



Local Government
C E N T E R

Extension

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**Board of Review
Training**

2014-2015

**Conducting the Annual Board of Review
for Continuing Board Members**

**Presented by WMCA
Certified Trainers**

WMCA Trainers were certified by the Department of Revenue in March 2014

To order other programs in the WisLine Series go to
<http://lge.uwex.edu/WisLines/index.html>

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Introduction

2015 Conducting the Board of Review For Continuing Board Members

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 for reasons you will see in this training. Participation in this program meets the training requirement.

Certification

There are four easy steps to verify one or more board of review members has completed the certified training. Each person attending this session:

1. Completes the exam on page 59-62 of this material
2. Completes the affidavit on page 63 of this material
3. Files a completed exam and affidavit of attendance with their clerk.

The local clerk annually files an online affidavit with the Department of Revenue.

2015 Education Program for Continuing Board of Review Members

This program is for those who have experience serving on a board of review or have attended BOR training in the past. A video or audio dramatization (depending on the format you enrolled in) of a town board of review is presented. Each phase of the BOR hearing has been portrayed, and following each phase experts discuss and explain issues and concepts raised by the dramatization to guide you to successfully conducting your BOR hearings.

The program ends with 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 exam is a tool with the main purpose 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.

A summary of the case in the dramatization and a completed Findings, Determinations and Decision form used in the program are on pages 49-57.

You 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.

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Board of Review Training 2015

*Prepared by
Richard J. Stadelman
Executive Director
Wisconsin Towns Association*

1) Introduction

- a) Basics
- b) What not to do at your Board of Review
- c) What to do at your Board of Review
- d) D V D – Mock Town Board of Review
- e) Question and Discussion
- f) Exam

2) Introduction & Training Requirement

- a) Training Requirement under Sec. 70.46 (4)
- b) One member of the Board of Review (BOR) must within two years of the board's first "two-hour" meeting have attended a training session under Sec. 73.03 (55) of Wis. Statutes
- c) The municipal clerk shall annually provide an online affidavit to the Dept. of Revenue stating which member or members has or have attend the training
- d) <http://www.revenue.wi.gov/eserv/pa-107.html>

3) To meet certified training requirement

- a) Each person must complete the exam on page 59-62 of this material
- b) Each person attending this session should complete the affidavit on page 63 of this material
- c) Each person should file completed exam and affidavit of attendance with clerk
- d) Clerk is to file online affidavit with DOR

4) Use of Material

- a) BOR Basics – pages 3-12
- b) Sample Ordinances – 17-20
- c) Sample Notices – pages 21-25
- d) Sample Forms – pages 26-41
- e) Scripts for Assessors, Clerks, and BOR Chairpersons – pages 43-48
- f) Guide for BOR member - <http://www.dor.state.wi.us/pubs/slf/pb056.pdf>
- g) Other Resources – page 66

5) Members of Board of Review in Towns

- a) Sec. 70.46 of Wis. Statutes provides for
 - i) Statutory BOR members are town board and clerk
 - Or
 - ii) BOR appointed as provided in local ordinance
- b) Note if town clerk is appointed rather than elected clerk:
 - i) May only serve on BOR if a resident of the town and appointed by the town board to serve on the BOR
 - ii) If appointed clerk is non-resident, may perform duties of BOR, but may not be a voting member of BOR
- c) Assessor is never a member of the BOR

6) Members of Board of Review in Villages

- a) Sec. 70.46 of Wis. Statutes provides for
 - i) Statutory BOR are President, Clerk, and such other officers as determined by village ordinance
 - Or
 - ii) BOR as provided in local ordinance, which may include officers and non-officer citizens
- b) Assessor is never a member of the BOR

7) Members of Board of Review in Cities

- a) Sec. 70.46 of Wis. Statutes provides for
 - i) Statutory BOR as Mayor, Clerk, and such other officers as determined by city ordinance
 - Or
 - ii) BOR as provided in local ordinance, which may include officers and non-officer citizens
- b) Assessor is never a member of the BOR
- c) Note
 - i) “Cities of First Class” required to have citizen BOR of five to nine non-officer citizens established by ordinance

8) Purpose of Board of Review

- a) BOR is a quasi-judicial (court-like) body empowered with three primary duties:
 - i) BOR can adjust assessments when they have been proven incorrect by sworn oral testimony
 - ii) BOR can correct errors or omissions in the descriptions or computations found on the assessment roll
 - iii) BOR can check the assessment roll for omitted property and double assessments

9) Your Role as a BOR Member

- a) Members to hear evidence as “judges” in a court of law
- b) Members should consider only the evidence presented at the hearings by sworn oral testimony
- c) All determinations of the BOR must be made on the record by roll call vote

10) BOR Basic Procedures

- a) All meetings and deliberations of the BOR must be held in open session
- b) All evidence must be given by sworn oral testimony
- c) BOR is legally bound to accept the assessor's assessment as correct unless there is evidence that proves the assessment to be incorrect
 - i) This presumption of correctness places the burden on the property owner/complainant to present sworn oral testimony that the assessment is in error

11) When BOR must be held

- a) All BOR must meet annually within a 30 day period beginning on the second Monday of May
 - i) May 11, 2015 to Thursday June 10, 2015
- b) If assessment roll is not completed, the BOR should be called and adjourned to a later date
- c) It is recommended that BOR select later date for adjournment and give notice for that date

12) Methods of Valuation

- a) Sec. 70.32 of Wis. Statutes provides:

Real property shall be valued by the assessor in the manner specified in the Wisconsin property assessment manual provided under s. 73.03 (2a) from actual view or from the best information that the assessor can practicably obtain, at the full value which could ordinarily be obtained therefore at private sale.

13) Valuation of Real Property

- a) *In determining the value, the assessor shall consider recent arm's-length sales of the property to be assessed if according to professionally acceptable appraisal practices those sales conform to recent arm's-length sales of reasonably comparable property; recent arm's-length sales of reasonably comparable property; and all factors that, according to professionally acceptable appraisal practices, affect the value of the property to be assessed.*

14) Markarian Hierarchy – Page 13

- a) Recent sale of subject property, if sale was an “arm's-length” transaction
- b) Recent sales of other comparable properties
- c) Other evidence of value

15) Refined Discussion of Markarian Hierarchy

- a) Recent sale must be first “arm's-length sale”
- b) Recent sale of subject property must also conform to sales of reasonably comparable properties
- c) *Second* look to sales of reasonably comparable properties
- d) *Third* look to other factors that affect the value of the property assessed

16) Best Evidence of Value

- a) See Flow chart at page 13
- b) Sale of Subject property
- c) Must be arm's-length sale
- d) Reasonably comparable sales
- e) If no sale of subject property or no reasonably comparable sales, Other evidence
 - i) See flow chart for "Other Evidence"

17) The Do's and Don'ts for BOR

- a) The following points list a series of best practices for BOR members to follow, with legal references where appropriate, and some practices *not* to follow!

18) Training

- a) All members of the BOR should attend a training session at least once every two years...
- b) Sec. 70.46 (4) requires to have at least one member attend within two years of the first session of the BOR
- c) Do not rely solely upon individual member expertise (such as real estate broker or mortgage lender)

19) BOR Materials (Also see Page 66)

- a) BOR training materials should be available for reference by BOR members during the sessions
- b) Guide for Board of Review Members available on-line at <http://www.revenue.wi.gov/pubs/slf/pb056.pdf>
- c) Note that municipalities should also have instructional material for property owners at Open Book session such as Guide for Property Owners, which is available on-line at <http://www.revenue.wi.gov/pubs/slf/pb060.pdf>

20) At First Session of BOR

- a) If assessment roll is not complete, should organize BOR by electing the BOR Chairperson,
- b) If assessment roll, is not complete adjourn to a later date and time
 - i) Which should be selected at this first session
- c) *DO NOT attempt to tell the assessor as to what he/she should be doing as assessor*

21) Objection Form (Pages 27-28)

- a) Objection Forms submitted to the clerk prior to the first BOR session after completion of the roll should be reviewed by the clerk to determine if complete
- b) If clerk believes that objection form is not complete, advise property owner accordingly
- c) ***DO NOT accept an objection form if the property owner does not declare what the assessed value of his/her property should be {Sec. 70.47 (6m)(ae)}***
- d) ***Do NOT have the assessor determine if the objection form is complete or not complete***

22) Conducting the BOR – First Session

- a) If assessment roll is complete, first full session of BOR must be at least two hours
- b) Recommend this two hours be used to schedule hearings at a later date and time (at least 48 hours later unless notice is waived)
- c) BOR should review assessment roll for errors and double entries
- d) *DO NOT spend two hours playing cards or discussing other municipal business*

23) Conducting the BOR – Board Roles (Pages 43-48)

- a) BOR chairperson is responsible for maintaining order during BOR sessions
- b) Chairperson should keep the hearing moving
- c) *DO NOT ask the assessor for advice on procedures to conduct BOR, he/she is an expert witness for municipality, not a legal advisor*
- d) *DO NOT allow witnesses to continue to repeat the same testimony over and over*

24) Conducting the BOR – Clear Record

- a) Chairperson should ensure that only one person is talking at one time during the hearing
- b) *DO NOT allow side bar discussions by the BOR members or the audience during hearings*

25) Conducting the BOR – Attorney

- a) It is recommended that the municipal attorney should be present during the BOR
- b) *DO NOT allow the property owner or the property owner's attorney to direct or run the BOR*

26) Conducting the BOR - Evidence

- a) All testimony of witnesses (including the assessor) should be presented under oath and recorded at the hearing at BOR
- b) Recommended to use working tape recorder or even digital recorder for ease in transcribing at a later time if needed
- c) *DO NOT take evidence from anyone outside of BOR hearing (no ex parte communications)*
- d) *DO NOT rely on information outside of the evidence presented at the hearing*
- e) *DO NOT visit the subject property*

