

## **Board of Review**

The Board of Review (a quasi-judicial body made up of citizens) receives the annual assessment roll from the Assessor, then examines and corrects all apparent errors in description or computation and adds all omitted properties. Those property owners who disagree with their property assessment may file an objection with the Town Clerk to be heard before the Board of Review. (property owners are encouraged to meet with and assessor in person at an Open Book Appointment prior to the Board of Review, as many discrepancies can be settled during this process and won't require an appeal to the Board of Review). The Board will schedule a hearing for each written objection to assessment it receives.

- **The 2020 Board of Review is scheduled for THURSDAY, JULY 9 2020 from 5:00 --- 7:00 pm at the Neshkoro Town Hall**

At the hearing before the Board of Review, property owners present evidence and may bring witnesses. From the evidence presented at the hearing, the Board will determine whether the Assessor's assessment is correct. If the assessment is too high or too low, the Board may raise or lower accordingly.

The proceedings are recorded. Under State statute the assessor is presumed to be correct. The burden is on the property owner to prove the assessment is incorrect.

### **Objection Must Be Filed with The Town Clerk**

Written or oral notice of intent to file an objection is due to the Clerk at least 48 hours before the Board of Review's first scheduled meeting. Your written objection form (available from the Clerk) must be filed with the Clerk during the first 2 hours of the Board of Review's first scheduled meeting, but can be filed prior to that time.

If the Board of Review upholds the assessor's determination and you are still dissatisfied, your remaining avenues of appeal are to the Department of Revenue or to the Circuit Court, or you may file a claim of excessive assessment with the Town.

There is a Guide for Property Owners available on the Wisconsin Department of Revenue's website: [www.revenue.wi.gov](http://www.revenue.wi.gov) This document contains valuable information on the property assessment appeal process.

For further information on how your property assessment was determined, go to the Assessor's website: [www.apraz.com](http://www.apraz.com) Phone number 1-800-721-4157.

Just a reminder: Your property assessment is NOT your tax assessment. The mil rate is created based on monies needed to fund the State, County, Town, and School Districts portions of your property taxes. This mil rate is the amount charged to property owners per \$1,000 of property value to collect the funds required by these entities to provide their programs and services. Contact these entities if you have any concerns about the spending decisions.

If you have any further questions, please contact the Town Clerk Cheryl Milbrandt 1-920-291-6029

