

AGENDA
CITY OF BERLIN
BOARD OF REVIEW TRAINING
WEDNESDAY MAY 21, 2025 4:00PM.
CITY HALL COUNCIL CHAMBERS

1. Roll Call
2. Training Session approved by the Wisconsin Department of Revenue. "Board of Review Training-How to Conduct a Hearing" video and 2025 Board of Review Exam.
3. Complete Affidavit of Training and Participation.
4. Adjourn.

2025 Board of Review Training Handbook Forms and Notices

These materials are provided to assist a municipality in utilizing the printed forms contained in the 2025 Board of Review Training Handbook.

They are intended to set forth general information on the Board of Review. This information does not constitute legal advice. You should contact your local government's legal counsel for specific advice.

Use of these documents needs to be only done in conjunction with your municipal attorney's review and approval.

Provided Forms and Notices

Before the BOR First Two-Hour Meeting

- 2025 BOR Exam & Answer sheet
- 2025 Affidavit of Board of Review - Affidavit of Training Participation

First BOR Two-Hour Meeting

- Sample Board of Review First Meeting Agenda/Open Meeting Law Notice format
- Board of Review Two-Hour Meeting Notices
 - A. Sample Notice - Assessment Roll is open for Examination and Open Book
 - B. Sample Notice - Board of Review Two-Hour Meeting (updated from 2024)
 - C. Sample Combined Notice - Assessment Roll is Open for Examination and Open Book; Board of Review Two-Hour Meeting
 - D. Sample Notice - Meeting to Adjourn Board of Review to later date when the date for the Two-Hour Meeting is known
 - E. Sample Notice - Meeting to Adjourn Board of Review to later date when the assessment roll completion date is unknown
- Board of Review Sample Ordinances and Policies
 - Sample Ordinance - Appoint Alternate Members for Board of Review
 - Sample Ordinance - Confidentiality of Income and Expenses
 - Sample Policy - Procedure for Sworn Telephone or Written Testimony Requests
 - Sample Policy - Procedure for Waiver of Board of Review Hearing Requests
- Sample Revaluation Notice

BOR Hearing

- BOR Hearing Open Meeting Law Notice
- Findings of Fact, Determinations and Decision Information & Form

**Board of Review
Affidavit of Training Participation**

County of _____, State of Wisconsin

I, _____ (*your name*), being first duly sworn, do hereby state as follows:

1. That this affiant participated in Board of Review training on behalf of the Town/Village/City of _____, _____ County (*your home county*).
2. That this affiant is or is not (*circle one*) a member of the Board of Review of said town/village/city (*circle one*).
3. That on the _____ day of _____, 2025, this affiant met the certified training requirement by:
 - ☐ Viewing the 2025 How to Conduct a BOR First Meeting.
 - ☐ Attending a BOR training by _____, who has been certified to teach by the Wisconsin Department of Revenue.
 - ☐ Providing a completed BOR exam to accompany this affidavit.

Dated this _____ day of _____, 2025.

(*Your signature*)

Subscribed and sworn before me this _____ day of _____, 2025.

City/Town/Village Clerk, Town Chairperson, or Notary Public (*circle one*)

My commission ends _____

NOTES:

- *Persons swearing to false information are subject to criminal fines or jail under Wis. Stat. § 946.32, and the Board of Review hearing and deliberations may be found invalid.*
- *Give to town, village, or city clerk with completed exam to retain on file.*

2025 BOR Exam

1. **The Board of Review voting members include:** *(Select all answers that apply)*
 - a. Town Chair
 - b. Elected Town Clerk
 - c. Village President
 - d. Village Clerk
 - e. Town Supervisors
 - f. Attorney
 - g. Members duly appointed by the governing body by ordinance
 - h. Assessor
2. **The Purpose of the Board of Review (BOR) is to:** *(Select all answers that apply)*
 - a. Provide a mechanism for a property taxpayer to contest their property's assessed value.
 - b. Based on sworn testimony, determine whether to uphold the Assessor's valuation.
 - c. Review the Tax Roll for mistakes, errors, and completeness.
 - d. Conduct other business when no one attends the first Two-Hour Meeting or between hearings.
3. **How many BOR members must remain to proceed with a hearing, if a member is removed?**
 - a. A minimum of 3 (even if quorum is present)
 - b. A quorum of the BOR
 - c. A minimum of 4
 - d. None of the above
4. **How many members of the BOR must attend the training?** *(Select all answers that apply)*
 - a. All the members of the BOR must attend BOR training every year.
 - b. At least one member of the BOR must attend BOR training every year.
 - c. The BOR Clerk must attend training every year.
 - d. The BOR Chair must attend training every year.
5. **Which of these statements about the Chair's BOR role are true?** *(Select all answers that apply)*
 - a. The Chair conducts each meeting or hearing in an orderly and legal manner.
 - b. The Chair should use the "First Meeting Agenda" form to keep the BOR on track.
 - c. The Chair may state their non-factual opinion on any objection case.
 - d. For each Objection Hearing, the Chair briefly outlines the hearing procedures.
 - e. At an objection hearing, the Chair should use the "Findings of Fact, Determination, and Decision" form or similar document.
 - f. The Chair shall allow any BOR member to state their non-factual opinion on any objection case.
6. **When reviewing the tax roll, the BOR may:** *(Select all answers that apply)*
 - a. Review the assessment roll for omitted property and double assessments.
 - b. Review the preceding year's issued building and razing permits to ensure that the municipal assessor has considered them appropriately.
 - c. Identify any errors or omissions in assessment roll descriptions or calculations that need correcting.
 - d. Adjust any assessment the BOR thinks needs to be adjusted.
 - e. Redo the work of the municipal assessor.
7. **The Board of Review may vote to split the difference in estimated fair market value between the assessor's and property owner's valuations.**
 - a. True
 - b. False
8. **The property owner has the burden of proof and therefore testifies first at a BOR Hearing.**
 - a. True
 - b. False

