



# Board of Review Meeting Agenda

---

April 30, 2025 - 11:00 AM  
Council Chambers  
3805 S. Casper Dr.

Published: 4/28/2025

## AGENDA

1. **Call to Order**
2. **Roll Call**
3. **Declaration of Quorum**
4. **Confirmation of Meeting Notices**
5. **Election of Chairperson**
6. **Election of Vice Chairperson**
7. **Confirmation that One Board Member Has Fulfilled the Mandatory Training Requirement**
8. **Adoption of the Board of Review Rules and Procedures**
9. **Verification that the City Has an Ordinance for the Confidentiality of Income and Expense Information Provided to the Assessor Under Sec. 70.47(7)(af), Wis. Stats.**
10. **Adoption of Policy Regarding the Procedure for Sworn Telephone Testimony and Sworn Written Testimony**
11. **Adoption of Policy Regarding the Waiver of Board of Review Hearing Requests to Circuit Court**
12. **Receipt of the Assessment Roll by the Clerk from the Assessor**
13. **Review of New Assessment Laws, if Any**
14. **Annual Assessment Report by Assessor's Office**
15. **Review the Assessment Roll and Perform Statutory Duties:**
  - A. Examine the Roll
  - B. Correct Description or Calculation Errors
  - C. Addition of Omitted Properties and Elimination of Double-Assessed Property, if Any
16. **During the First Two Hours of the Board of Review Meeting, Consideration of:**
  - A. Requests for Waiver of the 48-Hour Notice of Intent to File an Objection, Where There Is Good Cause
  - B. Requests for Waiver of the Board of Review Hearing, Allowing the Property Owner an Appeal Directly to the Circuit Court
  - C. Requests to Testify by Telephone or Submit a Sworn Written Statement
  - D. Subpoena Requests
  - E. Act on Any Other Legally Allowed/Required Board of Review Matters

- 17. Proceed to Hear Objections, if Any and if Proper Notice/Waivers Given, Unless Scheduled for Another Date**
- 18. Adjourn Either Sini Die or Establish Date to Reconvene**

**Additional Information**

- The agenda packet, including supplemental information related to agenda items, is available online at [www.NewBerlinWI.gov](http://www.NewBerlinWI.gov). Once finalized by the governing body, approved meeting minutes will also be posted online.
- Agenda items may be taken out of order at the governing body's discretion.
- Members, and possibly a quorum, of other municipal governmental bodies may attend this meeting to gather information. However, no action will be taken by any governmental body other than the one referenced in this notice.
- Accommodations will be provided under the Americans with Disabilities Act (ADA) to meet the needs of individuals with disabilities. If you require assistance or appropriate aids and services, please contact the Office of the City Clerk at (262) 786-8610 with reasonable notice.



# Board of Review Member Training Affidavit

This affidavit confirms that one or more Board of Review (BOR) voting members attended training before the BOR met, satisfying state law (sec. 70.46(4), Wis. Stats.).

## STATE OF WISCONSIN

County of WAUKESHA

Co-muni code 67261

I, Rubina R. Medina, the clerk for the CITY OF NEW BERLIN,

swear the following BOR voting member(s), who represent(s) the municipality's chief executive officer or the officer's designee(s), attended a Wisconsin Department of Revenue approved BOR training program before the BOR's first meeting. (sec. 70.46 (4), Wis. Stats.)

### BOR member(s) and attendance date:

WILLIAM RAY

04/24/2025

Name

Date

04-25-2025 02:13 PM

Date electronically filed

rmedina@newberlinwi.gov

Clerk email



# City of New Berlin

## Board of Review Rules and Procedures

*Adopted April 2025*

City of New Berlin ▪ 3805 S. Casper Drive ▪ New Berlin, Wisconsin 53151-0921 ▪ (262)786-8610 ▪ <http://www.newberlin.org>

<b>Section 1</b>	<b>Board of Review Requirements, Organization and Responsibilities</b>	
Rule 1.1	<u>Requirements</u> - Annual Training and Annual Session	2
Rule 1.2	<u>Objectives</u> - Statutory Responsibilities	2
Rule 1.3	<u>Authority</u> – Regulations; Procedures; Rule Revisions	3
Rule 1.4	<u>Participants</u> - Board of Review Members and Others	3
Rule 1.5	<u>Meetings</u> - Good Order; Open Meetings	4
Rule 1.6	<u>Structure</u> – Quasi-Judicial; BOR Clerk; Duties; BOR Terms	5
<b>Section 2</b>	<b>BOR Operations and Authority</b>	
Rule 2.1	<u>Public Inspection</u> - Location of Assessment Roll	5
Rule 2.2	<u>First Meeting</u> – Minutes; Enabling Procedure; Board Agenda	6
Rule 2.3	<u>Officers</u> - Roles and Authority	7
Rule 2.4	<u>Quorum</u> - for Meeting, Hearings and Determinations	8
Rule 2.5	<u>Jurisdiction</u> - Authority and Function	9
<b>Section 3</b>	<b>Standing, Determinations and Scope</b>	
Rule 3.1	Who May Object	10
Rule 3.2	Denial of Standing; Denial of Hearing; Notifications	10
Rule 3.3	Determinations	11
Rule 3.4	Narrow Scope	12
<b>Section 4</b>	<b>Objection Filing</b>	
Rule 4.1	Complete and Timely Filings	13
Rule 4.2	Late, Incomplete or Improper Forms	13
<b>Section 5</b>	<b>BOR Procedures</b>	
Rule 5.1	Notice; Times; Burden of Proof and Duties	15
Rule 5.2	Subpoenas; Conflicts; Waivers; Withdrawals	16
Rule 5.3	Alternate Testimony; Dates; Dismissals	17
Rule 5.4	Rules of Evidence	18
Rule 5.5	Determinations	19
<b>Section 6</b>	<b>Hearing Duties and Procedures</b>	
Rule 6.1	<u>Hearing Duties</u> – Board Secretary/Board Clerk; Board Attorney	20
Rule 6.2	<u>Hearing Duties</u> – Board Chair; Members	22
Rule 6.3	<u>Hearing Duties</u> – Objector; Assessor	23
Rule 6.4	<u>Hearing Procedures</u> – Independent Investigations; Subpoena’s	24
Rule 6.5	<u>Review</u> - Reconsideration and Rehearing	24
Rule 6.6	<u>Hearing Process</u> – Testimony; Cross-Examination; Summation	24
Rule 6.7	Processes to Appeal the BOR Determination	25
<b>Section 7</b>	<b>Rule Revisions; Conflicts of Interest and Authorizations</b>	
Rule 7.1	<u>Amendments</u> – Rule Revisions; Copies of Same	26
Rule 7.2	<u>Ethics</u> - Conflict of Interest and Procedural Due Process	26
Appendices	A - Glossary; B - Forms; C - Municipal Board of Review Ordinance 6.2	27



# City of New Berlin

## Board of Review Rules and Procedures

Adopted April 2025

City of New Berlin ▪ 3805 S. Casper Drive ▪ New Berlin, Wisconsin 53151-0921 ▪ (262)786-8610 ▪ <http://www.newberlin.org>

### Section 1 Board of Review Requirements, Organization and Responsibilities

#### Rule 1.1 Requirements - Annual Training and Annual Session

- 1) Whenever possible, New Berlin will exceed the minimum BOR Training requirement so that all or most Board members receive training annually. §70.46(4) & 73.03(55)
- 2) The Board will convene a new session to adjudicate assessment objections annually.

#### Rule 1.2 Objectives - Statutory Responsibilities

- 1) **Assessors' Responsibility** - Wis Stat §70.32(1) requires the Assessor to value real property according to the Wisconsin Property Assessment Manual wherein:
  - a) *"Real property shall be valued by the assessor from actual view or from the best information that the assessor can practicably obtain, at full value, which could ordinarily be obtained therefore at private sale."*
  - b) Wisconsin Case Law has determined that the **Markarian Hierarchy controls**  
  
Markarian requires Assessors to use a three-tiered valuation hierarchy to assign just & fair (correct) assessments, using **market evidence sequentially by Tier**, where it is an error to use lower ranked evidence when higher ranked data is available.  
  
All evidence relied upon must be typical in the market rather than specific to the property being valued. For example, sale prices of subject property only control if the price paid is consistent with prices of reasonably comparable property.
    - (1) **Tier I** evidence controls the assessment when a **"recent market sale"** of the subject property occurred with terms similar to reasonably comparable sales.
    - (2) **Tier II** evidence controls the assessment when **"recent market sales"** of **reasonably comparable** property exist and no Tier I evidence is available.
    - (3) **Tier III** evidence controls the assessment when **other market evidence** speaks to "market value" and no Tier I or Tier II evidence exists.
      - (a) Tier III includes but is not limited to the analysis of the cost-to-build or the capitalization of generated income of suitable replacement property when rented under current market terms.
      - (b) No specific Tier III evidence is required to be used or weighs more heavily than any other.



# City of New Berlin

## Board of Review Rules and Procedures

Adopted April 2025

City of New Berlin ▪ 3805 S. Casper Drive ▪ New Berlin, Wisconsin 53151-0921 ▪ (262)786-8610 ▪ <http://www.newberlin.org>

### Rule 1.2 continued - Objectives - Statutory Responsibilities

- 2) BOR Responsibility - §70.47(11) requires the Board to secure or sustain a fair & just assessment by hearing sworn, verbal testimony that speaks to the market value of property, to determine if the assessment complies with the law, by majority vote. The law defines a “fair & just” assessment as equitable & correct. §70.47(8); §70.47(9a).
  - a) Once determined, the Board Chairman must state on the record what the correct assessment is and also that “*the assessment is reasonable*” when all of the relevant verbal evidence presented to the Board is considered. In the event there is a tie vote, the assessment shall be sustained. §70.47(9a)

### Rule 1.3 Authority – Regulations; Procedures; Rule Revisions

- 1) The Board shall operate under the regulating-authorities set forth in Wis. Stat. Chap 70; relevant published decisions of the Wisconsin Courts; controlling instructions promulgated in Wisconsin Property Assessment Manual; the printed Guide for Board of Review Members; BOR Training courses published annually by the Wisconsin Department of Revenue and these BOR Rules and Procedures adopted annually by the Board.
- 2) Likewise, the City of New Berlin BOR Rules and Procedures will be reviewed annually by the City Attorney, Clerk or Assessor and reviewed by the previous BOR Chairman, to be adopted at the next Meeting.
- 3) Assessments are adjudicated each year under the rules and regulations in effect at that time; these ‘regulating-authorities’ are revised and promulgated annually. §70.03(2a) & §70.03(55)

### Rule 1.4 Participants - Board of Review Members and Others

- 1) Membership per the New Berlin Municipal Code Section 6-2A:
  - i) Regular & Alternate members – the BOR consists of five (5) regular and three (3) alternate members who live in New Berlin are not employees or elected officials.  
(1) *Note: Alternate members ‘serve-when-called’ by the Board Chair when regular members are absent, refuse or are otherwise unavailable or ineligible to hear an objection.*



# City of New Berlin

## Board of Review Rules and Procedures

Adopted April 2025

City of New Berlin ▪ 3805 S. Casper Drive ▪ New Berlin, Wisconsin 53151-0921 ▪ (262)786-8610 ▪ <http://www.newberlin.org>

### Rule 1.4 continued - Participants - Board of Review Members and Others

- ii) Chairperson- the BOR Chair/Vice-Chair are elected by motion annually at its first meeting as predicate action of its Opening Agenda, facilitated by the Board Clerk.
  - iii) Substitute Members - when insufficient regular or alternate members are available to hear objections, the Mayor may nominate substitute members sufficient to hear and adjudicate objections, ratified by action of any Board members present. Nominees may be any other residents of the City of New Berlin, including readily available Municipal employees.
- b) Board of Review Participants
- i) City Attorney or their designee, when present serves as the BOR Attorney, rather than to advise the Assessor as petitioner, since no petitioner may be impartially represented by the same Counsel as the adjudicating authority; legal counsel for the City Assessor is otherwise provided on a case-by-case basis.
  - ii) City Clerk or their designee, serves a dual-role as the Board Clerk & as Recording Secretary and otherwise acts in those capacities whenever the Board is not in Session.
  - iii) City Assessor or their designee, neither assists the Board in their duty nor serves as a member, but is required by law to be present at the Board of Review virtually or in-person to defend assessments as required by Assessor's Affidavit (PA-533). §62.09(a); (§70.47(3)(ag); §70.49

### Rule 1.5 Meetings - Good Order; Open and Closed Session

- 1) Board meetings are conducted using good order, using simplified parliamentary procedures, according to the usual practice in such cases.
- 2) Wisconsin law presumes that public meetings are 'Open' under §19.81.
- 3) Closed Board of Review 'Sessions' are specifically disallowed under §70.47(2m)



# City of New Berlin

## Board of Review Rules and Procedures

Adopted April 2025

City of New Berlin ▪ 3805 S. Casper Drive ▪ New Berlin, Wisconsin 53151-0921 ▪ (262)786-8610 ▪ <http://www.newberlin.org>

### Rule 1.6 Structure – Quasi-Judicial; BOR Clerk; Duties; BOR Terms

- 1) The BOR is an adjudicating body and is unique among local government boards, sharing some features of the Municipal Court, though administering state law and not local ordinances.
- 2) The Board and the Board Clerk function as a unit to fulfill the Board's duties year-round, just as the Court Clerk administers the Municipal Court when the Court is not in Session.
  - a) The Board is 'In Session' when convened to perform their statutory duties; at other times, the BOR Clerk administers the responsibilities of the Board.
- 3) The Board's duty is to adjudicate objections to individual assessments on each year's new Assessment Roll under the revised rules promulgated annually by its 'regulating-authorities'.
  - a) Since State statutes, case-law and the regulations published by the Department of Revenue that control both the Assessor & the Board of Review may be revised each year, the Board must annually adopt revised BOR Rules and Procedures prior to hearing any cases, to be properly constituted to make determinations under their auspices for that year.
- 4) BOR Terms
  - a) *Session* = course of the BOR's annual business, over one or more meetings.
  - b) *Recess* = short pause in the meeting without adjournment
  - c) *Adjournment* = end of the meeting or session, as the case may be.
  - d) *Adjourn Sine Die* = business is complete for the year without intent to meet again on any future date.

## Section 2 BOR Operations and Authority

### Rule 2.1 Public Inspection - Location of Assessment Roll

- 1) The assessment roll shall be made regularly available for inspection by interested parties during regular office hours in the Assessor's Office or elsewhere for the convenience of the general public, and specifically at the location of the annual meeting of Board of Review in regular Session.



# City of New Berlin

## Board of Review Rules and Procedures

Adopted April 2025

City of New Berlin ▪ 3805 S. Casper Drive ▪ New Berlin, Wisconsin 53151-0921 ▪ (262)786-8610 ▪ <http://www.newberlin.org>

### Section 2 continued - BOR Operations and Authority

#### Rule 2.2 First Meeting – Minutes; Enabling Procedure; Board Agenda

- 1) **First Meeting** – shall occur annually within 45-days of the 4th Monday of April, and seven (7) days after the mandatory §70.45 Open Book period, per §70.47(3)(a).
- 2) **Minutes** – Accurate record of the annual meeting will be maintained per statute.
  - a) Each year's Session ends when all Meetings are adjourned *sine die*. Each year's minutes are jointly reviewed by the Clerk, outgoing Chair & Vice-chair and attested to be an accurate record of events by affidavit, so appended.
    - i) Approval by motion of last year's minutes is not required.
- 3) **Enabling Procedure** – empowers Board of Review to adjudicate all matters brought before them in each year's 'Session' whereby the Board Clerk coordinates the "Opening Administrative Agenda" of the Board's First Meeting.
- 4) **Opening Administrative Agenda – Board Clerk**
  - a) Call-to-Order – Verify the First Meeting of the BOR is statutorily ready to proceed; otherwise immediately adjourn with performing any business to a date-certain.
  - b) Verify Notice - proper Class 1 Legal Notice of Meeting was made per §70.45
  - c) Verify Assessment Roll - Roll is complete, received by the Clerk, attested and has been properly held open for inspection §70.45; §70.49(1); §70.50
  - d) Verify Training - annual training requirement has been satisfied. §70.46(4)
  - e) Verify Confidentiality - income/expense ordinance is approved §70.47(7)(af)
  - f) Verify Quorum – Establish Quorum by Roll Call §73.03(55)
  - g) Chair-Election - administers the Chair-election process, whereby the newly elected Chair may then preside over the BOR Meeting's "Business agenda".



# City of New Berlin

## Board of Review Rules and Procedures

Adopted April 2025

City of New Berlin ▪ 3805 S. Casper Drive ▪ New Berlin, Wisconsin 53151-0921 ▪ (262)786-8610 ▪ <http://www.newberlin.org>

### Rule 2.2 continued - First Meeting – Minutes; Enabling Procedure; Board Agenda

#### 5) Business Agenda – Board Chair or Vice-Chair

- a) Assessor's Report - requests report & review of any new assessment related laws
- b) Rules Adoption – adopt current year *Board of Review Rules & Procedures*
- c) Review Assessment Roll - correct errors; delete double assessments & add omitted property; Roll may also be reviewed by all those present, if desired.
- d) Pre-Hearing Business – consider petitions; requests & motions; requests for subpoena or written/phone testimony and waivers for circuit court or 48-Hour 'Good Cause' notice.
- e) Review Objections – verify that all new & existing Objections are timely filed, proper & complete and qualify to grant standing.
- f) Review Docket - review pre-scheduled hearing docket.
- g) Amend Docket - schedule hearings for NEW 'good-cause' objections.
- h) Hearings – hear/adjudicate appeals when 48-hour notice was given or waived.

#### 6) Closing Administrative Agenda – Board Clerk

- a) Consider final business motions to recess; adjourn; conclude business meeting.
- b) Verify Two-Hour Requirement - Board has been in Session for the two-hour min.
  - i. Note: Final administrative functions prior to declaring the Session adjourned *Sine Die*, come later, including providing *Notice of Decision* to any appeal heard. §70.47(12)

### Rule 2.3 Officers - Roles and Authority

- 1) City Attorney or their designee may serve as the Board's Attorney and when so doing, does not represent the usual City interests; such legal counsel is otherwise provided.



# City of New Berlin

## Board of Review Rules and Procedures

Adopted April 2025

City of New Berlin ▪ 3805 S. Casper Drive ▪ New Berlin, Wisconsin 53151-0921 ▪ (262)786-8610 ▪ <http://www.newberlin.org>

### Rule 2.3 continued - Officers - Roles and Authority

- 2) City Clerk or their designee serves as both the BOR Recording Secretary and as the BOR Clerk and may act in that capacity whenever the Board is not in Session.
  - a) The *Board Secretary* gives notice of meetings and adjournments; notifies objectors of Board determinations and produces & maintains accurate Board records and reviews BOR Rules & Procedures annually.
  - b) The *Board Clerk* presides over Opening and Closing sections of the BOR meeting to Administer the Call-to-Order; Roll Completion; Assessors Report, Chair selection and the 'adjourning *sine die*' process.
- 3) Board Chair presides over the Board's Business Agenda throughout each year's Session, upon election. In the absence of the Chair, the Vice-Chair assumes the duties of the Chair.
  - a) Intermittent Rulings - the most recently elected Chairperson, shall make rulings regarding procedural matters or the admission or exclusion of evidence on a year-round basis.
- 4) City Assessor or their designee, so delegated to sign the roll and appear in their place, neither assists the Board in their duty nor serves as a member, but is required by law to be present at the Board of Review in person, or electronically to defend assessments as required by Assessor's Affidavit (PA-533). §62.09(a); (§70.47(3)(ag)); §70.49

### Rule 2.4 Quorum - for Meeting, Hearings and Determinations

- 1) For Meetings - a majority of five (5) appointed Board members constitute a quorum.
- 2) For Hearings - Two (2) members may hold evidentiary hearings however a full quorum must hear/reviewed such testimony not less than five (5) days prior to the vote on the determination of the assessment. §70.46(9b)
- 3) For Determinations - a quorum majority vote shall establish the determination of the Board; in the event there is a tie vote, the Assessor's valuation will be sustained. §70.47(1)



# City of New Berlin

## Board of Review Rules and Procedures

Adopted April 2025

City of New Berlin ▪ 3805 S. Casper Drive ▪ New Berlin, Wisconsin 53151-0921 ▪ (262)786-8610 ▪ <http://www.newberlin.org>

### Rule 2.5 Board of Review Jurisdiction - Authority and Function

#### 1) BOR - Limited Jurisdiction

- a) **Does Not adjudicate** Telco/Manufacturing valuations prepared by the Wisconsin Department of Revenue and reviewed by the Tax Appeals Commission
- b) **Does Not grant/deny** property tax exemptions or review whether denial of exemption claims was improper or justified.
- c) Does Not exercise Legislative Powers except to promulgate BOR Rules and Procedures.

#### 2) BOR - Limited Authority

- a) **Does Not advise** witnesses to improve the persuasiveness of their testimony by comment, cross-examination or with requests for more weighty evidence
- b) **Does Not perform** the Assessor's function or to re-do the Assessor's work
- c) **Does Not develop** alternate mass-appraisal-models for use on a single property under appeal since that would destroy assessment uniformity
- d) **Does Not develop** alternate opinions of value using its own lights or reason, or act in any way to assist the objector in making a more persuasive case than they are prepared to make.
  - i) The BOR's duty is to either sustain the Assessor's Valuation or to impose the Objectors reasonable and well supported valuation, when verbal testimony has also overcome the assessor's presumption of correctness by virtue of carrying more than equal weight as the assessor's testimony has done.

#### 3) BOR - Duties

- a) Secure or sustain an equitable (just & fair) assessment. *§70.47(11)*
- b) Hear sworn, verbal testimony regarding assessments, as well as verbal explanations of relevant, verified written documents and on that basis alone determine whether the assessment is correct, by majority vote by motion. *§70.47(8); §70.47(9a)*



# City of New Berlin

## Board of Review Rules and Procedures

Adopted April 2025

City of New Berlin ▪ 3805 S. Casper Drive ▪ New Berlin, Wisconsin 53151-0921 ▪ (262)786-8610 ▪ <http://www.newberlin.org>

### Rule 2.5 continued - BOR Jurisdiction - Authority & Function - BOR Duties

- c) Sustain the Assessment as just & fair (correct) under §70.47(8)(if) OR
- d) Sustain the Objectors Value when all three are true:
  - i) Assessor fails to reasonably support the assessment - §70.47(8)(h);
    - (1) AND Objector proves assessment is unjust & unfair (incorrect) - §70.49(2)
    - (2) AND Objector proves their value is just & fair instead. - §70.47(11)
- e) Once determined, the BOR must state on the record that the assessment is correct, and that the assessment is reasonable considering all of the relevant evidence that the board received.
  - i) In the event there is a tie vote, the assessment shall be sustained. §70.47(9a)

## Section 3 Standing, Determinations and Scope

### Rule 3.1 Standing - Who May Object

- 1) Objections may be filed by the property owner or their agent (Objector), whereupon a recent *Agent Authorization* form (PA-105) signed by the owner must be filed at the same time as the timely filed and complete objection form.

### Rule 3.2 Standing - Denial of Standing; Denial of Hearing; Denial Notifications

- (1) Board To Determine If Objections Are Proper
  - (a) The Board shall review any Objection the Assessor or BOR Clerk believes is improper to determine their validity.
- (2) Hearing Denial
  - (a) Upon a request for a hearing, the Board shall deny the request for lack of standing or grant standing and allow the request to proceed as a formal objection.
  - (b) The Board may not hold a hearing on the merits of any dismissed objection.
  - (c) Yay or Nay, the decision that an Objector 'lacks standing' does not constitute a ruling on the validity of the Assessment and does not grant any attendant appellant privileges.



