

Board of Review of Procedures

First Hearing Agenda

The Board of Review (BOR) initial annual meeting shall occur during the 30-day period beginning on the 2nd Monday of May per State Statute. If the assessment roll is not yet final, the Board of Review will meet and adjourn to a future date without taking any action. At the first meeting when the assessment roll is complete and action can take place the following procedures will generally be followed.

1. Call to Order, Roll Call.
2. Elect a BOR Chairperson.
3. Elect a BOR Vice Chairperson.
4. Verify that a BOR member has met statutory training requirements.
5. Receive Assessment Roll and sworn Clerk statement.
6. Question Assessor as to any revisions since last year's roll.
7. Examine the Roll and correct following known errors:
 - a. Property descriptions
 - b. Computations
 - c. Omitted properties
 - d. Double assessed properties
8. Verify from Assessor that Open Book changes have been made to the Roll.
9. Motion and vote to accept the Assessment Roll.
10. Hear and grant waivers to the requirement for 48-notice of intent if good cause can be shown (within first two hours of meeting).
11. Examine and revise as appropriate the proposed Schedule of Hearings and schedule additional BOR hearings for those written objections filed but not able to be heard at the Board of Review.
12. Confirm that deliberations will occur as each case is presented and not at the end.
13. Present Hearing Ground Rules.
14. Hear scheduled written objections that met the 48 hour written notice requirement. Must adhere to time table in Ground Rules.
15. Hear Objectors and have BOR deliberation and decision on each objection.

Board of Review Ground Rules

1. There are 4 important principles that will guide these proceedings:
 - a. The Assessor's values are presumed to be correct unless proven otherwise.
 - b. Any change by the Board of a value fixed by the Assessor must be based on evidence presented to it at this hearing by persons under oath, and not by any other evidence or factor outside the BOR hearings.
 - c. The evidence must be factual in nature, and not just opinion or griping.
 - d. A relatively small difference of opinion between the Assessor and the Taxpayer on the properties market value is usually not sufficient for a change by the BOR. The difference must typically be at least a 10% difference in opinion to warrant consideration.
2. Objectors need to have their back-up data with them. The assessor will not search out any data on the spot. The assessor will have two comparables only per contested property. In the event the matter goes to the State DOR, the Assessor can have more comparables presented. To be heard, the Objector must have provided written notice to the Clerk at least 48 hours before this meeting or been excused for good cause at these proceeding, must have answered all questions on the State approved form, and must have allowed the Assessor the right to visit the property in question.
3. Those appearing get to speak uninterrupted. Then the assessor gets to speak uninterrupted. There is to be no name calling, personal attacks or foul language.
4. After each side presents, there can then be questions pertinent to the testimony, but no arguing or requests for other records.
5. The Board needs to adhere to a very tight timetable to be fair to all citizen objectors. The time allocations indicated are suggested times and may be adjusted depending on individual cases:
 - a. Introduction of case by Clerk – 1 minute
 - b. Objector presents case – 3 minutes
 - c. Objector answers Assessor questions – 1 minute
 - d. Objector answers appropriate Board questions – 1 minute
 - e. Assessor presents case – 3 minutes
 - f. Assessor answers appropriate Objector questions – 1 minutes
 - g. Assessor answers appropriate Board questions – 1 minutes
 - h. Summary statements by Objector and Assessor – ½ min ea.

Sub total – 12 minutes
i. Board deliberation – 3 minutes
j. Board motion and roll call vote – 1 minute
k. Statement of decision – 1 minute
Sub total – 5 minutes
TOTAL – 17 minutes

60 Day Extension

The 60 day extension as described in State Statute 70.47(7)(c) is only available if the Town has adopted an ordinance empowering this statutory provision.

Board Deliberation

Deliberations will occur immediately after the presentation of each case, so it will be fresh in the board's mind. The person appearing can then go home with the decision made. The Board may not get through the list in one day.

Appeals

An objector may file a written complaint with the Department of Revenue Supervisor of Equalization. (state statute 70.85)

- Complaint must be filed within 20 days after receiving Board of Review determination.
- A filing fee of \$100 must be paid.
- Property value must not exceed \$1,000,000.
- Objector must prove that the property valuation is radically out of proportion to the general level of assessments of all other property in the taxation district.

An Objector may appeal to the County Circuit Court. (State Statute 70.47(13))

- An action of certiorari must be filed within 90 days after receiving Board of Review determination.
- No new evidence may be presented. The review will be made solely on the basis of the written BOR record.
- The Court may require a BOR to conduct a rehearing if it finds any error in the proceedings.
- Objector may further appeal to Court of Appeals and Wisconsin Supreme Court.

An Objector may file a Claim on Excessive Assessment. (State Statute 74.37)

- Must be served on the Town Clerk by January 31 of the year the tax on the contested assessment is payable.
- Objector must have already appealed to the Board of Review.