27) Conducting the BOR - Proof

- a) While it is presumed that the assessor is presumed to be correct, the assessor is required to provide evidence to defend the assessed value for all contested properties
- b) *DO NOT ask the assessor to change a value established on the assessment roll*
- c) *DO NOT ask the assessor to go into another room and meet with the property owner to come up with some agreed upon value*

28) Conducting the BOR - Impartiality

- a) BOR members must act as impartial quasi-judicial hearing officers and make their decision based upon and only upon the sworn oral testimony presented at the BOR hearing
- b) *DO NOT sit on cases for your relatives and friends (avoid the appearance of partiality)*

29) Decision Making at BOR

- a) Assessed value can be changed only if the property owner has provided sworn oral testimony showing the assessor's value is not correct
- b) *DO NOT direct the clerk to change values on the assessment roll unless based upon evidence presented at hearing*
- c) *DO NOT act as assessors at BOR, act as quasi-judicial body to decide upon evidence presented*

30) Decision Making at BOR – Incorrect Value Proven

- a) If property owner has proved the assessed value is not correct, the BOR does not have to adopt the property owner's value. The BOR may set a different value based upon the evidence provided
- b) *DO NOT act as assessor, act as quasi-judicial body to decide upon the evidence presented*

31) BOR Authority

- a) The BOR has authority to hear objections on the assessment of real and personal property
- b) *DO NOT change assessment unless evidence presented to show the assessment is incorrect*
- c) *DO NOT grant exemptions for property, this is the authority of the assessor*
- d) *DO NOT tell the property owners what the tax will be on the property*

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 contact
- 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 oral 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 any time or for any purpose
- Hearings are taped or recorded 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" transaction in order to be used as evidence of value. And, recent sale of subject property must also conform to sales of reasonably comparable sales.

- 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"

Clerk of the Board of Review/Duties at Hearing (recommended that Clerk follow script)

- Clerk shall introduce the case
- Clerk to read 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 to stand and be sworn,
- Clerk to swear 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?**
- Clerk to state 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 to fill out Findings of Fact, Determinations and Decision sheet during the hearing
- Clerk (if member of BOR) may ask questions of witnesses
- Clerk (if member of BOR) to vote
- Clerk to record roll call vote on motion

Chair of Board of Review (recommended that Chair follow script)

- 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 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 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
- 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 and Wisconsin Property Assessment Manual (this is same as Rules of Best Evidence and Appeal Guide under § 70.85)

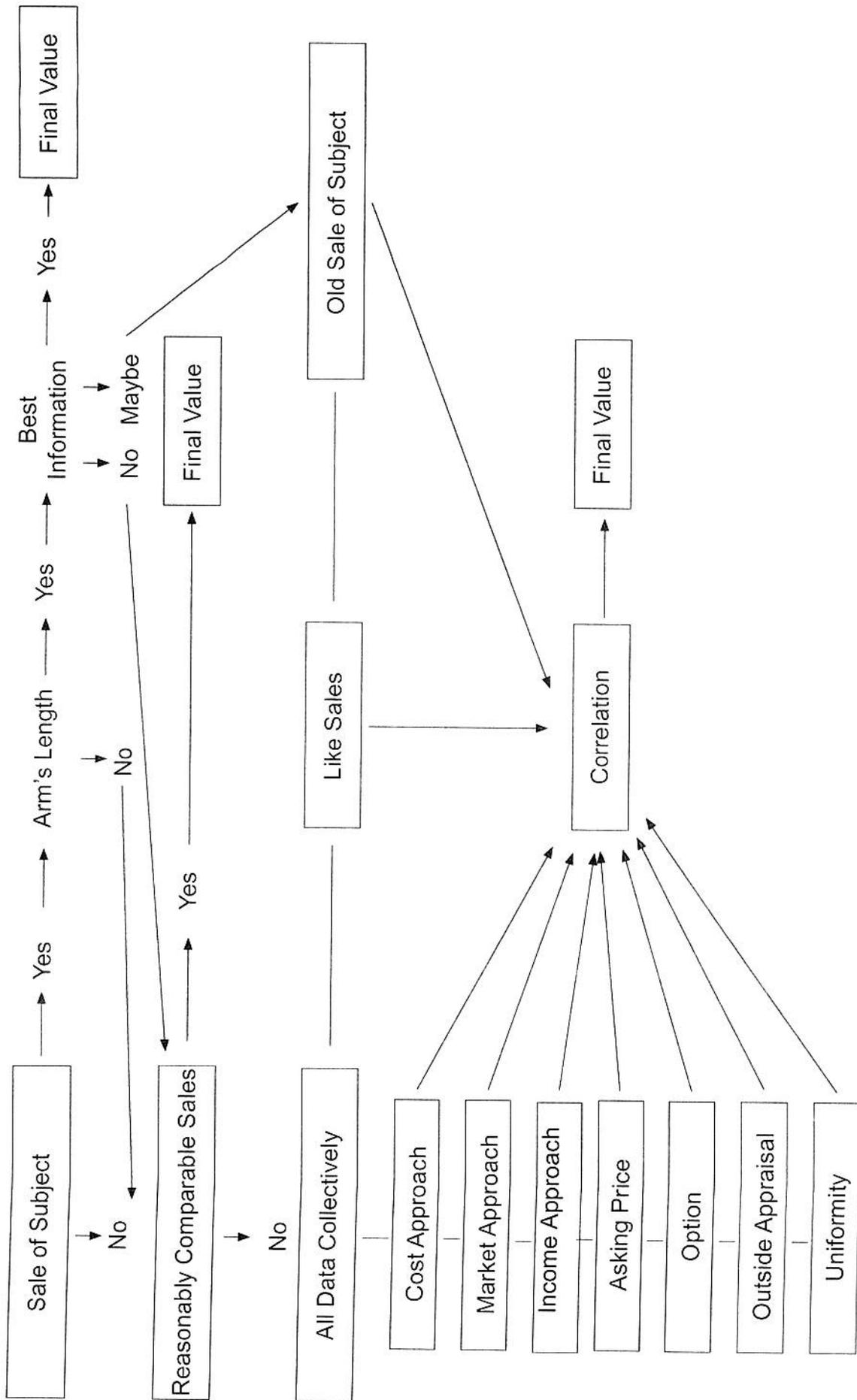
The Three Golden Rules

- The Assessor's valuation of property is prima facie 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

Although the courts have acknowledged that assessment practices are an art, not a science, it is no longer recommended that the Assessor be sustained merely because there is a small percentage difference between the market value established by the Assessor and the Taxpayer's idea of value even though, usually based on the evidence, a small percentage difference will not be sufficient to warrant a change by the 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 Equalization Directors and staff at the Wisconsin Department of Revenue.

REAL PROPERTY VALUATION
 RULES OF BEST EVIDENCE—WISCONSIN

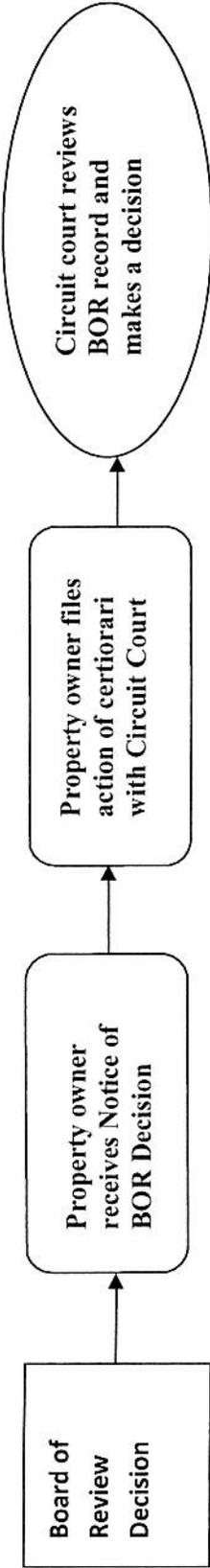


APPEAL PROCEDURES FOR BOARD OF REVIEW DECISIONS
See Property Assessment Appeal Guide for Wisconsin Property Owners

<http://www.revenue.wi.gov/pubs/sif/pb055.pdf>

Section 70.47(13) Appeal to Circuit Court

The objector must file an action of *certiorari* (a review of the written record) with the circuit court within 90 days of receiving the decision by the Board of Review. The circuit court will review the record created by the board of review and no new evidence is submitted. The court's decision is based solely on the record made at the Board of Review.



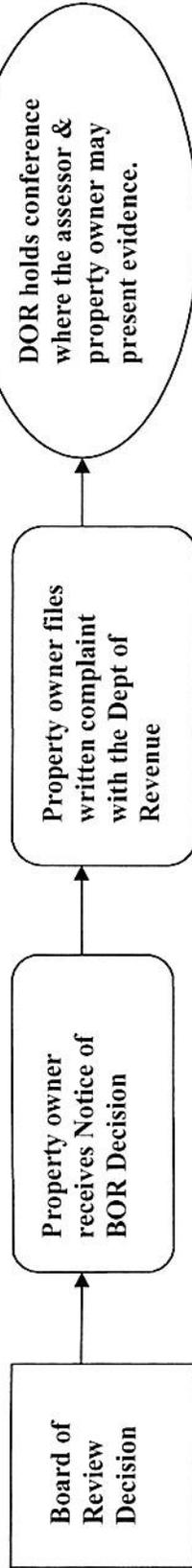
Clerk sends notice of decision certified receipt mail to property owner prior to adjournment of BOR

Property owner must file within 90 days of receipt with circuit court

The court will base its decision on the written record at BOR. It will either affirm the BOR decision or remand it back for reconsideration.

