection.

16. Proceed to hear objections to 2022 assessment, if any and if proper notice/waivers given, unless scheduled for another date.

17. Hear any other motions authorized by law.

18. If necessary, adjourn the Board of Review meeting to a date and time to be determined by the Board of Review members; if complete, final adjournment of the 2022 Board of Review.

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**BOARD OF REVIEW PACKET #2
MEETING AGENDA PACKET
MAY 18, 2022 5:30 P.M.**

**BOARD OF REVIEW
HEAR TESTIMONY**

**Village of Fox Point
Notice Assessment Roll is Open for Examination and Open Book**

NOTICE IS HEREBY GIVEN that Village of Fox Point, Milwaukee County, State of Wisconsin, Pursuant to Wis. Stats. §70.45, **the assessment roll for the Year 2022 assessment will be open for examination starting on the 25th of April, 2022 beginning at 8:00 a.m., during Village of Fox Point office hours.**

NOTICE IS ALSO HEREBY GIVEN that the **Open Book is scheduled on May 2, 2022 from 4:30 p.m. until 6:30 p.m. at the Village Hall**, Village Board Room 7200 N Santa Monica Blvd., Fox Point, WI 53217 the assessor shall be available at this time in-person. Instructional materials will be provided at the open book to persons who wish to object to valuation under Wis. Stats. §70.47. ***Appointment should be made through the Village Assessor, Associated Appraisal Consultants by telephone at 920-749-1995.***

**Village of Fox Point
Notice of Board of Review Meeting**

NOTICE IS HEREBY GIVEN, the Board of Review will meet on the 18th day of May, 2022 commencing at 5:30 p.m. at the Village Hall, Village Board Room, 7200 N. Santa Monica Blvd., Fox Point, WI 53217, for the purpose of calling the Board of Review into session during the forty-five-day period beginning on the 4th Monday of April, pursuant to Wis. Stats. §70.47 (2):

1. 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.
2. 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.
3. 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.
4. 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.
5. 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 Wis. Stat. §73.03 (2a), that the assessor requests. The Village of Fox Point 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 Wis. Stat. §19.35 (1).
6. 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.
7. 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 Wis. Stats. §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 Wis. Stats. §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.

Notice is hereby given this 7th day of April, 2022

By: Village of Fox Point Village Clerk Treasurer Kelly A. Meyer

Posted to Website & VH Front Door: 04/07/2022
Posted to Municipal Posting Boards (1): 04/07/2022

Year 2022	Co-muni Code 40126	County MILWAUKEE	Account No. 1073	Report Type
		Municipality VILLAGE OF FOX POINT		

Assessment Type

Annual Review/Maintenance

Open Book

Start date **05/02/2022** To be determined later

End date **05/02/2022** To be determined later

Start time **04:30 PM**

Board of Review

Start date **05/18/2022** To be determined later

Start time **05:30 PM**



Board of Review Member Training Affidavit

This affidavit confirms that one or more Board of Review (BOR) voting members attended training before the BOR met, satisfying state law (sec. 70.46(4), Wis. Stats.).

STATE OF WISCONSIN

County of MILWAUKEE

Co-muni code 40126

I, Kelly A Meyer, the clerk for the VILLAGE OF FOX POINT,

sweat the following BOR voting member(s), who represent(s) the municipality's chief executive officer or the officer's designee(s), attended a Wisconsin Department of Revenue approved BOR training program within two years of the BOR's first meeting. (sec. 70.46 (4), Wis. Stats.)

BOR member(s) and attendance date:

SCOTT BOTCHER

05/04/2021

Name

Date

KELLY MEYER

05/04/2021

Name

Date

05-04-2021 11:50 AM

Date electronically filed

kmeyer@villageoffoxpoint.com

Clerk email



Board of Review Member Training Affidavit

Preparer Information

Name Kelly A Meyer	Title Clerk/Treasurer
Email kmeyer@villageoffoxpoint.com	Phone 414-351-8900

Signature Statement

Under penalties of law, I declare this form and all attachments are true, correct and complete to the best of my knowledge and belief.

Do you agree with the statement above?

YES NO

Submission Information

You successfully submitted your report. Print a copy for your records.

