

Objection to Real Property Assessment

To file an appeal on your property assessment, you must provide the Board of Review (BOR) clerk written or oral notice of your intent, under state law (sec. 70.47(7)(a), Wis. Stats.). You must also complete this entire form and submit it to your municipal clerk. To review the best evidence of property value, see the Wisconsin Department Revenue's Property Assessment Appeal Guide for Wisconsin Real Property Owners.

Complete all sections:

Section 1: Property Owner / Agent Information \* If agent, submit written authorization (Form PA-105) with this form

Form with fields for Property owner name, Agent name, Owner mailing address, Agent mailing address, City, State, Zip, Owner phone, and Email.

Section 2: Assessment Information and Opinion of Value

Form with fields for Property address, Legal description or parcel no., City, State, Zip, Assessment shown on notice - Total, and Your opinion of assessed value - Total.

If this property contains non-market value class acreage, provide your opinion of the taxable value breakdown:

Table with 4 columns: Statutory Class, Acres, \$ Per Acre, Full Taxable Value. Rows include Residential total market value, Commercial total market value, Agricultural classification (tillable, pasture, specialty), Undeveloped classification, Agricultural forest classification, Forest classification, Class 7 'Other' total market value, and Managed forest land acres.

Section 3: Reason for Objection and Basis of Estimate

Form with two main fields: Reason(s) for your objection and Basis for your opinion of assessed value.

Section 4: Other Property Information

- A. Within the last 10 years, did you acquire the property?
B. Within the last 10 years, did you change this property (ex: remodel, addition)?
C. Within the last five years, was this property listed/offered for sale?
D. Within the last five years, was this property appraised?

Section 5: BOR Hearing Information

- A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s):
B. Provide a reasonable estimate of the amount of time you need at the hearing minutes.

Form with fields for Property owner or Agent signature and Date (mm-dd-yyyy).

# Agent Authorization

## for Property Assessment Appeals

If an agent is representing the property owner or municipality, the property owner or municipality must provide prior written authorization for the agent to represent the company or municipality when contacting the reviewing authority.

### Section 1: Property Owner and Property Information

Company/property owner name			Taxation district <input type="checkbox"/> Town <input type="checkbox"/> Village <input type="checkbox"/> City		
			County		
Mailing address			Street address of property		
City	State	Zip	City	State	Zip
Parcel number	Phone (    )    -		Email		Fax (    )    -

### Section 2: Authorized Agent Information

Name / title			Company name		
Mailing address			Phone (    )    -		Fax (    )    -
City	State	Zip	Email		

### Section 3: Agent Authorization

<p><b>Agent Authorized for:</b> <i>(check all that apply)</i></p> <p><input type="checkbox"/> Manufacturing property assessment appeals (BOA)</p> <p><input type="checkbox"/> Access to manufacturing assessment system (MAS)</p> <p><input type="checkbox"/> Wisconsin Department of Revenue 70.85 appeals</p> <p><input type="checkbox"/> Municipal Board of Review</p> <p><input type="checkbox"/> Other _____</p>	<p><b>Enter Tax Years of Authorization</b></p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>
<p><b>Authorization expires:</b> _____ (unless rescinded in writing prior to expiration)</p> <p style="text-align: center;"><small>(mm - dd - yyyy)</small></p>	
<p><b>Send notices and other written communications to:</b> <i>(check one or both)</i>    <input type="checkbox"/> Authorized Agent    <input type="checkbox"/> Property Owner</p>	

### Section 4: Agreement/Acceptance

**I understand, agree and accept:**

- The assessor's office may divulge any information it may have on file concerning this property
- My agent has the authority and my permission to accept a subpoena concerning this property on my behalf
- I will provide all information I have that will assist in the discussion and resolution of any assessment appeal of this property
- Signing this document does not relieve me of personal responsibility for timely reporting changes to my property and paying taxes, or penalties for failure to do so, as provided under Wisconsin tax law
- A photocopy and/or faxed copy of this completed form has the same authority as a signed original
- If signed by a corporate officer, partner, or fiduciary on behalf of the owner, I certify that I have the power to execute this Agent Authorization form

