

## Taxpayer Duties at Hearing

- Taxpayer must give oral or written notice to the Clerk of the Board of Review at least 48 hours before the first Board meeting with her/his intent to file an objection (unless waived for good cause or extraordinary circumstances, as required by law).
- Taxpayer must file a written objection form within the first two hours of the first Board meeting (after the assessment roll has been completed and signed).
  - Taxpayer must use the approved objection form and fill in the objection form completely by answering all questions.
  - Taxpayer must state his/her opinion of the value of the property.
  - Taxpayer failure to answer all questions on the objection form should be basis for refusal to hear their objection.
- Taxpayer, if presenting written property appraisal(s) as evidence of value, should have the Appraiser who prepared the appraisal present, in person, to present sworn testimony in support of the appraisal and to answer questions of the Assessor and the Board in cross-examination.
- Taxpayer has the burden of overcoming presumption of correctness granted by law to the Assessor's valuation. Taxpayer's evidence must conform to the statutory criteria in Wis. Stat. § 70.47(7) and the Wisconsin Property Assessment Manual.