9. **The Assessor's BOR role includes:** *(Select all answers that apply)*
- a. The Assessor can be a Board of Review member.
 - b. The Assessor advises the BOR on all matters before it.
 - c. The Assessor must attend the Open Book meeting.
 - d. The Assessor must attend the two-hour meeting.
 - e. The Assessor presents valuation evidence at the BOR hearing for any property assessment objection.
 - f. When all the testimony is over, the Assessor may give advice and pointers to help the Board.
10. **Which of these statements about the Assessor's Valuation are correct?** *(Select the best answer that applies)*
- a. The Assessor's property valuation is presumed to be correct and binding on the Board of Review if there is no sworn evidence showing it to be incorrect.
 - b. The Assessor may correct a property assessment during the Open Book.
 - c. All of the above.
11. **At the BOR hearing, the BOR acts as a quasi-judicial body; in doing so:** *(Select all answers that apply)*
- a. Board members decide solely on the sworn evidence presented to them.
 - b. Board proceedings are recorded, and findings of fact and a decision are made, with the objector receiving a notice of determination.
 - c. Board members may discuss upcoming cases with friends and local real estate experts to gather their own information before hearings.
 - d. Board of Review members are permitted to freely discuss the case evidence with each other during a hearing.
12. **Are BOR meetings open to the public?** *(Select all answers that apply)*
- a. Yes, BOR meetings are always open to the public.
 - b. Yes, but the BOR may go into a closed session as long as no formal action is introduced, deliberated on, or adopted during the closed session.
 - c. Yes, but the BOR may go into closed session if BOR members need to receive confidential legal advice from the municipal attorney.
13. **Property owners are free to contact BOR members before their property tax appeal hearing to explain why they believe the assessor's fair market valuation is wrong.**
- a. True
 - b. False
14. **If the assessment roll is not completed by the fourth Monday in April or the 45 days thereafter, the BOR must:** *(Select all answers that apply)*
- a. Hold an initial meeting during the 45-day period
 - b. Adjourn until the roll is completed
 - c. Have the BOR clerk post a written notice on the meeting place door, including the date and time the BOR will resume meeting
 - d. When the roll is completed, the BOR must meet and be in session two hours as required by state law or longer, as established by ordinance
 - e. Fine the assessor \$100 dollars per day until the assessment roll is complete
 - f. Skip convening the BOR that year and postpone hearing any property objections until the following year
15. **The Assessor may decline to defend the assessment and may remain silent if he or she feels the objecting taxpayer has not presented enough evidence to overcome the presumption of correctness during the objection hearing.**
- a. True
 - b. False

END of BOR Exam - Remember to attach your completed Exam to your Affidavit of Attendance and give it to your clerk.

2025 BOR Exam Answer Sheet

1. **The Board of Review voting members include:** *(Select all answers that apply)*
Correct Answers- a, b, c, d, e, and g
2. **The Purpose of the Board of Review (BOR) is to:**
Correct Answers- a, b, and c
3. **How many BOR members must remain to proceed with a hearing if a member is removed?**
Correct Answer- a
4. **How many members of the BOR must attend the training?**
Correct Answer- b
5. **Which of these statements about the Chair's BOR role are true?**
Correct Answers- a, b, d and e
6. **When reviewing the tax roll, the BOR may:** *(Select all answers that apply)*
Correct Answers- a, b, and c
7. **The Board of Review may vote to split the difference in estimated fair market value between the assessor's and property owner's valuations.**
Correct Answer- b
8. **The property owner has the burden of proof and therefore testifies first at a BOR Hearing.**
Correct Answer- a
9. **The Assessor's BOR role includes:**
Correct Answers- c, d, and e
10. **Which of these statements about the Assessor's Valuation are correct?**
Correct Answer- a
11. **At the BOR hearing, the BOR acts as a quasi-judicial body; in doing so:**
Correct Answer – a and b
12. **Are BOR meetings open to the public?** *(Select all answers that apply)*
Correct Answer- a
13. **Property owners are free to contact BOR members before their property tax appeal hearing to explain why they believe the assessor's fair market valuation is wrong.**
Correct Answer- b
14. **If the assessment roll is not completed by the fourth Monday in April or the 45 days thereafter, the BOR must:**
(Select all answers that apply)
Correct Answers- a, b, c, and d
15. **The Assessor may decline to defend the assessment and may remain silent if he or she feels the objecting taxpayer has not presented enough evidence to overcome the presumption of correctness during the objection hearing.**
Correct Answer - b

**BEFORE THE FIRST
TWO HOUR MEETING**

Board of Review Meeting Notices

General Information

This section contains sample forms for the various types of Board of Review (BOR) Notices:

- A. Sample Notice – Assessment Roll is Open for Examination/Open Book (Handbook Page 16)
- B. Sample Notice – Board of Review Two-Hour Meeting (Handbook Pages 17-19)
- C. Sample Combined Notice – Assessment Roll is Open for Examination/Open Book and Board of Review Two-Hour Meeting (Handbook Pages 20-22)
- D. Sample Notice – Meeting to Adjourn Board of Review to Later Date when the date for the Two-Hour Meeting is known (Handbook Pages 23-26)
- E. Sample Notice – Meeting to Adjourn Board of Review to Later Date when the assessment roll completion date is unknown (Handbook Page 27)

Also, see the Board of Review Notices Use graphic (Handbook Page 15).

NOTES

Each of the following sample notices was prepared by John P. Macy of Municipal Law & Litigation Group, S.C., (262) 548-1340, and reviewed and modified by Rick Stadelman (now retired, formerly of the Wisconsin Towns Association); Philip Freeburg (retired) formerly of the UW Madison, Division of Extension's Local Government Education; and the Wisconsin Department of Revenue's Office of Technical and Assessment Services.

Key statutory references are listed at the end of the Notice section.

Please review the "Notes" at the end of each Notice for important information regarding publication requirements and other BOR matters.

