

2017 Board of Review Procedures

If you would like to appear before the Board of Review, be sure to read this form **before** you continue. The Board of Review is a citizen body that is charged with hearing objections to property assessments, **not property taxes**.

- Your first step is to give a **Notice of Intent to File an Objection** to the Village Clerk by 5:00 p.m. June 9, 2017. This notice may be given via phone at 262-664-7800, in person at Village Hall, 8811 Campus Drive, Mt. Pleasant, or email skohlhagen@mtpleasantwi.gov, fax at 262-664-7801.
- Your second step is to fill out the Objection Form **completely** and file it, along with any exhibits, (please see **evidence** below), with the Village Clerk by **12 pm (noon) Monday, June 12, 2017**. Once these forms are filed, you will be given an appointment with the Board of Review.
- Board of Review appointments will be scheduled starting Monday, June 12, 2017 at 10:00am. Appointments will be scheduled by the Village Clerk in the order Objection Forms are filed.

The Statutory filing period is 48 hours for the intent of filing of Objections, however the BOR may waive the 48-hour filing deadline due to "Good Cause" and submit a written objection within the first two hours of the BOR's first scheduled meeting. After this date and time, the Board of Review will determine if any objections will be heard due to "Extraordinary Circumstances" that caused property owner to fail to file in a timely manner.

The Objection form

- Every line must either have an answer or N/A written only for questions that do not apply to you. You must object to your **entire assessment**, not either the land or the improvements.
- The term "improvement" means any buildings that are on the land, not that you have necessarily made any improvements to the buildings on the land.
- State law requires that the form is filled out **completely**, or your objection will not be heard.
- Gather all the exhibits/evidence you plan on presenting to the Board of Review. This is an important step because **under Wisconsin State Law, the Assessor is presumed correct, and therefore the Board of Review cannot change an assessment without acceptable evidence on behalf of the property owner or their representative**.
- Objection forms must be filed with original signatures and supporting documentation**. Do not bring additional information at the time of your appointment.

Evidence the Board may Consider when Hearing your Objection:

- Recent sale of your property.
- Sale of **comparable** properties (approximately the same age, style, square footage, lot size, neighborhood, and condition).
- Recent appraisal of your property. You are encouraged to bring your appraiser with you to discuss the appraisal.
- Other evidence relevant to the value of your property. **The Board of Review cannot change the value of your property without evidence**.

You are strongly encouraged to get the following publications from the Department of Revenue to assist you in understanding the entire process.

- "Property Assessment Appeal Guide For Wisconsin Real Property Owners;"
- "Guide for Property Owners"

Wisconsin Department of Revenue, Bureau of Assessment Practices, 125 S. Webster, Madison, WI 53708-8933

bapdor@dor.state.wi.us 608-266-7750

Appeal Procedures

If you do not agree with the decision of the Board of Review, you may appeal to the Department of Revenue or to the Circuit Court. Please refer to the above guides for procedures. You will be notified in writing of the Board's decision. In the notification there will be an explanation on how to appeal further if you are dissatisfied.

Still have questions? Please call the **Village Clerk's Office at (262) 664-7800** and we'll do our best to help you.