

IF YOU THINK YOUR VALUE IS INCORRECT

If I Do Not Agree With My Assessment

Come and talk with one of our appraisers. During this informal “open book” session you can learn how your assessed value was determined, what factors were considered, and what type of records we keep about your property.

If Assessment Is Still Incorrect After Review

The next step is to file an objection with the Board of Review. The property owner must provide the Clerk with a written notice of intent to file an objection at least 48 hours before the Board’s first scheduled meeting. The Board can waive the 48 hour notice requirement if the property owner shows good cause for failing to meet the requirement or provides evidence of extraordinary circumstances. Objections must be in writing and should be filed with the Clerk within the first two hours of the Board’s first scheduled meeting.

Board of Review

The Board of Review operates like a court. Their function is not one of valuation, but of deciding the validity of the facts presented orally before them. The basic function of the Board is to listen to sworn testimony presented by both the property owner and assessor and then determine if the assessed value of the property is correct. You must prove that your property is inequitably assessed when compared to the general level of assessment within your tax district.

Evidence Needed

Keep in mind that your evidence must be strong enough to prove that the assessor’s value is incorrect. Stating that property taxes are too high is not relevant testimony. You should establish in your own mind what you think your property is worth. The best evidence for this would be a recent sale price of your property. The next best evidence would be recent sales prices of properties that are similar to yours. The closer in proximity and similarity, the better the evidence. Another type of evidence is oral testimony from a witness who has made a recent appraisal of your property.

More Options

If you don’t agree with the Board of Review decision, the next step is an appeal to either the Wisconsin Department of Revenue or the Circuit Court.

Appeals and The Department Of Revenue

Wisconsin law provides for a written appeal of the Board’s decision to the Department of Revenue within 20 days after receipt of the decision or within 30 days of the Clerk’s affidavit. A \$100 filing fee is required. The fair market value of the items or parcels being appealed cannot exceed \$1 million. The Department may revalue the property any time before November 1 of the assessment year or within 60 days after receiving the appeal, whichever is later. If adjusted, the value is substituted for the original value and taxes paid accordingly. Appeal of the Department’s decision is to the circuit court.

Appeals and the Court System

An appeal to the Circuit Court must be made within 90 days after adjournment of the Board of Review. The court will then make a decision based solely on the testimony that was presented to the Board of Review. When your case goes before the circuit court, the court will review the record that was created at your Board of Review hearing and make its decision.

The appeals process is outlined in detail in the Wisconsin Department of Revenue’s Publication Property Assessment Appeal Guide for Wisconsin Property Owners.