

Assessment Objection Procedure

Wisconsin statutes require all taxable property except agricultural, agricultural forest and undeveloped to be assessed at full market value as of January 1 each year. The courts have determined that assessments at a percentage of full market value are acceptable when applied uniformly. Therefore, to determine if your assessment is fair, you must analyze it in relation to full market value. This is done by dividing your assessment by the general level of assessment for your municipality. You should contact the assessor to find out the general level of assessment.

If you feel your assessment is unfair, the first step is to discuss it with your municipal assessor. If you still wish to appeal your assessment, you will need to file a written or oral intent to object with the municipal clerk at least 48 hours before the opening of the Board of Review. In addition, you must complete an approved objection form and file it with the clerk of the Board of Review prior to or within the first two hours of the Board's first scheduled meeting.

In cities with a Board of Assessors, assessment objections are first made to this Board. If you are dissatisfied with the Board of Assessors' determination, an appeal can be made to the Board of Review. If you wish to appear at the Board of Review, notify the assessor in writing within 10 days of receiving the Board of Assessors' determination notice.

Boards of Review operate like a court. Their function is not one of valuation, but of deciding the validity of the facts presented orally before them. You or your representative may testify concerning your assessment objection. You must prove that your property is inequitably assessed when compared to the general level of assessment within your tax district.

NOTE: The Notice of Assessment is required when an assessment has changed from the prior year. Therefore, many municipalities do not send Notices of Assessment every year. Not receiving a notice does not prevent you from objecting to your assessment. However, if you desire to appeal your assessment in any year, your appearance at that year's Board of Review hearing is extremely important. Most subsequent avenues of appeal require that you first attend the Board of Review. Therefore, always verify your assessment annually **prior** to the Board of Review. The appeal process is explained in the "Property Assessment Appeal Guide for Wisconsin Real Property Owners." If you would like a copy, please contact the Department of Revenue, Assessment Practices, Box 8971, Madison WI 53708-8971. Property tax publications can be found at the following Web address: <http://www.revenue.wi.gov> under publications.