# City of New Berlin

## Board of Review Rules and Procedures

Adopted April 2025

City of New Berlin ▪ 3805 S. Casper Drive ▪ New Berlin, Wisconsin 53151-0921 ▪ (262)786-8610 ▪ <http://www.newberlin.org>

### Rule 3.2 continued - Standing - Denial Of Standing; Denial of Hearing; Notifications

#### (3) Denial Notifications

- (a) If denied, the clerk shall provide “Notification of Denial of Hearing” and is precluded from providing a “Notice of Sustained Valuation” in any form whatsoever, since that would grant improper appellant privileges under §74.37(3).

### Rule 3.3 Standing - Determinations

- 1) No person shall be allowed to be recognized by; appear before or provide testimony to the Board or otherwise to contest any assessment for any reason when:
  - a) **Objector fails to timely file a properly completed Objection Form** (PA0115) including good faith evidence supporting their value opinion and agrees to make full disclosure of all property liable to assessment under oath.
    - i) UNLESS within the first two hours of its first meeting Objector provides such fully completed form, or up to the end of the 5th day of the session, with proof of extraordinary circumstances.
  - b) **Objector failed to notify the BOR Clerk of their intention to file** an Objection within the first two hours of the Board’s first meeting.
    - i) UNLESS within 48-hours before the board's first meeting Objector provides such notice, or for good cause during the first two hours of its first meeting, or up to the end of the 5th day of the session, with proof of extraordinary circumstances, *when a complete written objection for each parcel under appeal is submitted; form PA-115.*
  - c) **Objector refused a reasonable written request** by certified mail for an exterior site visit of the property under review. If an interior site visit was requested, written notice of the right to refuse entry per §70.05(4m) must be provided, otherwise by mutual consent.
  - d) **Objector intends to remove members** under §70.47(6ma)
    - i) UNLESS within 48-hours before the board's first meeting, the objector notifies the BOR Clerk that they intend to remove a specific Board member by name, along with their estimate of the length of time their case will take to present.
  - e) **Assessor/Objector used the Income Approach** to Value, §70.47(7af)
    - i) UNLESS 7-days before the Board’s first meeting the objector supplies to the Assessor ALL the income, expense and appurtenant contact information so requested. *Note: not subject to the right of inspection or copying under §19.35(1)*



# City of New Berlin

## Board of Review Rules and Procedures

Adopted April 2025

City of New Berlin ▪ 3805 S. Casper Drive ▪ New Berlin, Wisconsin 53151-0921 ▪ (262)786-8610 ▪ <http://www.newberlin.org>

### Rule 3.4 Objections - Narrow Scope

- 1) Objector MAY appeal the Property Assessment ONLY, which includes both the 'economic classification' and the 'fair market value' of the property.
  - a) By law, the Market Value is the "aggregate value" of land & all improvements.
    - i) To reduce the assessment, Objector's must use market-based evidence to prove the property is over-assessed compared to sales of reasonably similar property in the City.
    - ii) Market evidence has been identified by the WI Courts under the Markarian Hierarchy.
  - b) By law, a property's Land Classification is its "Highest & Best Use", defined as the use that produces the greatest economic utility that is legal, physically possible and financially feasible, usually considered to be the same as the actual, ongoing use and also known as its "most likely" use.
    - i) To change the classification, Objector's must prove the property is not classified under its Highest & Best Use and that this affects the assessed value. *(for allegedly agricultural, undeveloped and agricultural forest lands)*
- 2) Objector MAY NOT appeal the:
  - a) Land or improvement values separately
  - b) Aggregate value of more than one tax parcel, each assessed individually
  - c) Classification of Land if the assessment was also affected.
  - d) Any element of the Assessment Valuation Model used to assess all properties
  - e) Alleged excessive increase in the assessed value compared to other properties
  - f) Alleged excessive potential tax levied against any or all properties
  - g) Alleged inequity in the tax burden between properties
  - h) Alleged inequity in assessments or taxes between classes of property



# City of New Berlin

## Board of Review Rules and Procedures

Adopted April 2025

City of New Berlin ▪ 3805 S. Casper Drive ▪ New Berlin, Wisconsin 53151-0921 ▪ (262)786-8610 ▪ <http://www.newberlin.org>

### Section 4 Objection Filing

#### Rule 4.1 Objections – Complete and Timely Filing of Forms

- 1) Required appeal forms & filing deadlines
  - a) Notice of Intent to Object – must be received by the Clerk 48-hours before the BOR's first meeting.
  - b) Objection to Real Property Assessment form (DOR form PA-115) must be valid and received by the Clerk within the first two hours of the BOR's first meeting; to be considered valid, the form must be 100% complete as follows:
    - i) Include working e-mails / phone numbers for both the owner & agent and all requested signatures.
    - ii) Include "good-faith" answers to all questions using separate paper:
      - (1) Objector's substantiated opinion of value
      - (2) Statement explaining the specific reasons assessment is not just & fair
      - (3) Detailed explanation why your opinion of value is correct. §70.47(7)(ae)

#### Rule 4.2 Filing - Late, Incomplete or Improper Objection Forms

- 1) Late or Incomplete Objection paperwork
  - a) Late Filed Notice of Intent or Objection form – **Good Cause** §70.47(3a)(4)
    - (i) Failure to receive a Notice is not sufficient reason to accept a late objection.
    - (ii) Value arguments do not speak to the validity of late filed objections.
    - ii) The Board SHALL grant a waiver of the '48-hour Objection notice requirement' IF the Objector:
      - (1) Appears during the first two hours of the Board's first meeting; AND
      - (2) Files a fully complete and valid written objection when appearing AND
      - (3) Makes a '**Good Cause**' explanation for missing the 48-hour requirement.
        1. Good Cause reasons are unique, legally sufficient, reasonable & justified with the burden of proof resting on the objector and may not be a pretext, trivial or a matter of convenience, inexperience or misunderstanding such as negligence, disorganization, confusion or ignorance of the appeal process.



# City of New Berlin

## Board of Review Rules and Procedures

Adopted April 2025

City of New Berlin ▪ 3805 S. Casper Drive ▪ New Berlin, Wisconsin 53151-0921 ▪ (262)786-8610 ▪ <http://www.newberlin.org>

### Rule 4.2 continued - Filing - Late, Incomplete or Improper Objection Forms

#### (b) Late Filed Objection — **Extraordinary Circumstances.** §70.47(3a)(5ak)

- (i) Failure to receive a Notice is not sufficient reason to accept a late objection.
- (ii) Value arguments do not speak to the validity of late filed objections.
- (iii) The Board MAY waive all notice requirements and hear a property assessment objection provided that the property owner:
  1. Personally appears to request a waiver of the notice requirements at any time up to the end of the fifth day of the session. AND
  2. Files a fully complete and valid written objection when appearing AND
  3. Provides evidence of '**extraordinary circumstances**' which shall be evaluated on a case-by-case basis and must rise to the level of being highly unusual, non-recurring circumstances that are more severe than Good Cause and include situations that are unusual or unexpected and cannot be predicted or prepared for with normal measures. This can include dangerous situations that are so severe that they could not have been foreseen or prevented with ordinary foresight. These circumstances are often considered to be beyond the control of the individual and may require special actions or responses to address them than what is typically required and can have a significant impact on people's lives.

#### (c) Incomplete Objection Form

- (i) The Board relies on accurate and comprehensive evidence to secure equitable (just & fair) assessments, incomplete Objection forms unresponsive to this intent are not accepted; Board Clerk shall verbally notify the Objector to correct and resubmit such forms within two days of notice.
- (ii) Verbal notice will precede written notice via either email; certified or regular mail. Failure to comply with such notice the objection is invalid and shall not be acted on by the Board.



# City of New Berlin

## Board of Review Rules and Procedures

Adopted April 2025

City of New Berlin ▪ 3805 S. Casper Drive ▪ New Berlin, Wisconsin 53151-0921 ▪ (262)786-8610 ▪ <http://www.newberlin.org>

### Section 5 BOR Procedures

#### Rule 5.1 Procedures – Notice; Times; Burden of Proof and Duties

- 1) Public Notice
  - a) Board Clerk shall ensure public notice of all meetings. Included in the notice will be the time, place and date of the meeting.
- 2) Public Meetings
  - a) All meetings of the Board shall be publicly held in ADA compliant facilities. No deterministic actions may be introduced, deliberated, or adopted in closed session.
- 3) Hours
  - a) The Board shall determine the time necessary to complete its statutory duty and establish strictly construed time limits for the hearing of objections under §70.47.
    - i) Non-commercial cases default case-time is TWENTY minutes.
    - ii) Commercial default case-time is FORTY minutes.
    - iii) Scheduling of cases will be performed by the City Clerk's office.
- 4) Burden of Proof – **Assessor's Presumption of Correctness**
  - a) Assessments listed on the Assessment Roll by the Assessor are considered to be 'just & fair' (correct) and in proper relationship to each other by law. §70.49(2)
  - b) Objector's bear the burden to prove the assessment is not just & fair (incorrect).
  - c) Objector's must provide their written opinion of value including the specific market evidence they used to arrive at that estimate. §70.47(7)(ae)
  - d) Market Evidence has been described by Wisconsin Courts under the Markarian Hierarchy.
    - i) Recent arm's-length sale of the subject property if it conforms to recent arm's-length sales of reasonably comparable property.
    - ii) Recent arm's-length sales of reasonably comparable properties.
    - iii) All other information that provides persuasive market evidence.



# City of New Berlin

## Board of Review Rules and Procedures

Adopted April 2025

City of New Berlin ▪ 3805 S. Casper Drive ▪ New Berlin, Wisconsin 53151-0921 ▪ (262)786-8610 ▪ <http://www.newberlin.org>

### Rule 5.1 continued - Procedures – Notice; Times; Burden of Proof and Duties

#### 5) Board Duties

- a) Secure or sustain an equitable (just & fair) assessment. *§70.47(11)*
- b) Determine whether the assessment is correct, by majority vote.
  - i) Sustain the Assessment as just & fair (correct) under *§70.47(8)(i)* OR
  - ii) Sustain the Objectors Value under *§70.47(8)(h); §70.49(2); §70.47(11)*
- c) May, with proper notice, review any assessment it believes incorrect, regardless of a withdrawn appeal or a non-filing of an objection. *§70.47(10)*

### Rule 5.2 Procedures – Subpoenas; Conflicts; Waivers; Withdrawals

#### 1) Subpoenas

- a) At hearing or prior, the Board may issue subpoenas to compel attendance of witnesses or the production of documents and MAY refuse to hear objections or grant waivers if the Objector fails to comply with the subpoena, which could result in dismissal without further proceedings of any kind.

#### 2) Conflict of Interest

- a) If a conflict of interest with Board members appear, said member should recuse.
  - i) Such members should not be counted as to quorum and shall not participate in the hearing if present, though they can't be barred from meetings by law.
  - ii) Such conflicted members who deny recusal will be permitted to serve at the level determined by the remaining Members, as determined by motion.

#### 3) BOR Hearing Waiver *§70.47(8m)*

- a) The Board, the Assessor or Objector with Standing, MAY WAIVE the BOR hearing and allow the assessment to be appealed directly to Circuit Court. *§70.47(13)*
  - i) Such Objector requests must be submitted on the state form PA-813.
  - ii) Board MAY consider the following when considering the WAIVER request:
    - (1) Assessor's stated opposition
    - (2) Cost/Benefit analysis of creating BOR record for Certiorari Review
    - (3) If BOR determination will be appealed whatever the outcome
    - (4) Witnesses are unavailable for cross-examination
    - (5) Failure to comply with a subpoena
    - (6) Other exigent circumstances the Board deems relevant



# City of New Berlin

## Board of Review Rules and Procedures

Adopted April 2025

City of New Berlin ▪ 3805 S. Casper Drive ▪ New Berlin, Wisconsin 53151-0921 ▪ (262)786-8610 ▪ <http://www.newberlin.org>

### Rule 5.2 continued - Procedures – Subpoenas; Conflicts; Waivers; Withdrawals

#### 4) Withdrawals

- a) By Request - Objections may be withdrawn, up until the time of the hearing via signed written request, whereby the case is dismissed on the record.
- b) Failure to Appear - Objections shall be dismissed on the record without a hearing when appellant fails to appear at the scheduled time.

### Rule 5.3 Procedures – Alternate Testimony; Dates; Dismissals

#### 1) Limited Sworn Electronic, Telephone or Written Testimony Requests

- a) Before the Board considers any requests to testify electronically, via telephone or by written statement, all filing requirements must first be met.
- b) Persons eligible to personally testify under oath about an assessment shall be heard electronically, by telephone or via written statement ONLY when illness or disability so prevent; as verified by medically licensed physician, osteopath, physician assistant or advanced practice nurse. §441.16(2) §448.01(6)

#### 2) Scheduling, Notification and Interest Accrual

- a) **Scheduling** - BOR Secretary schedules hearings for Objections received prior to the Board's First Meeting according to past practice. Objections accepted during the first two (2) hours of the First Meeting will be scheduled in consultation with the Board Chair.
- b) **Notification** - Board Secretary notifies Assessor and Objector of the date and times allotted for hearing at least 48-hours before hearing time, unless requirement is waived by the property owner/agent, and the Assessor.
- c) **Interest** - When Objector requests a postponement, continuance or adjournment, interest on the claim shall permanently stop accruing at the date of the request. §70.511 (2)



# City of New Berlin

## Board of Review Rules and Procedures

Adopted April 2025

City of New Berlin ▪ 3805 S. Casper Drive ▪ New Berlin, Wisconsin 53151-0921 ▪ (262)786-8610 ▪ <http://www.newberlin.org>

### Rule 5.3 continued - Procedures – Alternate Testimony; Dates; Dismissals

#### 3) Postponements, continuances, or adjournments of hearing

- a) Once each year, for each property under appeal, postponements, continuances, or adjournments may be granted only in emergency situations or for other “good cause” shown.
  - i) Good Cause – proof of any “good cause” claim MAY be required before determining that an “emergency” or other good cause exists and rescheduling the Hearing.
  - ii) Continuances – when continuing a hearing at a later date, the Chair directs the Board Secretary to coordinate a mutually acceptable date to reconvene with all parties and no further notice to either party needs to be given.
  - iii) NEW Evidence – if new market evidence is presented at hearing, the Board shall grant a continuance on request to review it for a reasonable time.

#### 4) Dismissal of an Objection

- a) When an objection is dismissed by the Board for any of the reasons provided for in these rules and procedures, the Board is NOT acting on the objection as to the merits of the valuation, and notice advising the objector to that affect shall be sent by the BOR Clerk; this Notice does not constitute Notice under §70.47(12)
- b) The Board's dismissal action can be appealed via a certiorari action in court.

### Rule 5.4 Procedures – Rules of Evidence

#### 1) Witness Testimony

- a) Objector, Assessor or the Board may call witnesses to testify about the property.
- b) Hearings adhere to the most common technical rules of evidence and should conform to standards reasonable people would rely on to make weighty decisions.
- c) Evidence should conform to these common technical requirements:
  - i) **Relevance** - Tends to prove or disprove a material fact of the case.
  - ii) **Understandability** - Clear, concise, easily demonstrable.
  - iii) **Knowledgeability** – Witness familiarity with topic they are testifying about.
  - iv) **First-Hand account** – Witness describes personal experience on a matter.
  - v) **Specificity** – Speaks directly without excessive explanation.
  - vi) **Substantiation** – Assertions of material fact are well supported.



# City of New Berlin

## Board of Review Rules and Procedures

Adopted April 2025

City of New Berlin ▪ 3805 S. Casper Drive ▪ New Berlin, Wisconsin 53151-0921 ▪ (262)786-8610 ▪ <http://www.newberlin.org>

### Rule 5.4 continued - Procedures – Rules of Evidence

- 2) Evidentiary Objection
  - a) Failure to timely object to evidence by either testamentary party constitutes a waiver of the objection.
- 3) Exhibits
  - a) Copies of printed materials introduced as supplements to verbal testimony shall be provided to all parties, including BOR Secretary, Counsel and all Board members.
    - i) Distribution of copies - Nine (9) copies of documents referenced by witnesses must be provided by the Objector and the Assessor.
    - ii) Marking of exhibits – All exhibits will be pre-marked sequentially as to Exhibit # and page numbers for evidentiary purposes.
- 4) Confidentiality of Income and Expense Data.
  - a) Except as otherwise provided in §70.47(7)(af), information about the income and expenses that is provided to the Assessor shall be treated as confidential.
- 5) Record of Meetings
  - a) **Recordings** - All proceedings shall be recorded at the expense of the City.
  - b) **Transcripts** – Recording transcription costs are borne by requestor.
  - c) **Citizen Requests** – Copies of recorded hearings may be purchased.
  - d) **Court Reporter** – Clerk procures with 72-hours' notice; costs borne by requestor

### Rule 5.5 Procedures – Determinations

- 1) Board Determination
  - a) **Verbal Evidence** - the Board shall consider sworn verbal testimony under Rule 2.5 (3b) and supplementary materials, when verbally explained and entered by exhibit.
  - b) **Inadmissible Evidence** - the Board shall disregard information presented by unsworn persons or persons not available for cross-examination and shall make their determination solely based on evidence properly admitted into the record, verbally presented; All exhibits entered into evidence must be verbally explained by the witness.



# City of New Berlin

## Board of Review Rules and Procedures

Adopted April 2025

City of New Berlin ▪ 3805 S. Casper Drive ▪ New Berlin, Wisconsin 53151-0921 ▪ (262)786-8610 ▪ <http://www.newberlin.org>

### Rule 5.5 continued - Procedures – Determinations

- c) **Presumption of Correctness** – assessments are presumed to be just & fair (correct) by law unless overcome by verbal testimony. §70.49(2)
    - i) Equal Weight - When testimony appears to have equal weight with the Assessor’s testimony, the presumption of correctness remains with the Assessor and has not been overcome.
    - ii) Greater Weight – The Assessor’s presumption of correctness may be outweighed if sufficient credible testimony was presented showing the Assessment is “NOT just & fair” (incorrect).
  - d) **Presumption Overcome** – when the presumption is overcome by evidence, the Board shall adjust the assessment to the value stated on the Objection form, ONLY when such value is sufficiently supported by relevant market-evidence.
  - e) **Presumption Overcome without Alternate Value support** - when the presumption is overcome by evidence, but the alternate assessment is NOT sufficiently supported by relevant market-evidence, the assessors value must be sustained.
- 2) **Statement of Reasonability** - Whether sustained or overturned, the Board will issue a statement on the record stating that the “*assessment is reasonable considering the evidence*”, whichever valuation is promulgated by the Board.
  - 3) The BOR must use the “Finding-of-Fact” *decision-making document* in its process.
  - 4) **Roll Call Vote** - All determinations made by the Board shall be by roll call vote.
  - 5) **Written Decisions** – the basis for Board decisions should accurately disclosed.

## Section 6 Hearing Duties and Procedures

### Rule 6.1 Hearing Duties – Board Secretary/Board Clerk

- (1) Board Secretary/Appointee
  - (a) All proceedings shall be recorded at the expense of the City.
    - (i) An accurate written record of all the Board's proceedings shall also be kept, with a list of the person’s speaking, in the order in which they speak.
  - (b) Any printed materials referenced via verbal testimony of any party will be verbally presented by the witness and verbally received by the Secretary and





# City of New Berlin

## Board of Review Rules and Procedures

Adopted April 2025

City of New Berlin ▪ 3805 S. Casper Drive ▪ New Berlin, Wisconsin 53151-0921 ▪ (262)786-8610 ▪ <http://www.newberlin.org>

### Rule 6.2 Hearing Duties –Board Chair/Vice-Chair; Members

#### 1) Board Chair

- a) Ensure all §70.47 statutory requirements as to the proceedings of the Board of Review are fulfilled.
- b) Administer the Session in Good Order, according to these Rules, the Wisconsin Property Assessment Manual & State statutes, e.g. request motions, calling votes, and adjudicating as in court, making rulings regarding procedural matters and admission/exclusion of evidence, etc.
- (c) Request clarification on the Boards behalf from any hearing participants, leaving argumentation and cross-examination to the Objector and the Assessor and refraining from counseling them as to how to improve their case.

#### 2) Board Vice-Chair

- a) Serve as Chair when absent.
- b) Verify that all recordings, reports and summaries are complete and correct.
- c) In the absence of the Chair, administer the Session in Good Order, according to these Rules, the Wisconsin Property Assessment Manual & State statutes, e.g. request motions, calling votes, and adjudicating as in court, making rulings regarding procedural matters and admission/exclusion of evidence, etc.
- d) Make motions to the Chair and Vote on matters under motion.
- (d) Request clarification on the Boards behalf from any hearing participants, leaving argumentation and cross-examination to the Objector and the Assessor and refraining from counseling them as to how to improve their case.

#### 3) Board Members

- a) Make motions to the Chair and Vote on matters under motion.
- (e) Request clarification on the Boards behalf from any hearing participants, leaving argumentation and cross-examination to the Objector and the Assessor and refraining from counseling them as to how to improve their case.



# City of New Berlin

## Board of Review Rules and Procedures

Adopted April 2025

City of New Berlin ▪ 3805 S. Casper Drive ▪ New Berlin, Wisconsin 53151-0921 ▪ (262)786-8610 ▪ <http://www.newberlin.org>

### Rule 6.3 Hearing Duties – Objector; Assessor

#### 1) Objector/Appointee

- a) Be present and ready at the time appointed by the Clerk
- b) Provide a true, accurate & full description of the property under appeal, together with a “good-faith-defense” of its market value as declared on the objection form, including all economic factors that pertain to its valuation as a central part of their case, as well as equally transparent, good-faith responsiveness to examination by the Assessor, the Board or the City Attorney.
- c) Fully explain the specific reasons the assessment is believed to be high or low, disclosing all information relied upon to develop the opinion of value. *§70.47(7)(ae)*
- d) Information that does not address market value per *Rules 1.2, 3.4 & 5.1* cannot overcome the legal presumption that the assessment is just & fair (correct) under *§70.49(2)*
- e) If the Assessor or the Objector has relied on the Income Approach to Valuation, and such data has been properly requested; the Objector must have complied with *Rule 3.3(e)(i)* to be permitted to submit such as evidence speaking to value.
- f) Cross-examine the Assessor or the Assessor’s Witnesses

#### 2) City Assessor/Appointee

- a) Be present and ready at the time appointed for each hearing
- b) Provide a brief summary of qualifications to perform statutory duties.
- c) Defend the Assessment Roll in compliance with *§70.49*
- d) Cross-examine the Objector or the Objector’s witnesses
- e) Provide a true, accurate & full description of the property under appeal, together with a “good-faith-defense” of its market value as declared on the objection form, including all economic factors that pertain to its valuation as a central part of their case, as well as equally transparent, good-faith responsiveness to examination by the Objector, the Board or the City Attorney.



# City of New Berlin

## Board of Review Rules and Procedures

Adopted April 2025

City of New Berlin ▪ 3805 S. Casper Drive ▪ New Berlin, Wisconsin 53151-0921 ▪ (262)786-8610 ▪ <http://www.newberlin.org>

### Rule 6.4 Hearing Procedures – Independent Investigations and Subpoena’s

- 1) Independent Investigations - The Board may independently examine under oath persons it believes have knowledge of the valuation of any property NOT under appeal, though not previously called by any objector or the assessor, to satisfy themselves as to the validity of any assessment.
- 2) Subpoenas - The Board may compel production of all books, inventories, appraisals, documents, and other data that may be useful in determining the valuation of the property and/or the attendance of such witnesses able to testify to these materials or to the valuation in question whenever requested, such as when independently investigating a property assessment not under appeal or in the case of a Request to Waive an Objection to Circuit Court without BOR Hearing.
  - a) Such parties and attendant materials should be subpoenaed prior to the beginning of the hearing phase of the BOR Session to ensure attendance at the scheduled hearing time.