Comuni code: 40126

Submission date: 05-04-2021 11:50 AM

Confirmation: PA10720211073O1620147010469

Submission type: ORIGINAL



Board of Review Member Training Affidavit

This affidavit confirms that one or more Board of Review (BOR) voting members attended training before the BOR met, satisfying state law (sec. 70.46(4), Wis. Stats.).

STATE OF WISCONSIN

County of MILWAUKEE

Co-muni code 40126

I, Kelly A Meyer, the clerk for the VILLAGE OF FOX POINT,

swear the following BOR voting member(s), who represent(s) the municipality's chief executive officer or the officer's designee(s), attended a Wisconsin Department of Revenue approved BOR training program before the BOR's first meeting. (sec. 70.46 (4), Wis. Stats.)

BOR member(s) and attendance date:

<u>AARON PRATER</u>	<u>04/27/2022</u>
Name	Date
<u>SCOTT BOTCHER</u>	<u>04/22/2022</u>
Name	Date
<u>KELLY MEYER</u>	<u>04/21/2022</u>
Name	Date
<u>MICHELLE MEDEIROS</u>	<u>05/02/2022</u>
Name	Date

05-09-2022 08:59 AM

Date electronically filed

kmeyer@villageoffoxpoint.com

Clerk email



Board of Review Member Training Affidavit

Preparer Information

Name Kelly A Meyer	Title Clerk/Treasurer
Email kmeyer@villageoffoxpoint.com	Phone 414-351-8900

Signature Statement

Under penalties of law, I declare this form and all attachments are true, correct and complete to the best of my knowledge and belief.

Do you agree with the statement above?

YES NO

Submission Information

You successfully submitted your report. Print a copy for your records.

Comuni code: 40126
Submission date: 05-09-2022 08:59 AM
Confirmation: PA10720221073A1652104763005
Submission type: AMENDED

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 decision 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 <i>(yyyy)</i>
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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 <i>(mm-dd-yyyy)</i>	Decision	Class	Assessment	Owner’s Opinion	
			- -	<input type="checkbox"/> Approved <input type="checkbox"/> Denied		\$	\$	Date <i>(mm-dd-yyyy)</i>
						\$	\$	- -
						\$	\$	Delivered/mailed
						\$	\$	Initials
						\$	\$	
			- -	<input type="checkbox"/> Approved <input type="checkbox"/> Denied		\$	\$	Date <i>(mm-dd-yyyy)</i>
						\$	\$	- -
						\$	\$	Delivered/mailed
						\$	\$	Initials
						\$	\$	
			- -	<input type="checkbox"/> Approved <input type="checkbox"/> Denied		\$	\$	Date <i>(mm-dd-yyyy)</i>
						\$	\$	- -
						\$	\$	Delivered/mailed
						\$	\$	Initials
						\$	\$	
			- -	<input type="checkbox"/> Approved <input type="checkbox"/> Denied		\$	\$	Date <i>(mm-dd-yyyy)</i>
						\$	\$	- -
						\$	\$	Delivered/mailed
						\$	\$	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 <i>(check one)</i> <input type="checkbox"/> Town	<input type="checkbox"/> Village	<input type="checkbox"/> City	Municipality	County	Waiver year (yyyy)
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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 <i>(mm-dd-yyyy)</i>	Decision	Class	Assessment		Owner's Opinion
			- -	<input type="checkbox"/> Approved <input type="checkbox"/> Denied		\$	\$	Date <i>(mm-dd-yyyy)</i>
						\$	\$	- -
						\$	\$	Delivered/mailed
						\$	\$	Initials
						\$	\$	
			- -	<input type="checkbox"/> Approved <input type="checkbox"/> Denied		\$	\$	Date <i>(mm-dd-yyyy)</i>
						\$	\$	- -
						\$	\$	Delivered/mailed
						\$	\$	Initials
						\$	\$	
			- -	<input type="checkbox"/> Approved <input type="checkbox"/> Denied		\$	\$	Date <i>(mm-dd-yyyy)</i>
						\$	\$	- -
						\$	\$	Delivered/mailed
						\$	\$	Initials
						\$	\$	
			- -	<input type="checkbox"/> Approved <input type="checkbox"/> Denied		\$	\$	Date <i>(mm-dd-yyyy)</i>
						\$	\$	- -
						\$	\$	Delivered/mailed
						\$	\$	Initials
						\$	\$	
			- -	<input type="checkbox"/> Approved <input type="checkbox"/> Denied		\$	\$	Date <i>(mm-dd-yyyy)</i>
						\$	\$	- -
						\$	\$	Delivered/mailed
						\$	\$	Initials
						\$	\$	
			- -	<input type="checkbox"/> Approved <input type="checkbox"/> Denied		\$	\$	Date <i>(mm-dd-yyyy)</i>
						\$	\$	- -
						\$	\$	Delivered/mailed
						\$	\$	Initials
						\$	\$	

