

Appeal Process

If I Think My Assessment is Too High, What can I Do About It?

If you feel that your assessment is too high, Section 70.47 of the statutes grants you the right to appeal the assessment of your property. There is a local Board of Review for all property assessed by the local assessor. The Tax Appeals Commission reviews manufacturing property assessed by the Wisconsin Department of Revenue (Manufacturing Section). Written or oral notice of your intent to file an objection must be provided to the Board of Review's clerk (Stephanie Reinhardt) at least 48 hours in advance of your appearance. Your objection to the assessment must be filed in writing with the Board of Review. Objection forms are available from the deputy clerk at City Hall or from this site.

When Should I Check My Assessment?

Although the effective date of assessment is January 1, the assessor here in Sturgeon Bay normally does not complete or finalize the assessment until mid-July each year. The Sturgeon Bay Board of Review will meet and adjourn to a date and time typically in July or early August at any time during the 30-day period beginning with the 2nd Monday in May and you will receive your tax bill in December. The time to check your assessment is after the assessment has been completed and just prior to Board of Review which in Sturgeon Bay is typically in July or August, but could be as early as the second Monday in May. The time and date of the Board of Review is posted in the Door County Advocate.

What Can I Do Before I Seek a Formal Review of My Assessment?

If possible, you should arrange to meet with your assessor prior to the Board of Review to examine your assessment records. When you meet with your assessor, review the records for your property and discuss how your assessment was made. Assessors maintain a record of your property which includes a physical description and information on how your assessment was developed. These property records are considered "open records" which means the public has the right to inspect them. This right does not include information gathered under a pledge of confidentiality or where access is restricted by law, such as personal property returns. You may also view the records for other properties. Time spent discussing your assessment with the assessor may eliminate the need for a formal appeal to the Board of Review.

If you are unable to meet privately with the assessor, you should attend the "Open book." "Open book" refers to a period of time before the Board of Review when the completed assessment roll is open for examination. The assessor is required to be present for at least 2 hours while the assessment roll is open. Section 70.45, Stats., requires the municipal clerk to publish or post a notice specifying the open book date(s) at least 15 days before the first day the assessment roll is open for examination. Instructional materials on appealing your assessment to the Board of Review should be available at the open book. At open book the assessor is allowed to make any changes that are necessary to perfect the assessment roll.

Most people would not appeal to the Board of Review if they knew the factors that had been taken into consideration in arriving at the assessment. Examples of some of these are: sales of comparable properties, current construction costs, improvements to property, location, depreciation, legal restrictions such as zoning ordinances, and general economic changes in the community.

What Can I Do to Obtain a Formal Review of My Assessment?

If you have discussed the matter with your assessor, and you are still not satisfied, make arrangements with your local Board of Review's clerk to appear before the Board of Review. To assure a hearing, *you must provide the Board's clerk with written or oral notice of your intent to file an objection at least 48 hours before the first scheduled meeting of the Board of Review.* In addition, *a written and signed form of objection to property assessment must be filled out and filed with the Board's clerk within the first 2 hours of the Board of Review's first scheduled meeting.* The clerk can supply you with the objection form which must be approved by the Wisconsin Department of Revenue. An objection form is also available on this site under "forms."

When Must I File The Written Objection to My Property Assessment?

This must be done **before** or during the first 2 hours of the Board of Review's first scheduled meeting at which objections are scheduled for hearing. Under certain circumstances, the Board of Review may waive the 48-hour filing deadline. Upon showing of good cause and the submission of a written objection within the first 2 hours of the Board of Review's first scheduled meeting, the Board will waive the 48-hour notice requirement. The Board may also waive the requirement up to the end of the fifth day of the Board of Review session if you submit proof of extraordinary circumstances for failing to meet the 48-hour notice and failing to appear during the first 2 hours of the first scheduled meeting. However, as a matter of public record, it is recommended that this objection be filed in writing at least 48 hours before the Board's first meeting. You must object to the **total value** of the property. You cannot object to only the land value or only the improvement value.

Does the Board of Review have the final say?

Appeals can be withdrawn or settled at any stage in the process. If you don't agree with the Board of Review decision, the next step is an appeal to the Wisconsin Department of Revenue or to Circuit Court.

How Do I Appeal My Assessment to DOR or Court?

Property owners must file a written complaint to the Department of Revenue Supervisor of Equalization in Green Bay (Phil Sanders) within 20 days after the property owner receives the Board of Review determination notice. You must pay a \$100 filing fee to the Wisconsin Department of Revenue and the property value may not exceed \$1,000,000.

An appeal to the circuit court must be made within 90 days after notification of the decision of the Board of Review. The court will then make a decision based solely on

the testimony that was presented to the Board of Review. When your case goes before the circuit court, the court will review the record that was created at your Board of Review hearing and make its decision.

BOARD OF REVIEW

The Board of Review consists of citizens appointed by the Mayor and confirmed by the Common Council. The Board of Review is responsible for correcting any assessment errors. It conducts its hearings in a manner similar to a court.

You may wish to consider the following as you prepare for your hearing:

1. All evidence must be given as sworn oral testimony. You or your agent must attend the hearing if you wish your evidence to be considered. You should be prepared to explain to the Board what you think your property is worth and why.
2. You must present evidence to support your estimate of market value. This evidence must be either:
 - o A recent sale of your property, if any. Bring written proof, such as a closing statement or real estate transfer return to substantiate the date and amount of the sale.
 - o Recent sales of similar properties in your neighborhood, if any. Bring written proof substantiating the amount and date of sale.
 - o Other specific reasons or factors showing the assessment is in error. Bring written evidence when possible, such as cost estimates for repairs and the like.
1. Be prepared to show how recent sales of similar properties compare to your property if you present them as evidence; for example, style, square footage of house, lot size, number of rooms, condition, exterior wall constructions, etc. Written appraisals by qualified experts should be accompanied by oral testimony from those witnesses.
2. An appraiser from the Assessor's Office will present evidence related to the market analysis performed on your property. You should contact the appraiser prior to the hearing to exchange information.
3. Bring seven (7) copies of all written documents to the hearing and give them to the Clerk at the start of the hearing.

The Board will determine the market value of your property based on the evidence presented. A written notice of the Board's decision will be mailed to you after the hearing.

Appeal from the Board of Review decision is to the Wisconsin Department of Revenue or Circuit Court. Generally, property owners who wish to appeal to Circuit Court seek assistance from someone knowledgeable in the preparation of legal documents.