

2019

**Property Assessment Appeal Guide
for Wisconsin Real Property Owners**

I. Introduction

The purpose of this guide is to help property owners in Wisconsin understand how to appeal an assessed value.

II. Property Taxes and Property Assessments

A. Property taxes

Property taxes fund functions of government and education, including:

- Municipalities
- Counties
- Public Schools
- Technical Colleges
- State Reforestation
- Special Districts (sewer and lake rehabilitation)

B. Property assessments

Property assessments are the values the assessor places on taxable real and personal property. An assessment determines the portion of property tax that is due from the property.

1. Property assessments are based on:

- Amount a typical purchaser would pay for the property under ordinary circumstances. An exception is agricultural property that is assessed based on its value in an agricultural use
- **Note:** Assessments should be uniform "at the full value which could ordinarily be obtained therefore at private sale" ([sec. 70.32, Wis. Stats.](#)). This is considered full value.

2. Classes of property are assessed at different values

100 percent of full value

- Residential
- Commercial
- Manufacturing (state-assessed)
- Productive forest land
- Other (farm buildings and farm sites)
- Personal property

50 percent of full value

- Undeveloped land
- Agricultural forest land

Use-value

- Agricultural land

5. Undeveloped (Class 5) – [sec. 70.32\(2\)\(c\)4., Wis. Stats.](#)

- Areas commonly called marshes, swamps, thickets, bogs, or wet meadows
- Fallow tillable land (assuming agricultural use is the land's highest and best use)
- Road right of way, ponds, depleted gravel pits
- Land because of soil or site conditions is not producing or capable of producing commercial forest products

6. Agricultural forest (Class 5m)

- [Sec. 70.32\(2\)\(c\)1d, Wis. Stats.](#), defines agricultural forest as land that is producing or is capable of producing commercial forest products, if the land satisfies any of the following:
 - » The forest land is contiguous to a parcel that has been classified in whole as agricultural land. The forest land and the contiguous agricultural parcel must have the same owner. Contiguous includes separated only by a road.
 - » The forest land is located on a parcel that contains agricultural land for the January 1, 2004 assessment, and on January 1 of the current assessment year
 - » The forest land is located on a parcel where at least 50 percent of the acreage was converted to agricultural land for the January 1, 2005, assessment year or thereafter
- [Agricultural Assessment Guide for Wisconsin Property Owners](#) provides classification examples

7. Productive forest land (Class 6) – [sec. 70.32\(2\)\(c\)2., Wis. Stats.](#)

- Land, which is producing, or capable of producing commercial forest products. Forest land can no longer include buildings and improvements.
- Forested areas which are being managed or set aside to grow tree crops for "industrial wood" or to obtain tree products such as sap, bark, or seeds
- Forested areas with no commercial use made of the trees, including cutover
- Cherry orchards, apple orchards, and Christmas tree plantations are classified as agricultural property
- Lands designated Forest Crop Land and Managed Forest Land by the Department of Natural Resources are entered separately in the assessment roll
- Improvements on Forest Crop Lands and Managed Forest Land are to be listed as personal property (secs. [77.04\(1\)](#), and [77.84](#), Wis. Stats.)
- Forested areas primarily held for hunting, trapping, or in the operation of game preserves, should be classified as forest unless clearly operated as a commercial enterprise or exempt

8. Other (Class 7) – [sec. 70.32\(2\)\(c\)1m., Wis. Stats.](#)

Buildings and improvements on a farm (ex: houses, barns, and silos, along with the land necessary for their location and convenience)

C. View of property

2017 Act 68 allows the BOR to deny a hearing to a property owner who does not allow the assessor to complete an exterior view. However, the Wisconsin Supreme Court expressed due process concerns regarding a similarly worded statute in *Milewski v. Town of Dover*, 2017 WI 79, 377 Wis. 2d 38, 899 N.W.2d 303. It is DOR's recommendation to allow a BOR hearing even if the property owner denied an interior or exterior view. The lack of access to view, and the credibility of evidence offered can be managed as an evidentiary issue at a BOR hearing, rather than denying access to the BOR.

V. Board of Review (BOR)

A. BOR members

The BOR consists of municipal officials and residents, or a combination of the two. In first class cities and in all other towns, cities and villages who pass an ordinance to that effect, the BOR may consist of five to nine residents of the town, city or village. In most cases, the municipal clerk also functions as the BOR clerk.