Section 70.85 Appeal to the Department of Revenue

The objector must file a written complaint with the Department of Revenue within 20 days of receiving the notice of decision by the Board of Review, or 30 days after the mailing date specified on the affidavit filed by the clerk, if no receipt request mail was used. The Department of Revenue will only review property valued less than \$1,000,000 and the property owner must prove that their property is radically out of proportion to the general level of assessments of all property in the municipality. The cost of the appeal is \$100 paid to the Department.



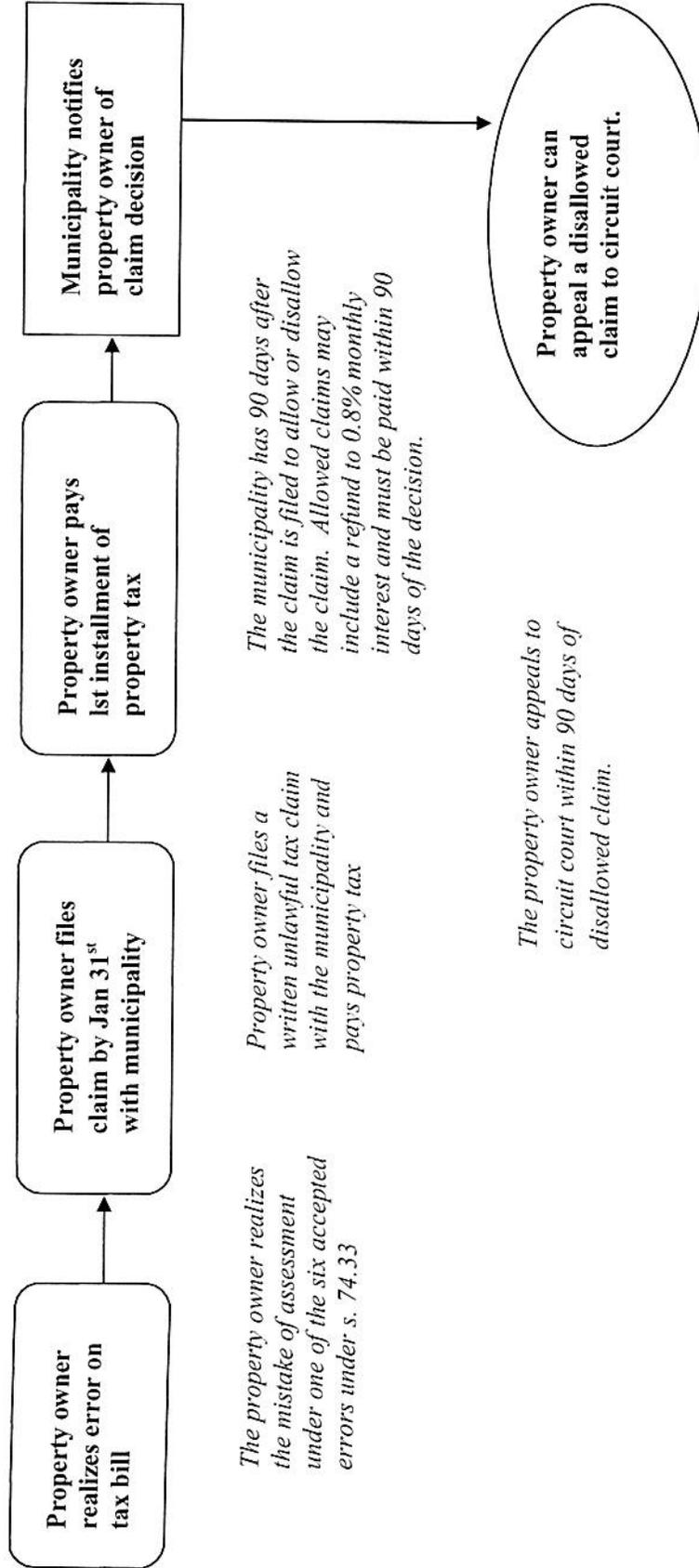
Clerk sends notice of decision certified receipt mail to property owner prior to adjournment of BOR

An appeal must be filed within 20 days of receiving the BOR determination or within 30 days after the clerk's affidavit if there is no return receipt.

DOR will change the assessment only if the appellant presents evidence that proves the assessment is not within 10% of the general level of assessment.

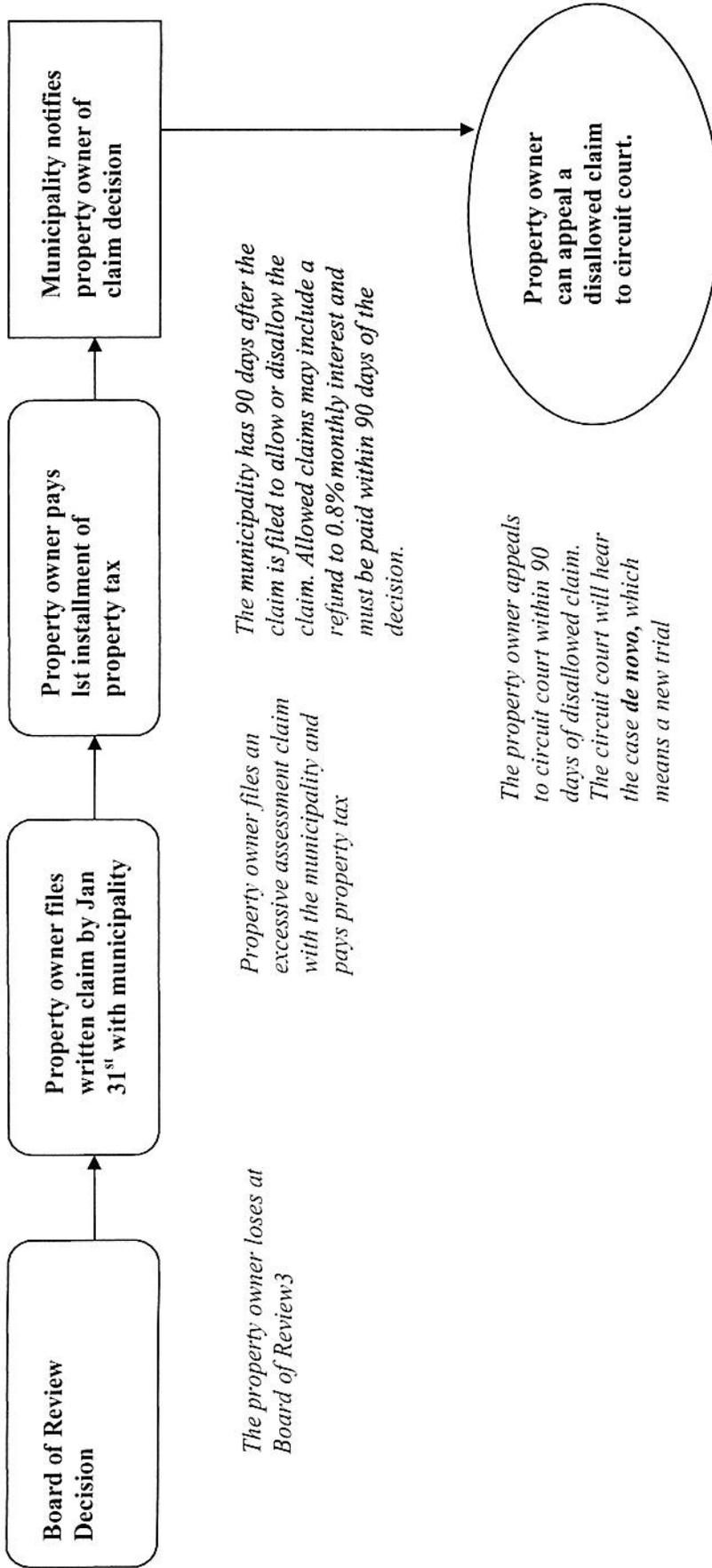
Section 74.35 Recovery of an Unlawful Tax

Property owners may file a claim for unlawful tax if one of the following errors were made: (1) a clerical error in the description of the property, (2) the assessment included real improvements that did not exist on January 1st of the tax year, (3) the property is exempt, (4) the property is not located in the tax district, (5) a double assessment has been made, or (6) an arithmetic, trans positional or similar error has occurred. The property owner must file a claim by January 31st and timely pay the tax for the claim to be valid. The municipality has 90 days to respond to the claim and a refund of the unlawful tax plus interest will be paid if the claim is accepted. Disallowed claims can be appealed in circuit court within 90 days of denial..



Section 74.37 Appeal of an Excessive Assessment

Property owners can file a written claim of excessive assessment with the municipal clerk if the property owner has gone before the BOR. If the municipality disallows the claim, the property owner can appeal to circuit court with a *de novo* trial, which allows any evidence and is not solely based on the BOR record.



Board of Review Ordinances

Sample Ordinances for Board of Review Membership Based on Wis. Stat. § 70.46(1)*

EXAMPLE #1

(1) MEMBERSHIP. The Board of Review shall consist of:

(a) The Village President; except that if the Village President is absent, refuses, or is otherwise unavailable to hear an objection, a Village Trustee appointed as an alternate by the Village President, subject to confirmation by the Village Board each year, additionally, if the Village President is absent, refuses or is otherwise unavailable to hear an objection, the Deputy Village Clerk shall serve;

(b) The Clerk; except that if the Village Clerk is absent, refuses, or is otherwise unavailable to hear an objection, the Deputy Village Clerk shall serve; and

(c) One Village Trustee appointed annually by the President, subject to confirmation by the Village Board, during the month of April; except that if said Trustee is absent, refuses, or is otherwise unavailable to hear an objection, a Village Trustee appointed as an alternate by the Village President, subject to confirmation by the Village Board each year, additionally, if the Village Trustee is otherwise unavailable to hear an objection, the Deputy Village Clerk shall serve.

(2) ORGANIZATION. At the first meeting of the Board, to be held on the second Monday in May (pursuant to State Statutes), the members shall organize by the election of a chairman and a vice-chairman.

The Clerk shall act as a secretary of the Board.

