

Table of Contents

I. Introduction	1
II. Filing an appeal	1
A. Before you file an appeal	1
B. Filing procedures	2
C. Filing the objection form	2
D. Submitting your appeal to DOR	3
III. Valuation appeals	3
A. Real estate	3
B. Personal property	4
IV. Board of Assessors	4
A. BOA's decision	4
B. Appealing the BOA determination	5
C. Municipal appeals	5
D. Withdrawing an appeal	5
V. Resources/contact information	5

I. Introduction

In 1973, the Wisconsin legislature created a state law ([sec. 70.995, Wis. Stats.](#)), making the Wisconsin Department of Revenue (DOR) responsible for the assessment of manufacturing real estate and personal property. This law was created to help ensure fair and equitable assessments for manufacturing property and assessment uniformity statewide.

II. Filing an appeal

A. Before you file an appeal

- If you have questions or concerns about your manufacturing real estate or personal property assessment, contact the [Manufacturing & Utility Bureau District Office](#) responsible for the location of your manufacturing property. In some cases, a problem can be resolved without filing a formal appeal.
- If you have new information showing the assessment is incorrect, DOR will work with you to ensure a fair and equitable assessment
- If you choose to file a formal appeal with the State Board of Assessors (BOA), review this guide for answers to the most common questions, types of appeals, filing procedures and links to helpful resources

B. Filing procedures

The following apply to all appeals, including: real estate and personal property valuation, classification and late filing penalties.

1. Agent representation

- Legal representation is not required to proceed through the appeal process. A determination is based on evidence provided with the appeal. It does not rest on a hearing or the testimony of witnesses.
- A property owner may proceed on his/her own behalf or hire an agent. If you choose to hire an agent, you must submit a signed document authorizing the agent to represent your interests in the appeal process.

2. Appeals filed by a tenant

As a manufacturing tenant (lessee), you may file an assessment appeal. However, you must provide written authorization from the real estate owner to appeal the assessment. In most cases, a document is created and signed by the owner, giving authorization to the tenant to file an appeal. If the current lease agreement includes a provision for the tenant to appeal, this portion of the agreement should be included with the appeal documents.

3. Types of appeals – forms

There are several types of appeals. Each objection form addresses a specific appeal type. The following [objection forms](#) are located on our website.

Objection forms	Form number
Agent Authorization	PA-105
Objection to Manufacturing Classification Decision	PA-130
Objection to Manufacturing Personal Property Assessment	PA-131
Objection to Manufacturing Real Estate Assessment	PA-132
Objection to Manufacturing Filing Penalty	PA-133
Appeal Withdrawal	PA-138

C. Filing the objection form

To file an appeal, you must use the appropriate [objection form](#). For valuation appeals, under state law | ([sec. 70.995\(8\)\(c\)\(1\), Wis. Stats.](#)), you must provide specific information to the BOA in the form, including:

- Reason for objection
- Opinion of the correct full value assessment
- Basis for the opinion of value

Note: Complete all sections of the form. If you file an incomplete form, DOR may deny your appeal.

1. Due date

You must file your appeal no later than 60 days after the date of the assessment, filing penalty or classification notice. Your appeal is considered timely filed if the BOA receives it with the filing fee, by the 60th day; or you send your appeal form by certified mail with the filing fee, and it is postmarked before midnight of the 60th day.

2. Deadlines for submitting evidence

You may submit supporting evidence/documents with your appeal. Under state law ([sec. 70.995\(8\)\(c\)\(2\), Wis. Stats.](#)), you may submit additional information in support of your appeal to the BOA within 60 days of filing your appeal. See "[Due date](#)" to determine timely filing of evidence. **Note:** If you do not intend to send additional information, check the box in Section 6 of the objection form.

3. Current year M-Form filing

DOR must have a current M-Form filing for the account under appeal, or a current filing must accompany your appeal. If you do not file, you lose your appeal rights.

D. Submitting your appeal to DOR

1. To file an appeal, you must submit the following to DOR for each appeal

- a. **State prescribed form** – under state law ([sec. 70.995\(8\)\(c\), Wis. Stats.](#)), you are required to file a state prescribed objection form with the BOA
- b. **Agent Authorization** – if you are an agent filing on behalf of an owner, you must complete and simultaneously file the [PA-105](#) Agent Authorization Form
- c. **Filing fee** – you must include a \$45 filing fee payable to the "Wisconsin Department of Revenue"
 - DOR does not consider your objection filed until you pay this fee
 - DOR waives the fee if a prior year appeal on the same property is pending, under state law ([sec. 70.995\(8\)\(c\) and \(d\), Wis. Stats.](#))

2. Submit the objection form, \$45 filing fee and all supporting documents to:

Wisconsin Department of Revenue
State Board of Assessors
MS 6-97 PO Box 8971
Madison WI 53708-8971

3. DOR receives your appeal

After we receive your appeal, we review it to ensure the filing requirements are met. **We will send you and the municipal clerk the following:**

- Acknowledgement letter stating DOR received the appeal
- Request for detailed information supporting your value opinion
- Explanation of actions taken if you do not meet the filing requirements
- List of the most credible indicators of value for real estate objections

4. Filing requirements are met and DOR reviews the evidence

After your objection form is reviewed and filing requirements are met, a DOR appraiser is assigned to the case. Throughout the appeal process, you (the property owner) are referred to as the "appellant."

