

## **What is the Board of Review? When do they meet?**

The Board of Review is a quasi-judicial body that operates under State of Wisconsin Statutes. The function of the Board is to listen to sworn testimony presented by both the property owner and assessor and then make a determination if the assessed value of the property is correct. While you can appeal your assessment directly to the Board of Review, it is highly recommended that you first contact the Town Assessor, Cal Magnan at 262-542-3332. Minor errors and misunderstandings can often be corrected at an informal meeting with the Assessor first.

By statute, the first session of the Board of Review must be within the thirty day period beginning on the second Monday in May. Once the Board has heard all appeals and adjourned, no further assessment objections can be considered until the following year. When you receive your tax statement in December, it is too late to file an objection for the current assessment. Paying your taxes under protest does not constitute a formal assessment objection.

## **What evidence do I need to present to the Board of Review?**

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 recent sales is to your property, the better the evidence. Another type of evidence is oral testimony from a witness who has made a recent appraisal of your property.

## **Does the Board of Review have the final say?**

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.