B. BOR details

- 1. Holding a BOR** – a BOR cannot be held unless it includes at least one voting member who has attended a DOR approved training session for BOR members within the two years before the BOR's first meeting. The BOR operates like a court; it hears evidence from you and the assessor before making a decision. The BOR can act only on sworn evidence presented at the hearing.
- 2. BOR must correct any assessment errors** – the BOR examines the roll and corrects all apparent errors in descriptions or calculations, and adds any omitted property to the roll. The BOR must notify the property owners concerned and hold hearings before omitted property can be added to the assessment roll and before any other lawful changes can be made.
- 3. BOR cannot address tax issues** – the BOR can only hear evidence relating to the assessment or value of your property. The BOR will not hear evidence or act if your concern is that your taxes are too high.
- 4. BOR can question accuracy of a property assessment** – state law makes no provision for you to appeal another individual's property assessment. However, if the BOR has reason to question the accuracy of a property assessment, which is not appealed, the BOR has the authority to schedule a hearing to review the assessment. The BOR must notify the owner or agent of its intent to review the assessment, and provide the date, time and place of the hearing. The hearing must be conducted according to the procedure established in state law ([sec. 70.47\(8\), Wis. Stats.](#)). The BOR may then adjust the assessment based on the evidence before them.
- 5. BOR is required by law to meet** – during the 45-day period beginning with the fourth Monday in April, but no sooner than seven days after Open Book. If the assessment roll is not completed, the BOR will adjourn to some future date. At least 15 days (30 days in revaluation years) before the first meeting of the BOR, the BOR's clerk must publish a class 1 notice; post a notice in at least three public places and place a notice on the door of the town, village or city hall announcing the time and place of the first meeting. These notices must also contain the requirements for objecting to an assessment under state law ([sec. 70.47 \(7\) \(aa\) and \(ac\) to \(af\), Wis. Stats.](#)).
- 6. Notice of Changed Assessment** – if you receive a Notice of Changed Assessment, the time, date and place of the BOR meeting will be printed on it. Contact your municipal clerk to confirm when the BOR will be held.

E. Appealing classification: agricultural, undeveloped or agricultural forest land

Classification can impact the assessed value of your property. Contact the municipal assessor before appealing to the BOR and arrange to review the assessment records (often referred to as the open book) and discuss the classification. If you are not satisfied with the classification of your land, you can appeal to the BOR.

1. Agricultural land

- a. **Use-value assessment** – assessed value of agricultural land is based on its use in agriculture, rather than its fair market value. This valuation standard is referred to as use-value assessment.
- b. **DOR publishes Use-value Guidelines** – for agricultural land in Wisconsin. Assessors use the values to calculate assessments for agricultural land.
- c. **Agricultural land** – is defined in state law ([sec. 70.32\(2\)\(c\)1g, Wis. Stats.](#)), as "land exclusive of buildings and improvements and the land necessary for their location and convenience that is devoted primarily to agricultural use as defined by rule." Buildings and improvements on a farm (ex: barns, houses, and silos, together with the land necessary for their location and convenience) are separately classified and continue to be assessed at fair market value.
- d. **Verify land use** – if you are appealing the classification of your land that was in agricultural use during the prior year, but not classified as agricultural land for assessment purposes, you should be prepared to present evidence to the assessor or BOR verifying its use in agriculture.
- e. **Evidence of agricultural use may include** – leases or financial records demonstrating an attempt to produce crops or livestock. At the open book and BOR, the assessor should assist the property owner and/or BOR members with the calculations required to determine the use-value of any parcel whose classification in a non-agricultural class is challenged.
- f. **Classification examples** – review the [Agricultural Assessment Guide for Wisconsin Property Owners](#) for classification examples

2. Agricultural forest and undeveloped land

- An appeal of agricultural forest or undeveloped land should demonstrate how the land meets the appropriate definition under state law ([sec. 70.32\(2\), Wis. Stats.](#))
- **Note:** Residential class includes most property where the predominant use is for living purposes. It also includes vacant land where the most likely use would be residential development.

F. Appearance at the BOR

Under state law ([sec. 70.47\(8\)\(i\), Wis. Stats.](#)), the assessor is presumed correct. This means that unless you present convincing evidence proving the assessor's value is wrong, your assessment will not be changed. You cannot appear before the BOR and simply state your assessment is too high. You must present evidence to support your opinion of the value provided on the Objection Form for Real Property Assessment.