### Rule 6.5 Review - Reconsideration and Rehearing

- 1) The decision of the Board regarding an objection is final. The Board shall not reconsider or re-hear an objection unless ordered to do by the delayed action of a higher adjudicating authority.

### Rule 6.6 Hearing Process – Testimony; Cross-Examination; Summation

- 1) Verbal Testimony - The Board shall hear verbal testimony under oath, including the objector and their authorized representatives & witnesses who appear regarding their assessment.
- 2) Order of Testimony - The hearing shall proceed as follows once the case is called.
  - a) First to Present - Objector and their witnesses
    - i) Out of respect for all, present your most persuasive evidence first, in keeping with the limits of time allocated to your case.
    - ii) Explain all evidence described on the Objection form in support of the value
    - iii) Assessor may cross-examine Objector or Objector’s witnesses.
    - iv) Board members or the City Attorney may ask the Objector to clarify their testimony but may not cross-examine the objector or counsel them how to



# City of New Berlin

## Board of Review Rules and Procedures

Adopted April 2025

City of New Berlin ▪ 3805 S. Casper Drive ▪ New Berlin, Wisconsin 53151-0921 ▪ (262)786-8610 ▪ <http://www.newberlin.org>

improve their case, leaving argumentation and cross-examination to the Assessor.

### Rule 6.6 continued - Hearing Process – Testimony; Cross-Examination; Summation

- b) Second to Present – Assessor and the Assessor’s witnesses
  - i) Out of respect for all, present your most persuasive evidence first, in keeping with the limits of time allocated to your case.
  - ii) Explain evidence in support of the property assessment
  - iii) Objector may cross-examine Assessor or Assessor’s witnesses.
  - iv) Board members or the City Attorney may ask the Assessor to clarify their testimony but may not cross-examine the Assessor or counsel them how to improve their case, leaving argumentation and cross-examination to the Objector.
- 3) Summation – both parties, in the order initially presented
  - a) Parties may briefly summarize their case with no further examination forthcoming from Board members or the City Attorney.
    - i) Testimony should be concluded with a closed-ended question such as, “Does this conclude your testimony?” rather than an invitation to continue, such as “Do you have anything to add?”

### Rule 6.7 Process to Appeal the BOR Determination

- 1) If the Objector or the Assessor is not satisfied with the Determination of the BOR, they may choose to continue their appeal in one of two mutually exclusive ways:
  - a) §70.85 - Appeal directly to the Department of Revenue, with \$100 filing fee.
    - i) Taxpayers may file a written complaint within 20-days directly with the DOR alleging that the assessment for their property, valued under one million dollars, is radically out of proportion to the general level of assessment, when the assessment has been contested with the BOR that same year.
  - b) §70.47(13) - Action for Certiorari in Waukesha County Circuit Court
    - i) Certiorari appeals of BOR determinations shall commence within 90 days, for the court to investigate any error in the proceedings of the board which would void the BOR’s proceedings, wherein the Court shall remand the assessment back to the board for further proceedings.



# City of New Berlin

## Board of Review Rules and Procedures

Adopted April 2025

City of New Berlin ▪ 3805 S. Casper Drive ▪ New Berlin, Wisconsin 53151-0921 ▪ (262)786-8610 ▪ <http://www.newberlin.org>

### Section 7 Rule Revisions; Conflicts of Interest and Authorizations

#### Rule 7.1 Amendments – Rule Revisions; Copies of Same

- 1) Amendments - these rules and procedures may be amended from time to time as determined by the Board to aid in the furtherance of its mission and to maintain alignment with Wisconsin Statutes, Case-law and other regulatory authorities.
- 2) Copies of Rules - copies of these rules and procedures shall be kept on file in the Office of the City Assessor and the Office of the City Clerk, and shall be made available for public review in person at City Hall during regular business hours.

#### Rule 7.2 Ethics - Conflict of Interest and Procedural Due Process

- 1) Conflict of Interest – neither BOR Members, Objectors nor municipal staff may discuss hearing testimony, deliberation or adjudication matters outside of officially “noticed” Sessions of the BOR.
- 2) Verbal Testimony Only - Members shall consider only testamentary evidence verbally presented under oath and may not perform their own research or otherwise consider alternative evidence not presented, including any reliance on their own knowledge or experience.
- 3) Procedural Due Process – BOR Members are subject to ethics provisions per both Wis. Stat §19.59 and New Berlin City Code Chapter 28.
  - a) Potential Board Conflicts of Interest may be discussed with the City Attorney prior to a determination on the matter being made using good order. Members who doubt their ability to render a fair and impartial objection decision shall recuse themselves forthwith.

### Authorization – Annual Adoption of Rules and Procedures

Adopted by City of New Berlin Board of Review

Dated: April 30, 2025

Board Chairman Name: Cliff Pautz

Board Secretary Name: Rubina R Medina



# City of New Berlin

## Board of Review Rules and Procedures

Adopted April 2025

City of New Berlin ▪ 3805 S. Casper Drive ▪ New Berlin, Wisconsin 53151-0921 ▪ (262)786-8610 ▪ <http://www.newberlin.org>

### APPENDIX A Glossary of Terms

**Arm's-Length Sale** — A sale on the open market between unrelated parties who are each acting in their own best interest

**Board of Review** — A quasi-judicial board responsible to hear properly filed objections to the classification or valuation of property to verify that the assessor's valuation is correct based on verbal testimony. The BOR may sustain the assessment, or raise or lower assessments proven incorrect to a value proven to be correct by verbal testimony; The Board may also add omitted property to the assessment roll or correct any apparent errors in property descriptions or computations on the roll. The Board cannot determine exempt or taxable status of property.

**Comparable Property** – Property that is physically, functionally & economically very similar to the subject property. The Wisconsin Property Assessment Manual requires that they be very similar in terms of age, condition, design, use, location, construction and physical & economic characteristics.

**Depreciation** — Loss in value from all sources may be further classified as physical, functional and economic obsolescence flowing from physical deterioration, functional deficiencies or economic impacts from factors outside of the property. It is typical for all properties of a certain age, design, construction and quality in different neighborhoods to share similar amounts of accrued depreciation.

**Extraordinary circumstances** - situations that are unusual or unexpected and cannot be predicted or prepared for with normal measures. This can include dangerous situations that are so severe that they could not have been foreseen or prevented with ordinary foresight. These circumstances are often considered to be beyond the control of the individual and may require special actions or responses to address them than what is typically required and can have a significant impact on people's lives.

**Fair-Market-Value** - "full value" means fair-market-value at private sale, which is the amount the property will sell for upon arm's length negotiation in the open market, between willing sellers not obligated to sell and willing buyers not obligated to buy.

**Fair Market Value "Estimated"** – a value printed on Wisconsin tax bills calculated by dividing the assessment by the overall level of assessment of property of every use & classification. State lawmakers added this value to tax bills in order to provide some basis of comparison for property owners to conceptualize the changing relationship between market value versus assessed value over time.

**Full Market value** — The 'most probable price paid by a willing buyer to a willing seller in an arm's-length transaction' in a competitive and open market under all condition's requisite to a fair sale; where both parties act prudently & knowledgeably in their own best interest; where the price is not affected by compulsory influences; at typical market terms; after reasonable exposure to the open market.

**Good cause** – The burden of proof is on the objector to present legally sufficient, reasonable & justified reasons for granting an exemption from the §70.47(3) filing requirements; which may not be a pretext, trivial or a matter of convenience, but rather a valid and legally recognized basis, including 'acts of God'. Negligence or administrative inadequacy on the part of any party is insufficient.



# City of New Berlin

## Board of Review Rules and Procedures

Adopted April 2025

City of New Berlin ▪ 3805 S. Casper Drive ▪ New Berlin, Wisconsin 53151-0921 ▪ (262)786-8610 ▪ <http://www.newberlin.org>

### APPENDIX A continued - Glossary of Terms

**Highest and best use** — A concept in appraisal law requiring property be valued as though it were being put to its most profitable use, given probable legal, physical and financial constraints.

**Improvements** — An enhancement to land that increases value by making it more useful or enjoyable, such as structures, fixtures, remodeling, attachments or upgrades like sidewalks, trees, roads, driveways, parking lots, tunnels, water-access, drains, sewers and septic systems, electrical & other utility access & landscaping including clearing, draining, grading, and the creation of berms, embankments, terraces and ponds.

**Land - Residential** — non-agricultural property, where a home is or could be located. Small, vacant non-commercial forested tracts should be classified for residential use.

**Land - Commercial** — property devoted to mercantile or economic activities

**Land - Manufacturing** — property devoted to the production of goods

**Land - Agricultural** — property devoted primarily to agricultural use under §70.999

**Land - Undeveloped** — vacant swamp or waste land like bog, marsh, low-brush, uncultivated shore, rock outcrops, borrow pits, closed quarries, or other nonproductive land with no potential use.

**Land - Agricultural Forest** — vacant lands capable of producing commercial forest products that is contiguous to agricultural land.

**Land - Productive Forest** — vacant Forested lands with no commercial use or those capable of producing commercial forest products or for recreation, hunting, fishing, and limited occasional grazing of livestock.

**Land - Other** - Class 7 property includes land necessary for the location and convenience of the farm operator's residence and other farm buildings & improvements

**Markarian Hierarchy** — Requires that assessors first rely on the *recent open-market, arm's-length sale of the subject property* when consistent with market sales of comparable property, followed by *market sales of reasonably comparable property*. Only in the absence of such sales may the assessor rely on any *other market-based evidence* that speaks to value, that may or may not include the income or cost approaches to value. No specific Tier III evidence is required to be used or weighs more heavily than any other. All evidence relied upon must be typical in the market rather than specific to the property being valued. For example, sale prices of subject property only control if the price paid is consistent with prices of reasonably comparable property.

**Mass appraisal** — The process of valuing a universe of properties, as of a specified date, utilizing a valuation model based on property metrics & calibrated using statistical testing.

**Neighborhood** — A geographical area exhibiting a high degree of homogeneity in residential amenities, land use, economic and social trends and housing characteristics.

**Real property (real estate)** — land and all buildings and improvements thereon, and all fixtures and rights and privileges appertaining thereto.



# City of New Berlin

## Board of Review Rules and Procedures

Adopted April 2025

City of New Berlin ▪ 3805 S. Casper Drive ▪ New Berlin, Wisconsin 53151-0921 ▪ (262)786-8610 ▪ <http://www.newberlin.org>

### APPENDIX B Forms

### Objection to Real Property Assessment

To file an appeal on your property assessment, you must provide the Board of Review (BOR) clerk written or oral notice of your intent, under state law (sec. 70.47(7)(a), Wis. Stats.). You must also complete this entire form and submit it to your municipal clerk. To review the best evidence of property value, see the Wisconsin Department Revenue's [Guide for Property Owners](#).

**Complete all sections:**

Section 1: Property Owner / Agent Information				* If agent, submit written authorization (Form PA-105) with this form			
Property owner name (on changed assessment notice)			Agent name (if applicable)				
Owner mailing address			Agent mailing address				
City	State	Zip	City	State	Zip		
Owner phone ( ) -	Email		Owner phone ( ) -	Email			

Section 2: Assessment Information and Opinion of Value			
Property address		Legal description or parcel no. (on changed assessment notice)	
City	State	Zip	
Assessment shown on notice - Total		Your opinion of assessed value - Total	

If this property contains non-market value class acreage, provide your opinion of the taxable value breakdown:

Statutory Class	Acres	\$ Per Acre	Full Taxable Value
Residential total market value			
Commercial total market value			
Agricultural classification: # of tillable acres	@	\$ acre use value	
# of pasture acres	@	\$ acre use value	
# of specialty acres	@	\$ acre use value	
Undeveloped classification # of acres	@	\$ acre @ 50% of market value	
Agricultural forest classification # of acres	@	\$ acre @ 50% of market value	
Forest classification # of acres	@	\$ acre @ market value	
Class 7 "Other" total market value		market value	
Managed forest land acres	@	\$ acre @ 50% of market value	
Managed forest land acres	@	\$ acre @ market value	

Section 3: Reason for Objection and Basis of Estimate	
Reason(s) for your objection: (Attach additional sheets if needed)	Basis for your opinion of assessed value: (Attach additional sheets if needed)

Section 4: Other Property Information	
A. Within the last 10 years, did you acquire the property? <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, provide acquisition price \$ _____ Date <u>    </u> - <u>    </u> - <u>    </u> <input type="checkbox"/> Purchase <input type="checkbox"/> Trade <input type="checkbox"/> Gift <input type="checkbox"/> Inheritance <small>(mm-dd-yyyy)</small>	
B. Within the last 10 years, did you change this property (ex: remodel, addition)? <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, describe _____ Date of changes <u>    </u> - <u>    </u> - <u>    </u> Cost of changes \$ _____ Does this cost include the value of all labor (including your own)? <input type="checkbox"/> Yes <input type="checkbox"/> No <small>(mm-dd-yyyy)</small>	
C. Within the last five years, was this property listed/offered for sale? <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, how long was the property listed (provide dates) <u>    </u> - <u>    </u> - <u>    </u> to <u>    </u> - <u>    </u> - <u>    </u> <small>(mm-dd-yyyy)</small> <small>(mm-dd-yyyy)</small> Asking price \$ _____ List all offers received _____	
D. Within the last five years, was this property appraised? <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, provide: Date <u>    </u> - <u>    </u> - <u>    </u> Value _____ Purpose of appraisal _____ <small>(mm-dd-yyyy)</small> If this property had more than one appraisal, provide the requested information for each appraisal. _____	

Section 5: BOR Hearing Information	
A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): _____ <b>Note:</b> This does not apply in first or second class cities.	
B. Provide a reasonable estimate of the amount of time you need at the hearing _____ minutes.	
Property owner or Agent signature	Date (mm-dd-yyyy)
_____	_____-_____-____

PA-115A (R. 10-22) Wisconsin Department of Revenue



# City of New Berlin Board of Review Rules and Procedures

Adopted April 2025

City of New Berlin ▪ 3805 S. Casper Drive ▪ New Berlin, Wisconsin 53151-0921 ▪ (262)786-8610 ▪ <http://www.newberlin.org>

## APPENDIX B continued - Forms

**City of New Berlin  
2025 Assessment Year**

**Notice of Intent to File Objection with Board of Review**

Name of Property Owner: \_\_\_\_\_  
 Agents name on behalf of owner (if applicable): \_\_\_\_\_  
 Address: \_\_\_\_\_  
 Daytime Telephone: \_\_\_\_\_

I hereby give **notice of an intent to file an objection** on the assessment for the **2025** Assessment Year in the City of New Berlin for the following property:  
 (insert address of subject property) \_\_\_\_\_

THIS NOTICE OF INTENT IS BEING FILED: (please mark one)

- at least 48 hours before the Board's first scheduled meeting
- during the first two hours of the Board's first scheduled meeting (please complete Section A)
- up to the end of the fifth day of the session or up to the end of the final day of the session if the session is less than five days (please complete Section B)

**NOTE: FILING OF THIS FORM DOES NOT RELIEVE THE OBJECTOR OF THE REQUIREMENT OF TIMELY FILING A FULLY COMPLETED WRITTEN OBJECTION ON THE PROPER FORM WITH THE CLERK OF THE BOARD OF REVIEW.**

**Section A:** The Board of Review shall grant a waiver of the 48-hour notice of an intent to file a written or oral objection if a property owner who does not meet the notice requirement appears before the Board during the first two hours of the meeting, SHOWS GOOD CAUSE FOR FAILURE TO MEET THE 48-HOUR NOTICE REQUIREMENT AND FILES A WRITTEN OBJECTION. My good cause is as follows:  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**Section B:** The Board of Review may waive all notice requirements and hear the objection even if property owner fails to provide written or oral notice of an intent to object 48-hours before the first scheduled meeting, and fails to request a waiver of the notice requirement during the first two hours of the meeting, if the property owner appears before the Board at any time up to the end of the fifth day of the session or up to the end of the final day of the session if the session is less than five days, and FILES A WRITTEN OBJECTION AND PROVIDES EVIDENCE OF EXTRAORDINARY CIRCUMSTANCES. Proof of my extraordinary circumstances is as follows:  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

\_\_\_\_\_  
 \_\_\_\_\_ (sign)  
 \_\_\_\_\_ (date)

Received By \_\_\_\_\_ On: \_\_\_\_\_

**NOTE: WRITTEN OBJECTION ON THE PROPER FORM MUST BE PROPERLY FILED WITH THE CLERK OF THE BOARD OF REVIEW**



# City of New Berlin Board of Review Rules and Procedures

Adopted April 2025

City of New Berlin ▪ 3805 S. Casper Drive ▪ New Berlin, Wisconsin 53151-0921 ▪ (262)786-8610 ▪ <http://www.newberlin.org>

## APPENDIX C Municipal Board of Review Ordinance 6-2

STATE OF WISCONSIN : CITY OF NEW BERLIN : WAUKESHA COUNTY

ORDINANCE NO. \_\_\_\_

### ORDINANCE TO AMEND SECTION 6-2,A, (1) AND (2) OF THE CITY OF NEW BERLIN MUNICIPAL CODE

#### REGARDING MEMBERSHIP OF THE BOARD OF REVIEW

The Common Council of the City of New Berlin do ordain as follows:

#### SECTION I

Section 6-2, A, (1) of the Municipal Code of the City of New Berlin is hereby amended to read as follows:

6-2, A. Board of Review; Membership; appointment; Secretary.

Membership. The Board of Review shall consist of five members and three alternate members, each of whom shall be residents of the City, none of whom shall occupy any public office or be publicly employed. The alternate members shall serve at the direction of the Chairperson of the Board of Review whenever any of the regular members are absent, refuse or are otherwise unavailable or ineligible to hear an objection. The Chairperson of the Board of Review shall be nominated and appointed by action of the Board of Review at its first meeting of the year. In the event there are insufficient members of the Board of Review present, eligible or otherwise available to hear any objection and none of the alternates are able or eligible to hear an objection, then and only in that event, a City employee or employees may be appointed by nomination of the Mayor and ratified by action of the Board of Review. Said City employee(s) must be a resident of the City of New Berlin.

#### SECTION II

Section 6-2, A, (2) of the Municipal Code of the City of New Berlin is hereby amended to read as follows:

6-2, A. Board of Review; Membership; appointment; Secretary.

(2) One member shall be appointed annually by the Mayor, subject to the confirmation of the Council, for a term of five years, provided that initially five members shall be appointed for terms of one, two, three, four and five years, respectively. The Mayor shall appoint, subject to the confirmation of the Council, three alternate members to serve as provided for in Subsection (1) above. The terms of alternate members shall be for five years, unless that term shall be reduced by one or more years at the time of appointment to ensure no two alternate members' terms end in the same year.

#### SECTION III

All Ordinances or parts of Ordinances contravening the terms and conditions of this Ordinance are hereby to that extent repealed.

#### SECTION IV

The several sections of this Ordinance shall be considered severable. If any section shall be considered by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of the other portions of the Ordinance.

#### SECTION V

This Ordinance shall take effect upon passage and publication as approved by law, and the City Clerk shall so amend the Code of Ordinances of the City of New Berlin, and shall indicate the date and number of this amending ordinance therein.

# **2025 Guide for Board of Review Members**



## Table of Contents

<b>I.</b>	<b>Guide Information</b> .....	<b>4</b>
<b>II.</b>	<b>Board of Review (BOR) Profile</b> .....	<b>4</b>
<b>III.</b>	<b>Assessment Roll</b> .....	<b>4</b>
	A. Assessment roll open for public review .....	4
	B. Incomplete assessment roll .....	5
<b>IV.</b>	<b>BOR Meeting</b> .....	<b>5</b>
	A. First BOR meeting .....	5
	B. BOR meeting location .....	6
	C. BOR meeting time frame .....	6
	D. Length of BOR meeting .....	6
<b>V.</b>	<b>Hearings</b> .....	<b>6</b>
	A. Notice .....	6
	B. Participants .....	8
	C. General procedures at the BOR .....	10
<b>VI.</b>	<b>Duties</b> .....	<b>11</b>
	A. BOR clerk .....	11
	B. BOR chairperson .....	12
	C. Municipal attorney .....	12
<b>VII.</b>	<b>Assessor and Property Owner Responsibilities</b> .....	<b>12</b>
	A. Assessor .....	12
	B. Property owner .....	13
<b>VIII.</b>	<b>BOR Appeals</b> .....	<b>14</b>
	A. Property owners/objectors filing an appeal .....	14
	B. BOR and appeals .....	14
	C. Appeal timeframe.....	15
	D. BOR members appeal their own assessments .....	15
	E. BOR can adjust an assessment even if an owner did not appeal to the BOR .....	15
	F. Property owners cannot appeal part of their assessment .....	15
	G. Property owners can appeal the classification of their property .....	15
<b>IX.</b>	<b>Presentation of Evidence</b> .....	<b>17</b>
	A. Presumption of correctness .....	17
	B. Evidence available to the BOR .....	17
	C. All testimony must be given under oath .....	17

# 2025 Guide for Board of Review Members

- X. BOR Decisions** ..... **18**
  - A. Reaching a decision ..... 18
  - B. End of BOR hearing ..... 18
- XI. Appealing a BOR Decision** ..... **19**
  - A. Appeal options ..... 19
  - B. Appealing a circuit court decision to a higher court ..... 20
  - C. Appealing a court of appeals decision to a higher court ..... 20
- XII. BOR Flowchart** ..... **21**
- XIII. BOR Legal Authority** ..... **22**
  - A. BOR’s primary duties ..... 22
  - B. BOR authority ..... 22
  - C. BOR members are subject to penalties for misconduct ..... 22
- XIV. Wisconsin Acts, Statutes, Case Law, Performance and Technical Standards** ..... **22**
  - A. Wisconsin acts ..... 22
  - B. State law and court cases ..... 24
  - C. Performance and technical standards ..... 24
- XV. BOR Court Case Decisions** ..... **25**
  - A. General ..... 25
  - B. Procedures ..... 26
  - C. Organization ..... 26
  - D. Notice ..... 27
  - E. Objections ..... 28
  - F. Sworn oral testimony ..... 28
  - G. Assessor presumed correct ..... 29
  - H. Witnesses ..... 29
  - I. Evidence ..... 30
  - J. Appeals ..... 31
- XVI. Glossary** ..... **32**
- XVII. BOR Statutory Index** ..... **37**
- XVIII. Further Appeal Procedures** ..... **39**
- XIX. Contact Information** ..... **40**



## I. Guide Information

The purpose of this guide is to help Board of Review (BOR) members understand the responsibilities provided by state law for BOR members. This guide contains:

- Topical index of responsibilities and procedures
- Flowchart of BOR functions
- Related court cases
- Statutory index
- Glossary of property tax terms

## II. Board of Review (BOR) Profile

### BOR membership

The BOR membership depends on the municipality – town, village or city (first-class or others).

#### 1. Town BOR members

- Town supervisors
- Town clerk (if elected to the office of town clerk under state law (sec. 70.46(1m), Wis. Stats.))
- Other members by ordinance

#### 2. Village BOR members

- President
- Village clerk
- Other members by ordinance

#### 3. First-class city BOR members

- Between five and nine residents of the city
- BOR members are appointed by ordinance
- Members cannot hold public office or be publicly employed
- Members are appointed by the mayor with approval by the common council and hold office for staggered five-year terms

#### 4. City other than first-class BOR members

- Mayor
- City clerk
- Other members by ordinance

Note: Any BOR members for the above municipalities can also include citizens, public officers or public employees. The assessor cannot be a member of the BOR. The governing body must select a substitute member if the assessor is initially identified as a member through holding another office.

