

BOARD OF REVIEW AGENDA
WEDNESDAY, MAY 13, 2026 AT 5:30PM
COUNCIL CHAMBERS, BERLIN CITY HALL, 2ND FLOOR
MEETING IS OPEN TO THE PUBLIC & CITY HALL IS HANDICAPPED ACCESSIBLE
CITY MEETINGS CAN BE WATCHED LIVE OR RECORDED
ON THE CITY OF BERLIN YOUTUBE PAGE @CITYOFBERLIN5623

1. Call Board of Review 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 City 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 policy regarding the procedure for sworn telephone testimony and sworn written testimony.
8. Review policy regarding procedure for waiver of BOR hearing requests.
9. Review the Assessor’s level of assessment (Annual Assessment Report or similar document).
10. Receipt of Assessment Roll by the Clerk from the Assessor.
11. Receive the Assessment Roll and sworn statements from the Clerk.
12. Review the Assessment Roll and perform statutory duties:
 - a. Examine the Roll
 - b. Correct description or calculation errors
 - c. Add omitted property
 - d. Eliminate double-assessed property
13. Discussion/Action – Certify all correction(s) of any error(s), under state law (Wis. Stat. §70.43).
14. Discussion/Action – Verify with Assessor that open-book changes are included in the Assessment Roll.
15. Allow taxpayers to examine assessment data.
16. 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 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.
17. Review whether any Notices of Intent to File Objection have been properly received.
18. Proceed to hear objections, if any, and if proper notice/waivers are given unless scheduled for another date.
19. BOR deliberations and roll call vote on each objection heard.
20. Provide Notice of BOR Determination form to objectors who are present and /or direct clerk to provide notices via certified mail.
21. Consider/act on scheduling additional BOR Date(s).
22. Adjourn (to a future date if necessary).

Please note, upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For additional information to request services, contact the municipal Clerk at 920-361-5400.

It is possible that members of and possibly a quorum of members of other governmental bodies of the municipality may be in attendance in the above stated meeting to gather information; no action will be taken by any other governmental body except by the governing body noticed above.

Chair of Board of Review Role at Hearing

Generally, the Chair has the following duties at a BOR Hearing

- Conducts the meetings in an orderly and legal manner.
- Monitors the BOR's activities.
- Ensures that the BOR stays within its legal role as a quasi-judicial body.
- Reads the notice to Taxpayers into the record.
- Asks the Taxpayer to present their case.
- Asks the Assessor if s/he has any questions of the Taxpayer.
- Ask the Board of Review members if they have any questions of the Taxpayer.
- Asks the Taxpayer if there are other witnesses in support of the Taxpayer.
- Asks the Assessor if s/he has any questions of Taxpayers' witness(es).
- Ask the Board members if they have any questions of Taxpayers' witness(es).
- Asks the Assessor to present his/her case.
- Ask the Taxpayer if s/he has any questions of the Assessor.
- Ask the Board members if they have any questions about the Assessor's testimony.
- Asks the Taxpayer if there is any additional testimony.
- Asks the Assessor if there is any additional testimony.
- Asks the Taxpayer to briefly summarize their case.
- Asks the Assessor to briefly summarize their case.
- Closes the Testimony with a statement on the record to close – very important that no further testimony be taken.
- Leads the Board members in the discussion by following the Findings of Fact, Determination and Decisions Sheet.
- Asks for a Motion based on discussion.
- Calls for a Roll Call Vote on the Motion.
- States the Result of Decision based on the Motion.

Chair of Board of Review Hearing Script

Sample Hearing Script for the Chair to run the BOR hearing.

1. Check that the Clerk has a digital or tape recorder (in good working order) ready to start at the beginning of the hearing, or that a court stenographer is ready to record.
2. Ask the Clerk to introduce the case for hearing.
3. Ask the Clerk to swear in all witnesses, including the Property Owner/Objector and Assessor. Have the Clerk administer the oath (or attestation). The Clerk should note for the record all persons who have been sworn (each individual should state their name and address on the record).
4. Briefly outline the hearing procedures:
 - The person filing the objection will testify and present evidence first. The Assessor may then ask the Property Owner/Objector questions, after which the BOR members may ask any additional questions, they have for the Property Owner/Objector.
 - After the Property Owner/Objector testifies, any other witnesses present in support of the Property Owner/Objector will testify. Each witness will be subject to questions from the Assessor and the BOR members.