It is important to appear at the BOR. Most appeal methods require that you first appear at the BOR. You may designate a personal representative to appear before the BOR on your behalf.

Appearance details

- 1. **BOR schedules a time for hearing objections** – during the first two hours of its first meeting
- 2. **Notices are given to the property owner and assessor** – at least 48 hours before an objection hearing. The property owner and assessor may agree to waive the 48-hour notice requirement.
- 3. **If you cannot attend the BOR hearing** – you can arrange for a representative to appear on your behalf. Attach a completed Agent Authorization Form to your completed objection form.

c. No recent arm's-length comparable sales

- When there are no recent arm's-length comparable sales, the value may be estimated using other available information. This may include sales of less comparable properties, asking prices, cost and income approaches to value, options to purchase, recent appraisals of your property, and insurance estimates.

H. Witnesses/assessor

- Property owner may have witnesses or experts provide sworn testimony on his/her behalf
- Witnesses and experts must be prepared to provide documentation of their testimony
- After you present your evidence and answer any questions, it is the assessor's turn to present evidence. The assessor presents evidence to support the assessment and answers questions from BOR members. You will also have an opportunity to ask the assessor questions.

I. BOR decision

- After the BOR hears all the evidence, it will discuss the issue and reach a decision. This discussion is open to the public. The discussion may occur after each objection is heard, after all objections are heard, or periodically when the BOR is open.
- Decisions are made with a roll call vote by a simple BOR majority
- Before adjourning, the clerk must provide you with written notice of the decision. The notice:
 - » May be given to you (if you are present) or mailed to you, return receipt required
 - » Includes your rights to appeal the BOR's decision
- Contact the BOR clerk if you do not receive a notice after the final adjournment of the BOR. **Note:** A sample Notice of Board of Review Determination is at the end of this guide (page 19).

VI. Board of Assessors (BOA)

A. Cities with a BOA

Most Wisconsin cities do not have a BOA. You should call the city assessor or clerk if you are not certain whether your municipality has a BOA.

- **Only first class cities** (Milwaukee) – are required to have a BOA
- **Second class cities** – may decide to provide a BOA

B. BOA information

- BOA consists of members of the assessor's staff
- BOA investigates assessment complaints
- BOA is an intermediate step in the appeal process created to ease the burden on the BOR. Depending on the nature of the complaint, the BOA may review the assessor's records, talk to you directly and inspect your property.
- You are required to complete an [Objection Form for Real Property Assessment](#) to initiate a BOA review. You must answer all the questions on the form and provide all the information relating to the property's value, including:
 - » Purchase price of your property
 - » Your opinion of market value
 - » Basis for your opinion

2. Wisconsin Department of Revenue (DOR)

You may file an appeal to DOR under state law ([sec. 70.85, Wis. Stats.](#)), for the current year only, and only if you contested the property assessment for that year to the BOR.

a. Appealing a BOR decision under state law ([sec. 70.85, Wis. Stats.](#))

- DOR must receive a written complaint (letter) within 20 days after delivery of the BOR determination or within 30 days after the mailing date on the clerk's affidavit (if there is no return receipt). This date is specified in the BOR Clerk's affidavit according to state law ([sec. 70.47\(12\), Wis. Stats.](#)).
- This appeal process requires a non-refundable \$100 filing fee
- It is not available for properties with a fair market value over \$1 million or properties located in first class cities (Milwaukee)
- DOR may revalue the property any time before November 1 of the assessment year or within 60 days after receiving the appeal, whichever is later. If adjusted, the value is substituted for the original value and taxes are paid accordingly.

b. Submit complaint letter to DOR

- State that letter is an appeal to DOR under state law ([sec. 70.85, Wis. Stats.](#))
- Include name of the county and municipality (township, village, city) where the property is located
- Include your name, mailing address and phone number
- \$100 filing fee – make check payable to the "Wisconsin Department of Revenue"
- Send to the appropriate [DOR Equalization Bureau District Office](#)

c. DOR appeal information

- Both real and personal property may be appealed to DOR
- **10 percent threshold** – DOR will not change an assessment determined to be within 10 percent of the general assessment level of all other property in the municipality
- DOR will hold an informal conference with the property owner and the assessor where each may present evidence:
 - » If DOR feels adequate evidence was presented during the conference, it will make a decision
 - » If DOR does not feel it has adequate evidence, DOR will investigate the appeal. Once the investigation is completed, DOR will make a decision.
- DOR may revalue the property any time before November 1 of the assessment year or within 60 days after receiving the appeal, whichever is later. If adjusted, the value is substituted for the original value and taxes paid accordingly.
- DOR's decision may be appealed by an action for certiorari in the circuit court of the county where the property is located