In all cases, the Wisconsin Department of Revenue recommends providing access to the Board of Review.

Board of Review Notices Types

Open Book – Wis. Stat. § 70.45

The municipal clerk must publish a class 1 notice under Ch. 985 at least 15 days in advance of the date the assessment roll will be open for examination. If a municipality is not required to and does not have an official newspaper, the clerk may, in lieu of newspaper publication:

- Post the notice in at least three public places likely to give notice to persons affected, OR
- Post the notice in at least one public place likely to give notice to persons affected *and* place the notice electronically on the municipality's official website.

Note that the last day of the Open Book must be scheduled at least 7 days before the first BOR meeting.

Board of Review – Wis. Stat. § 70.47(2)

At least 15 days (30 days in a revaluation year) before the first BOR session, the municipal clerk must publish a class 1 notice under Ch. 985 with the time and place of the first meeting. If a municipality is not required to and does not have an official newspaper, the clerk may, in lieu of newspaper publication:

- Post the notice in at least three public places likely to give notice to persons affected, OR
- Post the notice in at least one public place likely to give notice to persons affected *and* place the notice electronically on the municipality's official website.

The notice for the BOR's first full, two-hour session must contain all of the information required by Wis. Stat. § 70.47(7)(aa),(ac),(ad),(ae), and (af).

Open Meetings Law – Wis. Stat. § 19.84

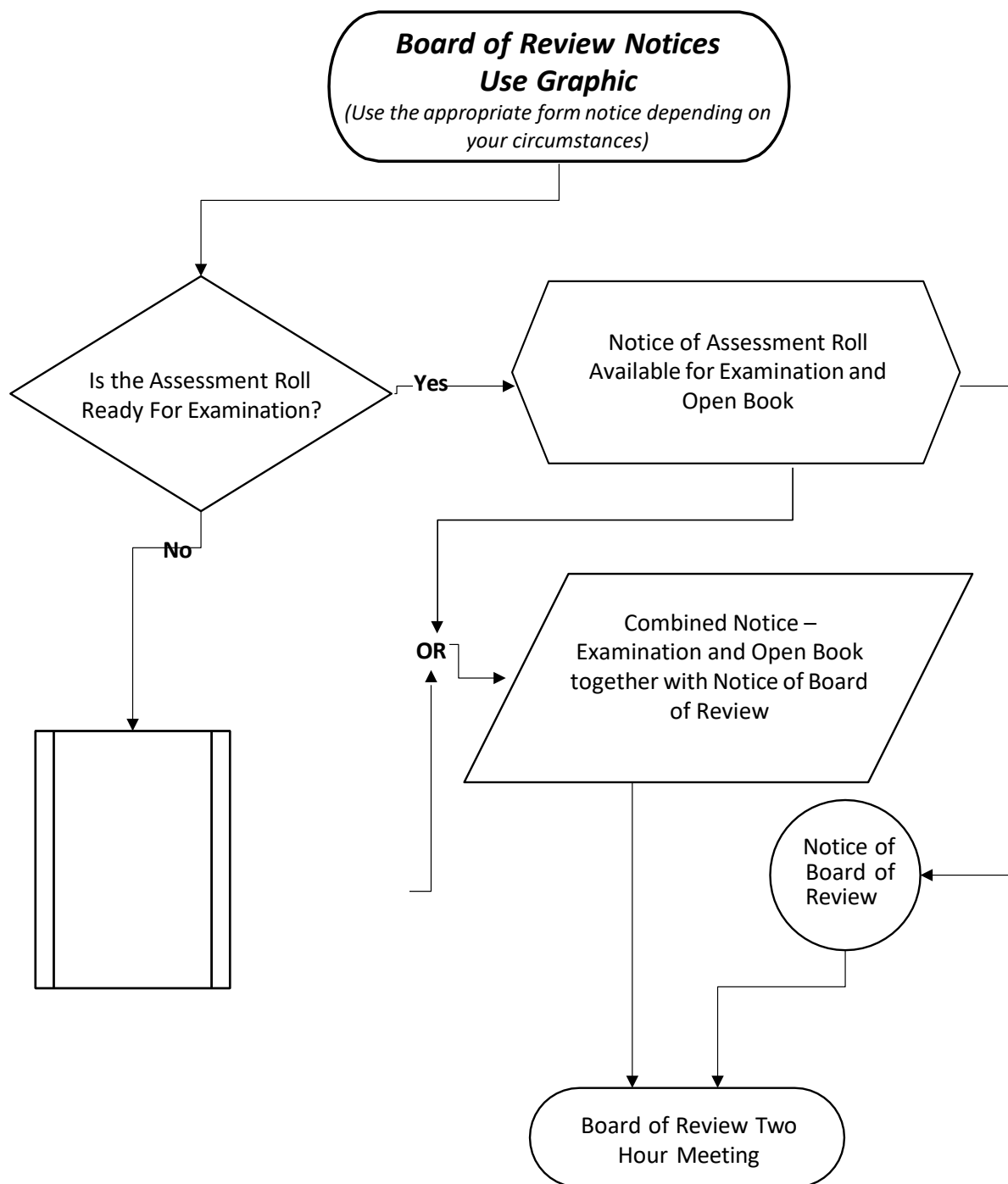
At least 24 hours in advance of each BOR meeting, the municipal clerk must provide notice: 1) to the public; 2) to any news media who have made a written request for the municipality's notices, and 3) to the municipality's official newspaper or, if none exists, to at least one news medium likely to give notice in the area. Notice to the public may be provided using any of the following methods:

- Posting the notice in at least three public places likely to give notice to persons affected,
- Posting the notice in at least one public place likely to give notice to persons affected *and* placing the notice electronically on the municipality's official website, OR
- Paying to publish the notice in a news medium likely to give notice to persons affected.

A notice posted before each act or event requiring notice shall be posted and, if applicable, placed electronically, no later than the time specified for the first newspaper publication.