2022 BOARD OF REVIEW – APPOINTMENTS

MUNICIPALITY: Village of Fox Point
 ADDRESS: 7200 N Santa Monica Blvd, Fox Point WI
 COUNTY: Milwaukee

Updated: 5/12/2022 11:01 AM

DATE: **Wednesday, May 18, 2022 at 5:30 pm**

APPOINTMENTS AS OF MAY 12, 2022

TIME	PARCEL NO.	NAME	ADDRESS	PHONE	OBJ FORM SUBMITTED WITH DATE
5:30 PM	Unitl 6:00 PM No Cases	Board of Review Training and Business Portion			
6:00 pm					
6:30 pm					
7:00 pm					
7:30 pm					
8:00 pm					
8:30 pm					
9:00 pm					
9:30 pm					

Town/Village/City of _____

Board of Review

Findings of Fact, Determinations and Decision

- *Board of Review (BOR) Assessment Appeal Hearing must be held in open session.*
- *The BOR should make its decision only on the evidence presented.*
- *The BOR can hear the appeal immediately or at another time. If later, advise the taxpayer as to the case deliberation date and time.*
- *Complete the decision part of this form immediately after the case is decided.*
- *The BOR clerk can participate in completion of this form.*

A. PROPERTY IDENTIFICATION AND FINDINGS OF FACT

ASSESSMENT YEAR: 202__ Tax Key Number: _____

Personal Property Account Number (if applicable) _____

Property Address: _____

Property Owner: _____

Mailing Address: _____

January 1, 202__ 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): _____

(continued)

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 (if evidence presented only available to one side, list corroboration of that evidence):

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

(continued)

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 Assessors estimate level of assessment of the municipality has been determined to be _____%

* 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%)

(continued)

2. The board finds that there was a recent sale of the subject property.

Yes ___ No ___
Yes ___ No ___
Yes ___ No ___
Yes ___ No ___

- a. The sale was an arms-length transaction.
b. The sale was representative of the value as of January.
c. The board finds that the sale supports the assessment.
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 through 2c were "yes," upon completion of the section proceed to section D, Decision, check all that apply and determine the assessed value.

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

Assessor

- c. Did the Assessor present testimony of recent sales of comparable properties in the market area?
d. If yes, were the attributes satisfactorily adjusted for their differences from the subject and their contribution to value?

Conclusion

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

(continued)

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 (Motion must be made and seconded)

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

- 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.
- It is not relevant to present assessments of other properties as a basis for the market value of the appeal property (in certain cases).

OR

(Continued)

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

- 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:

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

to adopt these Findings of Fact, Determination and Decision on this _____ day of _____, 202_____.

_____ Clerk of Board of Review

This sample script was originally prepared by John P. Macy of Municipal Law and Litigation Group, 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.

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 <hr/> <input type="checkbox"/> Town <input type="checkbox"/> Village <input type="checkbox"/> 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.

Town/Village/City of _____

Board of Review

Findings of Fact, Determinations and Decision

- *Board of Review (BOR) Assessment Appeal Hearing must be held in open session.*
- *The BOR should make its decision only on the evidence presented.*
- *The BOR can hear the appeal immediately or at another time. If later, advise the taxpayer as to the case deliberation date and time.*
- *Complete the decision part of this form immediately after the case is decided.*
- *The BOR clerk can participate in completion of this form.*

A. PROPERTY IDENTIFICATION AND FINDINGS OF FACT

ASSESSMENT YEAR: 202__ Tax Key Number: _____

Personal Property Account Number (if applicable) _____

Property Address: _____

Property Owner: _____

Mailing Address: _____

January 1, 202__ 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): _____

(continued)