EXAMPLE #2.

(1) MEMBERSHIP. (a) The Board of Review shall consist of five (5) members and two (2) alternates and shall be residents of the City of Pewaukee, none of whom shall be an elected City official. The members shall be appointed by the Mayor with the approval of the Common Council and shall serve for terms of two (2) years, commencing on May 1st in the particular year for which appointed, or until their successors are appointed and qualified. The Mayor shall stagger the terms of the first appointments as one- or two- year terms, in order to have subsequent appointments for each year.

(b) The City Clerk or Deputy Clerk shall serve as the clerk for the Board of Review.

(2) DETERMINATION OF APPEALS. All other provisions of §70.47, Wis. Stats., regarding hearing and determining appeals are applicable.

(3) COMPENSATION. Compensation for the members of the Board of Review shall be established from time to time by resolution of the Common Council.

(4) TRAINING. As provided under §70.46(4), Wis. Stats., the Board of Review may not be constituted unless it includes one voting member who has within two years of the first meeting attended a training session under §73.03(55), Wis. Stats.

EXAMPLE #3

The Supervisors shall constitute the Board of Review for the Town. The Town Clerk shall be the clerk of the Board of Review and shall keep an accurate record of all of its proceedings. In addition, alternate members may be appointed and may serve as follows. Alternate members shall be Town residents, and may include public officers and public employees. One alternate member shall be appointed annually by the Town Chair, subject to the confirmation of the Town Board, for a term of three years, provided that initially three alternate members shall be appointed for terms of one, two and three years respectively. At the time of their appointment, each alternate members shall be designated either as first, second or third alternate, to establish the priority of all alternate members, and this priority may be revised annually by the Town Chair subject to the confirmation of the Town Board. The first alternate member shall act with full power when one member is absent, refuses, or is otherwise unavailable to hear an objection. The second alternate member shall act with full power when two members (or one member and the first alternate member) are absent, refuse, or are otherwise unavailable to hear an objection. The third alternate member shall act with full power when three members (or two members and the first or second alternate member; or one member and the first and second alternate members) are absent, refuse, or are otherwise unavailable to hear an objection. The members and alternate members of the Board, except those who are full-time officials of the Town, shall receive such compensation as shall be fixed by resolution of the Town Board.

* These are samples only, and not meant to be how towns, villages and cities must write their own ordinance. Each municipality must develop their own ordinance, picking and choosing some of the above language. It is recommended that any such ordinance be reviewed by you municipal attorney.

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

**Sample Ordinances Relating to Confidentiality of
Income and Expenses Provided to Assessor for Assessment Purposes**

Ordinance No. _____

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

1. Adoption. This ordinance adopts by reference Wis. Statutes § 70.47 (7)(af). Income and expense information provided by a property owner to an assessor for the purposes of establishing the valuation for assessment purposes by the income method of valuation shall be confidential and not a public record open to inspection or copying under § 19.35 (1) of Wis. Statutes.

2. Exceptions. An officer may make disclosure of such information under the following circumstances:

- a. The assessor has access to such information in the performance of his/her duties;
- b. The board of review may review such information when needed, in its opinion, to decide upon a contested assessment;
- c. Another person or body has the right to review such information due to the intimate relationship to the duties of an office or as set by law;
- d. The officer is complying with a court order;
- e. The person providing the income and expense information has contested the assessment level at either the board of review or by filing a claim for excessive assessment under §74.37 , in which case the base records are open and public.

3. 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.

4. Effective Date. This ordinance shall take effect immediately upon passage and posting (or publication) as provided by law.

Adopted this _____ day of _____, 201_

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

Town Chairperson/Village President
Attested by:

{This ordinance may be posted within 30 days of adoption in three places in the Town pursuant to § 60.80 of Wis. Statutes and Chapter 985 of Wis. Stats.}

Town/Village Clerk

ORDINANCE NO _____

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, Arenz, 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.

Form Notices for Board of Review

Sample Revaluation Notice

As Required by Wis. Stat. § 70.05(5).

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 §§ 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.

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

(When assessment roll completion date is unknown)

Town/Village 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 § 70.47(1) of the Wis. Statutes.

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 Clerk

**Publish this notice as a Class I notice in a newspaper.
Also post this notice in at least three public places in the town/village.
Also post this notice on the door of the town/village hall.
*(All three types of notice are required pursuant to § 70.47(2) of Wis. Statutes)***

**Notice of Meeting to Adjourn
Board of Review to Later Date
(When assessment roll completion date is known)**

Town/Village 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 § 70.47 (1) of Wis. Statutes.

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.}

{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 optional paragraph may be included to give the fifteen day notice required.}

Pursuant to § 70.45 of Wis. Statutes 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. Additionally, the assessor shall be available on the _____ day of _____, 201__ at the Town/Village Hall from _____ .m. to _____ .m.
{Insert the location and time of the Open Book [minimum of 2 hours]}.

Instructional material about the assessment and board of review procedures will be available at that time for information on how to file an objection and the board of review procedures under Wisconsin law.

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

Town/Village Clerk

Publish this notice as a Class I notice in a newspaper.

Also post this notice in at least three public places in the town/village.

Also post this notice on the door of the town/village hall.

(All three types of notice are required pursuant to § 70.47(2) of Wis. Statutes)

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

(If it is Known When the Assessment Roll will be Completed)

Village of Macy, Macy County, Board of Review will meet on the 10th day of May, 201__ at 6:00 p.m. at the J.P. Macy Memorial Room in the Village of Macy, W240N3065 Macy Road, Macy, WI, 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 § 70.47 (1) of Wis. Statutes.

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 16th day of June, 201__ at 6:00 p.m.

Pursuant to § 70.45 of Wis. Statutes the assessment roll for the Year 2010 assessment will be open for examination on the 14th day of May, 201__ at 8:00 a.m. Open Book with the Assessor(s) present will be held during the regular office hours of 8:00 a.m. to 4:30 p.m., Monday through Friday, May 17 through June 4, 201__, at the Village Hall.

Instructional material about the assessment and board of review procedures will be available at that time for information on how to file an objection and the board of review procedures under Wisconsin law.

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

Town/Village Clerk

Publish this notice as a Class I notice in a newspaper.

Also post this notice in at least three public places in the town/village.

Also post this notice on the door of the town/village hall.

(All three types of notice are required pursuant to § 70.47(2) of Wis. Statutes)

**Notice of the Board of Review
For the
Town/Village of _____**

NOTICE IS HEREBY GIVEN that the Board of Review for the Town/Village of _____ of _____ County shall hold its first meeting on the _____ day of _____, 201__ from _____ .m. to _____ .m. *{The board of review must meet for a minimum of two hours for its first session that the assessment roll is complete.}* at _____ *{insert the location of the meeting site}.*

Please be advised of the following requirements to appear before the Board of Review and procedural requirements if appearing before the Board:

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 the 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 the 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 because the person has been granted a waiver of the 48-hour notice of an intent to file a written objection by appearing before the Board during the first two hours of the meeting and showing good cause for failure to meet the 48-hour notice requirement and files a written objection, that the person provides to the clerk of the Board of Review notice as to whether the person will ask for removal of any Board members 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 of Review, 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 or 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 all the information about income and expenses, as specified in the Assessor's manual under § 73.03 (2a) of Wis. Statutes, that the Assessor requests. The Town/Village of _____ has an ordinance for the confidentiality of information about income and expenses that is provided to the Assessor under this paragraph which provides exceptions for persons using information in the discharge of duties imposed by law or the duties of their office 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 § 19.35 (1) of Wis. Statutes.

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.

Respectfully submitted,
Town/Village of _____

{Name of Town/Village clerk}

Publish this notice as a Class I Notice.
Post this notice in at least three public places in the town/village.
Post this notice on the door of the town/village hall.
{All three types of notice are required pursuant to § 70.47 (2) of Wis. Statutes.}

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 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 Equalization Directors and staff at the Wisconsin Department of Revenue.

OBJECTION FORM FOR REAL PROPERTY ASSESSMENT

Section 70.47(7)(a), Wisconsin Statutes states " No person shall be allowed in any action or proceedings to question the amount or valuation of property unless such written objection has been filed and such person in good faith presented evidence to such board in support of such objection and made full disclosure before said board . . ."

Note: The Board of Review can hear only sworn oral testimony regarding the value of the property. It cannot hear protests regarding the amount of property taxes or questions of exemption. The best evidence of the value of your property is a recent arm's-length sale of your property. The next best evidence is recent arm's length sales of comparable property. If there are no sales of your property or comparable property, you should present other evidence that indicates the value of your property. This would include cost, income, appraisals, and sales of like property.

Property Owner's Name	Agent Name (if applicable)
Owner's Mailing Address	Agent's Mailing Address
Owner's Telephone Number	Agent's Telephone Number

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

- Property Address _____
- Legal Description or parcel number from the current assessment roll _____
- Total Property Assessments _____
- Please explain why you think the above assessed value is incorrect _____
- In your opinion, what was the taxable value of this property on January 1 of the year being appealed? _____

If this property contains acreage that is not in a market value class, provide a further 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	@	Market Value	

6. Check the method of acquisition of the property: Purchase Trade Gift Inheritance
 Acquisition Price \$ _____ Date _____

7. Have you improved, remodeled, added to, or changed this property since acquiring it? Yes No
 If yes, describe:

(a) When were the changes made? _____

(b) What were the cost of the changes? _____

(c) Does the above figure include the value of all labor, including your own? Yes No

8. Have you listed the property for sale within the last five years? Yes No

(a) If yes, when and for how long was the property listed? _____

(b) What was the asking price? _____

(c) What offers were received? _____

9. (a) Has anyone made an appraisal of this property within the last five years? Yes No

(b) If yes, when and for what purpose? _____

(c) What was the appraised value? _____

10. Please list the name(s) of Board of Review member(s) you are requesting to be removed from your hearing. NOTE: This section does not apply in first or second class cities. _____

11. Please provide a reasonable estimate of the length of time that the hearing will take _____

Owner's or Agent's Signature PA-115A (R. 11-09)	Page 27	Date Wisconsin Department of Revenue
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OBJECTION FORM FOR PERSONAL PROPERTY ASSESSMENT

Section 70.47(7)(a), Wisconsin Statutes states " No person shall be allowed in any action or proceedings to question the amount or valuation of property unless such written objection has been filed and such person in good faith presented evidence to such board in support of such objection and made full disclosure before said board . . ."