- After all witnesses for the Property Owner/Objector have testified, the Assessor will present his/her case in support of the assessment. The Property Owner/Objector may then ask the Assessor questions, followed by the BOR members.
 - After the Assessor testifies, any other witnesses present in support of the Assessor will testify. Each witness will be subject to questions from the Property Owner/Objector and the BOR members.
 - The Property Owner/Objector may respond to the Assessor's testimony by presenting any other evidence, followed by additional questioning from the Assessor and the BOR members.
 - The Assessor may then present any other evidence in support of the assessment, again subject to questioning from the Property Owner/Objector and the BOR members.
 - After all evidence has been submitted under oath, the Property Owner/Objector may make a brief summary of his/her case to the BOR.
 - The Assessor may follow with a brief summary of his/her case.
 - After each summary has been presented, the taking of testimony will be closed. The BOR will deliberate on the testimony in an open session, either immediately following the testimony or at a later date to be announced.
- 5) Make the following statement to the Property Owner/Objector before taking their testimony:
- 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 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?
- 6) Begin the hearing by asking the Property Owner/Objector the following:
- For the record, please state your full name and address.
 - Please state what amount, in your opinion, is the fair market value of your property.
- 7) Conduct the hearing following the format described in #4, above.
- 8) After all evidence has been presented and both the Property Owner/Objector and Assessor have made their final case summaries, state the following on the record:
- Does any BOR member believe that the evidence is insufficient to proceed to a decision?
 - If not, I am now closing the testimony in this case. I will now open up deliberations in this case by asking the Board of Review members to state, based upon the sworn testimony presented, whether the Assessor's valuation of the property is correct or incorrect.
- 9) Follow the Findings of Fact, Determinations, and Decision Form (blank form – pages 53-58 completed form – pages 59-64) to guide the BOR's deliberations, noting the sworn testimony entered into the record. Make sure the BOR's Determination follows the priorities listed in the "Rules of Best Evidence" graphic (page 44).

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 (now retired, formerly of the Wisconsin Towns Association), as well as the Office of Technical and Assessment Services of the Wisconsin Department of Revenue.

Sec. 2-154. Confidentiality of taxpayer income and expense information.

Whenever the assessor, in the performance of his duties, requests or obtains income and expense information pursuant to Wis. Stats. § 70.47(7)(af), or any successor statute thereto, then, such income and expense information that is provided to the assessor shall be held by the assessor on a confidential basis, except, however, that such information may be revealed to and used by person 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 his office and use by the board of review in the performance of its official duties; or pursuant to order of a court. Income and expense information provided to the assessor under Wis. Stats. § 70.47(7)(af), unless a court determines that it is inaccurate, is, per Wis. Stats. § 70.47(7)(af), not subject to the right of inspection and copying under Wis. Stats. § 19.35(1).

(Ord. No. 192-00, § 2-3-7(d), 5-9-2000)

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 City Board of Review of the City of Berlin, Green Lake and Waushara Counties 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:

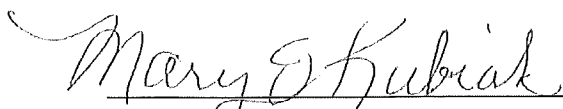
- a. The property owner's stated reason(s) for the request as indicated on the PA-814;
- b. Fairness to the parties;
- c. The property owner's ability to procure in-person oral testimony and any due diligence exhibited by the property owner in procuring such testimony;
- d. Ability to cross examine the person(s) providing 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.

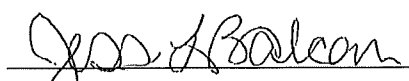
Adopted this 26th day of June, 2025.

By the Board of Review of the City of Berlin.



Board of Review Chairperson

Attested by



Board of Review Clerk

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), 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 requirement 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 City Board of Review of the City of Berlin, Green Lake and Waushara Counties 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:

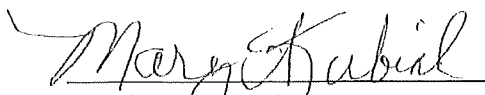
- a. The benefits or detriments of the BOR process
- b. The benefits or detriments of having a record for the Court review
- c. Avoidance of unruly, lengthy, burdensome appeals
- d. Ability to cross examine the person(s) providing the testimony
- e. Any other factors that the BOR deems pertinent to deciding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

3. EFFECTIVE DATE:

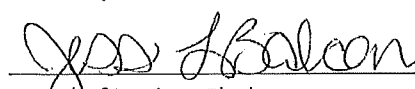
This policy shall be effective upon passage.

