

**Taxpayer Property Tax Questions & Appealing Your Property Tax Assessment**

---

You have received your Real or Personal Property Tax bill and you have questions or believe the value assessed is incorrect. This information is to assist you, the taxpayer, to understand the Board of Review (BOR) process and the evidence needed to support your case.

**Assessors' Open Book:** If you question your assessment, we suggest that you first go to the Open Book meeting to meet with the Assessor to discuss your assessment value and your views. This will afford you the opportunity to discuss your property assessment to learn how your assessment was developed and determined. This information will then help you to determine if you wish to appeal the assessment valuation.

**Next Steps-Intent to File an Objection with the Board of Review (BOR):** If that effort does not satisfy you, you may appeal your assessment to your Municipality's BOR. You should notify (verbal in person or over the phone, electronically or in writing) your intent to appeal to the Clerk, at least 48 hours prior to the BOR meeting. You may also attend the first BOR meeting and request to appeal during the first 2-hour meeting, after showing good cause why you did not provide 48-hour notice. Finally, if there are extraordinary circumstances, a difficult standard to meet, the BOR can allow an appeal. See the attached Notice of Intent (page 33).

*Note:* If you did not allow the Assessor to enter your property that the BOR may not use that information to prevent you from making an appeal. However, keep in mind that the Assessor has other means to value your property that does not require an interior inspection.

**Making Your Case:** To convince the BOR you are correct, you will need to bring evidence that clearly supports that the Assessor is incorrect. The BOR will focus on the following Rules:

**BOR Property Tax Assessment Appeal Rules**

- The Assessor's valuation of property is prima facia correct and is binding on the BOR in the absence of evidence showing it to be incorrect
- The Board cannot change an Assessor's fixed value except upon evidence presented by persons', under oath, that substantiates a specific value change.
- The evidence must be factual in nature; not just matter of opinion

**Taxpayer Property Tax Questions & Appealing Your Property Tax Assessment**

---

**BOR Appeal Hearing:**

- The BOR consists of County, City, Village or Town officials and/or appointed citizens. The BOR is responsible for correcting any assessment errors. It conducts its hearings in a manner similar to a court.
- We suggest that you attend the first BOR meeting to review your assessment (based on your Open Book Assessor discussion or to request to appeal your assessment. Typically, the BOR First Meeting date, time and location will be on your assessment notice. You can also look for a posted notice or ask the Clerk.
- Appeal Hearing dates are dependent on the number of appeals brought to the Board and the Clerk will post a hearing date notice(s).
- All evidence is sworn oral testimony. You or your agent must attend the hearing to present your evidence. Be prepared to explain to the BOR why you think the Assessor is incorrect as well as what you think your property is worth and why.
- You must present evidence to support your estimate of market value. Such evidence is:
  - 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.
  - Recent sales of similar properties in your neighborhood, if any.
  - Bring written proof substantiating the amount and date of sale.
  - Other specific reasons showing the assessment is in error.
  - Bring written evidence when possible such as cost estimates for repairs, etc.
- If you use recent sales of similar properties to make your case, show how each example compares to your property, such as style, house square footage, lot size, number of rooms, condition, exterior wall constructions, etc. If you bring a written appraisal by a qualified expert, that person **MUST** attend the hearing to provide oral testimony.
- 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.
- The Board will determine the market value of your property based on the evidence presented. The Clerk will mail a written notice of the Board's decision to you after the hearing.