### Section 5: Owner Grants Authorization

<b>Owner Sign Here</b> ▶	Owner name <i>(please print)</i>		
	Owner signature		
	Company or title	Date <i>(mm-dd-yyyy)</i>	

## **APPEARANCE BEFORE THE BOARD OF REVIEW (BOR)**

Property assessments are the values the assessor places on taxable real and personal property. An assessment determines the portion of property tax that is due from the property. It is up to the property owner to find out what your assessment is and take any action if you feel the assessment does not reflect market value or is inequitable with similar property. You should personally check your assessment in the assessment roll to be sure you know the value placed upon your property by the Assessor. The Assessor is obligated by law to notify property owners by regular mail if the assessment has changed from the previous year.

If you do not agree with the assessment of your property, the time for you to do something is now. Taking action after receiving your tax bill in December is too late. The Board of Review (BOR) can only hear objections for the current assessment year. If you have questions about the validity of your assessment, your first step should be to contact the Assessor. The Assessor can explain the procedure used in arriving at the assessment.

The BOR meets annually during the 45-day period beginning with the fourth Monday in April for an organizational meeting and may re-convene to a later date. The dates will be published by Class 1 notice and posted in at least three public places with the time and place of the BOR's first meeting. The notice must be posted at least 15 days (maintenance year) or 30 days (revaluation year) before the BOR's first meeting.

Your property assessment was determined by the Assessor as of January 1<sup>st</sup> of this year. The law requires the Assessor arrive at the assessment from actual view or the best information practicably obtained. According to state law, the BOR must presume the Assessor's valuation is correct. This presumption of correctness is binding on the BOR unless sufficient evidence to the contrary is presented by the property owner. To overturn the presumption of correctness, the property owner has the burden of proof to show evidence proving the assessment is incorrect. The BOR can only hear evidence relating to the assessment or value of your property. The BOR will not hear evidence or act if your sole concern is that your taxes are too high.

The first step in appealing your assessment is to provide a written or oral notice of intent to file an objection to the Neenah City Clerk at least 48 hours before the first scheduled BOR meeting.

You must also complete an objection form and file it with the Neenah City Clerk prior to or within the first two hours of the BOR meeting. Questions on the form are often of great importance to you in proving that the assessment is incorrect and will help the BOR members when they review your case. Other forms are required to be submitted along with the objection form based on your property type. If the property is classified as commercial, you must also complete a form concerning income and expenses. All residential rental properties must complete a gross rent statement. Regardless of property type, if you intend to be represented by an agent or attorney, you must complete an agent's authorization form.

After your objection form has been filed with the Neenah City Clerk, you will receive notice from the Clerk as to when your case will be heard.

## **BOARD OF REVIEW HEARING**

The Board of Review consists of 5 regular members and 2 alternate members. The Neenah City Clerk, as recording secretary, and City Attorney, representing the Board, are present at the BOR hearings. The Assessor's Office may have up to 3 representatives at any one hearing. Please make sure to bring 12 copies of any exhibit(s) you will present to the BOR during your testimony.

### **WHEN YOUR CASE IS CALLED**

When your name is called, you or your authorized agent must present your case. The first and very important process is administering the oath. You will be asked to raise your right hand while the Neenah City Clerk reads the following oath:

**“Do you solemnly swear to tell the truth, the whole truth, and nothing but the truth, so help you God?”** To this you will answer, **“I do.”**

### **READING YOUR OBJECTION**

You may now be seated in the witness chair while your objection form is read to the BOR. After the reading of the objection form, you must orally present your case and any exhibit(s). This means that you must tell the BOR, in your own words, why you believe the assessment of your property is in error.

### **“DO” and “DO NOT”**

**DO** fill out the objection form entirely.

**DO NOT** try to question the Assessor first. State law says the taxpayer shall be heard first.

**DO** speak slowly and clearly. Remember that what you say is being recorded by a stenographer.

**DO NOT** become angry or disturbed; it will only confuse yourself and the BOR.

**DO** remember that BOR members can only act on sworn oral testimony presented to them at this BOR meeting. The evidence presented must prove the assessment is incorrect in order for the BOR to make any changes. The BOR may call in witnesses to support or deny the assessment if they deem it necessary. Also, remember it is either the Assessor's assessment or your assessment number—there is no middle ground or compromise.