When a deadline for providing notice is expressed in days, all calendar days are counted, excluding the first day and including the last. When a deadline is expressed in hours, the whole of Sunday and any legal holiday, from midnight to midnight, must be excluded.

If the BOR adjourns for more than one day, the clerk must post a notice of the adjournment on the outer door of the meeting place, stating when the meeting will reconvene.



BOR NOTICE TIMELINE <i>(Read each column down- date then action item)</i>					
<i>Early to Mid April</i>	<i>Late April - Early May Notice must be provided within the 45 day timeline</i>	<i>Mid to Late April 15 days prior to Open Book</i>	<i>Mid to Late April Notice must be provided 15 days (30 days in a revaluation year) prior to BOR within the 45 day timeline</i>	<i>Late April Notice must be provided within the 45 day timeline</i>	<i>Late April - May Within 45 days starting with the 4th Monday in April</i>
Assessment Roll Ready (Diamond Shape)	Notice of Meeting to Adjourn Board of Review to a Known; or Unknown Date (Rectangle Shape)	Notice of Assessment Roll Available for Examination and Open Book (Six Sided Shape)	Combined Notice – Examination and Open Book together with Notice of Board of Review (Parallelogram shape)	Notice of Board of Review (Circle Shape)	Board of Review Two Hour Meeting (Oblong Shape)

A. Sample Notice – Assessment Roll is Open for Examination and Open Book

Assessment Roll is Open for Examination and Open Book

STATE OF WISCONSIN

(Town/Village/City) of _____, _____ County

Pursuant to Wis. Stat. § 70.45, the assessment roll for the Year 202__ assessment will be open for examination starting on the _____ day of _____, 202__ at _____ m., until _____ m., Monday through Friday. (*Modify the days and times as needed for your community.*)

Additionally, the assessor shall be available at the (Town/Village/City) Hall from _____ m. to _____ m. (*Insert the location and time of the Open Book – minimum of 2 hours.*)

Instructional material will be provided at the open book to persons who wish to object to valuations under Wis. Stat. § 70.47.

Notice is hereby given this _____ day of _____, 202__ by:

(Town/Village/City) Clerk

NOTES:

- Check with the Assessor and verify the Board of Review (BOR) dates are consistent with the Notice of Assessment BOR dates.
- Publish or post this notice as a Class 1 notice under Ch. 985, Wis. Stat. at least 15 days before the assessment roll is available for inspection.
- Keep in mind that once a specific date has been set for the BOR, the long notice as required under Wis. Stat. § 70.47 must be published.
- Remember that under Wis. Stat. § 70.47(1), the last day of the Open Book must be scheduled at least 7 days before the first meeting of the BOR.

B. Sample Notice – Board of Review Two-Hour Meeting

Notice of Board of Review Two-Hour Meeting

STATE OF WISCONSIN

(Town/Village/City) of _____, _____ County

Notice is hereby given that the Board of Review for the (Town/City/Village) of _____
County, Wisconsin, shall hold its first meeting on _____,
202__, 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 of Review:

1. After the first meeting of the Board of Review and before the Board of Review'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 of Review about the person's objection, except at a session of the Board of Review. Open book shall occur no less than 7 days prior to the Board of Review.
2. The Board of Review may not hear an objection to the amount or valuation of property unless, at least 48 hours before the Board of Review's first scheduled meeting, the objector provides to the Board of Review 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 of Review shall waive that requirement during the first 2 hours of the Board of Review's first scheduled meeting, and the Board of Review may waive that requirement up to the end of the 5th day of the session, or up to the end of the final day of the session if the session is less than 5 days, with proof of extraordinary circumstances for failure to meet the 48-hour notice requirement and failure to appear before the Board of Review during the first 2 hours of the first scheduled meeting.
3. Objections to the amount or valuation of property shall first be made in writing and filed with the Board of Review Clerk within the first 2 hours of the Board of Review's first scheduled meeting, except that, upon evidence of extraordinary circumstances, the Board of Review 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 of Review may require objections to the amount or valuation of property to be submitted on forms approved by the Wisconsin Department of Revenue, and the Board of Review 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 of Review in support of the objections and made full disclosure before the Board of Review, 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.

B. Sample Notice – Board of Review Two-Hour Meeting - Continued

4. 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 used to arrive at that estimate.
5. No person may appear before the Board of Review, testify to the Board of Review 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 no later than 7 days before the first meeting of the Board of Review, the person supplies the assessor with all the information about income and expenses that the assessor requests, as specified in the Assessor's Manual under Wis. Stat. § 73.03(2a). The (Town/Village/City) 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 in this paragraph, unless a court determines that it is inaccurate, is not subject to the right of inspection and copying under Wis. Stat. § 19.35(1).
6. The Board of Review shall hear upon oath, by telephone, all ill or disabled persons who present to the board a letter from a physician, physician assistant, or advanced practice nurse prescriber certified under s. 441.16(2) that confirms their illness or disability. No other persons may testify by telephone unless the Board of Review, in its discretion, has determined to grant a property owner's or their representative's request to testify under oath by telephone or written statement.
7. No person may appear before the Board of Review, testify to the Board of Review by telephone, or contest the amount of any assessment unless, at least 48 hours before the first meeting of the Board of Review, or at least 48 hours before the objection is heard if the objection is allowed under Wis. Stat. § 70.47(3)(a), that person provides notice to the Board of Review Clerk 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.
8. 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 enter onto property to conduct an exterior view of the real or personal property being assessed.

Notice is hereby given this _____ day of _____, 202__

by: _____
(Town/Village/City) Clerk

NOTES:

Publish or post this notice as a Class 1 notice under Ch. 985, Wis. Stat. at least 15 days prior to the Board of Review meeting in a maintenance year or at least 30 days prior in a reevaluation year.

A 24-hour Open Meeting notice is also required (see sample on page 10).

