

## VI. Board of Review (BOR)

### A. Appealing your assessment

If you disagree with your assessment, under state law ([sec. 70.47, Wis. Stats.](#)), you may appeal the assessment. The BOR is the first step in the appeal process (except for appeals to properties in cities with a Board of Assessors as described previously). There is a local BOR for all property assessed by the local assessor. The Wisconsin Board of Assessors reviews manufacturing property assessed by the state assessors.

You may also appeal the property classification since it affects the assessed value of land classified as agricultural, undeveloped and agricultural forest.

The property owner cannot appeal to the circuit court under an action for certiorari or to DOR under state law ([sec. 70.85, Wis. Stats.](#)), unless he or she first appears before the BOR.

#### 1. Requirements to appeal an assessment to the BOR

- a. If you intend to file an objection, you must file a written or oral notice of intent to appeal with the BOR clerk at least 48 hours before the first scheduled BOR meeting
  - 1) BOR may waive the 48-hour notice deadline
  - 2) If it is shown good cause and the submitted written objection within the first two hours of the BOR's first scheduled meeting, the BOR may waive the 48-hour notice requirement
  - 3) BOR may also waive the requirement up to the end of the fifth day of the BOR session if you submit proof of extraordinary circumstances for failing to meet the 48-hour notice and failing to appear during the first two hours of the first scheduled meeting
- b. You must file a completed written and signed form of objection to property assessment with the BOR clerk within the first two hours of the BOR's first scheduled meeting
  - 1) Objection should be filed in writing at least 48 hours before the BOR's first meeting
  - 2) You must object to the property's total value
  - 3) If an improved parcel, you cannot object to only the land value or only the improvement value
  - 4) Objection forms are available from the local clerk

BOR is responsible for raising and lowering any incorrect valuations and for correcting any errors in the roll.

**Note:** BOR's function is not one of valuation, but of deciding if the facts presented, under oath before the BOR, are valid. All deliberations must be done in open session and the BOR is required to decide each objection by a roll call vote. If the BOR votes to change an assessment, it must state on the record the amount of the correct assessment and that the correct assessment is reasonable in light of all relevant evidence received. Notices of the BOR's determinations are to be sent to property owners as the BOR completes its work.

#### 2. Information used to determine assessments

Assessors consider information from many sources to determine your assessment.

**Examples:**

- Comparable property sales, including recent arm's-length sale(s) of comparable properties dated on or before the assessment date of January 1 of the assessment year
- Current construction costs
- Improvements to property
- Location
- Depreciation
- Legal restrictions (ex: zoning ordinances)
- General economic changes in the community

## 3. Appealing to the Board of Assessors (BOA)

The City of Milwaukee and the second class cities (those that choose to do so) have a BOA. If a BOA exists, it is the first step of assessment appeal. This BOA is comprised of assessment personnel from the assessor's office. The BOA is responsible for investigating all objections to valuation brought before it. If you are dissatisfied with the BOA determination, a property owner has 10 days from the receipt of the determination to notify the assessor that he or she would like to present testimony before the BOR.

## B. Providing information to the BOR

State law allows the BOR to accept sworn written statements or testimony by telephone from property owners. The BOR determines whether it accepts information in writing or over the phone. Contact the municipal clerk to determine if the BOR accepts these forms of information.

State law allows the BOR to waive the BOR hearing for the property owner to appeal directly to the circuit court. The BOR determines whether it will waive the BOR hearing. Contact the municipal clerk if would like to appeal directly to the circuit court. **Note:** You cannot appeal your assessment to DOR under state law ([sec. 70.85, Wis. Stats.](#)). To help you understand the appeal process, view the [flow chart](#) the end of the appeals section.

The BOR can accept testimony by telephone, upon oath, from all ill or disabled persons. You must be prepared to present to the BOR a letter from your physician, surgeon or osteopath confirming your illness or disability. This letter should be filed with your objection form. You may designate a personal representative to appear before the BOR on your behalf. You must submit a completed agent authorization request with the objection form.

### 1. Testimony at hearing

Keep in mind, the assessor's value and classification are presumed correct. You should not make the mistake of comparing your assessment to other properties. To have the assessment reduced, you must prove the property is over assessed compared to sales in the municipality. To have the classification changed, you must prove the property is not classified according to its predominant use.

