

**BOARD OF
REVIEW
INFORMATION
FOR PROPERTY
OWNERS**

OBJECTION HEARING INFORMATION

The purpose of the Board of Review is to give residents of Vernon the opportunity to object to what they feel may be an unfair assessment of their property. The Board is made up of volunteer residents of Vernon whose job it is to hear both your testimony, as well as the Town Assessor's, supporting what you feel should be a proper assessment of your property. When you come before the board you will be required to take an oath to tell the truth, as in court.

You will then be asked to support your objection to the assessment by providing the board with all documents and testimony that you feel supports your case. Be sure to provide all of your supporting evidence at this time. Copies of documents will remain property of the Town of Vernon.

The assessor will then be given the opportunity to testify in support of the assessment.

After you have both given your testimony, the board will be given the opportunity to ask questions of you or the assessor to clarify information.

After this questioning the Board Chairman will close testimony and the Board will make their decision to support or change the assessment, including a formal motion and vote.

You will then receive written notification of the Board's final determination and asked to sign acknowledgement receipt.

BOARD OF REVIEW EVIDENCE

There are three (3) types of evidence which must be considered by the Board of Review in deciding whether or not the Assessor's value should be upheld:

1. The recent sale price of the property being assessed.
2. The recent sale prices of comparable properties in the area of the property being assessed.
3. Testimony of an expert appraiser as to the value of the property being assessed.

The valuation of the Town Assessor is presumed correct, and that presumption must be overcome by the testimony presented by the property owner and his witnesses. The three (3) types of evidence described above have differing value in attempting to overcome this presumption.

1. Evidence of a recent sale of the property in question is the best evidence of its value if the sale was between a willing buyer and a willing seller and if there were no unusual circumstances in the sale affecting the price (such as seller-provided financing).
2. The second best evidence as to value is the sale price of comparable properties within the area of the property in question. Substantial testimony must be submitted as to the similarity of the properties sold within the property in question. The sale of a comparable property outside the area of the property in question does not provide

as good of evidence as to the value of the property in question unless the owner can establish that the area of the two properties are so similar in all respects as to not be a factor in determining the comparable values of the properties. The value of property sold outside of the Town is generally not viewed as significant evidence of the value of a property within the Town.

3. The third best evidence as to the value of a property in question is the testimony of an expert witness. The facts cited by the appraiser should be compared with the facts cited by the Town Assessor.

It should be noted that testimony to the affect that the value of a property in question is too high compared with the values of its neighboring properties can be used either to reduce the assessment of the property in question or to increase the assessments of the other properties in the are, depending upon whether the Board determines that the assessment in question is too high or that the assessments of the neighboring properties were too low.

BOARD OF REVIEW APPEALS

How can a property owner appeal a Board of Review Decision?

The Board of Review is the first step in the property assessment appeal process. The next step is to contest the Board of Review decision to a higher review authority. However, if the property owners have not contested their assessment before the local Board of Review, no other reviewing authority will hear their case. There are two options for appealing a Board of Review decision. Property owners can do the following:

1. appeal to the Department of Revenue, or
2. appeal to circuit court

How can a property owner appeal a Board of Review decision to the Wisconsin Department of Revenue?

Property owners can file a written complaint with the Department of Revenue Supervisor of Equalization. This appeal has several conditions the property owner must do:

- File a written complaint within 20 days after the property owner receives the Board of Review determination or within 30 days of the date specified on the affidavit if no return receipt exists
- Pay a filing fee of \$100 to the Department of Revenue
- Ensure the value of the property does not exceed \$1,000,000
- Prove the property being appealed is radically out of proportion to the general level of the assessments of all other property in the taxation district

This process applies to either real or personal property. It is not available for properties located in the first class cities (Milwaukee). The appeal procedure is described in Section 70.85 of the Statutes.

How can a property owner appeal a Board of Review decision to a Circuit Court?

One way to appeal the decision of the Board of Review is by an “action of certiorari” to the circuit court in the county where the property is located. An “action of certiorari” means to request the court to review the written record of the hearing.

Property owners must do the following:

- file an appeal with the circuit court within 90 days after receiving notice of the determination
- Provide no new evidence

The court decides the case solely on the basis of the written record made at the Board of Review.

If the circuit court finds any error in the proceedings of the Board of Review it will return the appeal to the Board. The Board must follow the instructions from the court to reconsider the case. The court may order the municipality to recall the Board of Review if it has adjourned prior to the court’s decision on the appeal.

Can a circuit court decision be appealed to a higher court?

Yes. If the decision of the circuit court under the action of certiorari is not acceptable to the property owner, the property owner can appeal to the Court of Appeals. This court will review the facts of law considered by the lower court to determine if they interpreted the law correctly.

Can an appellate court decision be appealed to a higher court?

Yes. Appealing the decision of the Court of Appeals to the Wisconsin Supreme Court is possible. However, this court can also refuse to hear an appeal and thus let stand the ruling of a lower court. The Supreme Court has the final word in the appeal process. At this level the court will review all the lower court records and may request written legal briefs from each party supporting their point of view. Once the Supreme Court makes a ruling it becomes the official interpretation of the laws of the state.