

2023 BOR

Taxpayer Property Tax Questions & Appealing Your Property Tax Assessment

Board of Review (BOR) Appeal Hearing:

- The BOR consists of County, City, Village, or Town officials and/or appointed citizens. The BOR is responsible for correcting any assessment errors. The BOR conducts its hearings in a manner similar to a court.
- We suggest that you attend the first BOR meeting to review your assessment based on your Open Book Assessor discussion or to request to appeal your assessment. Typically, the BOR First Meeting date, time, and location will be on your Assessment Notice. You can also look for a posted notice or ask the municipal Clerk.
- Appeal Hearing dates are dependent on the number of appeals brought to the BOR, and the Clerk will post a hearing date notice.
- All evidence is customarily submitted as sworn, in-person, oral testimony. You or your agent must attend the Appeal Hearing to present your evidence. Unless the BOR has granted advanced permission to submit sworn telephone or sworn written testimony. Be prepared to explain to the BOR why you think the Assessor is incorrect and exactly what you think your property is worth and why.
- You must present evidence to support your estimate of market value. Such evidence is:
 - A recent sale of your property, if any. Bring written proof, such as a closing statement or real estate transfer return, to substantiate the date and amount of the sale.
 - Recent sales of similar properties in your neighborhood, if any. Bring written proof substantiating the amount and date of sale.
 - Other specific reasons showing the assessment is in error. Bring written and/or photographic evidence when possible, such as cost estimates for repairs, etc.
- If you use recent sales of similar properties to make your case, show how each example compares to your property, such as style, building square footage, lot size, number of rooms, condition, exterior wall constructions, etc. If you bring a written appraisal by a qualified expert, that person **MUST** attend the hearing to provide sworn, in-person, oral testimony, (unless the BOR has granted advanced permission to submit sworn telephone or sworn written testimony).
- An appraiser from the Assessor's office will present evidence related to the market analysis performed on your property. You should contact the appraiser prior to the hearing to exchange information.
- The BOR will determine the market value of your property based on the evidence presented. The Clerk will mail a written notice of the BOR's decision to you after the hearing.

Additional Information: The Wisconsin Department of Revenue publishes an additional guide on its website, *2023 Guide for Property Owners*, at <https://www.revenue.wi.gov/DOR%20Publications/pb060.pdf>.

See also the following graphic, taken from the DOR guide, that details the property owner assessment appeal process.