Under state law ([sec. 70.47\(7\)\(ae\), Wis. Stats.](#)), if you are planning to protest an assessment, you must provide the BOR, in writing, your estimate of the land value and all improvements you are objecting. You must specify the information you used to arrive at that estimate. You should have information on the market value of your non-agricultural property, including: a recent arm's length sale of your property and recent sales of comparable properties. Other factors include: size and location of the lot, size and age of the building, original cost, depreciation and obsolescence, zoning restrictions and income potential, presence or absence of various building components; and any other factors or conditions affecting the property's market value.

The BOR allows sufficient time for the assessor and the objector to present information. The assessor can also request the BOR to subpoena witnesses to provide sworn testimony.

### 2. BOR member qualifications

Generally, the BOR consists of municipal officials. In first class cities and in all other towns, cities and villages who pass an ordinance to that effect, the BOR may consist of five to nine residents of the town, city or village. In most cases, the municipal clerk also functions as the BOR clerk.

A BOR may not convene unless it includes at least one voting member who attended a BOR training session within the two years prior to the BOR's first meeting. Each year, the municipal clerk must provide an affidavit to DOR stating whether the member training requirement is fulfilled.

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## 3. BOR meetings/hearings

The BOR meets each year, any time during the 45-day period beginning on the fourth Monday in April, but no sooner than seven days after Open Book. In towns and villages the BOR meets at the town or village hall or some other place designated by the town or village board. If there is no hall, it meets at the clerk's office. In towns, it meets at the place where the last annual town meeting was held. In cities, it meets at the council chamber or some other place designated by the council. In Milwaukee it meets at a place designated by the tax commissioner.

If the assessment roll is not completed, the BOR must adjourn for the time needed to complete the roll and must post a written notice on the outer door of the meeting place stating the time and date the meeting is adjourned.

During the first two hours of the BOR's first meeting, the assessment roll and other assessment data are open for examination. If you are filing an objection to valuation, you must submit your written objection before the first meeting or during the first two hours (except, with proof of extraordinary circumstances, an objection may be filed up to the end of the 5th day of the BOR session). The BOR must establish a time for hearing each properly filed objection. At least a 48-hour notice of the hearing time must be given to the objector or the objector's attorney, and to the municipal attorney and assessor. When all parties are present and waive the notice, the hearing may be held immediately.

The BOR corrects any errors in assessment that were made, inadvertently or otherwise. The BOR examines the roll and corrects all apparent errors in descriptions or calculations, and adds any property to the roll the assessor may have omitted. The BOR must notify the property owners concerned and hold hearings before it adds omitted property to the assessment roll and before any other lawful changes can be made.

All BOR meetings and deliberations must be publicly held and open to all citizens at all times. At least 15 days (30 days in revaluation years) before the first session of the BOR, the clerk must publish a class 1 notice in the newspaper, post notices in at least three public places in the taxation district and on the door of the town, village or city hall. The notice must specify the time and place of the BOR's first meeting. The notice must also contain the procedural requirements of state law ([sec. 70.47\(7\)\(aa\) and \(ac\) to \(af\), Wis. Stats.](#)).

### Statutory requirements include:

- Prohibiting a person scheduled to appear before the BOR from contacting or providing information to any BOR member about their objection
- Providing a notice to the BOR's clerk at least 48 hours before the first BOR meeting, stating whether the objector is asking for removal of a board member from hearing his or her appeal, identifying the person to be removed and estimating the length of time of the hearing
- Requiring the objector, when appearing before the BOR, to specify (in writing) an estimate of his or her property's land and improvement value and to specify the information used to arrive at that estimate
- Prohibiting a person from appearing before the BOR if he/she or the assessor valued the property using the income approach unless the owner supplies the assessor with all the income and expense information the assessor requests
- State law ([sec. 70.47\(7\)\(aa\), Wis. Stats.](#)), provides that the BOR may deny a hearing to a property owner who does not allow the assessor to complete an exterior view. However, the Wisconsin Supreme Court expressed due process concerns regarding a similarly worded statute in *Milewski v. Town of Dover*, 2017 WI 79, 377 Wis. 2d 38, 899 N.W.2d 303. It is DOR's recommendation to allow a BOR hearing even if the property owner denied an interior or exterior view. The lack of access to view, and the credibility of evidence offered can be managed as an evidentiary issue at a BOR hearing, rather than denying access to the BOR.