Note: The Board of Review can hear only sworn oral testimony regarding the value of the property. It cannot hear protests regarding the amount of property taxes or questions of exemption.

Property Owner	Agent (if applicable)
Owner's Mailing Address	Agent's Mailing Address
Owner's Telephone Number	Agent's Telephone Number

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

1. The personal property is located at _____

2. Assessment:

Boats and Other Watercraft	\$ _____
Machinery, Tools, and Patterns	\$ _____
Furniture, Fixtures, and Equipment	\$ _____
All Other Personal Property	\$ _____
Total Assessment of All Personal Property	\$ _____

3. Please explain why you think the above assessed value is incorrect. _____

4. Please state your opinion of the true cash value of the personal property as of January 1:

Boats and Other Watercraft	\$ _____
Machinery, Tools, and Patterns	\$ _____
Furniture, Fixtures, and Equipment	\$ _____
All Other Personal Property	\$ _____
Total Assessment of All Personal Property	\$ _____

5. Please list all other personal property in the municipality you own but are not appealing:

Description of Personal Property	Assessment
	\$
	\$
	\$
	\$
	\$

6. If you are requesting the removal of a Board of Review member, please list their name. _____
NOTE: This section does not apply in first or second class cities.

Owner's or Agent's Signature	Date
------------------------------	------

NOTICE OF BOARD OF REVIEW DETERMINATION in accordance with Section 70.47(12) of the Wisconsin Statutes you are hereby notified of your assessment for the current year 20____ as finalized by the Board of Review for the property described. IF YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE REVERSE SIDE.

Town, Village or City of: _____ Date: _____

Parcel No.: _____

Legal Description or Property Address: _____

____ ORIGINAL ASSESSMENT		____ FINAL ASSESSMENT As Determined by Board of Review	
Land		Land	
Improvements		Improvements	
Pers. Prop.		Pers. Prop.	
Pers. Prop.		Pers. Prop.	
Pers. Prop.		Pers. Prop.	
TOTAL PERSONAL PROP.		TOTAL PERSONAL PROP.	
TOTAL ALL PROPERTY		TOTAL ALL PROPERTY	

PR-302 (R. 11-07)

This format is designed to fit into a No. 10 window envelope with the window being 3 3/4" x 1 1/8" in size and placed 3/4" from the left end of the envelope and 1/2" from the bottom. Note: Larger window envelope openings will display portions of the form to the right and below the maximum address field causing Post Office sorting errors.

Ink: Black
Paper: 20 lb., white

SUGGESTED CONSTRUCTION SPECIFICATIONS

1. 9 1/4" x 3 2/3" 2 part snapset with 3/4" stub, detaches to 8 1/2" x 3 2/3", carbon interleaf or carbonless
2. 8 1/2" x 3 2/3" 2 ply padded carbonless
3. 9 7/8" x 3 2/3" 2 part continuous with vertical perforations 1 1/16" from left and 1 1/16" from right to detach at 8 1/2" x 3 2/3"

FURTHER APPEAL PROCEDURES

If you are not satisfied with the Board of Review's (BOR) decision, there are four appeal options available. Please Note: there are filing requirements for each appeal option. For more detailed information see the Property Assessment Appeal Guide at the following link: <http://www.revenue.wi.gov/pubsub/sif/pb055.pdf>

Section 70.47(13) to Circuit Court - Action for Certiorari. Must be filed within 90 days after receiving the Determination Notice. The Court decides based on the written record from the Board of Review. No new evidence can be submitted.

Section 70.85 to Department of Revenue (DOR) - Within 20 days after receipt of the BOR's determination or within 30 days after the date specified on the affidavit under section 70.47(12) 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. Appeal of the DOR's decision is to the Circuit Court.

Section 74.35 to Municipality - Recovery of Unlawful Tax. An unlawful tax is defined as: a clerical error in the description or computation of the tax, assessment of real property improvements not existing on the assessment date, property is tax exempt, property is not located in the municipality, a double assessment, or an arithmetic or similar error. The taxpayer does not need to appear at the BOR to appeal.

Section 74.37 to Municipality - Excessive Assessment. Must first appeal to the BOR and have not appealed the Board's decision to Circuit Court or to the Department of Revenue.

No claim for an excessive assessment may be brought under sections 74.35 or 74.37 unless the tax is timely paid. Claims under sections 74.35 or 74.37 must be filed with the municipality by January 31 of the year the tax is payable. If the municipality denies the claim, the taxpayer may appeal to Circuit Court within 90 days after receiving notice by registered or certified mail that the claim is disallowed.

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:

d. 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

e. Did the Property Owner present testimony of recent sales of comparable properties in the market area? Yes ___ No ___

f. If yes, were the attributes satisfactorily adjusted for their differences from the subject and their contribution to value? Yes ___ No ___

Assessor

g. Did the Assessor presented testimony of recent sales of comparable properties in the market area? Yes ___ No ___

h. If yes, were the attributes satisfactorily adjusted for their differences from the subject and their contribution to value? Yes ___ No ___

Conclusion

- 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 Sec. 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

(see next page)

2. Exercising its judgment and discretion, pursuant to Sec. 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:

<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 _____, 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 Equalization Directors and staff at 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 the Equalization Directors and staff at the Wisconsin Department of Revenue.*

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

1. Have tape or digital 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 § 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.)

- a. 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 (§ 70.47(5)). These records are to be kept by town, village, or city clerk for seven years (§ 70.47(8)(f)).

^{*}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 Equalization Directors and staff at the Wisconsin Department of Revenue.

**Board of Review
Chairperson's Script at Hearing***

1. First, make sure that the clerk has tape 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.)**
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 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, S.C., (262)548-1340, and was reviewed and modified by Rick Stadelman of the Wisconsin Towns Association and the Equalization Directors and staff at the Wisconsin 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
 - b) 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

 - c) 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

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

- e) State if recent arms-length sale of the subject property
 - a. State date of sale
 - b. State parties to sale (note that sale is arm's-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
 - b. Name and identify address of comparable property
 - c. State date of each comparable sale
 - d. State parties to each sale (noting that sale is arm's-length)
 - e. 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, § 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, § 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 arm's-length sale, a verifiable replacement cost estimate of the subject property, less any depreciation
 - e. In alternative to market value if no recent arm's-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, S.C., (262)548-1340, and was reviewed and modified by Rick Stadelman of the Wisconsin Towns Association and the Equalization Directors and staff at the Wisconsin Department of Revenue.

Continuing Board of Review 2014

Case Study

Summary

Hearing Participants:

- Chairperson of BOR: *Sally Ann Thoreau*
- Clerk of BOR: *Dora Olson*
- One member of BOR: *Gerry Dean*
- Second BOR member: *Carol Oates*
- Property Owner 1: *Samuel Evening*
- Property Owner 2: *Janet Evening*
- Assessor: *Craig Werth*
- Attorney: *Philip Silvers*

Case Study Fact Summary:

Sam and Janet Evening appear before the Board of Review May 23, 2014 to contest the assessment value determined for their tavern property, "The Evening Inn." Their tavern has lake frontage and is on a separate lot from their residence, which is next door. The town assessor determined the value as \$237,000. The Evenings primarily contest that value based on a written appraisal their bank did in November 2012 stating a value of \$125,000. The bank appraiser does not testify at the hearing.

The assessor based his value on two recent sales: a tavern on the same lake which sold for \$275,000 in May 2013, and a tavern that sold in a nearby village in November 2013 for \$165,000. Mr. and Mrs. Evening dispute that those are not comparable because those sales were not properties in the same town and other perceived distinctions. The assessor has determined the level of assessment for the 2014 town assessment roll at 95% of full value.

The Findings and decision of the Board can be found on the completed "Findings of Fact, Determinations & Conclusions" form.

Case Study Scenes and Issues

SCENE 1 –

OPENING

Key Issues

- Starting hearing and calling case
- Hearing procedural steps
- Compliance with Filing and procedural

SCENE 2 – CHAIR INTRODUCES PARTIES TO HEARING PROCESS, SWEARS IN WITNESSES Key Issues

- Oath requirement
- Removal of board member process
- Disruptive party/witness
- Identifying witnesses and parties for record
- Review hearing process and burden of proof
- Training requirement

SCENE 3 – OBJECTORS TESTIMONY

Key Issues

- Sworn testimony requirement
- Compelling testimony

SCENE 4 – ASSESSORS TESTIMONY

Key Issues

- January 1 Date
- Open deliberations – No side bar conversations
- Alternate valuation: Replacement and Income approaches
- Board members may not testify
- Right to appeal each year

SCENE 5 - DELIBERATIONS

Key Issues

- Due Process
- Open Deliberation
- Board Role
- Presumption of assessment as correct
- Process of making findings and decision
- Only sworn testimony considered

EXAM REVIEW BY PANEL

Town Village/City of Cheddar Falls

Board of Review

Findings of Fact, Determinations and Decision*

A. PROPERTY IDENTIFICATION AND FINDINGS OF FACT

ASSESSMENT YEAR: 20 14 Tax Key Number: 12-30263

Personal Property Account Number (if applicable) NA

Property Address: 487 Turuin Rd

Property Owner: Sam and Janet Evening

Mailing Address: 489 Turuin Rd, Cheddar Falls, WI

January 1, 2014 Assessment Value: \$237,500

Land: \$142,500 Improvements: \$95,000 Total: \$237,500

Hearing Date: May 23, 2014 Time: 2:00 p.m.