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

Wis. Stats Chapter 70 does not define what constitutes a 48-hour notice. Thus, Wis. Stat § 990.001 Construction of Laws would apply. Wis Stat. § 990.001(4)(a)) specifically excludes "the whole of Sunday and of any legal holiday, from midnight to midnight . . ." from a 48-hour time limitation. Therefore, when publishing a notice or receiving an "Intent to File an Objection," remember to factor in any Sunday or legal holiday when determining the appropriate time to publish or receive an objection.

The Wisconsin Department of Revenue has created Form PA-814 for requesting to testify by telephone or sworn written statement.

B. Sample Combined Notice – Assessment Roll is Open for Examination and Open Book and Board of Review Two-Hour Meeting

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

STATE OF WISCONSIN

(Town/Village/City) of _____, _____ County
Pursuant to Wis. Stat. § 70.45, the assessment roll for the Year 202__ assessment will be open
for examination starting on the _____ day of _____, 202__ at
_____ m., until _____ m., Monday through Friday. *(Modify the days and
times as needed for your community.)*

Additionally, the assessor shall be available at the *(Town/Village/City)* Hall from _____ m. to
_____ m. (Insert the location and time of the Open Book – minimum of 2 hours.) Instructional
material will be provided at the open book to persons who wish to object to valuations under Wis.
Stat. § 70.47.

Notice of Board of Review Two-Hour Meeting

Notice is hereby given that the Board of Review for the *(Town/City/Village)* of _____
County, Wisconsin, shall hold its first meeting on _____, 202__,
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 of Review:

- a. After the first meeting of the Board of Review and before the Board of Review'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 of Review about the person's objection, except at a session of the Board of Review. Open book shall occur no less than 7 days prior to the Board of Review.
- b. The Board of Review may not hear an objection to the amount or valuation of property unless, at least 48 hours before the Board of Review's first scheduled meeting, the objector provides to the Board of Review 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 of Review shall waive that requirement during the first 2 hours of the Board of Review's first scheduled meeting, and the Board of Review 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.

C. Sample Combined Notice – Assessment Roll is Open for Examination and Open Book and Board of Review Two-Hour Meeting - *continued*

- c. Objections to the amount or valuation of property shall first be made in writing and filed with the Board of Review Clerk within the first 2 hours of the Board of Review's first scheduled meeting, except that, upon evidence of extraordinary circumstances, the Board of Review 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 of Review may require objections to the amount or valuation of property to be submitted on forms approved by the Wisconsin Department of Revenue, and the Board of Review 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 of Review in support of the objections and made full disclosure before the Board of Review, 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.
- d. 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 used to arrive at that estimate.
- e. No person may appear before the Board of Review, testify to the Board of Review 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 no later than 7 days before the first meeting of the Board of Review, the person supplies the assessor with all the information about income and expenses that the assessor requests, as specified in Assessor's Manual Under Wis. Stat. § 73.03(2a). *(Town/Village/City)* 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 in this paragraph, unless a court determines that it is inaccurate, is not subject to the right of inspection and copying under Wis. Stat. § 19.35(1).
- f. The Board of Review shall hear upon oath, by telephone, all ill or disabled persons who present to the board a letter from a physician, physician assistant, or advanced practice nurse prescriber certified under Wis. Stat. § 441.16(2) that confirms their illness or disability. No other persons may testify by telephone unless the Board of Review, 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.

C. Sample Combined Notice – Assessment Roll is Open for Examination and Open Book and Board of Review Two-Hour Meeting - *continued*

- g. No person may appear before the Board of Review, testify to the Board of Review by telephone, or contest the amount of any assessment unless, at least 48 hours before the first meeting of the Board of Review, or at least 48 hours before the objection is heard if the objection is allowed under Wis. Stat. § 70.47(3)(a), that person provides notice to the Board of Review Clerk 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.
- h. 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 enter onto property to conduct an exterior view of the real or personal property being assessed.

Notice is hereby given this _____ day of _____, 202__ by:

(Town/Village/City) Clerk

NOTES:

- When combining the required open book and Board of Review notices, this form may be used.
- Wis. Stats Chapter 70 does not define what constitutes a 48-hour notice. Thus, Wis. Stat § 990.001 Construction of Laws would apply. Wis Stat. § 990.001(4)(a)) specifically excludes "the whole of Sunday and of any legal holiday, from midnight to midnight . . ." from a 48-hour time limitation. Therefore, when publishing a notice or receiving an "Intent to File an Objection," remember to factor in any Sunday or legal holiday when determining the appropriate time to publish or receive an objection.
- Refer to the notice requirements listed in Wis. Stats. §§ 70.45 and 70.47.
- Publish or post this combined notice as a Class 1 notice under ch. 985, Wis. Stat., at least 15 days prior to the date the assessment roll will be open for inspection. (Note that at least 30 days 'notice prior to the Board of Review meeting is required in a revaluation year).
- The combined notice must be published or posted at least 21 days prior to the Board of Review meeting, because there must be at least 7 days 'separation between the final date the assessment roll is open for inspection and the Board of Review meeting.
- A 24-hour Open Meeting notice is also required (use the sample First Two Hour Meeting Agenda on Handbook page 35 and review the information on Handbook pages 14-15).
- The Board of Review must meet for a minimum of 2 hours at its first full session.
- The Wisconsin Department of Revenue has created Form PA-814 for requesting to testify by telephone or sworn written statement.

D. Sample Combined Notice –

Notice that the Assessment Roll is Open for Examination and Open Book & Notice of Meeting to Adjourn Board of Review to Later Date

*(When the assessment roll will not be completed during the 45-day period beginning on the 4th Monday of April, **but the completion date is known**)*

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

STATE OF WISCONSIN

(Town/Village/City) of _____, _____ County
Pursuant to Wis. Stat. § 70.45, the assessment roll for the Year 202__ assessment will be open
for examination starting on the _____ day of _____, 202__ at
_____m., until _____m., Monday through Friday. *(Modify the days and
times as needed for your community.)*

Additionally, the assessor shall be available at the *(Town/Village/City)* Hall from _____m. to
_____m. (Insert the location and time of the Open Book – minimum of 2 hours.) Instructional
material will be provided at the open book to persons who wish to object to valuations under
Wis. Stat. § 70.47.