## III. Assessment Roll

### A. Assessment roll open for public review

The assessment roll becomes a public document after the assessor completes the roll, signs the assessor's affidavit and delivers the roll and affidavit to the municipal clerk (in Milwaukee, to the commissioner of assessments). At least 15 days before the roll is open for examination, the clerk publishes a notice with the days the assessment roll will be open for review.

## B. Incomplete assessment roll

If the assessment roll is not completed by the fourth Monday in April or the 45 days thereafter, the BOR must:

- Hold an initial meeting during the 45-day period
- Adjourn until the roll is completed
- BOR clerk must post a written notice on the meeting place door, including the date and time the BOR will resume meeting
- When the roll is completed, the BOR must be in session the hours required by state law or as established by ordinance

## IV. BOR Meeting

### A. First BOR meeting

1. Hold a minimum of seven days after the assessment roll is open for examination under sec. 70.45, Wis. Stats. (sec. 70.47(1), Wis. Stats.)
2. Select a chairperson and vice-chairperson
3. Verify at least one member met the training requirements under state law (sec. 70.46(4), Wis. Stats.). See the BOR Training web page. Note: Effective 2022, at least one BOR member must complete BOR training each year under sec. 70.46(4), Wis. Stats.
4. Verify the municipality or county has an ordinance for the confidentiality of income and expense information provided to the assessor under state law. No person can appeal to the BOR if the value was made by the assessor using the income method unless no later than seven days before the first meeting, the person supplies to the assessor all information about income and expenses. Information provided under this statute is not subject to right of inspection and copying unless a court determines before the first meeting of the BOR that information is inaccurate (sec. 70.47(7)(af), Wis. Stats.).
5. Receive the assessment roll and sworn statements from the clerk
6. Examine the roll, correct description or calculation errors, add omitted property, and eliminate double assessed property
7. Certify all corrections of error under state law (sec. 70.43, Wis. Stats.)
8. Verify with the assessor that Open Book changes are included in the assessment roll
9. Be in session for at least two hours
10. Allow taxpayers to examine assessment data
11. Schedule hearings for written objections
12. During the first two hours, review and grant as appropriate:
  - Waivers of the required 48-hour notice of intent to file an objection when there is good cause
  - Requests for waiver of the BOR hearing allowing the property owner an appeal directly to circuit court
  - Requests to testify by telephone or submit sworn written statement
13. Hear written objections if notice was given by the BOR to the property owner and assessor at least 48 hours earlier, or if both waive the 48-hour notice requirement
14. Create a new hearing schedule for written objections filed but not heard

### If the BOR finds a problem with uncontested property, it should:

- Notify the owner or agent of the BOR's intent to review the assessment, and the date, time, and place of the hearing
- Subpoena witnesses necessary to testify on the value of the property
- Conduct the hearing according to the procedure established under state law (sec. [70.47\(8\)](#), Wis. Stats.)

## B. BOR meeting location

### 1. Towns and villages

BOR should meet in the town/village hall, or a place designated by the town/village board. If no such hall exists, the BOR should meet at the clerk's office or at the place where the last annual town/village meeting was held.

### 2. Cities other than first-class

BOR should meet at the council chamber or a place designated by the council.

### 3. First-class cities

BOR should meet at the place designated by the commissioner of assessments.

## C. BOR meeting time frame

### Municipal BOR must meet:

- Annually
- Anytime during the 45-day period beginning on the fourth Monday in April
- A minimum of seven days after the assessment roll is open for examination under sec. [70.45](#), Wis. Stats.

## D. Length of BOR meeting

Each BOR must be in session at least two hours. If the municipal governing body (by ordinance or resolution) designates other meeting hours, the BOR session can vary from these guidelines. If this is done, the BOR may schedule a meeting time between 8:00 a.m. and 12 midnight with the meeting being at least two hours long.

After the first meeting, the BOR may then adjourn at its own discretion from time to time, until its business is completed. Whenever the BOR adjourns for more than one day, the clerk must post a written notice on the meeting place door, stating the date and time the BOR will resume meeting.

## V. Hearings

### A. Notice

#### 1. Municipal clerk publishes a notice that includes the following under state law (sec. [70.47\(7\)\(aa\)](#), [\(ac\)](#), [\(ad\)](#), [\(ae\)](#) and [\(af\)](#), Wis. Stats.):

- Time and place of the first meeting
- [Sec. 70.47\(7\)\(aa\), Wis. Stats.](#) provides that the BOR may deny a hearing to a property owner who does not allow the assessor to complete an exterior view. However, the Wisconsin Supreme Court expressed due process concerns regarding a similarly worded statute in *Milewski v. Town of Dover*, 2017 WI 79, 377 Wis.2d 38, 899 N.W.2d 303. It is DOR's recommendation to allow a BOR hearing even if the property owner denied an interior or exterior view. The lack of access to view, and the credibility of evidence offered can be managed as an evidentiary issue at a BOR hearing, rather than denying access to the BOR.
- After the first BOR meeting and before the BOR's final adjournment, no person who is scheduled to appear before the BOR may contact, or provide information to, a member of the BOR about that person's objection except at a BOR session
- No person may appear before the BOR, testify to the BOR by phone or contest the amount of any assessment unless, at least 48 hours before the first meeting of the BOR or at least 48 hours before the objection is heard if the objection is allowed under sub. (3)(a), that person provides to the BOR clerk a notice as to whether the person will ask for removal under sub. (6m) and if so which member will be removed and the person's reasonable estimate of the length of time that the hearing will take

# 2025 Guide for Board of Review Members

- When appearing before the BOR, the person must specify in writing, the person’s estimate of the land value and improvements that the person is objecting and the person must specify the information used to arrive at that estimate
- No person may appear before the BOR, testify to the BOR by phone or object to a valuation; if that valuation was made by the assessor or the objector using the income method; unless no later than seven days before the first meeting of the BOR the person supplies to the assessor all of the information about income and expenses, as specified in the Wisconsin Property Assessment Manual under [sec. 73.03\(2a\), Wis. Stats.](#), that the assessor requests. The municipality or county shall provide by ordinance for the confidentiality of information about income and expenses that is provided to the assessor under this paragraph and shall provide exceptions for persons using the information in the discharge of duties imposed by law or of the duties of their office or by order of a court. The information that is provided under this paragraph is not subject to the right of inspection and copying under [sec. 19.35\(1\), Wis. Stats.](#), unless a court determines before the first meeting of the BOR that the information is inaccurate.

## 2. Posting notice under [sec. 70.47\(2\), Wis. Stats.](#)

At least 15 days (30 days in revaluation years) before the first session, a municipality with an official newspaper must publish a class 1 notice under [ch. 985](#) with the time and place of the first meeting. If a municipality is not required to and does not have an official newspaper, the clerk may, in lieu of newspaper publication:

- Post the notice in at least three public places likely to give notice to persons affected, *or*
- Post in at least one public place likely to give notice to persons affected and placed electronically on an internet site maintained by the municipality

The notice posted before the act or event requiring notice shall be posted and, if applicable, placed electronically, no later than the time specified for the first newspaper publication.

If adjournment is for more than one day, the clerk must post a notice of the adjournment on the outer door of the meeting place, stating when the meeting will reconvene.

## 3. Posting notice under the open meeting state law, [sec. 19.84\(1\), Wis. Stats.](#)

The clerk must provide notice of the meeting (1) to those news media who have filed a written request for such notice and (2) to any official newspaper, or if none exists, to a news medium likely to give notice in the area.

The clerk shall also post a notice to the public using one of the following methods:

- Posting a notice in at least three public places likely to give notice to persons affected
- Posting a notice in at least one public place likely to give notice to persons affected and placing a notice electronically on the governmental body’s internet site
- By paid publication in a news medium likely to give notice to persons affected

	19.84(1) requirements (Open Meeting)	70.47(2) requirements (BOR)
City of the 2nd, 3rd and no class	Communicate meeting details to official newspaper and news media who requested notice AND one of the following options: 1. Post a notice in at least three public places 2. Post notice in at least one public place and place notice on municipal website 3. Pay for publication in a news medium	Publish class 1 notice in official newspaper

	19.84(1) requirements (Open Meeting)	70.47(2) requirements (BOR)
<b>Municipalities with official newspapers</b>	<p>Communicate meeting details to official newspaper and news media who requested notice AND one of the following options:</p> <ol style="list-style-type: none"> <li>1. Post a notice in at least three public places</li> <li>2. Post notice in at least one public place and place notice on municipal website</li> <li>3. Pay for publication in a news medium</li> </ol>	<p>Publish class 1 notice in official newspaper</p>
<b>Municipalities WITHOUT official newspapers</b>	<p>Communicate meeting details to news medium likely to give notice in the area and news media who requested notice AND one of the following options:</p> <ol style="list-style-type: none"> <li>1. Post a notice in at least three public places</li> <li>2. Post notice in at least one public place and place notice on municipal website</li> <li>3. Pay for publication in a news medium</li> </ol>	<p>Post in at least three public places OR Post in at least one place and place on municipality website (No later than time specified for newspaper publication)</p>

## 4. Notifying property owners of hearing

### **BOR clerk must notify property owners of the time and place of their hearing**

- After receiving an objection, the BOR must establish a time for hearing the objection
- The BOR clerk must give the objector and the assessor at least 48-hour notice before the hearing
- When all parties are present and waive this notice in the minutes, the hearing may be held immediately
- If a scheduled hearing cannot be heard at the session, then a minimum 48-hour notice of the new scheduled time must be given

## 5. Municipal clerk notifies property owner of the time and place of a remanded BOR hearing

When any BOR case is remanded, the municipal clerk must post a notice in the same manner as a regular BOR meeting.

### **Note:**

- A remanded case is sent back to a lower judicial or a quasi-judicial body with instructions for further proceedings
- Only a case remanded back to the BOR by a court order can be heard by the reconvened BOR. No additional new cases can be heard at a reconvened BOR.

## B. Participants

### 1. BOR meetings are open to the public

BOR meetings are open to the public. No formal action of any kind may be introduced, deliberated on or adopted at any BOR closed session.

### 2. Attendees at a BOR hearing

#### **BOR will have the following attendees:**

- Assessor
- Objector (or agent), unless because of medical reasons, objector is testifying by phone
- BOR members

## Other people who may attend:

- Municipal attorney
- Objector's attorney
- Assessor's attorney
- Municipal clerk, if not a member of the BOR

At least two BOR members must attend any hearing of evidence. If a member(s) is removed from the board, at least three members must attend the hearing under state law (sec. [70.47\(6m\)](#), Wis. Stats.). In either case, the BOR must record and share the evidence with a quorum before a determination.

## 3. Removing a member

**Except for a first- or second-class city, the municipality must remove a member from a hearing for any of the following reasons:**

- Objector provides a timely written or oral notice of intent to file an objection and requests the removal. No more than one member of the BOR can be removed under state law (sec. [70.47\(6m\)](#), Wis. Stats.)
- BOR member has a conflict of interest under an ordinance of the municipality in regard to the objection
- BOR member has a bias in regard to the objection and a party requests the removal of that member for a bias. The party must submit an affidavit with the request stating the party believes the member has a personal bias or prejudice against the party and stating the nature of that bias or prejudice.
- BOR member would violate state law (sec. [19.59](#), Wis. Stats.) by hearing an objection recuses himself or herself from that hearing. The municipal clerk must provide DOR an affidavit declaring whether the requirement under this paragraph is fulfilled.
- If a member(s) is removed or recused under this law, the BOR may replace the member(s) or its remaining member(s) may hear the objection. No fewer than three members may hear the objection.

## 4. Definition of a quorum

A majority of BOR members is a quorum.

## 5. Number of BOR members required to hold a hearing

Two BOR members are required to hold a hearing. An exception is when a BOR member is removed. If this occurs, three members are required to hold the hearing.

## 6. Number of BOR members required to make a determination

A quorum is required to make a determination. The BOR cannot make a determination until the quorum reviews the evidence. If there is a tie vote, the assessor's valuation is considered correct.

### **BOR member has to do one of the following to vote:**

- Attend the hearing of evidence
- Receive a transcript of the hearing no less than five days before the meeting and read the transcript
- Receive a mechanical recording of the evidence no less than five days before the meeting and listen to the recording
- Receive a copy of a summary and all exceptions no less than five days before the meeting and read the summary and exceptions

**Note:** A "summary" means a written summary of the evidence prepared by one or more BOR member attending the hearing of evidence. This summary is distributed to all BOR members and all parties to the contested assessment. "Exceptions" mean written exceptions to the summary of evidence filed by parties to the contested assessment.

## C. General procedures at the BOR

The BOR hears under oath all persons who appear before it. The BOR can take evidence by phone from ill or disabled persons who have presented a letter from a physician, surgeon, or osteopath that confirms their illness or disability.

### 1. BOR hearing proceeds as follows:

- a. Clerk swears in all persons testifying before it for each contested assessment
- b. BOR must provide adequate time for the property owner and the assessor to present their information
- c. Owner, or the owner's representatives and witnesses should be heard first
- d. BOR may examine under oath, such persons as it believes have knowledge of the property value being appealed
- e. BOR may require witnesses to attend a BOR hearing. If the assessor requests witnesses, the BOR will require those witnesses to attend. It is the objector's responsibility to bring witnesses or experts. The BOR can allow objectors to provide sworn testimony, with proof of a medical condition from a doctor. The BOR may require the presence of records and documents to help show the value of properties in question.
- f. A stenographer or recorder should record all proceedings and the stenographer must be paid by the municipality. The BOR may order a transcription of the testimony presented at the hearings. In cases of an appeal or other court proceedings, testimony must be transcribed. Even though the proceedings are recorded, members of the BOR should still take notes of testimony given. These notes provide a source of reference when reaching a decision on a property owner's objection.
- g. During any meeting, if it determines that some of the written objections cannot be heard at the scheduled time, the BOR creates a new schedule and abides by the 48-hour notice requirement for the property owner and assessor
- h. BOR enforces (and in some cases waives) the requirement for filing timely objections under state law
- i. BOR removes members under specific circumstances under state law
- j. BOR requires objection forms include stated valuations of the property in question
- k. BOR makes all determinations by roll call vote
- l. BOR assumes the assessor's valuation is correct barring a sufficient showing by the objector to the contrary
- m. As a result of its deliberations, the BOR must state on the record the correct assessment and that it is reasonable in light of all relevant evidence the BOR received
- n. The BOR should not adjourn to a future date without setting the hour and day they will meet – the clerk must post a notice with the adjournment information on the outer door of the meeting place
- o. Before the final adjournment, the BOR must provide both these items to all parties contesting an assessment:
  - 1) Written notice of the amount of the assessment finalized by the BOR
  - 2) Explanation of appeal rights and procedures

### 2. Who has authority to ask questions at the BOR?

The BOR is defined as a quasi-judicial body under state law. In quasi-judicial proceedings such as the BOR, parties can have expert witnesses and cross-examine all witnesses. Property owners and assessors can ask each other questions. In a case where an attorney represents either the objecting property owner or the municipality, the attorney may question the opposing party's witnesses. Members of the BOR may also ask questions.

The assessor is not a member of the BOR. The assessor is an expert witness for the municipality. The BOR chairperson must manage the hearing to keep all parties focused on the objection.

## VI. Duties

### A. BOR clerk

The municipal clerk is usually the BOR clerk. With the exception of first-class cities, the clerk is a voting member of the BOR. However, when the town, village or city by ordinance provides for a citizen's BOR, the municipal clerk may act as the BOR clerk, but is not a member of the BOR. Consequently, this clerk does not have a vote on objections heard by the BOR. Town clerks (and treasurers) appointed under state law (sec. [60.30\(1e\)](#), Wis. Stats.), may not be a BOR member. In first-class cities, the commissioner of assessments (or any person designated by the commissioner) acts as the BOR clerk.

#### Duties include:

1. Provides an affidavit to DOR stating whether the BOR training requirements were met. See the [BOR Training](#) web page. **Note:** Effective 2022, at least one BOR member must complete BOR training each year under sec. [70.46\(4\)](#), Wis. Stats.
2. Posts and publishes the required meeting notices under the statutes
3. After receiving the assessment roll from the assessor, carefully examines it, correcting all double assessments, imperfect descriptions, and other apparent errors
4. Adds omitted property and immediately notifies the assessor. Assessor then views the property, estimates the value and certifies the value to the clerk
5. Posts a notice of the adjournment if the BOR adjourns for more than one day
6. Keeps an accurate record of all BOR proceedings – should keep a list of persons speaking and the order they spoke in
7. Swears in all persons testifying before the BOR, including the assessor
8. Update the assessment roll with all BOR assessment roll corrections
9. Before final adjournment, notifies each objector by personal delivery or mail (return receipt required) of the assessment determined by the BOR
  - » Notice must be on the proper DOR prescribed form ([PR-302](#))
  - » The form is available from each county forms designee or the DOR website
10. Prepares an affidavit specifying the date the notice was mailed
11. Summarizes the proceedings and decisions on DOR prescribed forms ([PA-800](#)) and ([PA-811](#)) available from the county forms designee and keeps this summary as part of the BOR records
12. In instances where a member has recused himself or herself from a BOR hearing under state law ([sec. 70.47\(6m\)\(b\)](#), Wis. Stats.), the municipal clerk provides an affidavit to DOR
13. Provides any written comments received to the appropriate officer
14. Upon final adjournment of the BOR, electronically submits or authorizes the county designee to electronically transmit the Statement of Assessment to DOR

Note: The clerk is the official custodian of all BOR documents and forms. This includes the assessment roll, written objections, the meeting notices, tape recordings and all other material submitted to the BOR. These materials must be retained for at least seven years and should be available for public inspection to the extent of the law.

## B. BOR chairperson

### Duties include:

- Direct all to conduct the meeting in an orderly and legal manner
- Verifies each objection is written and complete
  - » Uses form [PA-115A](#)
  - » Obtains forms from the county designee or from the [State Prescribed Forms page](#) on the DOR website
- Reminds all witnesses they are required to present relevant evidence on the value of the contested property
- Monitors the BOR's activities. Makes sure the BOR stays within its legal role as a quasi-judicial body.
- Confirms that all relevant evidence needed to make an informed decision is presented
- Questions witnesses and, if necessary, subpoenas witnesses and records
- Requests the municipal attorney represent the BOR and its members at the BOR hearing (optional)

## C. Municipal attorney

The municipal attorney should act as counsel for the BOR.

### Duties include:

- Protects the interests of the municipality
  - » Cannot also represent the assessor since this would be a conflict of interest
  - » Municipality and BOR must have separate counsel from the assessor
- Asks questions of those appearing before the BOR
- Advises the BOR on legal matters
- Ensures that a complete legal record of BOR activities is established

## VII. Assessor and Property Owner Responsibilities

### A. Assessor

#### 1. Before the BOR

- Reviews the assessment roll for proper classification, double assessments, omitted properties and clerical errors (known as "perfecting the roll")
- Verifies that Notices of Changed Assessment are mailed within the time frame established by state law and attaches a statement to the roll declaring these notices were mailed
  - » At least 15 days before the BOR hearing or 30 days if the municipality is conducting a revaluation, the assessor must notify real property owners when the total assessment changed from the prior year
  - » Assessor must also attach an affidavit to the assessment roll declaring the notices were mailed, as required by state law
  - » **Note:** When the assessor sends the notices less than the required 15 or 30 days before the start of the BOR, the BOR is required to remain open for 15 or 30 days from the mailing of the notices, unless the property owner waives the 15- or 30-day notification requirement. A late notice does not allow the objector sufficient time to analyze and collect materials to challenge the assessment.
- Be present for at least two hours of the open examination of the roll, stated on the posted or published notice. An assessor can be present by several ways (e.g., in person, phone, video conference). The assessor should accommodate property owner requests for in person meetings.
- Incorporates Open Book changes into the assessment roll
- Delivers the completed paper assessment roll to the clerk at least one week before the BOR meets
- Completes and signs the assessor's affidavit located in the front of the assessment roll

## 2. At the BOR

- Defends all assessments at the BOR. Not defending assessments at the BOR violates the sworn affidavit the assessor signed and would violate the law.
- Does not run the BOR, the assessor responds to questions from the BOR and objectors
- Attends all hearings and allows the property owner, property owner's attorney or the BOR members to examine the assessor's testimony under oath
- Provides the BOR all books and records necessary to explain the assessor's work. Full disclosure is a requirement.
- Supports the assessor's affidavit; does not contradict or impeach it. **Note:** To impeach the assessor's affidavit means to contradict it.
- Serves as the municipality's expert witness – declares facts relative to the values placed on the assessment roll including the current assessment level
- Asks questions of the property owner and BOR members – the BOR ensures people treat each other respectfully and that all parties focus on the issues before it
- Testifies to all factors necessary to support the assessed value on appeal beyond the BOR

### **Note:**

- Record set at the BOR is the record examined throughout the rest of the appeal process. Therefore, it is important to establish a complete evidence base at this level.
- Assessor may be represented by counsel of the assessor's choosing
- Municipal attorney represents the municipality and the BOR members and cannot also represent the assessor. The assessor requires independent counsel, different than that who represents the municipality and BOR.

## B. Property owner

An objecting property owner must meet certain requirements and responsibilities before appearing at the BOR and while at the BOR.

### **Property owner must:**

- Allow the assessor onto the property to conduct an exterior view. [Sec. 70.47\(7\)\(aa\), Wis. Stats.](#) provides that the BOR may deny a hearing to a property owner who does not allow the assessor to complete an exterior view. However, the Wisconsin Supreme Court expressed due process concerns regarding a similarly worded statute in *Milewski v. Town of Dover*, 2017 WI 79, 377 Wis.2d 38, 899 N.W.2d 303. It is DOR's recommendation to allow a BOR hearing even if the property owner denied an interior or exterior view. The lack of access to view, and the credibility of evidence offered can be managed as an evidentiary issue at a BOR hearing, rather than denying access to the BOR.
- Provide written or oral notice of intent to file an objection to the BOR clerk at least 48 hours before the first scheduled BOR meeting. If the property owner is requesting a member be removed, the property owner must also mention it at this time, along with an estimate of the length of the hearing.
- Complete the entire written objection form ([PA-115A](#)), including an estimate of value and file it with the BOR clerk during the first two hours of the first meeting
- Object to only the total valuation of the land and the improvements of a particular parcel
- Not contact a BOR member or give the BOR member information about the objection except at a BOR hearing
- Present factual evidence that supports the opinion of value stated on the objection form. An objector may then ask the assessor questions.
- Hire legal counsel or other suitable representation if unable to attend the BOR hearing personally

## VIII. BOR Appeals

### A. Property owners/objectors filing an appeal

Objectors must notify the BOR clerk either orally or in writing of their intent to file an objection. An exception to this requirement is that, upon a showing of good cause to the BOR and submission of a written objection, the BOR shall waive that requirement during the first two hours of the first scheduled meeting. For extraordinary causes, the BOR may waive the intent to file requirement up to the end of the fifth day (if the sessions last five days).