**DO NOT** contact a BOR member or give them information about the objection outside of the BOR hearing.

**DO NOT** say “the taxes are too high.” This is not evidence that the assessment value is too high.

**DO** plan on being fully prepared to present your case. This includes the presentation of your witnesses to collaborate the circumstances involved in your objection. As an example, if you are basing your objection on a recent purchase price, be prepared to bring the seller of the property along to substantiate the sale agreement. If you are basing your objection on an appraisal you

will want to have that appraiser present to answer questions from the BOR. Remember, BOR members can only act on sworn oral testimony presented to them at this BOR meeting.

### **TAXPAYER RIGHTS**

You have the right to view your property assessment and other property assessments in the assessment roll. The assessment rolls are available at the City Hall, Neenah Public Library, and [www.ci.neenah.wi.us](http://www.ci.neenah.wi.us).

Whenever an assessment is changed from the previous year for real property, the owner must be notified by regular mail, if known, or else the occupant of the property. However, failure to receive a notice does not affect the validity of the changed assessment.

A notice of changed assessment must be in writing and mailed 15 days before the BOR meeting or 30 days prior to the BOR meeting if there is a revaluation.

### **TAXPAYER RESPONSIBILITIES**

The time to check your assessment is in March or April of each year, after the yearly assessment roll is completed and before the meeting of the BOR. Remember that once the tax bills are mailed, it is too late to appeal that year's assessment.

It is wise to review your property record card to assure accuracy. Property record card information is available on the City's website or by contacting the Assessor's Office.

If you have questions about the validity of your assessment, your first step should be to contact the Assessor. The Assessor can explain the procedure used in arriving at the assessment.

If you have discussed the matter with the Assessor and you are still not satisfied, ask for information about the appeals process.

### **APPEALS**

Contact the Neenah City Clerk to express your intent to appear before the BOR and complete the required objection to property assessment form. The Neenah City Clerk will supply you with the form and schedule your appearance before the BOR.

BOR has no authority to change an assessment without sworn oral testimony proving the assessor's value is incorrect. The burden of proof is on the taxpayer—by law the BOR presumes the Assessor's assessment to be correct unless the taxpayer presents adequate evidence for a different valuation. The best evidence would be a recent sale price of the property under protest, plus an account of any changes the property has undergone between the date of sale and the assessment date of January 1st.

The next best evidence of market value is the sale prices of other similar properties that are comparable to the property under protest. Oral testimony by a qualified witness who has made a market value appraisal of the property is also good evidence.

BOR meetings are always publicly noticed and open to all citizens.

If you are unsatisfied with the BOR's decision there are three avenues of appeal:

1. Appeal to the Circuit Court under section 70.47 (13), Wis. Stats. There are specific rules and timelines that must be followed and no new evidence may be submitted.
2. Appeal to the City of Neenah for recovery of excessive taxes under Section 70.37, Wis. Stats. There are specific rules and timelines that must be followed.
3. Appeal to the Wisconsin Department of Revenue under 70.85, Wis. Stats.

### **RESOURCES**

Property Assessment Appeal Guide for WI Real Property Owners [www.revenue.wi.gov](http://www.revenue.wi.gov)

Guide for Property Owners [www.revenue.wi.gov](http://www.revenue.wi.gov)

#### **Office of the City Attorney**

211 Walnut St.  
Neenah, WI 54956  
PH: 920-886-6106  
Email: [attorney@ci.neenah.wi.us](mailto:attorney@ci.neenah.wi.us)

#### **Office of the City Clerk**

211 Walnut St.  
Neenah, WI 54956  
PH: 920-886-6100  
Email: [clerk@ci.neenah.wi.us](mailto:clerk@ci.neenah.wi.us)

#### **Department of Community Development and Assessments**

211 Walnut St.  
Neenah, WI 54956  
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