Notice of Meeting to Adjourn Board of Review to Later Date

(Town/Village/City) of _____, _____ County

The Board of Review will meet on the _____ day of _____,
202__ at _____m. at _____ (insert the location of the
meeting) for the purpose of calling the Board of Review into session during the 45 day period
beginning on the 4th Monday of April, pursuant to Wis. Stat. § 70.47(1).

Due to the fact the assessment roll is not completed at this time, the Board of Review will be
adjourned until the _____ day of _____ 202__ at _____
m. (Adjournment should be to a specific day and time. The BOR may be adjourned
repeatedly until the assessment roll is completed.)

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

D. Sample Combined Notice – *continued* - Notice that the Assessment Roll is Open for Examination and Open Book & Notice of Meeting to Adjourn Board of Review to Later Date

- a. After the first meeting of the Board of Review and before the Board of Review'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 of Review about the person's objection, except at a session of the Board of Review. Open book shall occur no less than 7 days prior to the Board of Review.
- b. The Board of Review may not hear an objection to the amount or valuation of property unless, at least 48 hours before the Board of Review's first scheduled meeting, the objector provides to the Board of Review 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 of Review shall waive that requirement during the first 2 hours of the Board of Review's first scheduled meeting, and the Board of Review 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.
- c. Objections to the amount or valuation of property shall first be made in writing and filed with the Board of Review Clerk within the first 2 hours of the Board of Review's first scheduled meeting, except that, upon evidence of extraordinary circumstances, the Board of Review 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 of Review may require objections to the amount or valuation of property to be submitted on forms approved by the Wisconsin Department of Revenue, and the Board of Review 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 of Review in support of the objections and made full disclosure before the Board of Review, 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.
- d. 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 used to arrive at that estimate.

D. Sample Combined Notice – *continued* - Notice that the Assessment Roll is Open for Examination and Open Book & Notice of Meeting to Adjourn Board of Review to Later Date

- e. No person may appear before the Board of Review, testify to the Board of Review 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 no later than 7 days before the first meeting of the Board of Review, the person supplies the assessor with all the information about income and expenses that the assessor requests, as specified in the Assessor's Manual under Wis. Stat. § 73.03(2a). The (Town/Village/City) 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 in this paragraph, unless a court determines that it is inaccurate, is not subject to the right of inspection and copying under Wis. Stat. § 19.35(1).
- f. The Board of Review shall hear upon oath, by telephone, all ill or disabled persons who present to the board a letter from a physician, physician assistant, or advanced practice nurse prescriber certified under Wis. Stat. § 441.16(2) that confirms their illness or disability. No other persons may testify by telephone unless the Board of Review, 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.
- g. No person may appear before the Board of Review, testify to the Board of Review by telephone, or contest the amount of any assessment unless, at least 48 hours before the first meeting of the Board of Review, or at least 48 hours before the objection is heard if the objection is allowed under Wis. Stat. § 70.47(3)(a), that person provides notice to the Board of Review Clerk 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.
- h. 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 enter onto property to conduct an exterior view of the real or personal property being assessed.

Notice is hereby given this _____ day of _____, 202__ by:

(Town/Village/City) Clerk

NOTES:

- When combining the required open book and Board of Review notices, this form may be used.
- Refer to the notice requirements listed in Wis. Stats. §§ 70.45 and 70.47.
- Publish or post this combined notice as a Class 1 notice under ch. 985, Wis. Stat., at least 15 days prior to the date the assessment roll will be open for inspection. (Note that at least 30 days' notice prior to the Board of Review meeting is required in a revaluation year).
- The combined notice must be published or posted at least 21 days prior to the Board of Review meeting, because there must be at least 7 days' separation between the final date the assessment roll is open for inspection and the Board of Review meeting.
- A 24-hour Open Meeting notice is also required (use the sample First Two-Hour Meeting Agenda on Handbook page 35 and review the information on Handbook pages 14 & 15).
- If adjourning for more than one day, a written notice must be posted on the outer door of the BOR meeting place, stating the date and time to which the meeting is adjourned.
- The Wisconsin Department of Revenue has created Form PA-814 for requesting to testify by telephone or sworn written statement.

E. Sample Notice – Meeting to Adjourn Board of Review to Later Date

(When the assessment roll completion date is unknown)

Notice of Meeting to Adjourn Board of Review to Later Date

STATE OF WISCONSIN

(Town/Village/City) of _____, _____ County

The Board of Review will meet on the _____ day of _____, 202____ at _____ .m. at _____ *(insert the location of the meeting)* for the purpose of calling the Board of Review into session during the 45 day period beginning on the 4th Monday of April, pursuant to Wis. Stat. § 70.47(1).

Due to the fact the assessment roll is not completed at this time, the Board of Review will be adjourned until the _____ day of _____ 202____ at _____ .m. *(Adjournment should be to a specific day and time. The BOR may be adjourned repeatedly until the assessment roll is completed.)*

Notice is hereby given this _____ day of _____, 202____ by:

(Town/Village/City) Clerk

Notes:

- Publish or post this notice as a Class 1 notice under ch. 985, Wis. Stat. at least 15 days (or 30 days in a revaluation year) before the Board of Review meeting.
- A 24-hour Open Meeting notice is also required (use the sample First Two Hour Meeting Agenda on Handbook page 35 and review the information on Handbook pages 14 & 15).
- The BOR may be adjourned repeatedly until the assessment roll is complete. If adjourning for more than one day, a written notice must be posted on the outer door of the BOR meeting place, stating the date and time to which the meeting is adjourned.
- Once a specific date has been set for the 2-hour Board of Review meeting, the “long” notice, as required under Wis. Stat. § 70.47(2), must be provided. (See the sample on Handbook pages 20-22 and 23-26, depending on the notice type)

Sample Revaluation Notice

As required by Wis. Stat. § 70.05(5)

Revaluation Notice

STATE OF WISCONSIN

(Town/Village/City) of _____, _____ County

A revaluation of property assessments in the (Town/Village/City) of _____ shall occur for the 202__ assessment year. Revaluation notices are expected to be sent to property owners in _____ (month, year). Please also notice that the Assessor has certain statutory authority to enter land as described in Wis. Stat. §§ 943.13 and 943.15.

