

## 2024 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.

**Assessor's 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. This will afford you the opportunity to learn how your 2024 assessment was developed and determined. This information will help you to decide if you wish to appeal your assessment valuation to the Board of Review.

**Intent to File an Objection with the BOR:** If that effort does not satisfy you, you may appeal your assessment to your municipality's BOR. You should notify (verbally in person or over the phone, electronically, or in writing) your Clerk of your intent to appeal your property assessment, 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, if you can show good cause why you did not provide at least 48 hours' advance notice. Finally, if there are extraordinary circumstances (a difficult standard to meet), the BOR can allow an appeal despite a failure to provide the required notice. See the Notice of Intent form (page 29).

**NOTE:** If you do not allow the Assessor to conduct an interior inspection of your property, the BOR may not use that information to prevent you from making an appeal. Keep in mind that the Assessor has other means to value your property that do not require an interior inspection. However, if you deny an Assessor's reasonable written request (via certified mail) to enter onto your property to conduct an exterior view, you cannot appeal your assessment.

**Making Your Case:** To convince the BOR you are correct, you will need to bring evidence to the BOR that clearly supports that the Assessor's assessed value of your property is incorrect. The BOR will consider the following rules:

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

- The Assessor's valuation of property is prima facie correct and is binding on the BOR in the absence of evidence showing it to be incorrect.
- The BOR 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 a matter of opinion.

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

- The BOR consists of City, Village, or Town officials and/or appointed citizens. The BOR is responsible for correcting any assessment errors. The BOR 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 municipal Clerk.
- Appeal Hearing dates are dependent on the number of appeals brought to the BOR, and the Clerk will post a hearing date notice.
- All evidence is customarily submitted as sworn, in-person, oral testimony. You or your agent must attend the Appeal Hearing to present your evidence. Unless the BOR has granted advanced permission to submit sworn telephone or sworn written testimony. Be prepared to explain to the BOR why you think the Assessor is incorrect and exactly 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 (see the next bullet).
  - Other specific reasons showing the assessment is in error. Bring written and/or photographic 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, building 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 sworn, in-person, oral testimony, (unless the BOR has granted advanced permission to submit sworn telephone or sworn written testimony).
- The Assessor will present evidence related to the market analysis performed on your property. You should contact the Assessor prior to the hearing to exchange information.
- The BOR will determine the market value of your property based on the evidence presented. The Clerk will mail a written notice of the BOR's decision to you after the hearing.

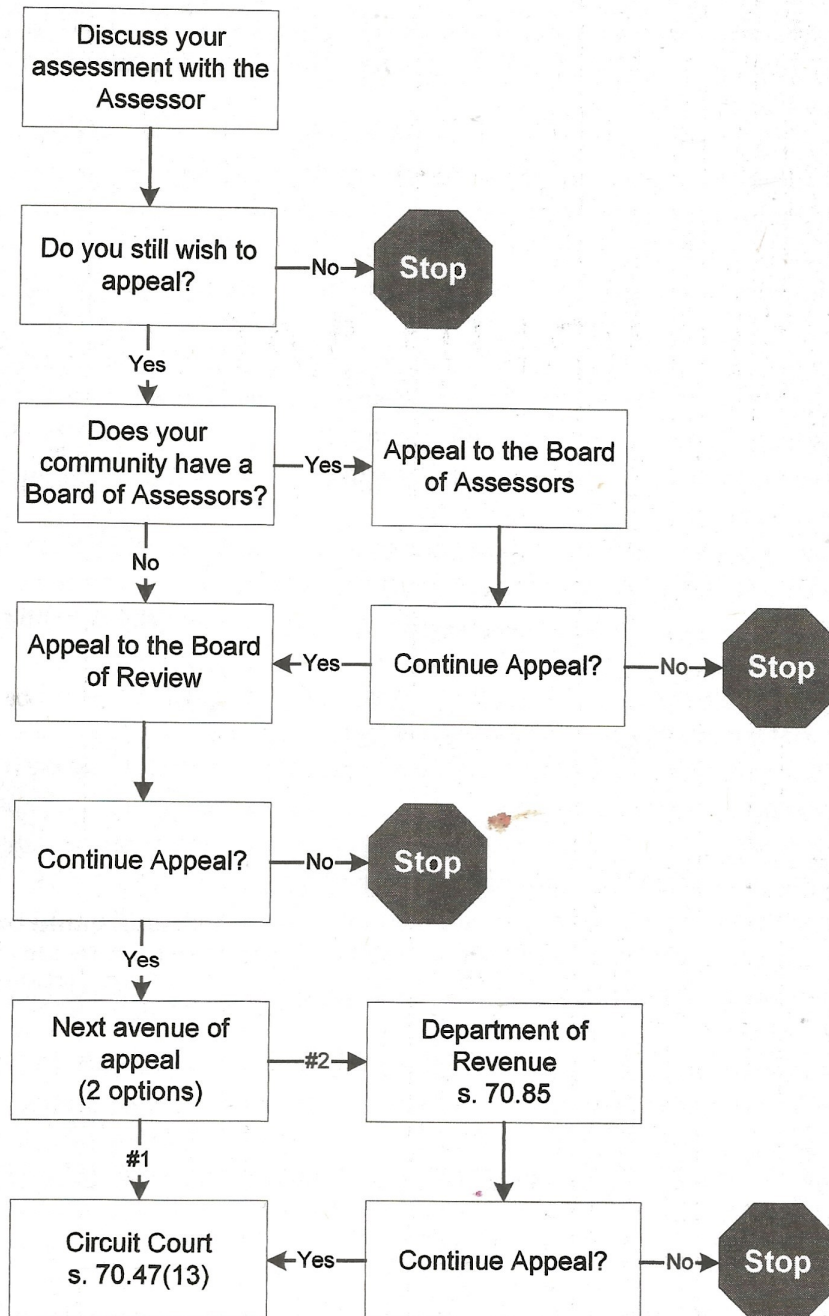
**Additional Information:** The Wisconsin Department of Revenue publishes an additional guide on its website, *2023 Guide for Property Owners*, at [www.revenue.wi.gov/DOR%20Publications/pb060.pdf](http://www.revenue.wi.gov/DOR%20Publications/pb060.pdf)

See also the following graphic, taken from the DOR guide, that details the property owner assessment appeal process.

Visit: <http://www.revenue.wi.gov/Pages/Governments/home.aspx>

## F. Flowchart of the assessment appeal process

If you are not satisfied with your assessment, then consider the following assessment appeal process:



Wisconsin Department of Revenue