

State of Wisconsin
Department of Revenue

Board of Review (BOR) - Filing Objections/Forms

1. What is considered "filing of the objection form" with the BOR clerk?
2. As a property owner, is there a specific form I should complete to give my notice of intent to file an objection?
3. Can I appeal directly to the circuit court without going to the BOR?

1. What is considered "filing of the objection form" with the BOR clerk?

First, a property owner must provide the BOR clerk with a written or oral notice of intent to file an objection at least 48 hours before the first scheduled meeting. He or she must then fill out a written objection form (Form PA-115A-*Objection Form for Real Property Assessment* or Form PA-115B-*Objection Form for Personal Property Assessment*). This written objection is considered filed if the BOR clerk's office receives it within the first two hours of the first BOR meeting. The law is silent as to whether filing by fax or email constitutes a "written" objection. Municipalities should adopt a consistent position concerning electronic filing.

If the property owner did not provide a 48-hour notice of intent to object, he or she must submit the written objection form and request a waiver (of the notice of intent to file requirement) during the first two hours of the BOR's first meeting.

2. As a property owner, is there a specific form I should complete to provide my notice of intent to file an objection?

No. You must give the BOR clerk either a written or oral notice of intent. There is no specific form for your notice. The Wisconsin Department of Revenue encourages you to submit a written notice. We also recommend that the clerk's office maintain a log of telephone calls it receives which are notices of intention to file objections. When it's receiving your verbal notice of intent, a municipality could encourage you to complete the official objection form (Form PA-115A-*Objection Form for Real Property Assessment* or Form PA-115B-*Objection Form for Personal Property Assessment*) 48 hours before the first meeting, which would also serve as notice of intent.

3. Can I appeal directly to the circuit court without going to the BOR?

- Since 2015, the BOR has the authority to waive a BOR hearing (at the request of the property owner, assessor or at its own discretion) and allow the property owner to appeal directly to the circuit court. To request a waiver, the property owner must:
 - Submit Form PA-813-*Request for Waiver of Board of Review Hearing* to the BOR clerk
 - Provide the BOR clerk with 48-hour notice of intent to appeal before the first BOR meeting
 - Complete the objection form (Form PA-115A-*Objection Form for Real Property Assessment* or Form PA-115B-*Objection Form for Personal Property Assessment*)
- At the first BOR meeting:
 - BOR reviews hearing waiver requests
 - BOR may grant the waiver and issue a determination, sustaining the assessment established by the assessor
 - BOR may deny the waiver and require the property owner to appear before the BOR
- Circuit court
 - Property owner is responsible for initiating action in circuit court within 60 days
 - Reviews property's assessment established by the assessor
- If the BOR grants your waiver, you can no longer:
 - Claim an excessive assessment, under sec. 74.37, Wis. Stats.
 - Appeal to DOR, under sec. 70.85, Wis. Stats.

For more property assessment information, visit the property tax home page.

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