#### How should property owners file an objection to appear before the BOR?

##### Property owners who want to protest their assessments must do the following:

- Provide to the BOR clerk written or oral notice of intent to file an objection at least 48 hours before the first scheduled meeting (or, for a late BOR, the first scheduled meeting after the roll is complete). Upon showing good cause to the BOR and submitting a written objection, the BOR shall waive that requirement during the first two hours of the first meeting.
- Provide the same 48-hour notice to the BOR clerk stating whether they are requesting statutory removal of a member, who the member is, and a reasonable estimate of the length of the hearing
- File their objection in writing with the BOR clerk before or during the final two hours of the BOR's first scheduled meeting
- Use objection forms prescribed by DOR and provided by the BOR – although the BOR can waive the objection forms, DOR strongly encourages their use to ensure the BOR receives all the appropriate information
- Make full disclosure to the BOR of all their property liable to assessment in the district and its value

### B. BOR and appeals

#### Does the BOR have the authority to deny or waive a hearing?

**BOR has the authority to waive a BOR hearing and allow a property owner an appeal directly to the circuit court:**

1. BOR may waive a BOR hearing at the request of the property owner, assessor or at its own discretion. Review all waivers with the municipal attorney.  
**Note:** DOR provides a Request for Waiver of BOR Hearing Form ([PA-813](#)).
2. BOR reviews the BOR hearing waiver requests during the first BOR meeting
3. Property owner must provide the 48-hour notice of intent to appeal
4. Property owner must complete the objection form
5. Consider what reasons support waiving the hearing – possible option for complex appeals
6. BOR issues a decision on the waiver not a determination regarding value
7. Property's assessment at the time of the BOR is reviewed by circuit court
8. An action under sec. [70.47\(13\)](#), Wis. Stats., must be commenced within 90 days of the receipt of the notice of the waiving of the hearing. An action under sec. [74.37\(3\)\(d\)](#), Wis. Stats., must be commenced with 60 days of the receipt of the notice of the waiving of the hearing.
9. Claim of excessive assessment under sec. [74.37](#), Wis. Stats., is not available if the BOR waives the BOR hearing
10. Appeal to DOR under sec. [70.85](#), Wis. Stats., is not available if the BOR waives the BOR hearing

##### **Note:**

- BOR should review the circumstances and state on the record the reason for waiving a hearing. The BOR should not hear any testimony or evidence involving the assessment and should not complete the Notice of BOR Determination ([PR-302](#)).
- While the assessor may ask that the BOR waive a hearing, it is the BOR's responsibility/authority to make the decision, not the assessor's

## C. Appeal timeframe

### Time limits for appealing to the BOR

Objectors must file their written objection with the BOR clerk either before or during the first two hours of the BOR's first scheduled meeting (or, for a late BOR, the first scheduled meeting after the roll is complete). If the objection was filed at least 48 hours before the meeting and the objector and the assessor have received at least 48-hour notice of the time of hearing, then the hearing may be held at the first scheduled meeting. The hearing may also happen immediately if all parties are present (phone contact with the BOR is acceptable in the case of qualifying ill and disabled individuals) and if all parties waive such notice in the minutes. In all other cases, after receiving an objection, the BOR establishes a time for the hearing, providing at least a 48-hour notice to the parties. All objections must be filed within the first five days of the BOR hearings.

## D. BOR members appeal their own assessments

BOR members can appeal the assessment on their property. However, the individual must temporarily step down from the duties as a BOR member.

## E. BOR can adjust an assessment even if an owner did not appeal to the BOR

State law (sec. [70.47\(10\)](#), Wis. Stats.) allows the BOR to hold a hearing and review an assessment even if the property owner did not appeal the assessment. Wisconsin law makes no provision for taxpayers to appeal another individual's property assessment. However, if the BOR has reason to question the accuracy of a property assessment that is not appealed, the BOR has the authority to schedule a hearing to review the assessment.

### BOR can order a hearing even though the property owner did not appeal to the BOR, only if:

- The assessor omitted a property
- It believes a property was assessed above or below the general average of assessment of the tax district

### When the BOR orders a hearing, it will:

- Notify the owner, agent or possessor of the property that the BOR will review the assessment
- Set the time and place of the meeting and notify the owner
- Subpoena witnesses to testify concerning the value of the property
- Conduct the hearing, deliberate and make a determination
- Provide the owner with a Notice of BOR Determination

## F. Property owners cannot appeal part of their assessment

Property owners can only appeal the total value of a parcel. They may not object to only the land or only the improvement values. In support of their appeal, property owners must completely fill out the objection form and declare their opinion of the fair market value of the property.

## G. Property owners can appeal the classification of their property

Property owners may appeal the classification of their property when it affects the assessed value. Classification affects the assessed value of land classified as agricultural, undeveloped and agricultural forest.

The assessed value of agricultural land is based on its use in agriculture, rather than its fair market value. This valuation standard is referred to as use-value assessment.

The assessed value of undeveloped and agricultural forest land is based on its full market value, but reduced by 50%. First, the assessor determines the full value of qualifying undeveloped and agricultural forest lands under state law (sec. [70.32\(1\)](#), Wis. Stats.). Next, the assessor reduces the value by 50% under state law (sec. [70.32\(4\)](#), Wis. Stats.). This valuation standard is referred to as a fractional assessment.

Classification appeals require the owner to show how the land meets the appropriate definition of agricultural, undeveloped or agricultural forest land. Beginning with assessments as of January 1, 2017, the [2017 Wisconsin Act 115](#) created the following provision for drainage district corridors: "...the assessor shall assess the land within a district corridor described under sec. [88.74](#) in the same class under sub. (2)(a) as the land adjoining the corridor, if the adjoining land and the land within the corridor are owned by the same person."

Drainage districts are local governmental entities organized under a county drainage board for the primary purpose of draining lands for agriculture. A drainage district establishes a legal mechanism for managing drains and related facilities to ensure reliable drainage. Landowners who benefit from drainage must pay assessments to cover the cost of constructing, maintaining, and repairing district drains. As of June 2021, the Wisconsin Department of Agriculture, Trade and Consumer Protection (DATCP) stated there were 190 districts located in 27 counties. See DATCP's [drainage district](#) website for additional information including an interactive map.

**Note:** The residential class includes most property where the predominant use is for living purposes. The residential class also includes vacant land where the most likely use would be residential development, if the land in question does not meet the definition of agricultural use.

If a property owner is appealing the classification of land in agricultural use during the prior year, but not verified as agricultural land for assessment purposes, the property owner should be prepared to present evidence to the assessor or BOR verifying its use in agriculture. At the Open Book and BOR, the assessor should assist the property owner and/or BOR members with the calculations required to determine the use-value of any parcel with a classification in a non-agricultural class.

## Land Classifications

### 1. Agricultural land

- State law (sec. [70.32\(2\)\(c\)1g](#), Wis. Stats.) – defines agricultural land as "land, exclusive of buildings and improvements and the land necessary for their location and convenience, which is devoted primarily to agricultural use." Land devoted primarily to agricultural use typically bears physical evidence of agricultural use (ex: furrows, crops, fencing or livestock) appropriate to the production season.
- State law (sec. [70.32\(2\)\(c\)1i](#), Wis. Stats.) – defines agricultural use as "agricultural use as defined by the Department of Revenue by rule and includes the growing of short rotation woody crops, including poplars and willows, using agronomic practices"
- State law (sec. [70.32\(2\)\(c\)1k](#), Wis. Stats.) – defines agronomic practices as "generally associated with field crop production, including soil management, cultivation, and row cropping"

### 2. Undeveloped land

Undeveloped land includes bog, marsh, lowland brush, uncultivated land zoned as shore land, under state law (sec. [59.692](#), Wis. Stats.), and shown as a wetland on a final map under state law (sec. [23.32](#), Wis. Stats.), or other non-productive lands not elsewhere classified.

This class includes areas commonly called marshes, swamps, thickets, bogs or wet meadows, areas with soils of the type identified on soil maps as mineral soils that are "somewhat poorly drained," "poorly drained," or "very poorly drained," or "water," and areas where aquatic or semi-aquatic vegetation is dominant. This class also includes fallow tillable land (assuming agricultural use is the land's highest and best use), road right-of-ways, ponds, depleted gravel pits, and land that, because of soil or site conditions, is not producing or capable of producing commercial forest products.

## 3. Agricultural forest land

To be classified as agricultural forest, land must meet the criteria under state law (sec. [70.32\(2\)\(c\)1d.](#), Wis. Stats.).

### Agricultural forest land:

- Must be producing or capable of producing commercial forest products
- Must be contiguous to a parcel that is classified in its entirety as agricultural
- Must be owned by the same person who owns the contiguous parcel classified entirely as agricultural
- Agricultural forest land and the agricultural parcel can only be separated by a road

Review the [Agricultural Assessment Guide](#) for agricultural forest examples.

## IX. Presentation of Evidence

### A. Presumption of correctness

After the assessor's affidavit is completed and signed, the BOR must accept the valuations in the assessment roll as correct valuations. According to state law, the BOR must presume the assessor's valuation is correct. This presumption of correctness is binding on the BOR unless sufficient evidence to the contrary exists. To overturn this presumption of correctness, the property owner has the burden of proof to show evidence proving the assessor is incorrect.

### B. Evidence available to the BOR

The BOR can only consider the sworn oral testimony of witnesses appearing before it. Courts have held that if appropriate credible evidence is presented to the BOR showing the assessor's valuation to be incorrect, the BOR must consider it.

A BOR can request additional evidence. If the BOR or the assessor request, the BOR can compel witnesses to appear for questioning. The law allows ill or disabled objectors to testify by phone if a letter from a physician, surgeon or osteopath confirms their illness or disability. The municipality must pay for the call.

In addition to oral testimony, the BOR can also subpoena books, records, appraisals, documents and any other data that may help to understand the issue. If the objector's or the assessor's used the income approach for valuation, the objection should not be heard unless the objector supplies to the assessor all the necessary income and expense information the assessor requests.

The assessor must give the BOR any information relating to the appealed assessment. In addition, the assessor should prepare to present the facts and valuation methods used to develop the assessments. The information presented should help the BOR determine if the assessment is correct. The objection form may contain written testimony or contain exhibits to become part of the BOR proceedings.

If evidence is submitted that was only available to one side prior to the hearing, the BOR should request documentation of any evidence submitted that has not been proven. If documentation is unavailable, this should impact the BOR's evaluation of the credibility of the evidence.

The BOR must provide adequate time for the property owner and the assessor to present their information.

### C. All testimony must be given under oath

#### BOR considers sworn oral testimony of witnesses appearing before the BOR

- Only evidence given under oath is binding
- The BOR is required to hear upon oath, by telephone, all ill or disabled persons who present to the board a letter from a physician, osteopath, physician assistant, or advanced practice nurse prescriber that confirms their illness or disability

# 2025 Guide for Board of Review Members

- In addition to sworn oral testimony, an objector must also specify in writing, the person's (ex: property owner) estimate of the land value and improvements that are the subject of the objection. The objector must also specify the information the person used to arrive at that estimate.
- BOR may accept sworn information over the telephone or a sworn written statement:
  - » DOR created – Request to Testify by Telephone or Submit a Sworn Written Statement ([PA-814](#))
  - » BOR determines whether it will accept information in writing or over the phone
  - » BOR reviews requests during the first meeting of the BOR
  - » Property owner must provide the 48-hour notice of intent to appeal
  - » Property owner must complete the objection form
  - » Considerations – written information does not allow for cross examination, audibility for information over the phone, identification of speakers
- BOR may also postpone and reschedule a hearing – limited to once during the same session for the same property

## X. BOR Decisions

### A. Reaching a decision

After the BOR hears all the evidence, it must deliberate to reach a decision. The deliberation process is open to the public.

#### **BOR deliberates in one of these ways:**

- After each objection is heard
- After all objections are heard
- Periodically during the time the BOR is open

After hearing all the evidence, the BOR determines if the assessor's valuation is correct. The BOR's decision should incorporate the understanding that the assessor is presumed correct and the objector has the burden of proof to sufficiently show the assessment is incorrect. DOR recommends recording the deliberation discussion and final determination. The BOR's determination is by roll call vote. Decisions to adjust assessments need to clearly identify the final assessment allocated to the land and the improvements.

### B. End of BOR hearing

#### 1. Notification needed at the end of a BOR hearing

The BOR may announce its decision to the property owner and assessor at the conclusion of the hearing, or it may take the case under advisement. However, the BOR clerk must provide the objector, or the appropriate party, notice of the finalized assessment before the final adjournment. This written notice must also explain the property owner's appeal rights and procedures. The BOR clerk must also prepare an affidavit that includes the date the notice was delivered or mailed.

#### 2. Clerk's responsibility after the BOR makes its decisions

The clerk should summarize the proceedings and decisions on DOR prescribed form ([PA-800](#)).

#### **Summary should include the following:**

- Property owner's name
- Property description
- Amount of the objected assessment
- Names of the persons who appeared for the property owner
- BOR determination

The municipality should keep this form for at least seven years with the clerk's notes, written objections and all other material submitted to the BOR.

## XI. Appealing a BOR Decision

If a property owner is not satisfied with the BOR decision, there are three appeal options available. There are filing requirements for each appeal option. For more detailed information review the [Guide for Property Owners](#).

If a property owner did not contest the assessment before the local BOR, no other reviewing authority will hear the property owner's case.

### A. Appeal options

- Appealing to DOR – sec. [70.85](#), Wis. Stats.
- Appealing to the circuit court – sec. [70.47\(13\)](#), Wis. Stats.
- Appealing to the municipality (excessive assessment) – sec. [74.37](#), Wis. Stats.

#### 1. Appealing to DOR

A property owner can file a written complaint with the DOR Equalization Supervisor. This appeal has several conditions.

##### a. Property owner must:

- 1) File a written complaint within 20 days after the property owner receives the BOR determination or within 30 days of the date specified on the affidavit if no return receipt of the Notice of BOR Determination exists
- 2) Pay DOR a \$100 filing fee
- 3) State the assessed value of the property does not exceed \$1,000,000
- 4) State the property being appealed is radically out of proportion to the general level of the assessments of all other property in the taxation district

The appeal process is not available for properties located in first-class cities (Milwaukee). The appeal procedure is described under state law (sec. [70.85](#), Wis. Stats.).

**Note:** DOR sends an Appeal Questionnaire (PR-305B) to the municipal clerk after DOR receives an appeal of the BOR determination.

##### b. Clerk must:

- 1) Complete the Appeal Questionnaire (PR-305B) and submit it to DOR along with a copy of:
  - » Summary of BOR Proceedings Form ([PA-800](#))
  - » Property Owner Objection Form ([PA-115A](#))
  - » If the BOR Determination Notice was sent certified mail, a copy of the certified mail return receipt
- 2) Contact the DOR Equalization Supervisor with questions; see page 40 for additional information

##### c. Appealing a sec. [70.85](#), Wis. Stats. decision to a higher court

If the property owner finds DOR's decision unacceptable, the property owner can appeal to the circuit court. The court will review the DOR decision to determine if DOR made the proper decision.

#### 2. Appealing to the circuit court

A property owner can appeal the BOR's decision by requesting that the circuit court (in the county where the property is located) review the written record of the hearing (action of certiorari).

##### a. Property owners must do the following:

- File an appeal with the circuit court within 90 days after receiving Notice of BOR Determination
- Provide only the BOR evidence to the court

##### b. The court decides the case solely on the basis of the written record made at the BOR

If the circuit court finds any error in the BOR proceedings, it will return the appeal to the BOR. The court may also remand the appeal back to the BOR if it determines the BOR lacked good cause to deny the request for assessment reduction. The BOR must follow the instructions from the court when reconsidering the case. The court may order the municipality to reconvene the BOR if it has adjourned before the court's decision on the appeal.

## 3. Appealing to the municipality

Before appealing to the municipality, the property owner must first appeal to the BOR. A property owner cannot appeal to the municipality if the property owner already appealed to the circuit court or to DOR. Under state law (sec. [74.37](#), Wis. Stats.), no claim for an excessive assessment may be brought to the municipality unless the tax is timely paid. The property owner must file a claim with the municipality by January 31 of the year the tax is payable. If the municipality denies the claim, the taxpayer may appeal to the circuit court within 90 days after receiving notice by registered or certified mail that the claim is disallowed.

### What can be appealed

- Claim for an excessive assessment may be filed against the taxation district or the county that has a county assessor system, which collects the tax
- Claim filed must meet all of the following conditions:
  - » Be in writing
  - » State the alleged circumstances giving rise to the claim
  - » State as accurately as possible the amount of the claim
  - » Be signed by the claimant or the claimant's agent
  - » Be served on the clerk of the taxation district, or the clerk of the county that has a county assessor system, in the manner under state law (sec. [801.11\(4\)](#), Wis. Stats.), by January 31 of the year the tax is payable based on the contested assessment
- Property owner may bring all new evidence to the municipal body
- If the municipality denies the claim, the property owner may appeal to the circuit court within 90 days after receiving notice by registered or certified mail that the claim is disallowed

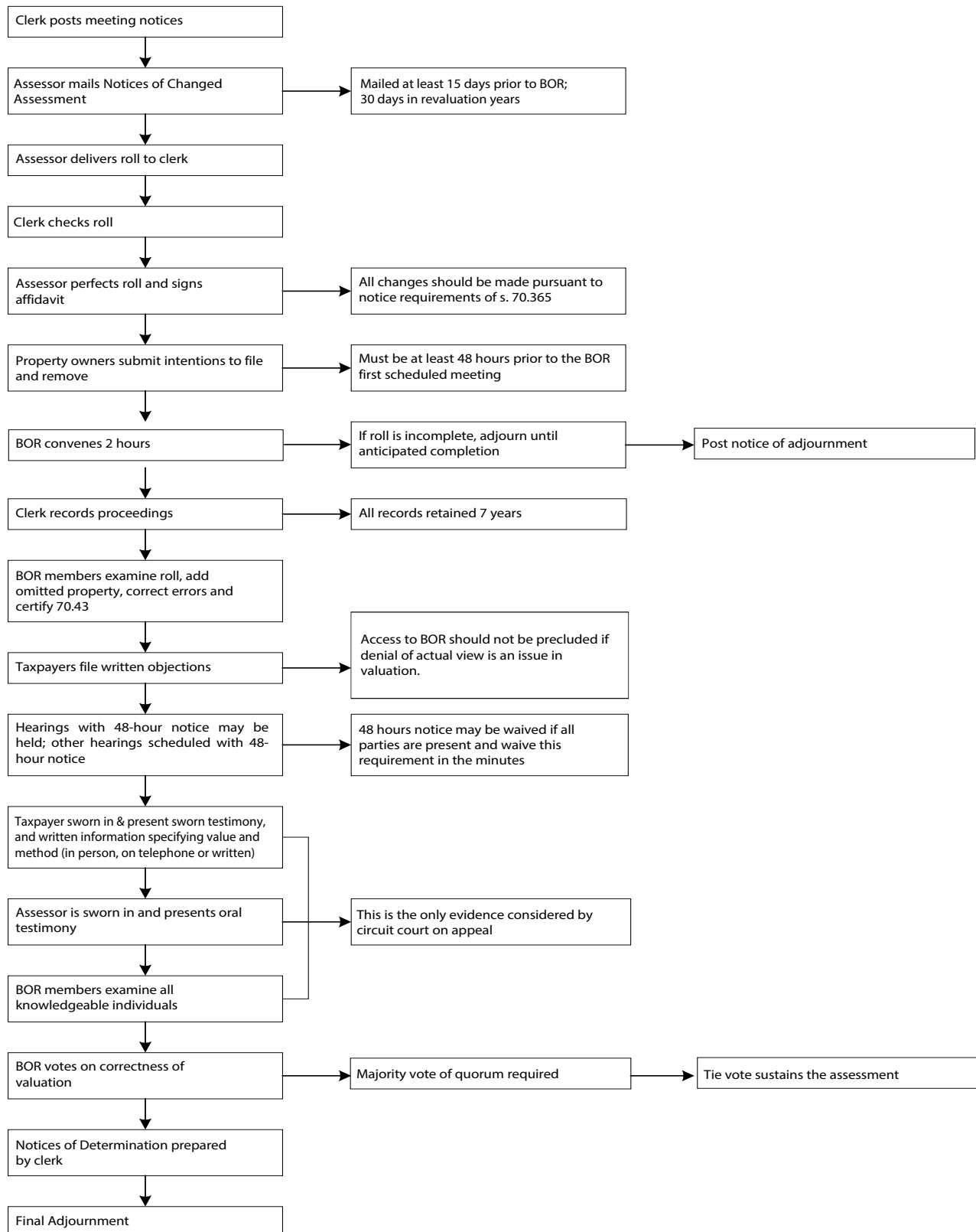
## B. Appealing a circuit court decision to a higher court

If the property owner finds the circuit court decision unacceptable, the property owner can appeal to the court of appeals. This court will review the facts of the case considered by the lower court to determine if it applied assessment law correctly.

## C. Appealing a court of appeals decision to a higher court

A property owner can appeal the court of appeals decision to the Wisconsin Supreme Court. However, this court can also refuse to hear an appeal and thus let the ruling of a lower court stand. The Supreme Court has the final word in the appeal process. At this level, the court reviews all the lower court records and may request written legal briefs from each party supporting its point of view. Once the Supreme Court makes a ruling, it becomes the official interpretation of the laws of the state.

## XII. BOR Flowchart



## XIII. BOR Legal Authority

### A. BOR's primary duties

**Each municipality in Wisconsin has the legal authority to create a BOR, which is a quasi-judicial (court-like) body empowered with three primary duties, including:**

1. Adjusting assessments when proven incorrect by sworn oral testimony
2. Reviewing the assessment roll for omitted property and double assessments
3. Correcting any errors or omissions in the assessment roll descriptions or calculations

**Note:** The first formal step in the appeal process starts at the BOR.

### B. BOR authority

**State law and court cases define the BOR's authority. Many court cases on BOR proceedings exist. The following statements describe BOR's authority:**

- It cannot do the work of the assessor and cannot substitute its judgment or opinion of value for the assessor's. The assessor has sole responsibility for making assessments.
- It is legally bound to accept the assessor's assessment as correct unless there is evidence that proves the assessment is incorrect
- It's duty is to hear sworn, oral testimony about assessed values and to decide (based solely on that testimony) whether an individual proved the assessment to be incorrect not to assess property
- It does not have exemption from taxation authority

State law (secs. 70.46 through 70.48, Wis. Stats.), describes the authority, structure and procedures of a BOR. This guide uses these statutes and case law to define the responsibilities of a Wisconsin BOR.

### C. BOR members are subject to penalties for misconduct

The BOR is not an assessing body or charged with redoing the work of the assessor. The BOR can only hear the evidence before it and then act on the basis of that evidence. BOR members who intentionally violate any of the established BOR procedures with the intent to fix any assessed value at less than its true value or omit any property from assessment are guilty of fraud and subject to penalties established by Wisconsin criminal law.

## XIV. WI Acts, Statutes, Case Law, Performance and Technical Standards

### A. Wisconsin acts

#### 1. Board of Review Witnesses and Board of Review Changes ([2023 Act 138](#))

- Amended sec. 70.47(8)(d), Wis. Stats., and removes the option for the appellant at the board of review to request attendance of witnesses in agreement with a state supreme court decision
- Amended sec. 70.48, Wis. Stats., and removes updates to the assessment roll by the board of review in red ink, allowing use of an electronic assessment roll

#### 2. Board of Review member training ([2021 Act 1](#))

- Amended sec. 70.46(4), Wis. Stats. – Board of Review member training
  - » Prior law – no board of review may be constituted unless it includes as least one voting member who, within two years of the board's first meeting, has attended a training session under sec. [73.03\(55\)](#), Wis. Stats. The municipal clerk shall provide an affidavit to the Department of Revenue stating whether the requirement under this subsection has been fulfilled.

# 2025 Guide for Board of Review Members

- » Current law – no board of review may be constituted unless at least one member completes in each year a training session under sec. 73.03(55). The municipal clerk shall provide an affidavit to the Department of Revenue stating whether the requirement under this subsection has been fulfilled.

