

PREPARE FOR BOARD OF REVIEW

Board of Review is completed every year in each municipality in Wisconsin. The purpose of the meeting is to complete the assessment roll for taxes. The roll is reviewed by the board and if there are any objections submitted the board listens to testimony from the property owner and the assessor.

During this court-like proceeding the board may ask questions of the assessor and the property owner to learn more information about the case.

Only evidence provided by those two parties may be used to determine if the value is fair. The assessor's value is presumed correct if there is no sufficient evidence provided by the property owner to make an adjustment to their value. Below are tools and major steps to complete at the board.

Guide to Board of Review:

The state of Wisconsin provides a guide that each board of review member must follow. You can find this guide on the DOR website or [click here](#) to read the guide.

The Assessment Roll:

The Assessment Roll is a crucial document that lists all properties within a municipality, along with their assessed values. These values are determined annually by the assessor and are intended to reflect the fair market value of each property. Property owners receive notifications of their assessed values and can review the Assessment Roll at their local municipal office. This document serves as the foundation for property tax calculations and is a critical element in ensuring fair and equitable taxation.

Board of Review (BOR) Meeting:

The BOR meeting is an essential part of the property assessment appeal process. During this meeting, property owners have the opportunity to challenge their property's assessed value. The Board, typically comprised of municipal officials and trained members of the community, convenes to hear these appeals and make determinations based on the evidence presented. The meeting is publicly noticed, and property owners must follow specific procedures to ensure their appeal is heard.

Duties of the Clerk:

The municipal clerk plays a vital role in the BOR process. The clerk's duties include notifying property owners of their assessment, scheduling BOR hearings, and ensuring all procedural requirements are met. The clerk also maintains records of all proceedings and decisions, providing transparency and accountability in the assessment appeal process.

Responsibilities of the Assessor and Property Owner:

The assessor is responsible for determining the fair market value of properties and defending these assessments if challenged. This involves presenting evidence such as recent sales data, property characteristics, and any adjustments made. The assessor's value is presumed correct if there is not sufficient evidence provided by the property owner to overturn the assessment.

Property owners, on the other hand, must provide evidence to support their claim that their property's assessed value is incorrect. This evidence can include recent sales of similar properties, independent appraisals, or information on property condition and features that may affect its value. It's essential for property owners to be well-prepared and present their case clearly to the BOR.

Presentation of Evidence

During the BOR hearing, both the assessor and the property owner have the opportunity to present their evidence. The property owner begins by explaining why they believe the assessment is incorrect and providing supporting documentation. The assessor then responds with their evidence and rationale for the assessed value. BOR members can ask questions to clarify the information presented and ensure a thorough review.

BOR Decisions

After hearing all evidence, the BOR deliberates and makes a decision on each appeal. The Board's decision can uphold the original assessment, lower it, or, in some cases, increase it if the evidence suggests the property was undervalued. No other evidence can be used to determine the value outside of the evidence provided during the board of review. Once a decision is made, the property owner is notified, and any changes to the assessment are reflected in the assessment roll.

Understanding the Board of Review process is a crucial part of ensuring and finalizing fair and equitable assessments. By knowing your responsibilities and the steps involved, property owners and municipal officials can effectively navigate the proper steps to ensure a fair process. For more detailed information visit the Wisconsin Department of Revenue's website.
