

**NOTICE OF THE 2025 BOARD OF REVIEW AND OPEN BOOK FOR THE
TOWN OF SHIELDS, MARQUETTE CO**

NOTICE IS HEREBY GIVEN pursuant to s. 70.45, Wis. Stats., **the assessment roll for the 2025 assessment year will be open for examination on May 15th, 2025 from 10:00 a.m. to 12:00 p.m. at the Town Hall.** The 2025 assessment roll, instructional information, and objection forms will be made available. These documents will assist with scheduling a hearing before the Board of Review. Keep in mind that objection forms must be filed with the clerk of the Board of Review at least 48 hours before the Board of Review is conducted unless the Board of Review chooses to waive this requirement.

NOTICE IS FURTHER GIVEN that the **BOARD OF REVIEW** for the Town of Shields in Marquette County shall be held on **May 29th from 12:00 p.m. until 2:00 p.m.** at the Town Hall. **Please be advised** of the following requirements to appear before the Board of Review and procedural requirements if appearing before the Board:

1. No person shall be allowed to appear before the Board of Review, to testify to the Board by telephone or to contest the amount of any assessment of real or personal property if the person has refused a reasonable written request by certified mail of the Assessor to view such property.
2. After the first meeting of the Board of Review and before the Board's final adjournment, no person who is scheduled to appear before the Board of Review may contact, or provide information to, a member of the Board about the person's objection except at a session of the Board.
3. No person may appear before the Board of Review, testify to the Board by telephone or contest the amount of assessment unless, at least 48 hours before the first meeting of the Board or at least 48 hours before the objection is heard if the objection is allowed because the person has been granted a waiver of the 48 hour notice of an intent to file a written objection by appearing before the Board during the first two hours of the meeting and showing good cause for failure to meet the 48 hour notice requirement and files a written objection, that the person provides to the Clerk of the Board of Review notice as to whether the person will ask for removal of any Board members and, if so, which member will be removed and the person's reasonable estimate of the length of time that the hearing will take.
4. When appearing before the Board, the person shall specify, in writing, the person's estimate of the value of the land and of the improvements that are the subject of the person's objection and specify the information that the person used to arrive at that estimate.
5. The Board shall hear upon oath, by telephone, all ill or disabled persons who present to the Board a letter from a physician, surgeon or osteopath that confirms their illness or disability. No other persons may testify by telephone.
6. Anyone wishing to file an objection must contact the Town Clerk to complete and submit the required objection form supplied by the Town, prior to appearing before the Board of Review.

This Notice is hereby posted at the following locations on the 8th day of May, 2025:

1. Town Hall located at W2800 County Rd J, Montello
2. Marquette County Tribune legals section
3. Town website at <https://townofshields-wi.gov>

This Notice is hereby Published on the 8th day of May, 2025 by:
Lois M. Zellmer, Clerk