## 3. Board of Review meeting notice (2019 Act 140)

- Amended sec. [70.47\(2\)](#), Wis. Stats. – Board of Review (BOR) meeting notice
  - » Prior law – at least 15 days before the first session of the board of review, or at least 30 days before the first session of the board of review in any year in which the taxation district conducts a revaluation under sec. [70.05](#), Wis. Stats., the clerk of the board shall publish a class 1 notice, place a notice in at least three public places and place a notice on the door of the town hall, of the village hall, of the council chambers or of the city hall of the time and place of the first meeting of the board under sub. [\(3\)](#) and of the requirements under sub. [\(7\)\(aa\)](#) and [\(ac\)](#) to [\(af\)](#). A taxpayer who shows that the clerk failed to publish the notice under this subsection may file a claim under sec. [74.37](#), Wis. Stats.
  - » Current law – at least 15 days before the first session of the board of review, or at least 30 days before the first session of the board of review in any year in which the taxation district conducts a revaluation under sec. [70.05](#), Wis. Stats., the clerk of the board shall publish a class 1 notice under [ch. 985](#), Wis. Stats., of the time and place of the first meeting of the board under sub. [\(3\)](#) and of the requirements under sub. [\(7\)\(aa\)](#) and [\(ac\)](#) to [\(af\)](#). A taxpayer who shows that the clerk failed to publish the notice under this subsection may file a claim under sec. [74.37](#), Wis. Stats.

## 4. Timing of Open Book and BOR; Exterior View (2017 Act 68)

- Amended sec. [70.47\(1\)](#), Wis. Stats. – Board of Review time and place of meeting
  - » Prior law – meet annually during 30-day period starting 2nd Monday of May
  - » Current law – meet annually during 45-day period starting the fourth Monday of April, no sooner than seven days after the last day which the assessment roll is open for examination under sec. [70.45](#), Wis. Stats.
- Amended sec. [70.47\(7\)\(aa\)](#), Wis. Stats. – Board of Review appearances – no person can appeal to the BOR if refused reasonable written request of assessor to view exterior of property (see [Notice](#))
- Amended sec. [70.47\(7\)\(af\)](#), Wis. Stats. – BOR and property appealed using the income method to value
  - » No person can appeal to the BOR if the value was made by the assessor using the income method unless no later than seven days before the first meeting of the BOR, the person supplies to the assessor all information about income and expenses
  - » Information provided under this paragraph is not subject to right of inspection and copying unless a court determines before the first meeting of the BOR that information is inaccurate

## 5. BOR hearing changes (2013 Wisconsin Act 228)

### a. Requires the following notices as of January 1, 2015:

- Notices of Changed Assessment be sent to the property owner at least 30 days before the meeting of BOR when the municipality is conducting a revaluation
- Notices of Changed Assessment be sent to the property owner at least 25 days before the meeting of the BOA in a first-class city
- Class one meeting notice at least 15 days before the BOR's first meeting or at least 30 days before the first meeting when the municipality is conducting a revaluation

### b. Provides the BOR with the following options:

- Allow a property owner to appear by telephone or to submit written statements for the objection, under oath, instead of appearing in person at the BOR hearing
- Postpone and reschedule a BOR hearing as it relates to a property once per session, at the request of the property owner
- Waive the BOR hearing and have the assessment reviewed in circuit court

## 6. Trespassing and Revaluation Notice ([2009 Wisconsin Act 68](#))

Provides statutory guidance to assessors regarding trespassing.

**This law includes** – partially exempting an assessor and an assessor’s staff from liability for trespassing, creating immunity from civil liability, and changing the notice requirements relating to the revaluation of property by an assessor.

### a. Trespass law

The trespass law entitles the assessor to enter a property once during an assessment cycle unless the property owner authorizes additional visits. A list of denied entries is maintained by the assessor under state law. State law (secs. [943.13](#) and [943.15](#), Wis. Stats.) pertains to property entry.

### b. Revaluation notice

Notification must be published on or before a revaluation by an assessor.

Under state law (sec. [70.05\(5\)\(b\)](#) Wis. Stats.), before a city, village or town assessor can conduct a revaluation of property, it must publish a notice on its municipal website stating a revaluation will occur. If a municipality does not have a website, it must post the required information in at least three public places within the city, village or town.

The notice must include approximate dates of the property revaluation and describe the authority of an assessor, to enter land. (secs. [943.13](#) and [943.15](#), Wis. Stats.)

DOR recommends you provide a link to the Wisconsin Statute references mentioned above on your website.

## B. State law and court cases

State laws and court cases provide requirements for property assessment and taxation.

### There are two valuation requirements for assessors

1. Wisconsin law (sec. [70.32](#), Wis. Stats.) – requires assessors to assess residential, commercial, manufacturing, forest, other, and property at full value. Agricultural land must be assessed according to use-value guidelines, and undeveloped and agricultural forest must be assessed at 50% of its full value.
2. Wisconsin law (sec. [70.05\(5\)\(b\)](#), Wis. Stats.) – requires each municipality to assess all major classes of property within 10% of full value in the same year, at least once within a five-year period. A "major class" of property is defined as a property class that includes more than 10% of the full value of the taxation district. If a municipality is non-compliant after four consecutive years, the Wisconsin Department of Revenue (DOR) must notify the municipality of its non-compliance status. DOR issues the municipality a second non-compliance notice after five consecutive years of non-compliance, and issues an order for supervised assessment after six consecutive years of non-compliance.

## C. Performance and technical standards

### Performance and technical standards for Wisconsin assessors are found primarily in three documents.

1. Wisconsin Property Assessment Manual ([WPAM](#))
2. International Association of Assessing Officers ([IAAO](#)) Technical Standards
3. Uniform Standards of Professional Appraisal Practice ([USPAP](#))

### Wisconsin Property Assessment Manual (WPAM)

The WPAM specifies technical, procedural and administrative practices. It also defines procedures, policies, legal decisions and assessor performance expectations.

State law (sec. [73.03](#), Wis. Stats.) grants DOR the authority to prepare the WPAM. This statute requires DOR to prepare a manual that discusses and illustrates accepted assessment methods, techniques and practices to help create more uniform and consistent property assessments at the local level.

DOR amends the manual to reflect changes in the assessment practices, court decisions concerning assessment practices, costs, and statistical and other information deemed valuable to local assessors.

## XV. BOR Court Case Decisions

All the following cases deal with BOR issues. We included the most important cases. You can find more cases in Volume I of the Wisconsin Property Assessment Manual (WPAM) and in court records.

**These cases are arranged in the following categories:**

- |                 |                              |
|-----------------|------------------------------|
| A. General      | F. Sworn oral testimony      |
| B. Procedures   | G. Assessor presumed correct |
| C. Organization | H. Witnesses                 |
| D. Notices      | I. Evidence                  |
| E. Objections   | J. Appeals                   |

### A. General

#### 1. *State v. Gaylord*, 73 Wis. 306, 41 N.W. 518 (1889)

The power of the board to review and alter extends not merely to the correction of errors in the roll, but also to lowering or raising the valuation of any property, including securities on the assessment roll; and the sworn statement as to the amount of such securities, made by the property owner to the assessor, is not conclusive on the board.

#### 2. *Brown v. Oneida County*, 103 Wis. 149, 79 N.W. 216 (1899)

The court held that, "the board is a creature of the statute, and has only such powers given to it by the statute."

#### 3. *State ex rel. Kimberly Clark Co. v. Williams*, 160 Wis. 648, 152 N.W. 450 (1915)

The court said, "The BOR is not an assessing body and it is not to do over the work of the assessor or substitute its judgment for his." Court set aside an assessment made by the BOR after the board had made a personal inspection of the property.

#### 4. *State ex rel. International Business Machines Corporation v. BOR, City of Fond du Lac*, 231 Wis. 303, 285 N.W. 784 (1939)

A BOR is not an assessing body, but rather a quasi-judicial body whose duty it is to hear evidence tending to show errors in the assessment roll and to decide upon the evidence adduced whether the assessor's valuation is correct.

#### 5. *Milewski v. Town of Dover*, 2017 WI 79, 377 Wis.2d 38, 899 N.W.2d 303

Property owners brought action against municipality, alleging excessive property tax assessment and raising as-applied constitutional challenges to statutes governing procedure to be followed in challenging tax assessor's property valuation. The lead opinion held that: (1) property owners had a due process right to contest tax assessor's valuation of their real property as excessive; (2) tax assessor who enters a home to conduct an "interior view" occupies private property for the purpose of obtaining information and is, therefore, conducting a Fourth Amendment search; and (3) statutory scheme governing practices for challenging tax assessor's property valuation was unconstitutional as applied to the property owners.

#### 6. *Thoma v. Village of Slinger*, 2018 WI 45 (Wis. 2018)

The classification of real property for tax purposes is based on the actual use of the property, and an injunction prohibiting agricultural use of a residentially-zoned property, which is based on a restrictive covenant, does not control the property's tax assessment classification.

## **7. *Ogden Family Trust v. Town of Delafield*, 2019 WI 23**

The Court held: the BOR did not act according to law when it based its decision on an erroneous belief that a business purpose was required for agricultural classification. A business purpose is not required for agricultural classification so long as land is devoted primarily to "agricultural use" as defined by state statutes and administrative rules. That use does not need to be carried out for a business purpose for the land to qualify as agricultural land.

## **B. Procedures**

Once the assessor places a value on all taxable property listed on the assessment roll and signs the affidavit attached to the roll, the assessments are presumed correct. At this time, the assessor is not allowed to impeach the information found in the assessment roll and the BOR cannot change an assessment without sworn oral testimony. The BOR meets once the assessment roll is completed and delivered to the municipal clerk.

## ***Bender v. Town of Kronenwetter*, 2002 WI App 284, 258 Wis.2d 321, 654 N.W.2d 57**

Sec. 70.47(8) (e), Wis. Stats. states in part that all proceedings shall be taken in full by a stenographer or by a recording device. In this case, the court found that "complete and accurate records of the (BOR) meetings were not kept." The erratic records have made it difficult and sometimes impossible to tell whether there was a quorum at each evidentiary and decision hearing as required by sec. 70.47(1), Wis. Stats. and whether any board member voted on an assessment after failing to attend the evidentiary hearing on that valuation in violation of sec. 70.47(9) (b), Wis. Stats.

"Another problem is that all the board members who voted on a decision may not have attended the evidentiary hearing on that assessment or have read a transcript or listened to a recording of the evidentiary hearing at least five days before voting as sec. 70.47(9)(b), Wis. Stats. requires."

"Still another problem is that a majority of the board members may not have agreed on each of the assessment decisions ... the record suggests that not all voting members were at the evidentiary hearings and therefore should not have been counted in the majority vote..." Allowing a board member to vote or participate in deciding an assessment when that BOR member did not attend the evidentiary hearing and deciding cases without the agreement of at least two board members are fundamental errors.

"Because the court has found numerous errors in the proceedings of the board that affect each petitioner, it finds those proceedings void and remands each of the assessments that petitioners had hearings on before the board for a rehearing."

## **C. Organization**

### **1. Revenue Administrative Advice (1978)**

Sec. 70.365, Wis. Stats. specifically states that the notices shall be sent "at least 15 or 30 days before the meeting of the board." There is no authority in the rules of statutory construction to reinterpret this specific and clear language to expand the 15- or 30-day period by excluding legal holidays, weekend days or non-business days from the calculation of the 15 or 30 days. It is plainly obvious that any 15- or 30-day period would include a weekend or possibly legal holidays; this would have been obvious to the legislature and no specific reference was made in the statute to exclude any such days from the calculation of the 15- or 30-day period. Any general language in another statute should not be used to defeat the obvious intent in sec. 70.365, Wis. Stats.; the rules of statutory construction require that language of a specific section control over the more general language in another statutory provision. As an example, if the board is scheduled to meet on the sixteenth of the month, the notices will satisfy the statutory requirements if they are mailed no later than the first day of the month even though legal holidays and weekend or non-business days intervene. In this example cited, the 15- or 30-day period does not have to be moved back into the previous month to accommodate the occurrence of any legal holidays, weekend or non-business days.

## **2. *Bender v. Town of Kronenwetter*, 2002 WI App 284, 258 Wis.2d 321, 654 N.W.2d 57**

The court stated, it is clear from sec. 70.46(1), Wis. Stats. that the assessor cannot act as a BOR member in deciding appeals. Common sense dictates that an assessor should not be judging the merits of the assessor's own assessments when a property owner appeals to the BOR. The assessor has a right to be present at a decision hearing, as any other citizen does at an open meeting, but the assessor cannot participate in any way or vote on the cases. The action by the board in allowing the assessor to repeatedly give information, participate and even vote at decision hearings was a major error that materially prejudiced petitioners' rights to a fair appeal. Sec. 70.46(1), Wis. Stats. and due process considerations forbid this participation by an assessor.

## **D. Notice**

### **1. Revenue Administrative Advice (September 2, 1994)**

#### **Should Saturday, Sunday and holidays be excluded in the calculation of time relating to the notice of higher assessment?**

Sec. 70.365, Wis. Stats. specifically states that the notices shall be sent "at least 10 days before the meeting of the board." There is no authority in the rules of statutory construction to reinterpret this specific and clear language to expand the 10-day period by excluding legal holidays, weekend days or non-business days from the calculation of the 10 days. It is plainly obvious that any 10-day period would include a weekend or possibly legal holidays; this would have been obvious to the legislature and no specific reference was made in the statute to exclude any such days from the calculation of the 10-day period. Any general language in another statute should not be used to defeat the obvious intent in sec. 70.365, Wis. Stats.; the rules of statutory construction require that language of a specific section control over the more general language in another statutory provision. As an example, if the board is scheduled to meet on the eleventh of the month, the notices will satisfy the statutory requirements if they are mailed no later than the first day of the month even though legal holidays and weekend or non-business days intervene. In this example cited, the 10-day period does not have to be moved back into the previous month to accommodate the occurrence of any legal holidays, weekend or non-business days.

### **2. *State ex rel. John R. Davis Lumber Co. v. Sackett*, 117 Wis. 580, 94 N.W. 314 (1903)**

The court held, the BOR must give the property owner notice of intention to increase the assessment before it can legally increase it. Sec. [70.47\(10\)](#), Wis. Stats. states that the BOR can add omitted property but must notify the property owner. The board cannot raise an assessment except upon reasonable evidence submitted to it; to do so constitutes jurisdictional error.

### **3. *Milwaukee County v. Dorsen*, 208 Wis. 637, 242 N.W. 515 (1932)**

Taxation proceedings are not judicial, and taxpayer is not entitled to such notice and hearings are essential to validity of judicial proceedings and judgments. The court stated, "...much less formality as to notice and opportunity to be heard will suffice to satisfy requirements of due process of law in taxation proceedings than before judicial tribunals."

A property owner is not entitled to specific notice of the BOR meeting time and place. Under state law, the meeting time and place, along with providing general notice, is sufficient to constitute due process.

### **4. *State ex rel. Baker Mfg. Co. v. City of Evansville*, 261 Wis. 599, 53 N.W.2d 795 (1952)**

Where the original meeting of the city BOR to consider the property owner's objection to the assessment of its personal property was adjourned to no particular time, a later meeting to consider the assessment not referring to the adjourned meeting and held almost two months after the first meeting, was a new meeting and not an adjourned meeting, and the statutory 48-hour notice was required to be given to the property owner.

## E. Objections

Objections to valuation must be in writing unless expressly waived by action of the board. No assessment may be raised or lowered except after a hearing, under state law (secs. [70.47\(8\)](#) and [70.47\(10\)](#), Wis. Stats.).

### 1. *State ex rel. Reiss v. Board of Review of Town of Erin*, 29 Wis.2d 246, 138 N.W.2d 278 (1965)

In this case, the property owner had filled out answers to all the questions on the form including date of purchase and purchase price, improvement (nature and value), amount of fire insurance carried on the buildings, and that there had been no recent commercial appraisal of the buildings. However, in the answer to the question, "What is the present fair market value of this property?" The objecting property owner wrote, "I do not know." The court says, "Even if it were considered that the board had accepted the answers to other questions, the answer remained insufficient. Surely the single most important fact relevant to an assessment is the fair market value of the property and a property owner who desires to proceed with an objection in good faith must be prepared to take a position as to what the fair market value is."

The majority of the court held that the property owner had not properly filled out the objection form and therefore had no right to a BOR hearing.

### 2. *Bitters v. Town of Newbold*, 51 Wis.2d 493, 187 N.W.2d 339 (1971)

A property owner, wishing to appeal an assessment appeared at the BOR with an improvised objection form. At the meeting, the property owner refused to fill out the proper objection form or be sworn in and left the meeting without testifying. When the tax bills were later issued based on the original assessment, only the portion of the bill based on the property owner's estimate of value was paid. The property owner then filed a claim under sec. 74.37, Wis. Stats. for recovery of illegal taxes.

The court held that the BOR may deny a property owner a hearing if the objection is not stated on an approved form; the board does not have to accept the information supplied by the property owner in a different format. A certiorari review is limited to the action of the board. In this case the property owner did not meet the requirements of appearing at the BOR.

## F. Sworn oral testimony

### 1. *Town of Wauwatosa v. Gunyon*, 25 Wis. 271 (1870)

The court stated that a note should be made in the records "refused to swear," when parties refuse to swear or present evidence under oath. The board may then proceed to hear the appeal.

### 2. *Bender v. Town of Kronenwetter*, 2002 WI App 284, 258 Wis.2d 321, 654 N.W.2d 57

The court found that another error that the board made was failing to swear the assessor in when the assessor spoke at the evidentiary hearings. Sec. [70.47\(8\)](#), Wis. Stats. requires that all persons be sworn before giving evidence on the valuation of property to the BOR. These transcripts show that each objecting property owner, property owner's attorney and witnesses (if any) were all duly sworn, but never once was the assessor sworn before the assessor gave testimony. The assessor spoke at many hearings without being under oath. The board should have had the assessor take an oath before speaking about any assessments or offering information... The fact that the assessor testified at several evidentiary hearings without being under oath like all the other witnesses requires a finding that these hearings were void.

### 3. *State ex rel. Heller v. Fuldner*, 109 Wis. 56, 85 N.W. 118 (1901)

Where no evidence under oath is given or offered before the BOR upon an application to reduce an assessment, the board has no power to reduce the valuation.

### 4. *State ex rel. Vilas v. Wharton*, 117 Wis. 558, 94 N.W. 359 (1903)

Letters and affidavits of the purchasers of property are not admissible as evidence before a BOR upon the question of whether the title passed to them before the assessment date.

## **5. *In re Ryerson's Estate*, 239 Wis. 120, 300 N.W. 782 (1941)**

Assessment rolls are not competent evidence to establish value in cases other than those given that effect by express provision in the statutes. However, statements made to assessor or the BOR with respect to description and value of property, whether written or oral, may be received in evidence against property owner as an "admission against interest," it being within the power of the assessor and board to require a property owner to submit to an examination.

## **G. Assessor presumed correct**

### **1. *Bass v. Fond du Lac County*, 60 Wis. 516, 19 N.W. 526 (1884)**

The court ruled, "The BOR and the clerk should see to it that the assessor's affidavit is signed and attached to the roll, for its absence is prima facie evidence of the inequality or injustice of the assessment and shifts the burden of proving it equitable and just to the municipality."

### **2. *State v. Lien*, 108 Wis. 316, 84 N.W. 422 (1900)**

In proceedings before the BOR, the assessor's valuation is prima facie correct.

### **3. *State ex rel. Kimberly-Clark Co. v. Williams*, 160 Wis. 648, 152 N.W. 34 (1955)**

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.

### **4. *State ex rel. Enterprise Realty Co. v. Swiderski*, 269 Wis. 642, 70 N.W.2d 34 (1955)**

The assessor's valuation is presumptively correct and the owner's evidence that such valuation exceeded construction costs was not sufficient to upset the assessor's valuation. Construction costs do not prove the sale price.

## **H. Witnesses**

### ***State ex rel. Gregersen v. Board of Review of Town of Lincoln*, 5 Wis.2d 28, 92 N.W.2d 236 (1958)**

The court admits that extraordinary cases might arise wherein "it may be very important to the property owner to examine the assessor as an adverse witness at the very outset..." of the proceedings. The court proceeds to quote favorably the language in the case of *Baker Mfg. Co. v. Evansville*, 261 Wis. 599, 53 NW 2d 795 (1952).

A few questions to the assessor may quickly establish facts which could otherwise be proved only by the time consuming and expensive method of proving the values of a large sampling of properties to show that discrimination has been practiced against one class. Other examples might be suggested. Where the case is none of that sort, the property owner's right to determine the order in which the property owner will present the property owner's case, and to call the assessor at the outset for cross examination, is a matter of such substance that only extraordinary circumstances could warrant its denial. On the other hand, in an ordinary case where the sole contention is that the assessor has over estimated the value of property owner's own property, circumstances may justify the board in requiring the property owner to present the property owner's own testimony on value or that of the property owner's expert witnesses before examining the assessor.

The court then concludes that if the property owner thought the information would be prejudiced by waiting until after the property owner's own testimony to examine the assessor, the property owner owed it to the board to assert such prejudice and explain how it might result. Having failed to do so, the property owner cannot later be heard to say in court that the board exceeded its jurisdiction in directing the property owner to put in other testimony first. The court also remarked that in the certiorari proceedings the property owner should have, but did not, show how the board's action was prejudicial to a material degree.

## I. Evidence

### 1. *Milwaukee Iron Co. v. Schubel*, 29 Wis. 444 (1872)

The BOR has no authority to value property arbitrarily or capriciously, but must be governed by the sworn evidence before it, where that is clear and uncontradicted; although, if the evidence is conflicting the decision of the board may be final.

### 2. *State ex rel. N.C. Foster Lumber Co. v. Williams*, 123 Wis. 61, 100 N.W. 1048 (1904)

In proceedings before a BOR to reduce the assessor's assessment, the board is not bound to accept as true the evidence upon one side or that of the other, but may, in the exercise of its judgment, disregard the evidence on both sides, and fix a valuation between the two extremes.

In proceedings before a BOR for the reduction of an assessment of sawmill property for taxation, the testimony of the owner bore mainly on what the property was worth to disorganize and dispose of its parts. The testimony in support of the assessment bore mainly on what the property was worth as an entirety and as a going concern; that is, what the property would bring at private sale, assuming that a buyer, with the same opportunity for the use of the mill as the owner, was at hand, and had the means to buy it. The court held that under sec. 70.32, Wis. Stats., providing that real property shall be valued at the value which could ordinarily be obtained therefore at private sale, and prescribing what elements the assessor shall consider in determining the value, the evidence of the owner furnished no basis for valuing the property, while the evidence in support of the assessment was sufficient to warrant the board in adopting the assessor's valuation.

### 3. *State v. Fisher*, 129 Wis. 57, 108 N.W. 206 (1906)

"Board may consider evidence of an earlier hearing to support its findings and is not held to regular court rules on evidence."

### 4. *State ex rel. Althen v. Klein*, 157 Wis. 308, 147 N.W. 373 (1914)

The BOR cannot change the assessor's valuation without evidence; but if, in any reasonable view of it, the evidence furnished a substantial basis for the action of the board in making a change, and there is nothing to show that it acted arbitrarily or dishonestly, its decision will not be interfered with by the courts.

### 5. *State v. Jodon*, 182 Wis. 645, 197 N.W. 189 (1924)

The court held, "All that can be asked of assessment officers is that they act on the evidence and facts before them, honestly and without discrimination against such property. When this is done and the case is before us on appeal, we will examine the record to ascertain if there is any competent, credible evidence to sustain the valuations placed upon the property by the assessing officers, and if there be such, it is not our province to weigh the testimony to determine where the preponderance lies."