Adopted this 26th day of June, 2025.

By the Board of Review of the City of Berlin.


Board of Review Chairperson

Attest by


Board of Review Clerk

Clerk of Board of Review Role at Hearing

Generally, the clerk has the following duties at a BOR Hearing

- Has a digital or tape recorder (in good working order) ready to start at the beginning of the hearing.
- Introduces the case.
- Reads the basic information into the record: property owner, property address, property tax key number, property assessment per Assessor.
- Asks all parties who are going to testify to be sworn.
- Swears in all witnesses (including the Assessor):
 - Sample oath: Do you all solemnly swear or affirm, in the matter now on hearing, to tell the truth, the whole truth and nothing but the truth, so help you God?
 - Recommend that the Assessor be sworn in for *each* appeal.
- States names of all sworn witnesses for the record.
- Asks the Assessor to state the estimated level of assessment for the current year.
- Keeps a list of persons speaking and the order in which they spoke.
- Fills out the Findings of Fact, Determinations and Decision sheet during the hearing (see pages 53-58).
- If member of the BOR, may question witnesses.
- If member of BOR, votes.
- Records the Roll Call Vote on the Motion.

Board of Review Hearing Clerk's Script

Sample Hearing Script for the Clerk to present the case to the BOR

1. Introduce the case when called upon by the BOR chairperson:

This case is of _____ (give the name of the Property Owner/Objector). **The property owner/objector resides at _____** (give the address of Property Owner/Objector).

The address for the property in question is _____ (give address). **The tax key # for this property is _____** (give tax key number).

This property has been classified for assessment purposes as _____ (give classification -- residential; commercial; manufacturing; agricultural; undeveloped; agricultural forest; productive forest land; or other. See Wis. Stat. § 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 value from assessment roll)

2. When the BOR chairperson asks the Clerk to swear in the witnesses, proceed by stating:
Would all persons intending to provide testimony for this hearing, including the Assessor, please raise your right hand to be sworn? (Oath or Attestation - below)
Oath - DO YOU SOLEMNLY SWEAR OR AFFIRM 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?
OR
Attestation - DO YOU SOLEMNLY ATTEST 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?
Would each person who has just been sworn in please state your name and address for the record? (Start with the Property Owner/Objector, any of their witnesses, followed by the Assessor, and any of the Assessor's witnesses. Make sure all speak loudly enough to be recorded.)
Assessor, please state the estimated level of assessment for the current year.
3. Complete Parts A and B of the Findings of Fact, Determinations, and Decision Form (blank form – pages 53-58; completed form – pages 59-64) during the hearing.
4. If you are a Clerk who is a BOR member, you may participate in questioning witnesses in the same manner as any other BOR member.
5. Complete Parts C and D of the Findings of Fact, Determinations, and Decision Form after the BOR makes its determinations and decisions. Note for the minutes who made and seconded all motions made by the BOR. Record the roll call vote on the form.
6. After the hearing is closed but prior to final BOR adjournment, prepare and either make personal delivery or mail by certified mail, return receipt requested, the Notice of Decision Form (DOR Form PR-302 "Notice of BOR Determination Form").
7. After all determinations of the BOR have been made, prepare a Summary of Board of Review Proceedings, Form PA-800 (see pages 68-69), sign the Clerk's affidavit on the bottom of the form, and file with the other BOR documents for the year. Complete DOR Form PA-811, as well (see pages 70-71). You should also keep in a minute book a record of all BOR proceedings. See Wis. Stat. § 70.47(5). These records must be kept by the town, village, or city clerk for at least seven years. See Wis. Stat. § 70.47(8)(f).

Board of Review – “THE BASICS”

The Three Golden Rules

Remember these “Golden Rules” for all property tax appeals.

(see pages 52-55 when hearing evidence and making your determination):

1. The Assessor’s valuation of property is prima-facie (presumed to be correct) and is binding on the Board of Review in the absence of evidence showing it to be incorrect.
2. The Board cannot change any value fixed by the Assessor except upon evidence presented to it by a person(s) under oath (or attestation), that substantiates a specific change in value.
3. The evidence must be factual in nature, not just matter of opinion.

Board of Review Hearing

- All meetings of the Board of Review shall be publicly held and open to all citizens at all times. No closed sessions may be held at any time, for any purpose.
- Hearings are taped or recorded on a digital recorder or by a court stenographer for the purpose of creating a record of proceedings. This requires that all persons speaking at the hearing shall speak one at a time and clearly identify themselves so that an adequate 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, unless the Board previously granted permission for sworn written testimony.