III. Valuation appeals

When your deadline to submit evidence has passed or you waive your right to submit additional information to the BOA, a DOR appraiser reviews the information provided with the appeal and also reviews DOR's records for the property.

A. Real estate

To investigate the real estate value under appeal, a DOR appraiser may:

- Review the assessment for palpable errors made in establishing the current assessment (palpable errors are defined in [sec. 74.33\(1\), Wis. Stats.](#))
- Tour your facility
- Review the dimensions, construction components, features, and physical condition of each building on the property
- Review land improvements
- Update DOR records to accurately reflect your property characteristics
- Inquire about problems with your buildings and the immediate neighborhood
- Photographs exterior views of your facility
- Review area land values
- **Note:** You also have an opportunity to discuss concerns about your property or the assessment process

Determining your real estate assessment

Under state law ([sec. 70.32\(1\), Wis. Stats.](#)), the assessor must first consider a recent arm's-length sale of the subject to value the property.

- If there is no recent arm's-length sale of the subject property and an appraisal of the subject property is warranted, the assessor will consider recent arm's length sales of reasonably comparable properties
- If there is no recent arm's-length sale of the subject property, or recent arm's length sales of reasonably comparable properties, the assessor will consider all other relevant data that may impact the property value which may include cost, income and current market activity

Note: If you (appellant) did not submit evidence or submitted evidence with no analysis, you did not provide clear and convincing evidence showing the assessment is inaccurate. Therefore, the appraiser would recommend the assessment be sustained

B. Personal property

After updating DOR records, the appraiser considers the three approaches to value when determining your assessment: 1. Sales Comparison Approach, 2. Cost Approach and 3. Income Approach.

To investigate a personal property appeal, a DOR appraiser may do the following:

- Tour your facility to ensure a manufacturing assessment classification is appropriate
- Review your current fixed asset listing to verify your personal property assets are reported accurately on the M-P Form
- Review leased equipment to ensure you (lessee) and the leasing company (lessor) reported leased equipment
- Review leasehold improvements (improvements you made to the real estate)

IV. Board of Assessors

After the investigation is concluded, the appraiser prepares and submits a written recommendation to the BOA.

BOA members include: DOR employees selected by the DOR Secretary. The Manufacturing & Utility Bureau Director chairs this board.

A. BOA's decision

1. Appeal resources available

Both the appraiser and the BOA have the same resources available to address an appeal:

- [Wisconsin Statutes](#)
- [Wisconsin Property Assessment Manual](#)
- [Standard Industrial Classification \(SIC\) Code Manual](#)
- Judicial rulings
- Prior year BOA determinations

2. BOA review

BOA does the following:

- Reviews the appraiser's recommendation and the appellant's evidence
- May request that additional information be provided or suggest other changes to consider
- Verifies the recommendation meets the threshold for BOA approval before issuing an assessment determination
- Sends an assessment determination to the appellant, the agent (if one is authorized), and the municipal clerk where the property is located
- Under state law, the BOA must address every appeal and send a determination by April 1 of the year following the appeal

B. Appealing the BOA determination

- If you are dissatisfied with the determination, you may appeal the BOA's decision to the [Wisconsin Tax Appeals Commission \(TAC\)](#) within 60 days of the date on the determination notice
- Specific appeal instructions are provided in the determination notice
- TAC conducts a trial providing you the opportunity to present evidence and cross-examine DOR witnesses in a formal setting
- If you are dissatisfied with the TAC's determination, you may appeal the decision to the Circuit Court

C. Municipal appeals

1. Information

- Municipality is notified of your assessment and can appeal your assessment or any decision made by the BOA or the TAC
- In addition, both the property owner and the municipality are notified of any appeal filed by the other party and can provide information or present evidence regarding the appeal
- **Note:** A municipality may file an objection to the amount, valuation or taxability of a property, whether or not the owner of the specific property filed an objection. The municipality must file the appeal within 60 days of the date on the property's Assessment Notice.

2. Filing an appeal

If the property owner files an objection, the municipality affected may file an [appeal](#) to that objection within 15 days after the owner's objection is filed, under state law ([sec. 70.995\(8\)\(d\), Wis. Stats.](#))

3. Documents to submit

- Municipality must attach two dated copies of the governing body's authorization with the objection form
- DOR will notify the property owner that an objection was filed by the municipality

Note:

- If a municipality files an [appeal](#) (real estate or personal property), the property owner can also file an appeal
- If a municipality files an objection and the property owner assessed did not file an objection, the property owner assessed may file an appeal within 15 days after the municipality's objection is filed under state law ([sec. 70.995\(8\)\(b\)2, Wis. Stats.](#))

D. Withdrawing an appeal

- You may withdraw your appeal at any time before the BOA issues a determination
- To withdraw your appeal, complete Objection Form [PA-138 \(Appeal Withdrawal\)](#) – complete and file a separate form for each property appealed
- Send your original withdrawal form to the same address previously noted under "[Submitting your appeal to DOR](#)"

V. Resources/contact information

1. Wisconsin Statutes

- State assessment of manufacturing property – [sec. 70.995, Wis. Stats.](#)
- General property taxes – [chapter 70, Wis. Stats.](#)

2. DOR website – [Manufacturers landing page](#)

3. State Board of Assessors – [Manufacturing forms page](#)

4. Indicators of value – [page 3 of Real estate objection form \(PA-132\)](#)

5. [Wisconsin Tax Appeals Commission](#)

6. [DOR Manufacturing Bureau District Office locations](#)