

# Questions about your Assessment?

2020 BOR

## Taxpayer Property Tax Questions & Appealing Your Property Tax Assessment

You have received your Real or Personal Property Tax bill and you may have questions or believe the value assessed is incorrect. This information is to assist you, the taxpayer, to understand the Board of Review (BOR) process and the evidence needed to support your case.

**Assessors' Open Book:** If you question your assessment, we suggest that you first go to the Open Book meeting to meet with the Assessor to discuss your assessment value and your views. This will afford you the opportunity to discuss your property assessment to learn how your assessment was developed and determined. This information will then help you to determine if you wish to appeal the assessment valuation.

**Next Steps-Intent to File an Objection with the Board of Review (BOR):** If that effort does not satisfy you, you may appeal your assessment to your Municipality's BOR. You should notify (verbal in person or over the phone, electronically or in writing) your intent to appeal to the Clerk, at least 48 hours prior to the BOR meeting. You may also attend the first BOR meeting and request to appeal during the first 2-hour meeting, after showing good cause why you did not provide 48-hour notice. Finally, if there are extraordinary circumstances, a difficult standard to meet, the BOR can allow an appeal. See the attached Notice of Intent (page 37).

**Note:** If you did not allow the Assessor to enter your property that the BOR may not use that information to prevent you from making an appeal. However, keep in mind that the Assessor has other means to value your property that does not require an interior inspection.

**Making Your Case:** To convince the BOR you are correct, you will need to bring evidence that clearly supports that the Assessor is incorrect. The BOR will focus on the following Rules:

### **BOR Property Tax Assessment Appeal Rules**

- The Assessor's valuation of property is prima facia correct and is binding on the BOR in the absence of evidence showing it to be incorrect
- The Board cannot change an Assessor's fixed value except upon evidence presented by persons', under oath, that substantiates a specific value change.
- The evidence must be factual in nature; not just matter of opinion

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#### Board of Review (BOR) Appeal Hearing:

- The BOR consists of County, City, Village or Town officials and/or appointed citizens. The BOR is responsible for correcting any assessment errors. It conducts its hearings in a manner similar to a court.
- We suggest that you attend the first BOR meeting to review your assessment (based on your Open Book Assessor discussion or to request to appeal your assessment. Typically, the BOR First Meeting date, time and location will be on your assessment notice. You can also look for a posted notice or ask the Clerk.
- Appeal Hearing dates are dependent on the number of appeals brought to the Board and the Clerk will post a hearing date notice(s).
- All evidence is sworn oral testimony. You or your agent must attend the hearing to present your evidence. Be prepared to explain to the BOR why you think the Assessor is incorrect as well as what you think your property is worth and why.
- You must present evidence to support your estimate of market value. Such evidence is:
  - A recent sale of your property if any. Bring written proof, such as a closing statement or real estate transfer return to substantiate the date and amount of the sale.
  - Recent sales of similar properties in your neighborhood, if any.
  - Bring written proof substantiating the amount and date of sale.
  - Other specific reasons showing the assessment is in error.
  - Bring written evidence when possible such as cost estimates for repairs, etc.
- If you use recent sales of similar properties to make your case, show how each example compares to your property, such as style, house square footage, lot size, number of rooms, condition, exterior wall constructions, etc. If you bring a written appraisal by a qualified expert, that person MUST attend the hearing to provide oral testimony.
- An appraiser from the Assessor's Office will present evidence related to the market analysis performed on your property. You should contact the appraiser prior to the hearing to exchange information.
- The Board will determine the market value of your property based on the evidence presented. The Clerk will mail a written notice of the Board's decision to you after the hearing.

**Additional Information:** The Department of Revenue publishes on its website, "2020 Property Tax Assessment Appeal Guide for Wisconsin Real Property Owners", at <https://www.revenue.wi.gov/DOR%20Publications/pb055.pdf>. Also, see the page 66, taken from the Guide, a graphic that details the property owner Assessment Appeal Process.