The ability to enter land is subject to several qualifications and limitations, as described in the 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 is hereby given this _____ day of _____, 202__ by:

(Town/Village/City) Clerk

NOTES:

- In revaluation years, a notice such as this must be provided by the municipal clerk, per Wis. Stat. § 70.05(5).
- This notice must be posted on your municipal website, or, if you do not have a municipal website, it must be posted in three places within the municipality. This is in addition to the notice required by Wis. Stat. § 70.05(4m) and (4n), included in the PR-300.

FIRST TWO HOUR MEETING

City/Town/Village _____ of _____ (jurisdiction name) **BOARD OF REVIEW**

_____ (day) , _____ (date)

_____ PM to _____ PM (*must be in session for a minimum of two hours*)

_____ Hall (Location), _____ (street address), _____, WI _____ (zip)

Agenda:

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

_____ clerk name, City/Town/Village _____

Posted on _____, 2025

NOTICE

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

Sample Ordinance to Appoint Alternate Members to the Board of Review

Whereas, Wis. Stat. § 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/3rd or 4th class cities) Board of _____ County does ordain as follows:

1. ADOPTION

Pursuant to Wis. Stat. §§ 70.47(6m)(c) and 70.46(1), 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 fewer 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 202_

Board of Review proceedings

{or make the appointments effective indefinitely by adding the following language: and succeeding years until such appointments are rescinded by action of the town/village board) and effective upon posting as provided by law.

Adopted on this _____ day of _____, 202_

by the (Town/Village) Board of the (Town/Village) of _____

(Town Chairperson/Village President)

Attested by:

(Town/Village) Clerk

Note: - Sample Ordinance to Appoint Alternate Members to the Board of Review

- Use of this document need to be only done in conjunction with your municipal attorney's review and approval

Sample Confidentiality Ordinance

CITY/VILLAGE/TOWN of _____

STATE OF WISCONSIN

ORDINANCE NO _____

_____ COUNTY

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

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, § 70.47(7)(af) of the Wisconsin Statutes was created; and

WHEREAS, Wis. Stat. § 70.47(7)(af) requires that the municipality provide by ordinance for the confidentiality of information about income and expenses that is provided to the Assessor under Wis. Stat. § 70.47(7)(af), 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 *Town or Village Board Common Council* of _____, _____ County, Wisconsin, ORDAINS AS FOLLOWS:

SECTION 1: Whenever the Assessor, in the performance of the Assessor's duties, requests or obtains income and expense information, the information that is provided to the Assessor shall be held by the Assessor on a confidential basis, except, however, that the information may be revealed to and used by persons: in the discharge 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 a court order. Income and expense information provided to the Assessor under Wis. Stat. § 70.47(7)(af), unless a court determines that it is inaccurate, is, per Wis. Stat. § 70.47(7)(af), not subject to the right of inspection and copying under Wis. Stat. § 19.35(1).

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 _____, 202__

CITY/VILLAGE/TOWN OF _____

Mayor/President/Chair

ATTESTED BY

Clerk

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

WHEREAS, Wis. Stat. § 70.47(8) 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 to submit sworn written statements to the Board of Review; and

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

NOW, THEREFORE, the Town/Village/City Board of Review of the Town/Village/City of _____, _____ County hereby adopts the following policy:

1. PROCEDURE:

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

- a) A timely Notice of Intent to appear at the 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).

Requests must be filed with the BOR clerk within the first 2 hours of the BOR's first full meeting. If the property owner fails to file the 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 property owner's stated reason(s) for the request as indicated on the PA-814;
- b) Fairness to the parties;
- c) The property owner's ability to procure in-person oral testimony and any due diligence exhibited by the property owner in procuring such testimony;
- d) Ability to cross examine the person(s) providing the testimony;
- e) The BOR's technical capacity to honor the request; and
- f) Any other factors that the BOR deems pertinent to deciding the request.

3. EFFECTIVE DATE:

This policy shall be effective upon passage.

Adopted this _____ day of _____, 202__

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

Board of Review Chairperson

Attested by _____
Board of Review Clerk

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

WHEREAS, Wis. Stat. § 70.47(8m), 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 Wis. Stat. § 70.47(8), or in a 1st class city, under Wis. Stat. § 70.47(16), and allow the taxpayer to have the taxpayer's assessment reviewed under Wis. Stat. § 70.47(13); and

WHEREAS, Wis. Stat. § 70.47(8m) further states that for purposes of this subsection, the Board of Review shall submit the Notice of Decision under Wis. Stat. § 70.47(12) using the amount of the taxpayer's assessment as established by the municipal assessor as the finalized amount and

WHEREAS, Wis. Stat. § 70.47(8m) 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 Wis. Stat. § 74.37(3), and, notwithstanding the time period under Wis. Stat. § 74.37(3)(d), the taxpayer has 90 days from the notice of hearing waiver in which to commence an action under Wis. Stat. § 74.37(3)(d); and

WHEREAS, the Wisconsin 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 hereby adopts the following policy:

1. PROCEDURE:

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

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

If the owner fails to file the documents as required, no hearing will be scheduled on the objection. If the owner files the documents as required and a request from the owner or assessor is made to waive the hearing of an objection, or if the BOR considers waiving the hearing at its own discretion, the BOR shall use the following criteria to make 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(s) 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.

Adopted this _____ day of _____, 202__.