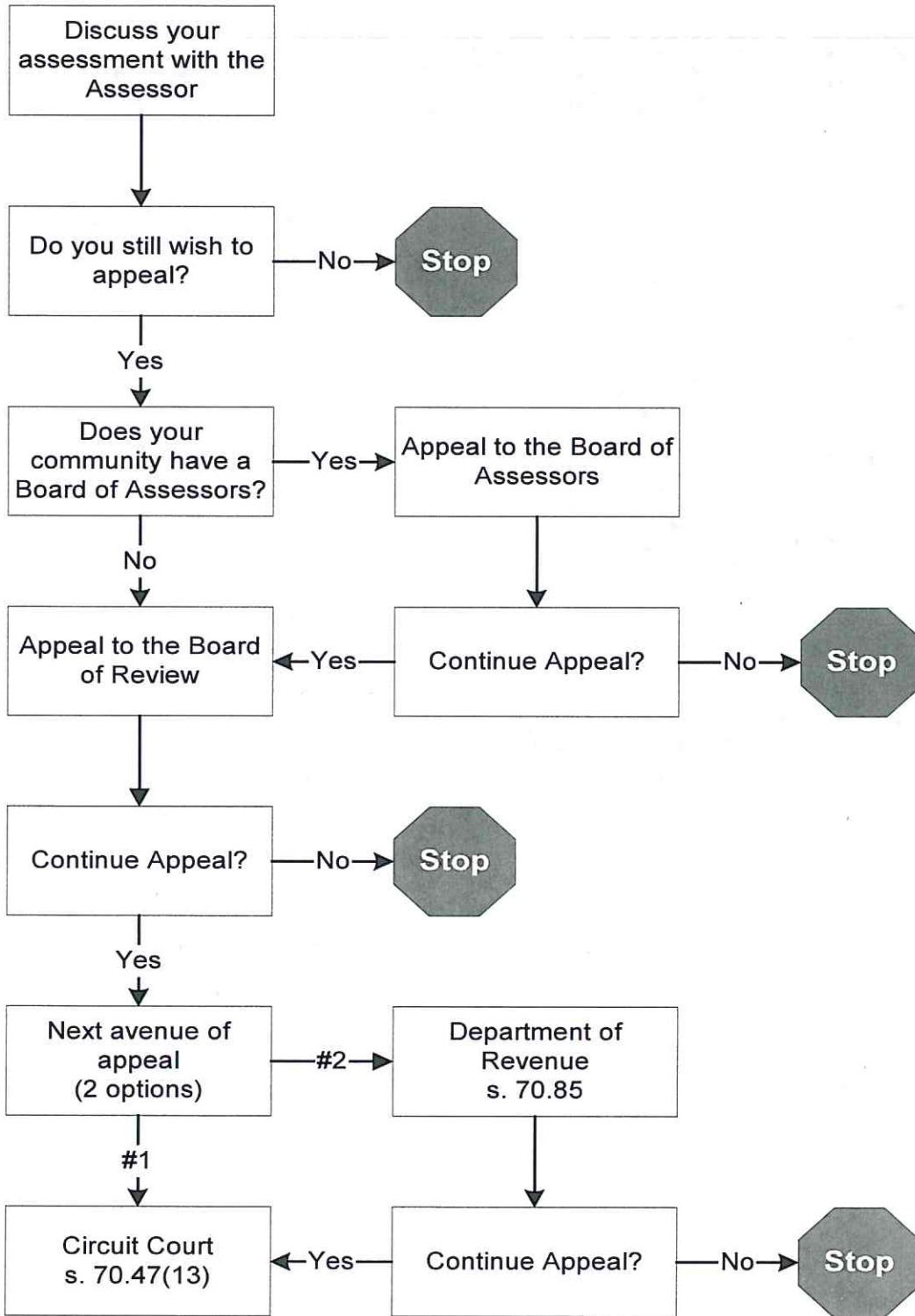
**Appeal the BOR Decision:** If you are still dissatisfied with the BOR decision, you may appeal using one of more methods, as follows:

- Circuit Court: Appeal, within 90 days following the BOR decision, to the Circuit Court. You can appeal the Circuit Court decision to the State of Wisconsin Court of Appeals. OR,
- Department of Revenue: if the property value is \$1,000,000 or less, you may appeal. Typically within 20 days following the BOR decision, to the Wisconsin Department of Revenue.

**Additional Information:** The Department of Revenue publishes on its website, "2019 Property Tax Assessment Appeal Guide for Wisconsin Real Property Owners", at <https://www.revenue.wi.gov/DOR%20Publications/pb055.pdf>. Also, see the next page, taken from the Guide, a graphic that details the property owner Assessment Appeal Process.