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 (if evidence presented only available to one side, list corroboration of that evidence):

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

(continued)

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 Assessors estimate level of assessment of the municipality has been determined to be _____%

* 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%)

(continued)

2. The board finds that there was a recent sale of the subject property.

Yes ___ No ___
Yes ___ No ___
Yes ___ No ___
Yes ___ No ___

- a. The sale was an arms-length transaction.
b. The sale was representative of the value as of January.
c. The board finds that the sale supports the assessment.
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 through 2c were "yes," upon completion of the section proceed to section D, Decision, check all that apply and determine the assessed value.

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

Assessor

- c. Did the Assessor present testimony of recent sales of comparable properties in the market area?
d. If yes, were the attributes satisfactorily adjusted for their differences from the subject and their contribution to value?

Conclusion

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

(continued)

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 (Motion must be made and seconded)

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

- 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.
- It is not relevant to present assessments of other properties as a basis for the market value of the appeal property (in certain cases).

OR

(Continued)

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

- 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:

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

to adopt these Findings of Fact, Determination and Decision on this _____ day of _____, 202_____.

_____ Clerk of Board of Review

This sample script was originally prepared by John P. Macy of Municipal Law and Litigation Group, 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.

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 <hr/> <input type="checkbox"/> Town <input type="checkbox"/> Village <input type="checkbox"/> 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.

Town/Village/City of _____

Board of Review

Findings of Fact, Determinations and Decision

- *Board of Review (BOR) Assessment Appeal Hearing must be held in open session.*
- *The BOR should make its decision only on the evidence presented.*
- *The BOR can hear the appeal immediately or at another time. If later, advise the taxpayer as to the case deliberation date and time.*
- *Complete the decision part of this form immediately after the case is decided.*
- *The BOR clerk can participate in completion of this form.*

A. PROPERTY IDENTIFICATION AND FINDINGS OF FACT

ASSESSMENT YEAR: 202__ Tax Key Number: _____

Personal Property Account Number (if applicable) _____

Property Address: _____

Property Owner: _____

Mailing Address: _____

January 1, 202__ 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): _____

(continued)

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 (if evidence presented only available to one side, list corroboration of that evidence):

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

(continued)

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 Assessors estimate level of assessment of the municipality has been determined to be _____%

* 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%)

(continued)

2. The board finds that there was a recent sale of the subject property.

Yes ___ No ___
Yes ___ No ___
Yes ___ No ___
Yes ___ No ___

- a. The sale was an arms-length transaction.
b. The sale was representative of the value as of January.
c. The board finds that the sale supports the assessment.
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 through 2c were "yes," upon completion of the section proceed to section D, Decision, check all that apply and determine the assessed value.

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

Assessor

- c. Did the Assessor present testimony of recent sales of comparable properties in the market area?
d. If yes, were the attributes satisfactorily adjusted for their differences from the subject and their contribution to value?

Conclusion

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

(continued)

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 (Motion must be made and seconded)

1. _____ Moves: **Exercising its judgment and discretion,** pursuant to Wis. Stat. § 70.47(9)(a), the Board of Review by majority and roll call vote hereby determines _____: _____ Seconds, *(mark all that apply below)*

- 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.
- It is not relevant to present assessments of other properties as a basis for the market value of the appeal property (in certain cases).

OR

(Continued)

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

- 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:

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

to adopt these Findings of Fact, Determination and Decision on this _____ day of _____, 202_____.

_____ Clerk of Board of Review

This sample script was originally prepared by John P. Macy of Municipal Law and Litigation Group, 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.

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 <hr/> <input type="checkbox"/> Town <input type="checkbox"/> Village <input type="checkbox"/> 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 <i>(check one)</i>	<input type="checkbox"/> Town	<input type="checkbox"/> Village	<input type="checkbox"/> City	Municipality	County	Assessment year (yyyy)
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Section 2: Appeal Information

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

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 – Board of Review Proceedings

Secs. 70.47(12) and 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	Assessment year (yyyy)
---	-------------------------------	----------------------------------	-------------------------------	--------------	--------	------------------------

Section 2: Appeal Information

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