Objector Received written confirmation of Hearing Date: Yes: X 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:

X 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: Chairperson Sally Ann Thoreau, Dora Olson, Gerry Dean and Carol Oates

Board Members removed (if any): Stan Shunpike

Board Counsel Present: Philip Silvers

Property Owner/Objector's Attorney or Representative: None

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

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}:

Sam Evening and Janet Evening, Property Owners

Craig Werth, Assessor

1. Sworn testimony by Property Owner/Objector: Sam Evening included:

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

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

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

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

Addresses of other properties:

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

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

Older condition, visibility limits & disputes value based on prior appraisal. No direct evidence of 2012 value.

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

Summary of testimony of other witnesses' for objector (if any): Disputes sales comparisons as not comparable because outside of town.

3. Sworn testimony by Assessor : Craig Werth included:

a. Estimated level of assessment for the current year is 95 %.

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

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

3. Sworn testimony by Assessor, continued

c. Recent sales of comparable properties: Yes No

If yes: A total number of 2 other properties were presented.

Addresses of other properties:

24601 Valjean Rd., Gouda, WI

12 Edam St., Gouda Springs, WI

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

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

Income and replacement value at higher rate, but not used to raise assessment.

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

None

5. Summary of testimony of other witnesses' for assessor (if any): None

C. DETERMINATIONS

1. The assessor's estimated level of assessment* of the municipality has been determined to be 95 %

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

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

* 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%)

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.

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 present 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 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:

24601 Valjean Rd, Gouda, WI \$275,000
12 Edam St, Gouda Springs, WI \$115,000

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

(see next page)

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: _____

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Equalization District Offices

District Supervisor	Counties
<p>Madison District Office (76) Leland Froelke PO Box 8909 MS 6-301 Madison, WI 53708-8909</p> <p>Phone (608) 266-8184 FAX (608) 267-1355 E-mail: eqlmsn@revenue.wi.gov</p>	<p>Columbia, Crawford, Dane, Dodge, Grant, Green, Green Lake, Iowa, Jefferson, Lafayette, Marquette, Richland, Rock, Sauk, Vernon</p>
<p>Milwaukee District Office (77) Pat Chaneske 819 North 6th St Room 530 Milwaukee, WI 53203-1606</p> <p>Phone (414) 227-4455 FAX (414) 227-4071 E-mail: eqlmke@revenue.wi.gov</p>	<p>Fond du Lac, Kenosha, Milwaukee, Ozaukee, Racine, Sheboygan, Walworth, Washington, Waukesha</p>
<p>Eau Claire District (79) Diane Forrest 610 Gibson St Ste 7 Eau Claire, WI 54701</p> <p>Phone (715) 836-2866 FAX (715) 836-6690 E-mail: eqleau@revenue.wi.gov</p>	<p>Barron, Bayfield, Buffalo, Burnett, Chippewa, Douglas, Dunn, Eau Claire, Jackson, La Crosse, Monroe, Pepin, Pierce, Polk, Rusk, St. Croix, Sawyer, Trempealeau, Washburn</p>
<p>Wausau District Office (80) Albert Romportl 730 Third St Wausau, WI 54403-4700</p> <p>Phone (715) 842-5885 FAX (715) 848-1033 E-mail: eqlwau@revenue.wi.gov</p>	<p>Adams, Ashland, Clark, Iron, Juneau, Langlade, Lincoln, Marathon, Oneida, Portage, Price, Taylor, Vilas, Wood</p>
<p>Green Bay District Office (81) Mary Gawryleski 200 N Jefferson St Ste 126 Green Bay, WI 54301-5100</p> <p>Phone (920) 448-5195 FAX (920) 448-5207 E-mail: eqlgrb@revenue.wi.gov</p>	<p>Brown, Calumet, Door, Florence, Forest, Kewaunee, Manitowoc, Marinette, Menominee, Oconto, Outagamie, Shawano, Waupaca, Waushara, Winnebago</p>

New Laws – 2015

33) Sworn Telephone or Written Testimony Exception

- a) A Board *may* decide to allow at the request of the property owner or their agent
 - i. That the owner or the owner's representative appear by telephone, under oath and testify
 - ii. Written statements made under oath
 - iii. Sworn telephone or written testimony is *not required*
 - the Board has discretion if it wants to allow it or not

– 2013 Wis. Act 228 – page 71

34) Telephone or Written Testimony Considerations

- a) Fairness to all witnesses
 - i. Where is the line drawn?
 - ii. Balance factors for allowing and denying
- b) Benefits of sworn oral testimony
 - i. Observing witness conduct, appearance & demeanor to determine credibility or weight to give testimony, and impressing on witness solemnity of hearing and need for truthfulness
- c) Determining what weight to give such testimony

35) Telephone or Written Testimony Factors to Consider

- a) Whether undue surprise or prejudice would result
- b) Whether property owner, after due diligence, was unable to procure in person oral testimony
- c) Will cross examination be possible or effective

36) Telephone or Written Testimony Considerations

- a) Technical capacity
 - i. Open Meeting Law compliance
 - ii. Audibility
 - iii. Recording testimony
 - iv. Identification of speaker(s) for record
- b) Written testimony:
 - i. No cross examination
 - ii. Can be rebutted or attacked by other testimony without opportunity for witness to respond

37) Telephone or Written Testimony Procedure

- a) Allowing or denying a request is a Board decision, not the Chair
 - i. Request should be made prior to hearing
 - ii. Suggest: handling request(s) at first meeting
- b) Expect that a reason or reasons be given to grant a request
- c) Make a record of the reason(s) for allowing or denying
 - i. Suggest requiring the request be in writing
 - ii. DOR has prepared a form for requests with decision – Page 73

38) Telephone or Written Testimony Procedure

- a) Suggest: Create an ordinance or policy for: - **page 74**
 - i. Procedure applying for telephone or written testimony
 - ii. Required information for application (or use DOR form)
 - iii. Criteria for allowing Telephone or Written testimony
- b) Assessor must present sworn oral testimony

39) Telephone Testimony: Ill or Disabled Person

REMEMBER

- a) Board *shall* hear telephone testimony of ill or disabled persons who:
 - i. Present the board with a letter from a physician, osteopath, physician assistant or advance practice nurse that confirms their illness or disability

40) Hearing Waiver - page 77

- a) The Board *may* waive hearing on an assessment objection on request of:
 - i. Taxpayer
 - ii. Assessor
 - iii. At its own discretion
- b) Taxpayer allowed after waiver to seek circuit court review or make claim for excessive tax
- 2013 Wis. Act 228

41) Procedure on Waiver

- a) Board submits Notice of Decision
- b) Taxpayer's Assessment is the finalized Amount
- c) Taxpayer must initiate process for Circuit Court review or making claim for excess taxes
 - i. No automatic next step into court

42) Waiver Considerations - page 78

- a) Benefits of Board of Review Process
 - i. Local knowledge and interest
 - ii. Experience with issues of taxpayer appeal
 - iii. No direct cost to taxpayer for hearing vs. considerable cost of court proceedings
 - iv. Equal treatment of all taxpayers
- b) Create a complete record for Court Review - **page 79-80**
- c) Taxpayer *may* be satisfied with BOR hearing result
- d) Waiver as a possible means to addressing unduly burdensome appeals
- e) The Board of Review is tool created by law for the job – ***use it!***
- f) Consider what reasons, if any, may support waiving hearing

State of Wisconsin



2013 Senate Bill 414

Date of enactment: **April 8, 2014**
Date of publication*: **April 9, 2014**

2013 WISCONSIN ACT 228

AN ACT to amend 70.365, 70.47 (2) and 70.47 (8) (intro.); and to create 70.47 (8m) of the statutes; relating to: objecting to property tax assessments.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 70.365 of the statutes is amended to read:
70.365 Notice of changed assessment. When the assessor assesses any taxable real property, or any improvements taxed as personal property under s. 77.84 (1), and arrives at a different total than the assessment of it for the previous year, the assessor shall notify the person assessed if the address of the person is known to the assessor, otherwise the occupant of the property. If the assessor determines that land assessed under s. 70.32 (2r) for the previous year is no longer eligible to be assessed under s. 70.32 (2r), and the current classification under s. 70.32 (2) (a) is not undeveloped, agricultural forest, productive forest land, or other, the assessor shall notify the person assessed if the assessor knows the person's address, or otherwise the occupant of the property, that the person assessed may be subject to a conversion charge under s. 74.485. Any notice issued under this section shall be in writing and shall be sent by ordinary mail at least 15 days before the meeting of the board of review or before the meeting of the board of assessors in 1st class cities and in 2nd class cities that have a board of assessors under s. 70.075 and, except that, in any year in which the taxation district conducts a revaluation under s. 70.05, the notice shall be sent at least 30 days before the meeting of the board of review or board of assessors. The notice

shall contain the amount of the changed assessment and the time, date, and place of the meeting of the local board of review or of the board of assessors. However, if the assessment roll is not complete, the notice shall be sent by ordinary mail at least 15 days prior to the date to which the board of review or board of assessors has adjourned, except that, in any year in which the taxation district conducts a revaluation under s. 70.05, the notice shall be sent at least 30 days prior to the date to which the board of review or board of assessors has adjourned. The assessor shall attach to the assessment roll a statement that the notices required by this section have been mailed and failure to receive the notice shall not affect the validity of the changed assessment, the resulting changed tax, the procedures of the board of review or of the board of assessors or the enforcement of delinquent taxes by statutory means. After the person assessed or the occupant of the property receives notice under this section, if the assessor changes the assessment as a result of the examination of the rolls as provided in s. 70.45 and the person assessed waives, in writing and on a form prescribed or approved by the department of revenue, the person's right to the 45-day notice of the changed assessment under this section, no additional notice is required under this section. The secretary of revenue shall prescribe the form of the notice required under this section. The form shall include information notifying the taxpayer of the procedures to be used to object to the assessment. The form shall also

* Section 991.11, WISCONSIN STATUTES: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication."

indicate whether the person assessed may be subject to a conversion charge under s. 74.485.