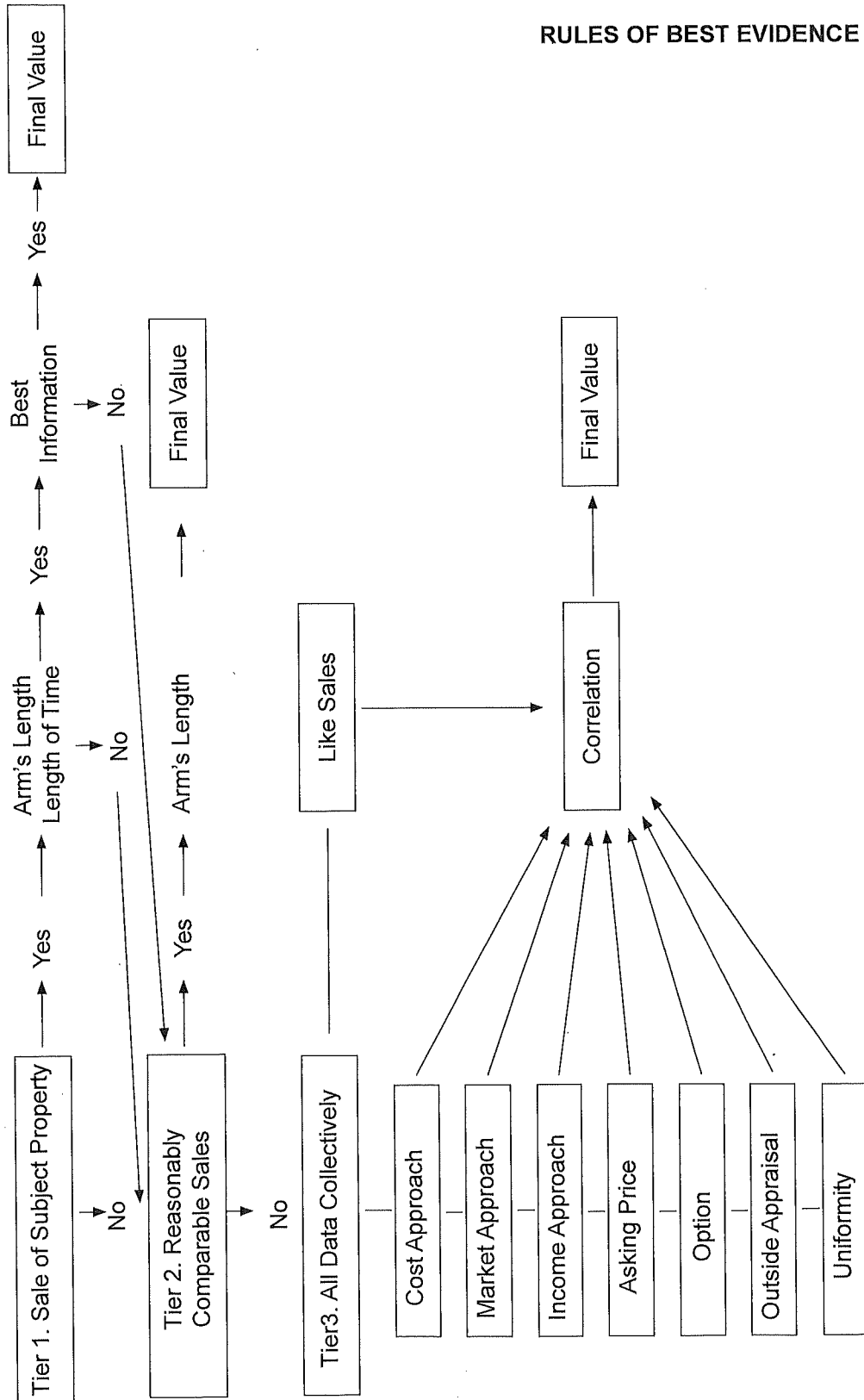
Methods of Valuation

- Recent sale of the subject property. The sale must be an “arm’s-length” sale in order to be used as evidence of value. A recent sale of the subject property must also conform to sales of reasonably comparable sales.
 - “Arm’s-length sale” means a sale between two parties, neither of whom are related to, or under abnormal pressure from, the other.
- Recent sales of other reasonably 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” graphic (see page 53).