### 6. *State v. Windus*, 208 Wis. 583, 243 N.W. 216 (1932)

The court said that, "It was proper to consider cost, depreciation, replacement value, income, industrial conditions, location and occupancy, sales of like property, book value in a prospectus, and appraisals produced by owner."

### 7. *State ex rel. Collins v. Brown*, 225 Wis. 593, 275 N.W. 455 (1937)

"It has been consistently held that in the state the assessor's valuation is prima facie correct and will not be set aside in the absence of evidence showing it to be incorrect." The fact that the property was sold immediately after the assessment at a lower price than the assessment does not prove the assessment wrong unless it is shown that the price paid is that which could be obtained at a private sale. The burden of proof is upon the person appealing the assessment.

### 8. *State ex rel. First & Lumbermen's Nat. Bank of Chippewa Falls v. Board of Review of Chippewa Falls*, 237 Wis. 306, 296 N.W. 614 (1941)

The rule on real estate assessment is that value for tax purposes shall be arrived at by the assessor from an actual view or from the best information that can be practically obtained as to the full value which would ordinarily be

# 2025 Guide for Board of Review Members

obtained for property at a private sale, and when the assessor has complied with such rule and the BOR has been guided by competent evidence in passing upon fairness of assessment, a court cannot disturb the findings.

## **9. *Bauermeister v. Town of Alden*, 16 Wis.2d 111, 113 N.W. 823 (1962)**

Owners of 22 properties alleged that their lakeshore properties were assessed in 1959 at a much higher ratio (average 96.9%) than six farms they picked out as comparisons which were assessed at an average ratio of 53.8%. The court gave much weight to the fact that these farms were not random samples; and that testimony of tabulated sales of farms sold in 1957, 1958, and 1959 showed that "the particular farms sold were assessed at a higher percentage of the perspective sales price than the particular lakeshore properties sold in the same year...

These facts tend to show that there was no discrimination in favor of farms, at least in the assessment of the particular properties sold."

The court continued, "We take judicial notice of the fact that the Department (of Revenue) determined that in 1959, in the Town of Alden, the assessed value of all real estate was 99.2% of full value, and the assessed value of all real estate and personal property combined was 95.6% of full or true value... It is of some significance that the department, following its own statistical methods, arrived at a result which does not support the plaintiff's contentions." Relief to plaintiffs was denied.

## **10. *State ex rel. Home Ins. v. Burt*, 23 Wis.2d 231, 127 N.W.2d 270 (1964)**

Under this section requiring real property to be assessed at the full value which could ordinarily be obtained at private sale, the assessor's valuation must be taken as presumptively correct in proceedings appealing an assessment, but presumption gives way to undisputed competent evidence establishing a lower value or substantially higher value.

## **11. *Superior Nursing Homes, Inc. v. City of Wausau, Board of Review*, 37 Wis.2d 570, 155 N.W.2d 670 (1968)**

It is the obligation of the assessor and BOR to determine fair market value of property from best competent evidence available, which may or may not coincide with the construction costs less depreciation.

## **12. *Dolphin v. Board of Review of Village of Butler*, 70 Wis.2d 403, 234 N.W.2d 277 (1975)**

A property owner went to the BOR with three separate appraisals of the property in question. No other testimony was presented and the board stated that they would notify the property owner by mail of its decision. After the hearing, the board went into executive session with the assessor present, but not the property owner. At this session, the assessor proceeded to question the property owner's appraisals. Based on this information the assessment was reduced, but not to what the property owner's appraisals had indicated.

The court held that the executive session was more than a mere deliberation session. It was closer to a continuation of the quasi-judicial hearing but without the potentially bothersome presence of the objecting property owner. This session was ruled improper and amounted to a jurisdictional error on the part of the BOR.

## **J. Appeals**

Once the BOR has adjourned, the appeal of an assessment must follow the procedures outlined in the Wisconsin Property Assessment Manual, Chapter 20: Board of Review and Assessment Appeals. Whenever the valuation of property is being questioned, the property owner must have first appeared before the BOR and presented sworn oral testimony.

### **1. *State ex rel. J.S. Stearns Lumber Co. v. Fisher*, 124 Wis. 271, 102 N.W. 566 (1905)**

"In order for the appellate court to remove the findings of the board, the evidence must be overwhelmingly against the board's findings."

### **2. *Milwaukee County v. Dorsen*, 208 Wis. 637, 242 N.W. 515 (1932)**

A property owner who does not appear before the BOR and object to the validity of the tax sought to be imposed, cannot thereafter question the tax imposed on either the property or the income.

### **3. *Highlander Co. v. City of Dodgeville*, 249 Wis. 502, 25 N.W.2d 76 (1947)**

An assessment on property on any basis other than the full value obtainable at private sale, as required by statute, is illegal and if the assessment is so substantially out of line with other assessments as to impose an inequitable tax burden, the property owner may proceed under state law (sec. 74.37, Wis. Stats.), relating to the recovery of taxes unlawfully assessed.

### **4. *Central Cheese Co. v. City of Marshfield*, 13 Wis.2d 524, 109 N.W.2d 75 (1961)**

Where the BOR had adjourned sine die, it could give no further consideration to the assessment.

### **5. *Marina Fontana v. Village of Fontana-On-Geneva Lake*, 69 Wis.2d 736, 233 N.W.2d 349 (1975)**

Property owners brought action against the village under state law (sec. 74.37, Wis. Stats.), (Recovery of Illegal Taxes) claiming an excessive increase in the valuation of the real estate owned by them. They also claimed that they were not given notice of the increased assessment even though it was in excess of \$100 as required by sec. 70.365, Wis. Stats. The village countered these claims by pointing out that according to the case of *Pelican Amusement Co. v. Pelican*, 13 Wis.2d 585, any objection to the assessment must begin at the BOR. The property owners had not appeared at the board. The village also contended that the property owners failed to properly plead which alternative provision of sec. 74.74, Wis. Stats., they relied on for the reassessment of the property taxes. The court found that the *Pelican* case was decided in 1961 and that sec. 70.365, Wis. Stats., was enacted two years later. This later enactment of sec. 70.365, Wis. Stats., modified the holding in the *Pelican* case. The failure to give the required notice of assessment waived the property owner's obligation to appear at the BOR. The court dismissed the village's second contention that the property owners did not properly plead which alternative provision of sec. 74.74, Wis. Stats., because the responsibility of determining which alternative to proceed under, lies with the trial court.

### **6. *State ex rel. Geipel v. City of Milwaukee*, 68 Wis.2d 726, 229 N.W.2d 585 (1975)**

Scope of review by certiorari is strictly limited in Wisconsin...the reviewing court may consider only the following:

1. Board kept within its jurisdiction
2. It (the BOR) acted according to law
3. Its action was arbitrary, oppressive or unreasonable and represented its will and not its judgment
4. Evidence was such that it might reasonably make the order or determination in question

## **XVI. Glossary**

**Ad valorem tax** – in reference to property, a tax based upon the value of the property

**Arm's-length sale** – sale between two parties neither of whom is related to or under abnormal pressure from the other (see [Market value](#))

**Assessed value** – dollar amount assigned to the taxable property by the assessor for the purpose of taxation. Assessed value is estimated as of January 1 and will apply to the taxes levied at the end of that year. Assessed value is called a primary assessment because a levy is applied directly against it to determine the tax due. Accurate assessed values ensure fairness between properties within the taxing jurisdiction. (see Equalized value for fairness between municipalities)

**Assessing** – act of valuing a property for the purpose of establishing a tax base

**Assessment** – see "assessed value"

**Assessment district** – assessor's jurisdiction; it may or may not be an entire tax district. Any subdivision of territory whether whole or part of a municipality in which a separate assessment of taxable property is made. Such districts may be referred to as taxing districts, administrative districts or special purpose districts. (see sec. [70.08](#), Wis. Stats.)

# 2025 Guide for Board of Review Members

**Assessment level** – relationship between the assessed value and the equalized value of non-manufacturing property minus corrections for prior year over or under charges within a municipality–town, village or city. For example, if the assessed value of all the property subject to property tax in the municipality is \$2,700,000 and the equalized value (with no prior year corrections) in the municipality is \$3,000,000 then the "assessment level" is said to be 90% ( $\$2,700,000 \div \$3,000,000 = .90$  or 90%).

**Assessment ratio** – relationship between the assessed value and the fair market value For example, if the assessment of a parcel which sold for \$150,000 (fair market value) was \$140,000, the assessment ratio is said to be 93% (140,000 divided by 150,000). The difference in the assessment level and the assessment ratio is that the level typically refers to the taxation district; the ratio refers to the individual parcel. The assessment ratio does not apply to agricultural lands, agricultural forest, or undeveloped lands.

**Assessment roll** – official listing of all properties within a given municipality (town, village, city) by ownership, description, and location showing the corresponding assessed values for each

**Assessment year** – period of time during which the assessment of all properties within a given assessment district must be completed; the period between tax lien dates

**Assessor** – administrator charged with the assessment of property for ad valorem taxes; the precise duties differ from state to state depending upon state statutes

**Board of Review (BOR)** – quasi-judicial board charged with the responsibility of raising or lowering assessments proven incorrect as well as correcting any errors in the assessment roll. BOR consists of a clerk and selected municipal officers (other than the assessor) or citizens. It hears all objections to the amount or valuation of property if objections are made in writing and filed with its clerk before adjournment of public hearings. The board examines the assessment roll or rolls and corrects all apparent errors in description or calculation, adds all omitted property to the assessment roll, and determines whether an assessor's valuation is correct from evidence brought before it. It cannot determine exempt or taxable status of property.

**Comparable property** – property that is similar to your property in such things as location, style, age, size, and other physical features, depending on specific market preferences

**Doomage assessment** – process of arriving at an assessment from the best information available when the assessor is denied the opportunity to physically inspect a property; making an assessment without actually viewing the property

**Equalized value** – estimated value of all taxable property in each taxation district, by class, as of January 1 and certified by DOR on August 15 of each year. The value represents market value (most probable selling price), except for agricultural property, which is based on its use (ability to generate agricultural income) and agricultural forest and undeveloped lands, which are based on 50% of their full value.

**Equated value** – dollar amount placed on individual parcels of manufacturing property in a taxation district for tax collection purposes. The value is calculated by multiplying the market value of the property as determined by DOR times the assessment level of all other property within the taxation district.

**Equity** – in reference to property taxes, a condition in which the tax load is distributed fairly (or equitably), based on the concept of uniformity provided in the state constitution (i.e., each person's share of the tax is based on each property's value compared to the total value of all taxable property). Typically, this would require periodic reviews of the assessments (local revaluations) to account for the constantly changing economic factors impacting property. In practical terms, you have equity in taxes when the assessed value of each property bears the same relationship to market or use value. In reference to value, it is the owner's financial interest in the property remaining after deducting all liens (including mortgages) and charges against it.

# 2025 Guide for Board of Review Members

**Expert help** – is employed when the governing body of a municipality determines that it is in the public interest to appoint such help to aid in making the assessments in order that they may be equitably made and in compliance with the law. The expert help may be a private firm or person, or a DOR employee.

**Fractional assessment** – when the assessment is made at some percentage of the full value as determined by policy by the government

**Full value** – (1) value at 100% of the value standard. This is the value that should be applied in assessing the property per Wisconsin statutes, see the Wisconsin Property Assessment Manual ([WPAM](#)). (2) The same as equalized value, however is often used when referring to the value of school and special districts.

**General property tax** – the following elements must be present: (1) a dollar amount of levy, (2) total assessed values of individual properties, and (3) uniform rate of taxation within the same common area applied to all taxable property within that area

**Levy** – amount of tax imposed by a taxation jurisdiction or government unit

**Lien** – charge against property whereby the property is made the security for the payment of a debt

**Market value** – most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby:

1. Buyer and seller are typically motivated;
2. Both parties are well informed or well advised, and acting in what they consider their own best interests;
3. Reasonable time is allowed for exposure in the open market;
4. Payment is made in terms of cash in U.S. dollars or in terms of financial arrangements comparable thereto; and
5. Price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale

**Mass appraisal** – process of valuing a universe of properties, as of a specified date, utilizing standard methodology, using common data and allowing for statistical testing

**Mill rate** – mill is one thousandth of one dollar. Tax rates are often expressed in mills per dollar

**Example:**

Tax = 3,000      Taxable assessed value = 100,000

Mill rate =  $3,000/100,000 = 0.03$  of a dollar per dollar of taxable assessed value

**Municipal Assessment Report (MAR)** – was previously called the Assessor's Final Report (AFR). The assessor electronically files the MAR with DOR. It can be filed as an "Estimate" (before the BOR), as a "Final" (after the BOR), or as an "Amended" report to make changes to a previously filed "Final" version. This electronic report provides changes in assessed values and reasons for the changes between the prior year's assessed values and the current year's assessed values of the entire taxation district. The assessor must file an estimated or final version of this report by the second Monday of June.

**Notice of Changed Assessment** – written notification to a property owner of the assessed value of certain properties described therein; mandated by law to be given to each property owner following a change in value of the property. The assessor is not required to provide notice if land is classified as agricultural land, as defined in sec. [70.32\(2\)\(c\)1g.](#), Wis. Stats., for the current year and previous year and the difference between the assessments is \$500 or less.

**Over-assessed** – condition wherein a property is assessed proportionately higher than comparable properties

# 2025 Guide for Board of Review Members

**Parcel identification (PIN)** – identification number, assigned to a parcel of land to uniquely identify that parcel from any other parcel within a given taxing jurisdiction

**Property record card** – document specially designated to record and process specified property data; may serve as a source document, a processing form; and/or a permanent property record

**Reassessment** – revaluation of all properties within a given jurisdiction for the purpose of establishing a new tax base. When a written complaint is made to the Wisconsin Department of Revenue by the owners of 5% or more of the assessed valuation of the property within a municipality stating that the assessment of property in the municipality is not in substantial compliance with the law and that the interest of the public would be promoted by a reassessment, the department can order such actual doing over of the assessment roll (reassessment) of all or part of the taxable property in municipality.

**Recuse** – to disqualify oneself from hearing an objection due to interest or prejudice, as defined by state law

**Revaluation** – placing new values on all taxable property for the purpose of a new assessment. The previous year's assessment roll is not affected. The term is often used in conjunction with sec. [70.055](#), Wis. Stats. where expert help can be hired to work with the assessor in revaluing the district.

**Sales ratio study** – statistical analysis of the distribution of assessment or appraisal-to-sale ratios of a sample of recent sales made for the purpose of drawing inferences regarding the entire population of parcels from which the sample was abstracted

**Tax bill** – itemized statement showing the amount of taxes owed for certain property described therein and forwardable to the party or parties legally liable for payment thereof

**Tax exemption** – either total or partial freedom from taxation granted by a specific state statute

**Tax levy** – in reference to property taxes, the total revenue realized by the tax

**Tax mapping** – creation of accurate representations of property boundary lines at appropriate scales to provide a graphic inventory of parcels for use in accounting, appraising and assessing. Such maps show dimensions and the relative size and location of each tract with respect to other tracts. Also known as assessment maps and cadastral maps.

**Tax rate** – rate generally expressed in dollars per hundred or dollars per thousand (mills) applied against the tax base (assessed value) to compute the amount of taxes. The tax rate is derived by dividing the total amount of the tax levy by the total assessed value of the taxing district.

**Tax roll** – official list showing the amount of taxes, special assessments and charges levied against each property in the municipality

**Taxation** – right of government to tax property to support the government

**Taxation district** – town, village, or city. If a city or village lies in more than one county, the taxation district is the portion of the city or village that lies within each county. (see sec. [74.01\(6\)](#), Wis. Stats.)

**Taxing jurisdiction** – entity which is authorized by law to levy taxes on general property which is located within its boundaries (see sec. [74.01\(7\)](#), Wis. Stats.). (ex: in addition to towns, villages and cities, this includes school districts, sewerage districts and lake rehabilitation districts)

**Uniformity** – constitutional requirement that the taxable property must bear its proportionate share of ad valorem basis taxes. As applied to assessing, a condition wherein all properties are assessed at the same ratio to market value, or other standard of value depending upon the particular assessing practices. Following a 1974 amendment to the constitution, agricultural land may be non-uniform with other property, but must be uniform within its class. The standard for value for agricultural property is its value in use.

# 2025 Guide for Board of Review Members

**Use-value** – value a specific property has for a specific use. Beginning in 2000, agricultural property is assessed according to its use as farmland instead of its market value as indicated by sales. The guideline values are based on five-year average income and expense data modified by the tax rate in each taxation district in the state.

**Use-value assessment** – assessment based on the value of the property as it is currently used, not its market value. This only applies to agricultural land. The guidelines for the use values are based on administrative rules, and developed by DOR staff serving as support for the Farmland Advisory Council who adopts the values.

## XVII. BOR Statutory Index

<b>Topic</b>	<b>Sub-Topic</b>	<b>Statute</b>
<hr/>		
<b>BOR Profile</b>		
	Organization .....	<a href="#">70.46</a>
	Statutory authority .....	<a href="#">70.46</a> , <a href="#">70.47</a>
	Membership of board .....	<a href="#">70.46</a>
	Duties of the board .....	<a href="#">70.47</a> (6)(6m) (7)(8)(9)(10) (12)
	Duties of the clerk .....	<a href="#">70.46</a> (1)(2)(4); <a href="#">70.47</a> (2)(3)(4), (5),(6m)(6r)(7), (8)(9)(12)(17); <a href="#">70.48</a> ; <a href="#">70.52</a> ; <a href="#">70.57</a>
	BOR records .....	<a href="#">70.45</a> ; <a href="#">70.46</a> ; <a href="#">70.47</a> ; <a href="#">70.48</a> ; <a href="#">70.49</a> ; <a href="#">70.50</a> ; <a href="#">70.52</a>
	Duties of chairperson .....	<a href="#">70.47</a>
	Duties of assessor	
	a) Before BOR .....	<a href="#">70.365</a> ; <a href="#">70.45</a> ; <a href="#">70.49</a> ; <a href="#">70.50</a>
	b) At BOR .....	<a href="#">70.46</a> (1); <a href="#">70.47</a> (7)(af); <a href="#">70.48</a>
	Duties of property owner .....	<a href="#">70.35</a> (4); <a href="#">70.47</a> (7)(a to af); <a href="#">70.47</a> (13)(16)(a)
	Removal of members .....	<a href="#">70.47</a> (6m)
<hr/>		
<b>Hearings</b>		
	Notices .....	<a href="#">70.365</a> , <a href="#">70.47</a> (2)(3)
	a) Assessment change .....	<a href="#">70.365</a>
	b) Meeting .....	<a href="#">70.365</a> , <a href="#">70.47</a> (2), <a href="#">19.84</a> (1)
	c) Hearing .....	<a href="#">70.47</a> (2m)
	Public Records .....	<a href="#">70.45</a> , <a href="#">70.47</a> (8), <a href="#">70.52</a>
<hr/>		
<b>Hearings</b>		
<b>General Proceedings</b>	Meeting date .....	<a href="#">70.47</a> (1)
	Meeting location .....	<a href="#">70.47</a> (1)
	Meeting length .....	<a href="#">70.47</a> (3)(a), (b)
	Selection of offices .....	<a href="#">70.47</a> (3)(a)
	Alternate meeting dates .....	<a href="#">70.47</a> (3)
	Alternate meeting notice .....	<a href="#">70.47</a> (3)
	Assessment roll not complete .....	<a href="#">70.47</a> (3)
	Who can appear at BOR .....	<a href="#">70.47</a> (8)
	Swearing witnesses .....	<a href="#">70.47</a> (8)(a)
	Order of testimony .....	<a href="#">70.47</a> (8)(b)
	Examination by board members	
	Subpoena of witnesses .....	<a href="#">70.47</a> (8)(d)
	Adjournment .....	<a href="#">70.47</a> (3)(aL), (4)
	Notice of determination .....	<a href="#">70.47</a> (12)
	Recording testimony .....	<a href="#">70.47</a> (8)(e)

# 2025 Guide for Board of Review Members

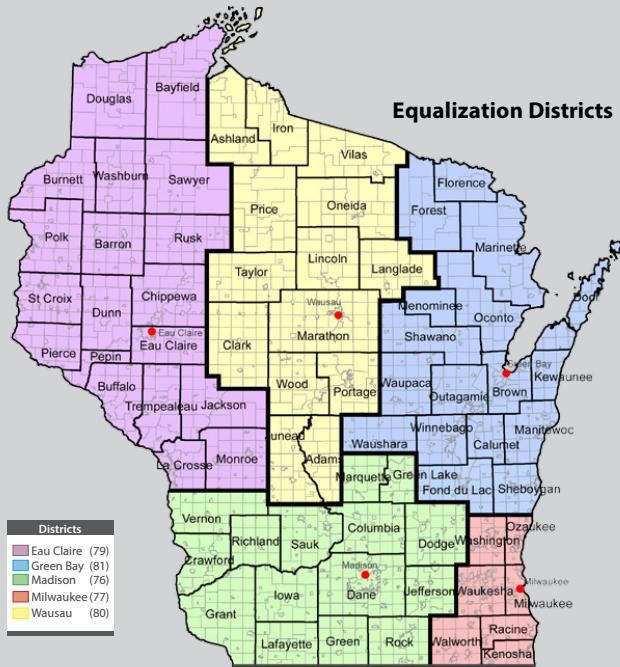
Topic	Sub-Topic	Statute
<b>Hearings</b>		
<b>Presentation of Evidence</b>	Assessor's affidavit . . . . .	<a href="#">70.49</a>
	Presumption of correctness. . . . .	<a href="#">70.47</a> (8)(i)
	Burden of proof . . . . .	<a href="#">70.47</a> (7)(ae)(af), (8)(h), (9)
	Sworn oral testimony. . . . .	<a href="#">70.47</a> (8)
	Creditable evidence . . . . .	<a href="#">70.47</a> (7)(8)
<b>Hearings</b>		
<b>Filing an Objection</b>	Objection form . . . . .	<a href="#">70.47</a> (7)(a)
	When objections can be filed . . . . .	<a href="#">70.47</a> (7)(a)
	Time of hearing . . . . .	<a href="#">70.47</a> (3)(ah), (7)(a)
	Waiving of 48-hour notice . . . . .	<a href="#">70.47</a> (3), (7)(a)
	Completing objection form . . . . .	<a href="#">70.47</a> (7)(a)
<b>Hearings</b>		
<b>Oral Testimony</b>	Who can appeal. . . . .	<a href="#">70.47</a> (8)
	Order of testimony . . . . .	<a href="#">70.47</a> (8)
	Sworn oral testimony. . . . .	<a href="#">70.47</a> (8)
	Swear of assessor. . . . .	<a href="#">70.47</a> (8)(a)
	Assessor's testimony. . . . .	<a href="#">70.48</a>
	Evidence considered by board. . . . .	<a href="#">70.47</a> (8)(9)
<b>Witnesses</b>		
	Call by board. . . . .	<a href="#">70.47</a> (8)(d)
	Witness expenses . . . . .	<a href="#">70.47</a> (8)(e)
	Assessor attendance. . . . .	<a href="#">70.48</a>
<b>Quorum</b>		
	Majority requirement. . . . .	<a href="#">70.47</a> (1)
	Number of members required to hold hearing. . . . .	<a href="#">70.47</a> (1), (6m)(c)
	Requirements to vote . . . . .	<a href="#">70.47</a> (9)(b)
	Tie votes . . . . .	<a href="#">70.47</a> (9)(a)
<b>Decisions</b>		
	After hearing all evidence . . . . .	<a href="#">70.47</a> (9)
	Deliberations. . . . .	<a href="#">70.47</a> (6), (8)(g), (9)
	Evidence considered . . . . .	<a href="#">70.47</a> (7)(ad to af) (8)(9)
	BOR member fraud . . . . .	<a href="#">70.502</a>