# DOR 2019 – Property Assessment Appeal Guide for Wisconsin Real Property Owners

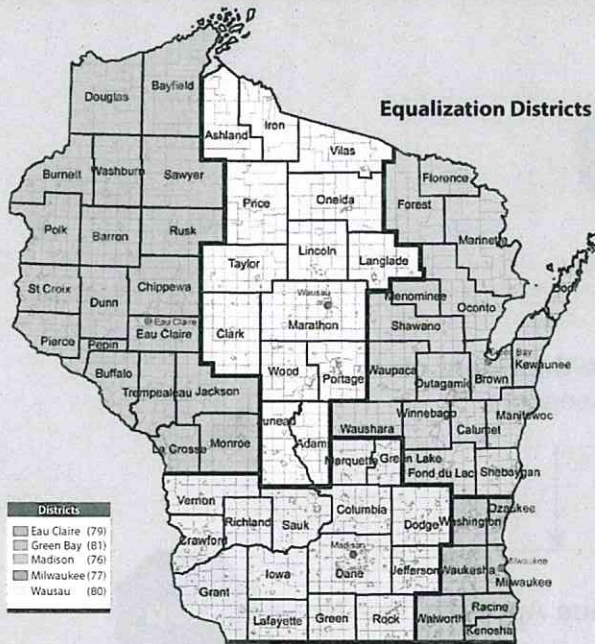
## d. Flowchart of the assessment appeal process



Visit: <https://www.revenue.wi.gov/Pages/Governments/home.aspx>

### XIII. DOR Contact Information

## Department of Revenue - Equalization District Offices



### Equalization Bureau Contact Information

**Eau Claire District Office (79)**  
610 Gibson St, Ste. 7  
Eau Claire, WI 54701-2650  
eqleau@wisconsin.gov  
Ph: (715) 836-2866 Fax: (715) 836-6690

**Green Bay District Office (81)**  
200 N. Jefferson St, Ste. 126  
Green Bay, WI 54301-5100  
eqlgrb@wisconsin.gov  
Ph: (920) 448-5195 Fax: (920) 448-5207

**Madison District Office (76)**  
Mailing Address  
PO Box 8909 #6-301  
Madison, WI 53708-8909

Street Address  
2135 Rimrock Rd #6-301  
Madison, WI 53713-1443  
eqlmsn@wisconsin.gov  
Ph: (608) 266-8184 Fax: (608) 267-1355

**Milwaukee District Office (77)**  
819 N. 6th St, Rm. 530  
Milwaukee, WI 53203-1682  
eqlmke@wisconsin.gov  
Ph: (414) 227-4455 Fax: (414) 227-4071

**Wausau District Office (80)**  
730 N. Third St  
Wausau, WI 54403-4700  
eqlwau@wisconsin.gov  
Ph: (715) 842-5885 Fax: (715) 848-1033

### Wisconsin Counties - Alphabetical List

County Code	County Name	District Office	County Code	County Name	District Office	County Code	County Name	District Office
01	Adams	80	25	Iowa	76	48	Polk	79
02	Ashland	80	26	Iron	80	49	Portage	80
03	Barron	79	27	Jackson	79	50	Price	80
04	Bayfield	79	28	Jefferson	76	51	Racine	77
05	Brown	81	29	Juneau	80	52	Richland	76
06	Buffalo	79	30	Kenosha	77	53	Rock	76
07	Burnett	79	31	Kewaunee	81	54	Rusk	79
08	Calumet	81	32	La Crosse	79	55	St. Croix	79
09	Chippewa	79	33	Lafayette	76	56	Sauk	76
10	Clark	80	34	Langlade	80	57	Sawyer	79
11	Columbia	76	35	Lincoln	80	58	Shawano	81
12	Crawford	76	36	Manitowoc	81	59	Sheboygan	81
13	Dane	76	37	Marathon	80	60	Taylor	80
14	Dodge	76	38	Marquette	81	61	Trempealeau	79
15	Door	81	39	Marquette	76	62	Vernon	76
16	Douglas	79	40	Menominee	81	63	Vilas	80
17	Dunn	79	41	Milwaukee	77	64	Walworth	77
18	Eau Claire	79	42	Monroe	79	65	Washburn	79
19	Florence	81	43	Oconto	81	66	Washington	77
20	Fond du Lac	81	44	Oneida	80	67	Waukesha	77
21	Forest	81	45	Outagamie	81	68	Waupaca	81
22	Grant	76	46	Ozaukee	77	69	Waukesha	81
23	Green	76	47	Pepin	79	70	Winnebago	81
24	Green Lake	76	48	Pierce	79	71	Wood	80

