

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