

## Notice of Board of Review Determination

Under state law (sec. 70.47(12), Wis. Stats.), your property assessment for the current year 20\_\_\_\_ as finalized by the Board of Review (BOR) is listed below.

Property owner	General information
	Date issued     -     - Parcel no. Address Legal description <hr/> <input type="checkbox"/> Town <input type="checkbox"/> Village <input type="checkbox"/> City Municipality _____

Assessment information			
20____ Original Assessment		20____ Final Assessment <small>(determined by BOR)</small>	
Land	\$	Land	\$
Improvements	\$	Improvements	\$
Personal property	\$	Personal property	\$
Personal property	\$	Personal property	\$
Personal property	\$	Personal property	\$
Total personal property	\$	Total personal property	\$
Total all property	\$	Total all property	\$

### Appeal information

If you are not satisfied with the BOR’s decision, there are appeal options available. **Note:** Each appeal option has filing requirements. For more information on the appeal process, review the Property Assessment Appeal Guide. Visit [revenue.wi.gov](http://revenue.wi.gov) and search keyword “Assessment Appeal.”

**Appeal to:**

**Department of Revenue (DOR)** – must file within 20 days after receipt of the BOR’s determination notice or within 30 days after the date specified on the affidavit if there is no return receipt. A \$100 filing fee is required. The fair market value of the items or parcels cannot exceed \$1 million dollars. DOR may revalue the property any time before November 1 of the assessment year or within 60 days after receiving the appeal, whichever is later. If adjusted, the value is substituted for the original value and taxes paid accordingly. (sec. 70.85, Wis. Stats.)

**Circuit Court - Action for Certiorari** – must file within 90 days after receiving the determination notice. The Court decides based on the written record from the BOR. You cannot submit new evidence. (sec. 70.47(13), Wis. Stats.)

**Municipality - Excessive Assessment** – must first appeal to the BOR and have not appealed the BOR’s decision to Circuit Court or to DOR. You cannot claim an excessive assessment under sec. 74.37, Wis. Stats., unless the tax is timely paid. A claim under section 74.37 must be filed with the municipality by January 31 of the year the tax is payable.

## Notice of Board of Review Determination

Under state law (sec. 70.47(12), Wis. Stats.), your property assessment for the current year 2016 as finalized by the Board of Review (BOR) is listed below.

### Property owner

John Q Public  
123 N Pleasant St  
Badger WI 53111

### General information

Date issued 10 - 15 - 2016  
Parcel no. 002-0654  
Address 123 N Pleasant St  
Legal description Lot 1, Block 6  
Dexter's Subdivision

Town     Village     City

Municipality Badger

### Assessment information

2016 Original Assessment		2016 Final Assessment <i>(determined by BOR)</i>	
Land	\$45,000	Land	\$45,000
Improvements	\$325,000	Improvements	\$325,000
Personal property	- 0 -	Personal property	- 0 -
Personal property	- 0 -	Personal property	- 0 -
Personal property	- 0 -	Personal property	- 0 -
Total personal property	- 0 -	Total personal property	- 0 -
Total all property	\$370,000	Total all property	\$370,000

### Appeal information

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