SECTION 2. 70.47 (2) of the statutes is amended to read:

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 of review 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 of review 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.

SECTION 3. 70.47 (8) (intro.) of the statutes is amended to read:

70.47 (8) HEARING. (intro.) The board shall hear upon oath all persons who appear before it in relation to the assessment. 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. The board shall hear upon oath, by telephone, all ill or disabled persons who present to the board a letter from a physician, osteopath, physician assistant, as

defined in s. 448.01 (6), or advanced practice nurse prescriber certified under s. 441.16 (2) that confirms their illness or disability. At the request of the property owner or the property owner's representative, the board may postpone and reschedule a hearing under this subsection, but may not postpone and reschedule a hearing more than once during the same session for the same property. The board at such hearing shall proceed as follows:

SECTION 4. 70.47 (8m) of the statutes is created to read:

70.47 (8m) HEARING WAIVER. The board may, at the request of the taxpayer or assessor, or at its own discretion, waive the hearing of an objection under sub. (8) or, in a 1st class city, under sub. (16) and allow the taxpayer to have the taxpayer's assessment reviewed under sub. (13). For purposes of this subsection, the board shall submit the notice of decision under sub. (12) using the amount of the taxpayer's assessment as the finalized amount. For purposes of this subsection, if the board waives the hearing, the waiver disallows the taxpayer's claim on excessive assessment under s. 74.37 (3) and, notwithstanding the time period under s. 74.37 (3) (d), the taxpayer has 60 days from the notice of the hearing waiver in which to commence an action under s. 74.37 (3) (d).

SECTION 5. Initial applicability.

(1) This act first applies to the property tax assessments as of January 1, 2015.

**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 a 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

Summary of Board of Review Proceedings

Sections 70.47(12) & (17), Wisconsin Statutes

TAXPAYER'S NAME	PROPERTY DESIGNATION Parcel Number and Computer Number	ASSESSMENT APPEALED BY TAXPAYER	C L A S S	BOARD OF REVIEW		PERSONS APPEARING ON TAXPAYERS BEHALF (P) Person; (T) Telephone; (W) Written
				Value Determination Amount	Date	
		Land				
		Land				
		Land			Date	
		Improvements				
		Total Real Estate			Initials	
		Personal Property				
		Land				
		Land				
		Land			Date	
		Improvements				
		Total Real Estate			Initials	
		Personal Property				
		Land				
		Land				
		Land			Date	
		Improvements				
		Total Real Estate			Initials	
		Personal Property				
		Land				
		Land				
		Land			Date	
		Improvements				
		Total Real Estate			Initials	
		Personal Property				

Instructions

1. Fill in the municipality, county, and the year for which the assessments are being appealed.
2. Legibly complete date of hearing and name of taxpayer.
3. Property designation should be indicated by parcel number and computer number.
4. Insert appropriate assessed values (assessment appealed and determination of Board of Review).
5. Fill in name(s) of person(s) appearing on behalf of taxpayer. Enter P for In Person, T for Telephone or W for Written Statement.
6. Prior to final adjournment of the Board provide the notice of the Board's determination to the objector by personal delivery or by mail.
7. This form when completed should be filed with the Board of Review proceedings which are retained by the municipality pursuant to sec. 70.47(17), Wis. Stats.

Clerk's 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. As required by sec. 70.47(12), Wis. Stats., prior to final adjournment the Notices of Decision of the Board of Review have been provided by personal delivery or mailed on the date indicated.

Clerk, Board of Review _____ Date _____

Town Village City
 Municipality
 County _____
 Year _____

Summary of Board of Review Proceedings

Sections 70.47(12) & (17), Wisconsin Statutes

TAXPAYER'S NAME	PROPERTY DESIGNATION Parcel Number and Computer Number	ASSESSMENT APPEALED BY TAXPAYER	C L A S S	BOARD OF REVIEW		PERSONS APPEARING ON TAXPAYERS BEHALF (P) Person; (T) Telephone; (W) Written
				Value Determination Amount	Date	
		Land				
		Land				
		Land			Date	
		Improvements				
		Total Real Estate			Initials	
		Personal Property				
		Land				
		Land				
		Land			Date	
		Improvements				
		Total Real Estate			Initials	
		Personal Property				
		Land				
		Land				
		Land			Date	
		Improvements				
		Total Real Estate			Initials	
		Personal Property				
		Land				
		Land				
		Land			Date	
		Improvements				
		Total Real Estate			Initials	
		Personal Property				
		Land				
		Land				
		Land			Date	
		Improvements				
		Total Real Estate			Initials	
		Personal Property				

Request for Waiver of Board of Review (BOR) Hearing

Section 70.47 (8m), Wis. Stats., states, "The board may, at the request of the taxpayer or assessor, or at its own discretion, waive the hearing of an objection under sub. (8) or, in a 1st class city, under sub. (16) and allow the taxpayer to have the taxpayer's assessment reviewed under sub. (13). For purposes of this subsection, the board shall submit the notice of decision under sub. (12) using the amount of the taxpayer's assessment as the finalized amount. For purposes of this subsection, if the board waives the hearing, the waiver disallows the taxpayer's claim on excessive assessment under sec. 74.37(3) and notwithstanding the time period under sec. 74.37(3)(d), the taxpayer has 60 days from the notice of hearing waiver in which to commence an action under sec. 74.37(3)(d)."

NOTE: The legal requirements of the Notice of Intent to Appear must be satisfied and the Objection Form must be completed and submitted as required by law prior to the Request for Waiver of Board of Review Hearing being submitted.

NOTE: Request for Waiver must be presented prior to the commencement of the hearing.

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

Property address	
Legal description or parcel number	
Taxpayer's assessment as established by assessor – Value as determined due to waiving of BOR hearing \$	
Property owner's opinion of value \$	
Basis for request	
Date Notice of Intent to Appear at BOR was given	Date Objection Form was completed and submitted

All parties to the hearing understand that in granting of this waiver there can be no appeal to the Department of Revenue under sec. 70.85, Wis. Stats., or a claim for excessive assessment under sec. 74.37, Wis. Stats. All parties understand any action under sec. 70.47(13), Wis. Stats., must be commenced within 60 days of the receipt of the notice of the waiving of the hearing.

Property Owner's / Agent's Signature

***If agent, attach signed Agent Authorization Form, PA-105**

Decision

Approved Denied

Reason _____

Board of Review Chairperson's Signature

Date

Taxpayer advised _____
Date

**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 1 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

Town Village City

Municipality _____
 County _____
 Year _____

Summary of Waiver of Board of Review Request

Sections 70.47(8m), Wisconsin Statutes

TAXPAYER'S NAME	PROPERTY DESIGNATION Parcel Number and Computer Number	WAIVER REQUEST		C L A S S	VALUE		Notice Delivered / Mailed Date and Initials	AGENT'S NAME AND ADDRESS
		Date Received	Approved or Denied <input type="checkbox"/> Approved <input type="checkbox"/> Denied		Assessment	Owner's Opinion		
			<input type="checkbox"/> Approved <input type="checkbox"/> Denied				Date Initials	
			<input type="checkbox"/> Approved <input type="checkbox"/> Denied				Date Initials	
			<input type="checkbox"/> Approved <input type="checkbox"/> Denied				Date Initials	
			<input type="checkbox"/> Approved <input type="checkbox"/> Denied				Date Initials	

**Notice of the Board of Review
For the
Town/Village/City of _____**

Notice is hereby given that the Board of Review for the _____ 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 _____ 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__.

[Name of clerk]

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

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

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

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

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.



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

Board of Review Training with WMCA 2015

2015 DVD EVALUATION

1. How long have you served on the Board of Review for your community?

- First term
- 1-2 years
- More than 2 years, but less than 5
- 5-10 years
- More than 10 years

2. How did you hear about this Board of Review training?

- Wisconsin Municipal Clerks Association
- Wisconsin Towns Association or League of Wisconsin Municipalities
- Local Government Center website or Local Call blog
- Wisconsin Dept of Revenue website
- Received brochure from the Local Government Center
- Other

3. If you answered, "Other," to Question 2, please explain.

4. Please indicate your age category

- 21-30
- 31-40
- 41-50
- 51-60
- 61-70
- 71 and above

5. Please indicate your gender.

- Female
- Male

6. Please indicate your ethnicity

- White
- Hispanic or Latino
- African-American
- Native American
- Asian
- Native Hawaiian or Pacific Islander
- Two or more races (ethnicities)
- Other

7. In 2015 all Board of Review training from UW-Extension is on this video. Which training format do you prefer?

- Audio/WisLine
- Live in-person training
- Neutral
- Webinar
- Video-recording
- Other

8. If you answered, "Other," to Question 7, please explain.

9: How would you rate the DVD program overall?

- Poor
- Fair
- Neutral
- Good
- Excellent

10. How would you rate the Fundamentals
„Presentation?

- Poor
- Fair
- Neutral
- Good
- Excellent

11. How would you rate the portrayal of the
Board of Review?

- Poor
- Fair
- Neutral
- Good
- Excellent

12. How would you rate the commentary from
the panel of experts?

- Poor
- Fair
- Neutral
- Good
- Excellent

13. How would you rate the materials provided?

- Poor
- Fair
- Neutral
- Good
- Excellent

14. What suggestions would you make for next
year’s Board of Review training?

Name Liamao

Board of Review Exam

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

1. Can a Board of Review member who is a licensed appraiser or a licensed real estate agent present sworn oral testimony at a Board of Review hearing?

