

Town of Polk

Notice of Intent to File Objection with the Board of Review

2026 Assessment Year

Property Owner Name: _____

Property Owner Agent (if agent will testify on behalf of owner): _____

Property Address: _____

Timing of Notice of Intent:

_____ At least 48 hours before the Board of Review's first scheduled meeting

_____ Less than 48 hours before the start of, but not later than the first two hours of, the Board of Review's first scheduled meeting **Complete Section A.**

_____ After the first two hours of the Board of Review's first scheduled meeting, but no later than the end of the fifth day of the session, or (if less than five days) the end of the final day of the session. **Complete Section B.**

Section A: The Board of Review shall grant a waiver of the 48-hour notice of an intent to file a written objection if a property owner who does not meet the notice requirement appears before the Board of Review during the first two hours of the meeting, SHOWS GOOD CAUSE FOR FAILURE TO MEET THE 48-HOUR NOTICE REQUIREMENT AND FILES A WRITTEN OBJECTION ON FORM PA-115A. My good cause is as follows: _____

Section B: The Board of Review may waive all notice requirements and hear the objection even if the property owner fails to provide written or oral notice of an intent to object 48 hours before the first scheduled meeting, and fails to request a waiver of the notice requirement during the first two hours of the meeting, if the property owner appears before the Board of Review at any time up to the end of the fifth day of the session, or (if less than five days) the end of the final day of the session and files a written objection PROVIDING EVIDENCE OF EXTRAORDINARY CIRCUMSTANCES. Proof of my extraordinary circumstances is as follows: _____

_____ Date

_____ Signature of Owner/Agent

A written objection form PA-115A must also be properly completed and filed with the BOR clerk within two hours of the BOR's first full meeting.

For Official Use Only:

Date Filed: _____

Received By: _____

Time: _____

Method of Notice: _____

Objection to Real Property Assessment

To file an appeal on your property assessment, you must provide the Board of Review (BOR) clerk written or oral notice of your intent, under state law (sec. 70.47(7)(a), Wis. Stats.). You must also complete this entire form and submit it to your municipal clerk. To review the best evidence of property value, see the Wisconsin Department Revenue's [Guide for Property Owners](#).

Complete all sections:

Section 1: Property Owner / Agent Information				* If agent, submit written authorization (Form PA-105) with this form			
Property owner name (on changed assessment notice)			Agent name (if applicable)				
Owner mailing address			Agent mailing address				
City	State	Zip	City	State	Zip		
Owner phone () -	Email		Owner phone () -	Email			
Section 2: Assessment Information and Opinion of Value							
Property address			Legal description or parcel no. (on changed assessment notice)				
City	State	Zip					
Assessment shown on notice - Total			Your opinion of assessed value - Total				

If this property contains non-market value class acreage, provide your opinion of the taxable value breakdown:

Statutory Class	Acres	\$ Per Acre	Full Taxable Value
Residential total market value			
Commercial total market value			
Agricultural classification: # of tillable acres		@ \$ acre use value	
# of pasture acres		@ \$ acre use value	
# of specialty acres		@ \$ acre use value	
Undeveloped classification # of acres		@ \$ acre @ 50% of market value	
Agricultural forest classification # of acres		@ \$ acre @ 50% of market value	
Forest classification # of acres		@ \$ acre @ market value	
Class 7 "Other" total market value		market value	
Managed forest land acres		@ \$ acre @ 50% of market value	
Managed forest land acres		@ \$ acre @ market value	

Section 3: Reason for Objection and Basis of Estimate	
Reason(s) for your objection: (Attach additional sheets if needed)	Basis for your opinion of assessed value: (Attach additional sheets if needed)

Section 4: Other Property Information	
A. Within the last 10 years, did you acquire the property?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If Yes, provide acquisition price \$ _____ Date - - - - - <input type="checkbox"/> Purchase <input type="checkbox"/> Trade <input type="checkbox"/> Gift <input type="checkbox"/> Inheritance (mm-dd-yyyy)	
B. Within the last 10 years, did you change this property (ex: remodel, addition)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If Yes, describe _____ Date of changes - - - - - Cost of changes \$ _____ Does this cost include the value of all labor (including your own)? <input type="checkbox"/> Yes <input type="checkbox"/> No (mm-dd-yyyy)	
C. Within the last five years, was this property listed/offered for sale?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If Yes, how long was the property listed (provide dates) - - - - - to - - - - - (mm-dd-yyyy) (mm-dd-yyyy) Asking price \$ _____ List all offers received _____	
D. Within the last five years, was this property appraised?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If Yes, provide: Date - - - - - Value _____ Purpose of appraisal _____ (mm-dd-yyyy) If this property had more than one appraisal, provide the requested information for each appraisal. _____	

Section 5: BOR Hearing Information	
A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): _____ Note: This does not apply in first or second class cities.	
B. Provide a reasonable estimate of the amount of time you need at the hearing _____ minutes.	

Property owner or Agent signature	Date (mm-dd-yyyy) - -
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