Market Value – the most probable price a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby the following apply:

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

**REAL PROPERTY VALUATION
RULES OF BEST EVIDENCE—WISCONSIN**



RULES OF BEST EVIDENCE

BOR Member Suggested Property Owner Inquiry

To assist BOR members with understanding the Taxpayer Property Valuation Testimony, we suggest that BOR members consider the following questions:

1. What impact does the evidence offered have to the subject property's overall valuation? Is it just an opinion or are there real facts to consider?
 - For example, is the evidence in writing?
2. If the evidence has been viewed by the property owner only, is the evidence offered documented?
 - For example, are there verifiable photos or recordings available to support the testimony presented?
3. Is there a recent sale of the subject property? Who purchased the property from whom?
 - For example, was the sale an "arm's-length" transaction between two disinterested parties?
4. Does the sale show an actual market value? If not, are there sales of comparable properties to justify the change to the assessor's valuation? If yes, how comparable are the properties?
 - For example, is the comparable property similar in size, location, and condition to the subject property?
5. What adjustments were made to the comparable property valuations?
 - For example, is there a significant difference in the size, location, or type of structure?
6. Is there an independent appraisal available? If so, what was the result?
 - For example, how does the independent appraisal show a difference in valuation?

2026 BOR Materials
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 case deliberation date and time.
- Complete the decision part of this form immediately after the case is decided.
- The BOR clerk can participate in completion of this form.

A. PROPERTY IDENTIFICATION AND FINDINGS OF FACT

ASSESSMENT YEAR: 202____ Tax Key Number: _____

Personal Property Account Number (if applicable) _____

Property Address: _____

Property Owner: _____

Mailing Address: _____

January 1, 202____ Assessment Value: _____

Land: _____ Improvements: _____ Total: _____

Hearing Date: _____ Time: _____

Objector Received written confirmation of Hearing Date: Yes: _____ No: _____

(or) Both Objector and Assessor waived 48 hour notice of hearing: _____

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

Check one:

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

Or

_____ Waiver was granted by Board of Review for:

_____ Good Cause, ***or***

_____ Extraordinary Circumstances

Board members present: _____

Board Members removed (if any): _____

Board Counsel Present: _____
Property Owner/Objector's Attorney or Representative: _____
Board Members with certified training (must have at least one): _____

B. TESTIMONY

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

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

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

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

Date of sale _____

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

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

Addresses of other properties:

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

If yes: List of summary factors or reasons presented by Property owner/objector (if evidence presented only available to one side, list corroboration of that evidence):

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

(continued)

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

3. Sworn testimony by Assessor _____ included:

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

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

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

Date of sale _____

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

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

Addresses of other properties:

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%)

(continued)

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

- 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:

(continued)

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

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

What was the most credible evidence presented:

D. DECISION (Motion must be made and seconded)

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

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

OR

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

**The relevance of the level of assessment in this analysis is currently under review by the District I Court of Appeals*

This sample script was originally prepared by John P. Macy of Municipal Law & Litigation Group, S.C. 9262)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.

Summary – Board of Review Proceedings

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

Filing Instructions

Section 1 – Assessment Information
 Select the Taxation district, enter municipality, county, year assessments are being appealed

Section 2 – Appeal Information

- Col. 1 – Enter date of Board of Review (BOR) hearing date
- Col. 2 – Enter property owner's name
- Col. 3 & 4 – Enter parcel no. and computer no. to indicate property designation

- Col. 5 – Enter assessed values and property class being appealed
- Col. 6 – Enter the BOR value determination amount and date of determination
- Col. 7 – Before the BOR's final adjournment, send or deliver the notice of the BOR's determination to the property owner/agent. Enter date delivered / mailed and clerk's initials.

Section 3 – Read affidavit, sign and date

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

Section 1: Assessment Information

Taxation district (check one) Town Village City Municipality _____ County _____ Assessment year (yyyy) _____

Section 2: Appeal Information

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

Section 3: Board of Review Clerk Affidavit

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

Signature Board of Review Clerk _____ Date _____

Notice of Board of Review Determination

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

Property owner	General information
<div style="border: 1px solid black; border-radius: 15px; width: 100%; height: 100%;"></div>	<p>Date issued _____</p> <p>Parcel no. _____</p> <p>Address _____</p> <p>Legal description _____</p> <p>_____</p> <p> <input type="checkbox"/> Town <input type="checkbox"/> Village <input type="checkbox"/> City </p> <p>Municipality _____</p>

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

Appeal information

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

Appeal to:

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

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

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