## XVIII. Further Appeal Procedures

Topic	Sub-Topic	Statute
<b>Notice of Decisions</b>	Prepared by clerk. ....	<a href="#">70.47</a> (12)
	When prepared .....	<a href="#">70.47</a> (12)
	Appeal rights.....	<a href="#">70.47</a> (13), <a href="#">70.85</a>
<b>Summary of Proceedings</b>	Prepared by clerk.....	<a href="#">70.47</a> (17)
<b>Appealing BOR Decision</b>	Required information .....	<a href="#">70.47</a> (17)
	Circuit court.....	<a href="#">70.47</a> (13)(16)
	a) Review of record .....	<a href="#">70.47</a> (13)(16)
	b) Remand back to BOR.....	<a href="#">70.47</a> (13)
	c) Review process.....	<a href="#">70.85</a>

## XIX. Contact Information

### Department of Revenue - Equalization District Offices



#### Wisconsin Counties - Alphabetical List

County Code	County Name	District Office	County Code	County Name	District Office	County Code	County Name	District Office
01	Adams	80	25	Iowa	76	48	Polk	79
02	Ashland	80	26	Iron	80	49	Portage	80
03	Barron	79	27	Jackson	79	50	Price	80
04	Bayfield	79	28	Jefferson	76	51	Racine	77
05	Brown	81	29	Juneau	80	52	Richland	76
06	Buffalo	79	30	Kenosha	77	53	Rock	76
07	Burnett	79	31	Kewaunee	81	54	Rusk	79
08	Calumet	81	32	La Crosse	79	55	St. Croix	79
09	Chippewa	79	33	Lafayette	76	56	Sauk	76
10	Clark	80	34	Langlade	80	57	Sawyer	79
11	Columbia	76	35	Lincoln	80	58	Shawano	81
12	Crawford	76	36	Manitowoc	81	59	Sheboygan	81
13	Dane	76	37	Marathon	80	60	Taylor	80
14	Dodge	76	38	Marinette	81	61	Trempealeau	79
15	Door	81	39	Marquette	76	62	Vernon	76
16	Douglas	79	40	Milwaukee	77	63	Vilas	80
17	Dunn	79	41	Monroe	79	64	Walworth	77
18	Eau Claire	79	42	Oconto	81	65	Washburn	79
19	Florence	81	43	Oneida	80	66	Washington	77
20	Fond du Lac	81	44	Outagamie	81	67	Waukesha	77
21	Forest	81	45	Ozaukee	77	68	Waupaca	81
22	Grant	76	46	Pepin	79	69	Wausara	81
23	Green	76	47	Pierce	79	70	Winnebago	81
24	Green Lake	76				71	Wood	80

#### Equalization Bureau

#### Contact Information

##### Eau Claire District Office (79)

610 Gibson St, Ste. 7  
 Eau Claire, WI 54701-2650  
[eqleau@wisconsin.gov](mailto:eqleau@wisconsin.gov)  
 Ph: (715) 836-2866 Fax: (715) 836-6690

##### Green Bay District Office (81)

200 N. Jefferson St, Ste. 126  
 Green Bay, WI 54301-5100  
[eqlgrb@wisconsin.gov](mailto:eqlgrb@wisconsin.gov)  
 Ph: (920) 448-5195 Fax: (920) 448-5207

##### Madison District Office (76)

**Mailing Address**  
 PO Box 8909 #6-301  
 Madison, WI 53708-8909

**Street Address**  
 2135 Rimrock Rd #6-301  
 Madison, WI 53713-1443  
[eqlmsn@wisconsin.gov](mailto:eqlmsn@wisconsin.gov)  
 Ph: (608) 266-8184 Fax: (608) 267-1355

##### Milwaukee District Office (77)

819 N. 6th St, Rm. 530  
 Milwaukee, WI 53203-1682  
[eqlmke@wisconsin.gov](mailto:eqlmke@wisconsin.gov)  
 Ph: (414) 227-4455 Fax: (414) 227-4071

##### Wausau District Office (80)

730 N. Third St  
 Wausau, WI 54403-4700  
[eqlwau@wisconsin.gov](mailto:eqlwau@wisconsin.gov)  
 Ph: (715) 842-5885 Fax: (715) 848-1033

**ORDINANCE NO. 2163****ORDINANCE CREATING SECTION 6-2(C) OF THE CITY OF NEW BERLIN  
MUNICIPAL CODE RELATING TO CONFIDENTIALITY OF INCOME AND  
EXPENSES PROVIDED TO ASSESSOR FOR ASSESSMENT PURPOSES**

---

The Common Council of the City of New Berlin do ordain as follows:

**SECTION I**

Section 6-2(C) of the New Berlin Municipal Code is hereby created as follows:

**C. CONFIDENTIALITY OF INCOME AND EXPENSES****1. ADOPTION.**

This ordinance adopts by reference Wisconsin Statutes Section 70.47(7)(af). Income and expense information provided by property owner to assessor for the purposes of establishing the valuation for assessment purposes by the income method of valuation shall be confidential and not a public record open to inspection or copying under Section 19.35(1) of the Wisconsin Statutes.

**2. EXCEPTIONS.**

An officer may make disclosure of such information under the following circumstances:

- a. The assessor has access to such information in the performance of his/her duties;
- b. The Board of Review may review such information when needed, in its opinion, to decide upon a contested assessment;
- c. Another person or body has the right to review such information due to the intimate relationship to the duties of an office or as set by law;
- d. The officer is complying with a court order;
- e. The person providing the income and expense information has contested the assessment level at either the Board of Review or by filing a claim for excessive assessment under Section 74.37, in which case, the base records are open and public.

## SECTION II

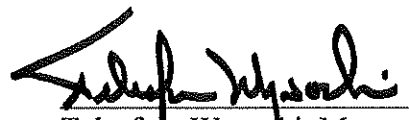
The several sections of this ordinance are declared to be severable. If any section or portion thereof shall be declared by a court of competent jurisdiction to be invalid, unlawful or unenforceable, such decision shall apply only to the specific section or portion thereof directly specified in the decision, and shall not affect the validity of any other provisions, sections or portions thereof the ordinance. The remainder of the ordinance shall remain in full force and effect. Any other ordinances whose terms are in conflict with the provisions of this ordinance are hereby repealed as to those terms that conflict. All ordinances or parts of ordinances contravening the terms and conditions of this ordinance are hereby to that extent repealed.

## SECTION III

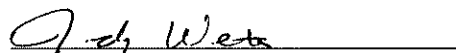
This ordinance shall take effect upon passage and publication as approved by law, and the City Clerk shall so amend the Code of Ordinances of the City of New Berlin, and shall indicate the date and number of this amending ordinance therein.

**PASSED AND ADOPTED** by the Common Council this 11<sup>th</sup> day of December, 2001.

APPROVED:

  
\_\_\_\_\_  
Telesofe Wysocki, Mayor

Countersigned/Certified:

  
\_\_\_\_\_  
Judy Weter, City Clerk

**BOARD OF REVIEW POLICY ON  
PROCEDURE FOR SWORN TELEPHONE OR SWORN WRITTEN TESTIMONY REQUESTS**

Whereas, sec. 70.47(8m), Wis. Stat., authorizes the Board of Review to consider requests from a property owner or the property owner’s representative to testify under oath by telephone or through a sworn written statement; and

Whereas, the Department of Revenue has determined that the legal requirements of the Notice to Appear at the Board of Review must be satisfied, and the Objection Form must be completed and submitted to the Board of Review as required by law before a request for alternate testimony is submitted; and

Whereas, under the City of New Berlin Board of Review Rules and Procedures, a request to testify by telephone or submit sworn written testimony may only be granted if **the requestor demonstrates illness or disability verified by a licensed physician, osteopath, physician assistant, or advanced practice nurse.**

Now, therefore, the City Board of Review of the City of New Berlin, Waukesha County, adopts the following policy:

**1. PROCEDURE:**

Before the Board of Review (hereinafter BOR) can consider a request from a property owner or the property owner’s representative (hereinafter “owner”) to testify by telephone or submit a sworn written statement, the owner must first complete and file with the Clerk of the BOR the following documents:

- a) A timely Notice of Intent to appear at BOR;
- b) A timely and complete Objection Form for Real Property Assessment (PA-115A); and
- c) A fully completed Request to Testify by Telephone or Submit a Sworn Written Statement (Form PA-814), including medical verification of illness or disability signed by a licensed physician, osteopath, physician assistant, or advanced practice nurse.

All required documents must be filed within the first two (2) hours of the BOR’s first scheduled meeting. Failure to submit these documents as required will result in denial of the request.

**2. CRITERIA:**

The BOR, may consider any or all of the following factors when deciding whether to grant or deny the request:

- a) The medical verification supporting the illness or disability;
- b) The owner’s stated reason(s) for the request as indicated on the PA-184;
- c) Fairness to the parties;
- d) Ability of the owner to procure in person oral testimony and any due diligence exhibited by the owner in procuring such testimony;
- e) Ability to cross-examine the person providing the testimony;
- f) The BOR’s technical capacity to honor the request;
- g) Any other factors that the BOR deems pertinent.

**3. EFFECTIVE DATE:**

This policy shall be effective upon passage.

Passed on the \_\_\_\_\_ day of \_\_\_\_\_, 2025, by the Board of Review of the City of New Berlin.

Board of Review Chairperson \_\_\_\_\_

Board of Review Clerk \_\_\_\_\_

**BOARD OF REVIEW POLICY ON  
PROCEDURE FOR WAIVER OF BOARD OF REVIEW HEARING REQUESTS**

Whereas, sec. 70.47(8m), Wis. Stat., authorizes the Board of review to consider requests from a taxpayer or assessor, or at its own discretion to waive the hearing of an objection under sec. 70.47(8) or, in a 1<sup>st</sup> class city, under sec. 70.47(16) and allow the taxpayers to have the taxpayer's assessment reviewed under sec. 70.47(13); and

Whereas, sec. 70.47(8m), Wis. Stat. further states that for purposes of this subsection, the Board of Review shall submit the notice of decision under sec. 70.47(12), Wis. Stat. using the amount of the taxpayer's assessment as established by the municipal assessor as the finalized amount; and

Whereas, sec 70.47(8m), Wis. Stat. further states that for purposes of this subsection, if the Board of Review waives the hearing, the waiver disallows the taxpayer's claim on excessive assessment under sec. 70.37(3), Wis. Stat. and notwithstanding the time period under sec. 70.37(3)(d), the taxpayer has 60 days from the notice of hearing waiver in which to commence an action under sec. 70.37(3)(d), Wis. Stat.

Whereas, the Department of Revenue has determined that the legal requirements of the Notice to Appear at the Board of Review must be satisfied and the Objection Form must be completed and submitted to the Board of Review as required by law by the taxpayer prior to a Request of Waiver being considered.

Now Therefore the City Board of Review of the City of New Berlin, Waukesha County, does hereby adopt as Board of Review policy the following:

**1. PROCEDURE:**

Before the Board of Review (hereinafter BOR) can consider a request from a taxpayer or assessor, or at its own discretion to waive the hearing of an objection, the taxpayer must first complete and file with the Clerk of the BOR the following documents:

- a) A timely Notice of Intent to appear at BOR; and
- b) A timely Objection Form for Real Property Assessment (PA-115A);

If the owner fails to file the aforementioned documents as required, will be scheduled on the objection.

If the owner files the aforementioned documents as required and a request from a taxpayer or assessor, or at its own discretion is made to waive the hearing of an objection, the BOR shall use the following criteria when making its decision.

**2. CRITERIA:**

The BOR, may consider any or all of the following factors when deciding whether to waive the hearing:

- a) The benefits or detriments of the BOR process
- b) The benefits or detriments of having a record for the Court review
- c) Avoidance of unruly, lengthy, burdensome appeals
- d) Ability to cross examine the person providing the testimony
- e) Any other factors that the BOR deems pertinent to deciding whether to waive the hearing

**3. EFFECTIVE DATE:**

This policy shall be effective upon passage.

Passed on the \_\_\_\_\_ day of \_\_\_\_\_, 2025, by the Board of Review of the City of New Berlin.

Board of Review Chairperson \_\_\_\_\_

Board of Review Clerk \_\_\_\_\_



# CITY ASSESSOR'S OFFICE 2025 UPDATE

# Mission - External

- ▶ **Administer** Wisconsin law locally
  - ▶ Chapters 70 & parts of 73 & 74
  - ▶ Wisconsin Property Assessment Manual
- ▶ **Publish** annual changes that affect Shared Revenue
  - ▶ Equalized Values and Net New Construction
- ▶ **Fund** overlying Tax Jurisdictional Budgets
  - ▶ Waukesha County
  - ▶ Two County Technical Colleges
  - ▶ Four School District's
- ▶ **Support** overlying administrative agencies
  - ▶ DOR - State and Local Finance
  - ▶ Waukesha - Property Lister



# Mission - Internal

- ▶ **Provide** attentive & friendly service
  - ▶ Residents, public officials and peer departments
    - ▶ Finance, Clerk & Utility
    - ▶ Planning, GIS, Inspections, Engineering
- ▶ **Produce** fair & equitable assessments
  - ▶ Maintain Property Records
  - ▶ Analyze Market Trends
  - ▶ Develop Property Valuation Model
- ▶ **Defend** the tax-base
  - ▶ Assessment Reviews / Open Book
  - ▶ Board of Review / Circuit Court Appeals

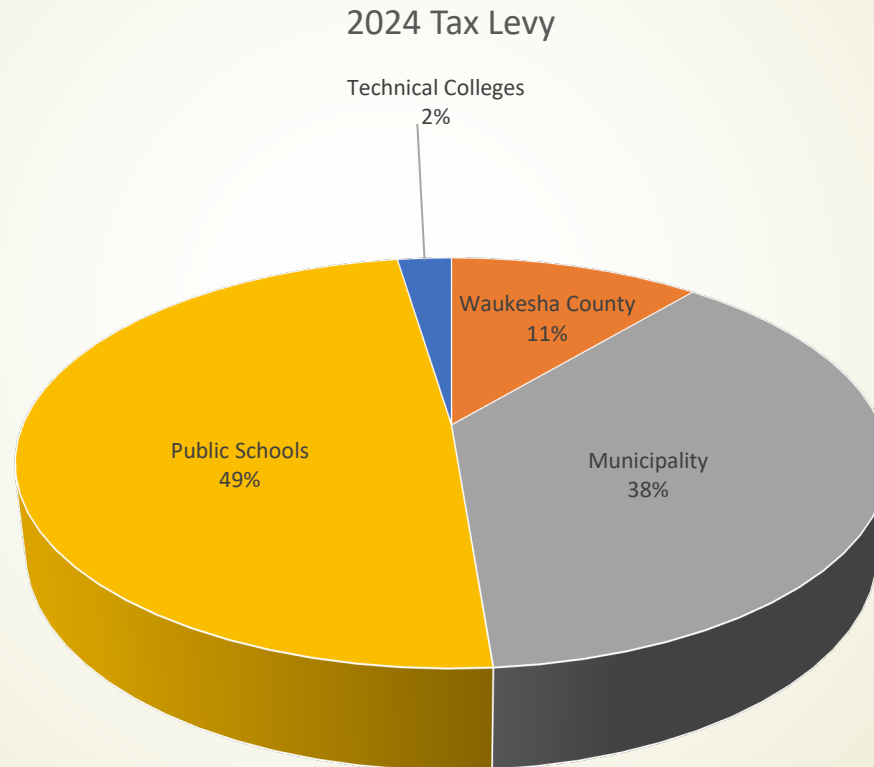


# Why We Assess Property

- ▶ Property Tax is the most stable revenue source compared to fees, sales or income tax
- ▶ Assessments allocate taxes equitably between commercial & residential property and among neighbors.

# The Tax Levy supports

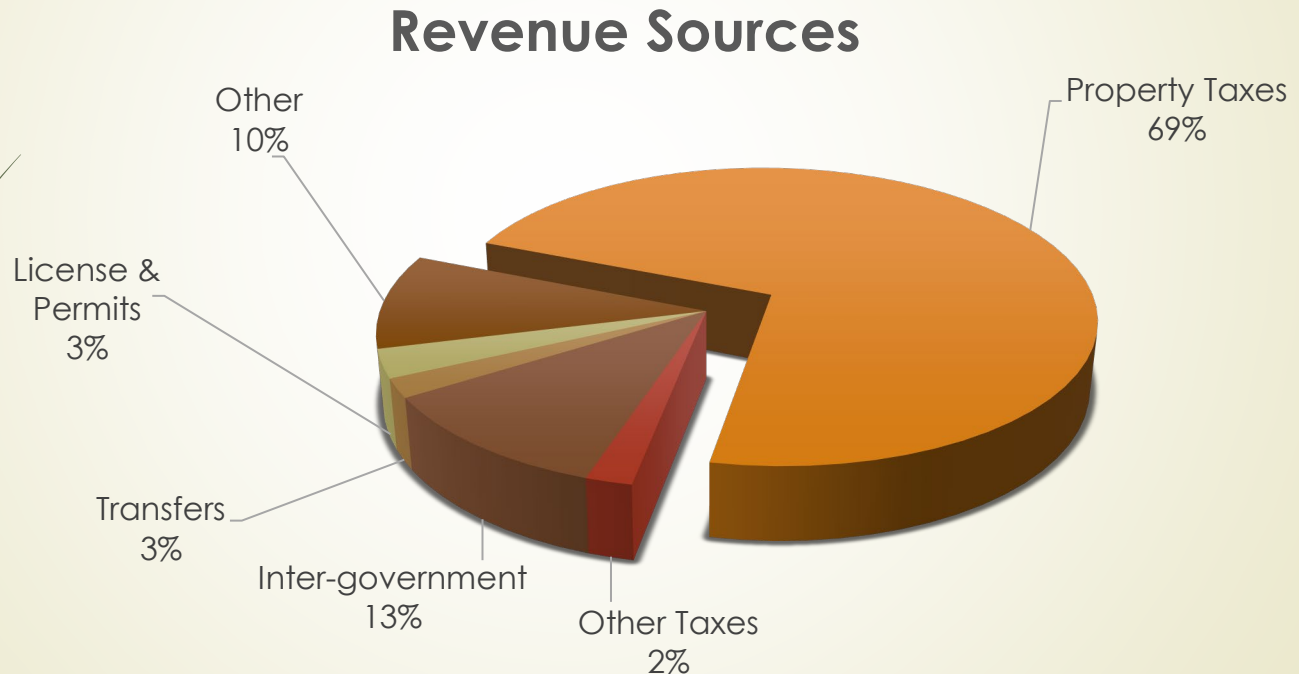
*City, Schools, County, Tech Colleges (using 2024 data)*



2024

# Property Tax will produce 69% of annual budgeted revenues

2024 Assessor's Office Budget equals 1% of the total City Budget





# 2025 Assessment Roll Activity

*Maintenance year – permit and record correction changes only*

- ▶ **Land records recorded**
  - ▶ 1,041 - Conveyance Documents Investigated
    - ▶ 593 Non-market sales identified
    - ▶ 448 Market sales verified
  
- ▶ **Property records reviewed or physically inspected**
  - ▶ 1,068 Parcels with Building permits
  - ▶ 547 Assessment changes (Maintenance Year)
  
- ▶ **Appeals**
  - ▶ Less than 10 Open Book reviews
  - ▶ Zero Board of Review hearings



# 2024 Real Estate Market Overview ~ Supply and Demand

- ▶ Data provided by MLS
  - ▶ Ave List Price- \$521,700
  - ▶ Ave Sale Price- \$ 479,800
  - ▶ Ave Days on Market- 35
  - ▶ 30-yr fixed- 6.6% – 7.03%



# New Berlin Single Family Market as of March market 2025

## **2025 Year to Date**

- ▶ Market Supply Metrics
  - ▶ Listing Volume
    - ▶ 2024 – 308 (listings)
  - ▶ Median List Prices
    - ▶ with offer \$422,000
    - ▶ as listed \$439,900
  - ▶ Median Sale Price
    - ▶ \$456,000



# New Berlin Single Family Market

## 2025 Year to Date

- ▶ Market Demand Metrics:
  - ▶ List to Sale Ratio - 102%
    - ▶ 2024 High - 107%
  - ▶ Days on Market - 30 days
    - ▶ 2024 low - 9 days
  - ▶ Ave Absorption Rate – .35



# New Berlin Single Family Market - Current

- ▶ 33 - Single Family Homes Listed
  - ▶ \$289,000 - \$2,900,000
    - ▶ 5 under Contract
      - ▶ 13 - Under \$400,000
      - ▶ 18 - between \$400,000 & \$999,999
      - ▶ 2 - One Million or more
  
- ▶ 13 - Vacant Lots available
  - ▶ 10 - Randomly situated
    - ▶ \$105,000 - \$394,900
  
  - ▶ 3 - Autumn Trace
    - ▶ \$234,000 - \$270,500

# New Berlin Equalized Value Comparisons



**2024 Net New Construction = .62 %**

City or Village	2024 % Eq. County Value	2024 Equalized Value	2024 NNC	2023 NNC	2022 NNC	2021 NNC	2020 NNC	2019 NNC	2018 NNC
Waukesha	11.19%	9,870,303,400	1.36	2.21	1.08	.81	1.18	1.01	.86
Brookfield	11.15%	9,841,962,300	.96	.98	1.77	2.05	2.39	1.46	1.23
New Berlin	9.12%	8,046,558,800	.62	1.04	1.35	1.23	1.12	1.28	1.10
Men. Falls	9.07%	8,003,243,900	1.44	1.45	1.98	2.53	2.08	1.76	2.39
Muskego	5.72%	5,042,447,500	1.82	1.61	.86	1.92	1.68	1.05	2.05
Pewaukee	5.63%	4,971,695,200	2.09	2.83	3.14	.86	1.40	1.66	2.22
<b>Waukesha County total Equalized Value = \$88,230,894,000</b>									

# Equalized Value Ranking

2024 Rank	Municipality	2024 Equalized Value	% Change	2023 Equalized Value	2023 Rank
1	Milwaukee	46,520,321,100	6.0%	43,757,757,500	1
2	Madison	46,078,958,100	8.0%	42,648,777,000	2
3	Kenosha	11,612,320,000	11.0%	10,430,387,700	3
4	Green Bay	10,834,009,900	10.0%	9,863,427,300	5
5	Wauwatosa	10,284,774,700	7.0%	9,618,350,900	6
6	Waukesha	9,870,303,400	4.0%	9,487,929,500	7
7	Brookfield	9,841,962,300	-1.0%	9,943,967,300	4
8	Eau Claire	8,820,474,100	8.0%	8,165,787,700	9
9	Appleton	8,656,544,800	0%	8,640,805,200	8
10	New Berlin	8,046,558,800	2.0%	7,871,954,300	11
11	Janesville	8,004,894,400	-1.0%	8,093,961,800	10
12	Menom. Falls	8,003,243,900	3.0%	7,795,110,600	12
13	Mequon	7,008,231,900	7.0%	6,561,838,500	13
14	Franklin	6,486,517,200	6.0%	6,129,068,900	14
15	West Allis	6,435,910,900	7.0%	5,991,356,600	15
16	Oshkosh	6,326,396,700	9.0%	5,818,158,000	16
17	Fitchburg	6,167,362,500	8.0%	5,733,042,400	18
18	Sun Prairie	6,077,193,700	11.0%	5,481,682,200	20
19	Pleasant Prairie	6,001,282,300	3.0%	5,805,277,200	17
20	Oak Creek	5,844,532,500	6.0%	5,531,211,200	19
21	Mount Pleasant	5,809,246,400	10.0%	5,271,652,400	21

Average = 5.9%



*Thank you for your  
service in support of  
equitable assessments*