- a. Yes, if they are sworn in.
- b. Yes, if they are an expert.
- c. Yes, if the Board of Review member is really smart.
- d. Yes, all of the above.
- e. No, Board of Review members cannot present sworn oral testimony at a Board of Review hearing, unless they remove themselves from the Board of Review for the hearing and appear as a witness at the request of the property owner or the assessor, but even this is not recommended.

2. Can a Board of Review member use the training materials at a Board of Review hearing?

- a. No, the Board of Review members should memorize all of the training materials prior to the hearing.
- b. Yes, if there is a need to refer to the same.
- c. Yes, because there will be a test after all the Board of Review hearings are concluded.
- d. No, because the property owner will think the Board of Review members are stupid.
- e. No, because the State law requires training and at least one Board of Review member already knows everything.

3. If one or more of the Board of Review members do not like what the municipal assessor has done, the Board of Review should:

- a. Tell the municipal assessor what to do.
- b. Read the State Assessment manual and redo the municipal assessor's work.
- c. Ask the property owner what should be done.
- d. The Board of Review members cannot tell the municipal assessor how to perform the statutory duties. The Board of Review jurisdiction is limited by State law to the following: *Carefully examine the roll and correct all apparent errors in description or computations; and shall add all omitted property. The Board shall not raise or lower the assessment of any property except after hearing.*
- e. Ask the trained Board of Review members to do the municipal assessor's work.

(Exam continued next page)

4. **Does the objecting property owner have to have an opinion of the subject property's value?**
- a. No, that is the municipal assessor's job.
 - b. No, the property owner just needs to show up.
 - c. No, that is the Board of Review members' job.
 - d. Yes, the Courts have said that a property owner cannot contest the value of the subject property as established by the municipal assessor unless the property owner has an opinion of the subject property's value.
 - e. Yes, because the property owner has to be an expert regarding the subject property.
5. **Under the concept of due process must the Board of Review Chairperson let the property owner present the case anyway the property owner wants to present the case?**
- a. Yes, as long as the property owner only takes 10 minutes to present the case.
 - b. Yes, as long as the property owner does not repeat things.
 - c. Yes, because the Board of Review members are there to listen.
 - d. No, the Board of Review Chairperson is required to run the hearing, maintain order and the Board shall allow a sufficient amount of time for a hearing to permit the taxpayer and assessor to present their evidence.
 - e. No, the property owner must follow very specific procedures.
6. **During the deliberation, the Board of Review members can talk to each other privately?**
- a. Yes, how else will they be able to decide the case.
 - b. No, all aspects of the Board of Review proceedings are required to always be open to the public.
 - c. Yes, how else will they be able to complain about the property owner or assessor without insulting them.
7. **Evidence that is acceptable at the hearing include:**
- a. Oral sworn testimony taken at the hearing submitted by the property owner.
 - b. A written appraisal if the appraiser is present at the hearing and testifies under oath.
 - c. Oral sworn testimony taken at a prior hearing.
 - d. What friends tell you.
 - e. All of the above.
 - f. a and b above.
8. **Under the law, the Board shall presume that:**
- a. The municipal assessor is setting the value on the subject property too high.
 - b. The property owner is setting the value on the subject property too low.
 - c. The Municipal Clerk knows everything.
 - d. The municipal assessor's valuation is correct.

(Exam continued next page)

9. The Board of Review does not have to hear a case unless the difference between the assessed value and property owners alleged value is at least:
- a. 5%
 - b. 10%
 - c. 12%
 - d. 15%
 - e. All case should be heard, if properly filed, regardless of the % difference.
10. The Board shall provide the property owner with notice of personal delivery, or by mail, return receipt requested of the amount of:
- a. The taxes for the subject property.
 - b. The equalized value on the subject property.
 - c. The amount of the assessment as finalized by the Board.
 - d. An explanation of appeal rights and procedures.
 - e. c and d.
11. The Board of Review has jurisdiction over and therefore can hear cases on the following:
- a. The value of personal property.
 - b. The value of real property.
 - c. The classification of the property.
 - d. Whether a property is exempt from taxes.
 - e. All of the above.
 - f. a, b, and c above.
12. What should the Board of Review do at their "first meeting"?
- a. Play cards.
 - b. Talk about municipal business.
 - c. Gossip about the property owners.
 - d. Eat really good food.
 - e. Perform the Board's statutory duties which include:
 1. Receipt of the assessment roll and sworn statements from the clerk
 2. Be in session at least two (2) hours for taxpayers to appear and examine the assessment roll and other assessment data
 3. Schedule hearings for each written objections property filed
 4. Shall review requests for waiver of the 48-hour notice
 5. May hear any written objections if proper notice or waivers given

(Exam continued next page)

13. An arm's length transaction means that the sale meets certain conditions including:

- a. Exposure to the open market for a period of time typical of the turnover time for the type of property involved.
- b. The presumption that both buyer and seller are knowledgeable about the real estate market.
- c. The presumption that buyer and seller are knowledgeable about the uses, present and potential, of the property, and are aware of any significant defects associated with the property.
- d. Both buyer and seller have entered the market willingly, with neither party being compelled to act.
- e. Payment for the property is in cash, or typical of normal financing and payment arrangements prevalent in the market for the type of property involved.
- f. All of the above.

14. The Rules of Best Evidence deals with:

- a. Deals with who is the best presenter at the hearing.
- b. Deals with who follows the rules at the hearing.
- c. Deals with what has been determined by the Courts to be the best evidence as follows: *In determining the value, the Board shall first consider recent arm's-length sales of the property to be assessed if according to professionally acceptable appraisal practices those sales conform to recent arm's-length sales of reasonably comparable property; second, if there is no such sale of the subject property, the Board shall consider recent arm's-length sales of reasonably comparable property; and thirdly, if there are no such comparable sales, the Board shall consider all factors that, according to professionally acceptable appraisal practices, affect the value of the property to be assessed.*
- d. Deals with who is best dressed at the hearing.

15. What are the benefits of completing a finding of fact and decision document?

- a. The Board of Review will have a more complete record if reviewed by a court upon appeal.
- b. Helps the Board of Review make decisions based on the evidence in the record.
- c. The Board of Review's decision is more apt to be within the law.
- d. Assists the clerk in preparing the notice of determination for the property owner and the summary of BOR proceedings.
- e. All of the above.

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

Affidavit of Attendance

County of Dane State of Wisconsin

I, Lisa Moen {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 Cambridge County of Daniel Jefferson

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

3. That this affiant met the certified training requirement on the 7 day of May, 2015 by:

- Viewing the 2015 Training Video and completing the Exam
- Attending a Board of Review training by June Helt, who has been certified to teach by the Department of Revenue, and completing the Exam

Dated this 7 day of May, 2015.

Lisa Moen
(Your signature)

Subscribed and sworn before me this 7 day of May, 2015.

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

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

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

Electronic Online Filing

Board of Review Member Training Affidavit

Online filing – 24/7 at www.revenue.wi.gov/eserv/pa-107.html

In six easy steps:

1. Start filing on the E-Services
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

7.

The screenshot shows a web browser window displaying the "Board of Review Member Training Affidavit" filing form. The page title is "Board of Review Member Training Affidavit" and the header includes "Wisconsin Department of Revenue". The main heading is "Welcome to the WI Dept of Revenue's Board of Review Member Training Affidavit Filing Form". Below this, there is a paragraph explaining that users can now e-file the PA 107 form to certify that at least one voting member of the board of review has attended training within two years of the board's first meeting. A list of features includes: selecting county and municipality, entering member names and dates, reading help messages, reviewing and correcting entries, approving and electronically filing, saving submitted forms, and printing copies. A "Question/Problems/Comments" section provides contact information (608) 266-7750. At the bottom, there are buttons for "Begin Affidavit Filing" and "Out", and a Wisconsin Department of Revenue logo.

Resources

For additional questions regarding Board of Review law – bapdor@revenue.wi.gov or 608-266-1332

GUIDES AND MANUALS

Board of Review Members:

2015 Guide for Board of Review Members <http://www.revenue.wi.gov/pubs/slf/pb056.pdf>

Agricultural Assessment Guide at <http://revenue.wi.gov/pubs/slf/pb061.pdf>

Guide to the Wisconsin Property Assessment Process for Municipal Officials at <http://www.revenue.wi.gov/pubs/slf/pb061.pdf>

Other publications at <http://www.revenue.wi.gov/html/govpub.html>

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

Assessors:

2015 Property Assessment Manual at <http://www.dor.state.wi.us/slf/wpam/wpam14.pdf>

USPAP Report at <http://www.uspap.org>

DOR Assessor's page at <http://www.revenue.wi.gov/assessors.index.html>

Property Owners:

2015 Guide for Property Owners at <http://www.revenue.wi.gov/pubs/slf/pb060.pdf>

Property Assessment Appeal Guide for Real Property Owners at <http://www.revenue.wi.gov/pubs/slf/pb055.pdf>

Finding my local clerk at <http://mds.wi.gov/view/clerks>

Finding my local assessor at <http://www.revenue.wi.gov/training/assess/assrlist.pdf>

Board of Review online video

30-minute video of a mock board of review on the UW-Extension Local Government Center web site at <http://lgc.uwex.edu/BOR/BORVideos.html>

TRAINING OPPORTUNITIES

The Department of Revenue (DOR) website lists all educational opportunities available by instructors approved by the Department, including those by the Wisconsin Towns Association, UW- Extension's Local Government Center, Attorney John Macy, clerks and others trained by the Department at <http://www.revenue.wi.gov/training/bortrain.html>

For town and village officials, contact the **Wisconsin Towns Association** at <http://www.wisctowns.com/>

For city and village officials, contact the **League of Wisconsin Municipalities** at <http://www.lwm-info.org/>

The **Wisconsin Municipal Clerks Association** posts training sessions at <http://wisclerks.org/education-training/training1/>

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