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

Board of Review Chairperson

Attested by

Board of Review Clerk

Board of Review Hearing

SAMPLE
BOARD OF REVIEW MEETING
NOTICE for OBJECTION HEARINGS
(in compliance with the Open Meetings
Law)
Town/Village/City of _____
_____ County, Wisconsin

The Board of Review for the Town/Village/City of _____, _____ County, Wisconsin, hereby provides its written notice and agenda for its upcoming public meeting on _____, 2025, at _____ p.m. at [Street Address]. Notice of this public meeting has been provided to news media as required by Wis. Stat. § 19.84.

AGENDA

1. Call Board of Review to order.
2. Roll call.
3. Confirm appropriate BOR and Open Meetings notices in compliance with state law.
4. Approve minutes from previous BOR meeting(s).
5. **Objection Hearings:**
 - a. *[List properties for which objection hearings are scheduled at this meeting.]*
 - b. ...
6. BOR deliberations and roll call vote on each objection heard.
7. Provide Notice of BOR Determination form to objectors who are present and/or direct clerk to provide notices via certified mail.
8. Schedule future BOR meetings as needed.
9. Adjourn.

Meeting notice posted on _____, 2025, on the town/village/city's official website: [List web address], and at:

[List posting locations]

[Name]
Town/Village/City Clerk

NOTICE

Upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. If a person with a disability requires that the meeting be accessible or that materials at the meeting be in an accessible format, please contact the Clerk's office at least 48 hours in advance to request adequate accommodations: *[Phone Number / Email Address]*.

NOTES:

See 2025 BOR Handbook Manual on Handbook Pages 14 & 15 for Open meeting Law Notice requirements.

Introduction

Findings of Fact, Determinations and Decision Form

The following Findings of Fact, Determinations and Decision form is for the BOR Chair to use for each property assessment appeal. As noted in the BOR videos, it is very important to create a full and complete record that will aid any potential judicial review.

Using this form will ensure BOR Hearing transparency and fairness and help defend the municipality in the event of a taxpayer improper action claim.

The BOR Chair should use this form exactly as printed. This will create a full and complete record of how the BOR met its statutory obligations in reviewing each property assessment appeal and how the BOR made its assessment appeal decision.

Remember to use a separate Findings of Fact, Determinations, and Decision form for each individual property assessment appeal.

Town/Village/City of _____

Board of Review

Findings of Fact, Determinations and Decision *

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

A. PROPERTY IDENTIFICATION AND FINDINGS OF FACT

ASSESSMENT YEAR: 202_____ Tax Key Number: _____ Personal
Property Account Number (if applicable) _____ Property
Address: _____ Property
Owner: _____ Mailing
Address: _____ January 1,
202_____ Assessment Value: _____
Land: _____ Improvements: _____ Total: _____

Hearing Date: _____ Time: _____

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

Note: **The taxpayer must have filed a written objection before or at the Board of Review.** Check one:

_____ Timely notice of "Intent to File an Objection" was provided by the objector to the 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 (if evidence presented only available to one side, list corroboration of that evidence):

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

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

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

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.' Yes _ No _

d1. What is the sale price? _____

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

d3. What is the full taxable value? _____

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

3. **The Board of Review finds that there are recent sales of comparable properties:** Yes _ No _

If yes, answer the following:

Property Owner

a. Did the Property Owner present testimony of recent sales of comparable properties in the market area? 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 from the subject and their contribution to value? Yes _____ No _____

Conclusion

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

4. The Board of Review finds that *the assessment should be based on other factors*: Yes ____ No ____

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

What was the most credible evidence presented:

D. DECISION (Motion must be made and seconded)

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

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

OR

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

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

Land: _____ Improvements: _____ Total: _____

- That the level of assessment of the municipality is at: _____%
- And hereby sets the new assessment at:

Land: _____ Improvements: _____ Total: _____

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

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

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

Clerk of Board of Review

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

City/Town/Village of _____

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 202_ Assessment Year in the Village of Macy.

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

- ☐ at least 48 hours before the Board of Review's first scheduled meeting. (Sundays and Legal Holidays do not count as part of the 48 hour time frame.)
- ☐ less than 48 hours before the start of, but not later than the first two hours of, the Board of Review's first scheduled meeting (*please complete Section A*).
- ☐ after the first two hours of the Board of Review'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 Board of Review Clerk.

(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 of Review 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 of Review 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 PROVIDING 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 BOARD OF REVIEW CLERK.

This sample was originally prepared by John P. Macy of Municipal Law and Litigation Group, S.C., (262)548-1340, and was reviewed and modified by Rick Stadelman {now retired, formerly of the Wisconsin Towns Association}, as well as the Office of Technical and Assessment Services of the Wisconsin Department of Revenue



Extension

UNIVERSITY OF WISCONSIN-MADISON LOCAL GOVERNMENT EDUCATION PROGRAM

Room 439 Extension Building
432 North Lake Street
Madison, WI 53706
localgovernment.extension.wisc.edu/

The University of Wisconsin, Division of Extension, Local Government Education

About Local Government Education Program: We teach, learn, lead and serve, connecting people with the University of Wisconsin, and engaging with them in transforming lives and communities.

Overview: We provide instruction to local government officials:

- To help new officials understand their roles and responsibilities as public officials in Wisconsin.
- To develop the abilities of new and continuing officials to fulfill their roles and responsibilities.
- To enhance the ability of Extension educators to establish relationships and work with local officials in their area.
- To help officials keep current on topics and practices which affect their communities.
- To help officials fulfill requirements when specific instruction is required by statute (such as Board of Review).
- We research questions about local government in Wisconsin to gain insight into trends and solutions to problems.
- We train Boards and Councils on a variety of local government subjects.
- We provide the Certified Public Manager program. A nationally accredited public management development program that prepares employees for the profession's unique challenges and demands through seven core leadership competencies
 - ❖ Personal and Organizational Integrity
 - ❖ Leading People
 - ❖ Systemic Integration
 - ❖ Change Management
 - ❖ Managing Work
 - ❖ Developing Self
 - ❖ Public Service Focus