VIII. Reassessment

Reassessment under [sec. 70.75, Wis. Stats.](#)

Under state law ([sec. 70.75, Wis. Stats.](#)), (except in first class cities (Milwaukee)), the owners of at least 5 percent of the assessed value of all property in the municipality may submit a written petition to DOR for a reassessment of the municipality. The petition's basis must be that the municipality's property assessment is not in compliance with the law and that the public interest will be promoted by a reassessment. A petition for reassessment may be obtained from the Equalization Bureau District Supervisor.

Reassessment details

For a reassessment, the assessment roll in question would be completely redone. The property owners do not have to appear at the BOR to petition for a reassessment.

DOR holds a public hearing once a petition is verified to contain at least 5 percent of the assessed value of all property in the municipality. The public hearing provides property owners and municipal officials an opportunity to present evidence for or against a reassessment.

DOR then conducts an investigation of the assessment and can:

- Order a reassessment
- Order special supervision of succeeding assessments
- Deny the petition
- Dismiss the petition

Note: All costs incurred by DOR are charged back to the municipality.

IX. Tax Appeals

Municipality

1. Excessive assessment claim, state law ([sec. 74.37, Wis. Stats.](#))

- Under state law ([sec. 74.37, Wis. Stats.](#)), you can file a claim to recover the amount of general property tax imposed because the assessment of the property was excessive
- To file a claim on excessive assessment, you must first appeal to the BOR and have not appealed the board's decision to the circuit court or to DOR (unless notice, under [sec. 70.365, Wis. Stats.](#), was not given). The claim must be filed by January 31 of the year in which the tax is payable.

Claim on excessive assessment must:

- Be in writing
- State the alleged circumstances for the claim
- State the amount of the claim
- Be signed by the claimant or the claimant's agent
- Be served to the municipal clerk

A claim on excessive assessment cannot be filed if the BOR's determination was appealed to DOR or to the circuit court. No claim may be made unless the tax is timely paid.

X. Statutory References

The following are the references to the appeals procedures contained in [state law](#).

Municipal Assessor

- **State law ([sec. 70.365, Wis. Stats.](#))** – requires the assessor to provide the real property owner a Notice of Changed Assessment at least 15 days (30 days in revaluation years) before the BOR
- **[Sec. 70.45, Wis. Stats.](#)** – details the notice requirements and time period the assessment roll must be open for public inspection before the BOR

Board of Assessors (BOA) – state law ([sec. 70.07 and 70.075, Wis. Stats.](#)) – details the members, organization and procedures of the BOA.

Board of Review (BOR) – state law ([sec. 70.46 and 70.47, Wis. Stats.](#)) – details the members, organization and procedures of the BOR.

Circuit Court

- **State law ([sec. 70.47\(13\), Wis. Stats.](#))** – (Certiorari) provides for the property owner to appeal the BOR's decision to the circuit court
- **[Sec. 70.85\(4\)\(c\), Wis. Stats.](#)** – provides for the property owner to appeal DOR's 70.85 decision to the circuit court

Wisconsin Department of Revenue

- **State law ([sec. 70.75, Wis. Stats.](#))** – provides for property owners to appeal the assessment of the entire municipality to DOR
- **[Sec. 70.85, Wis. Stats.](#)** – provides for the property owner to appeal an individual assessment to DOR

Municipality

- **State law ([sec. 74.35, Wis. Stats.](#))** – provides for the property owner to appeal an unlawful tax to the municipality
- **[Sec. 74.37, Wis. Stats.](#)** – provides for the property owner to appeal an excessive assessment to the municipality

XI. Glossary

Arm's length sale – a sale between two parties, neither of whom is related to, or under abnormal pressure from the other.

Assessed value – dollar amount assigned to taxable real and personal property by the assessor for the purpose of taxation. Assessed value is estimated as of January 1 and applies to the taxes levied at the end of that year. Assessed value is called a primary assessment because a levy is applied directly against it to determine the tax due. Accurate assessed values ensure fairness between properties within the taxing jurisdiction. (See Equalized value definition on next page, for fairness between municipalities).

Assessor – administrator charged with the assessment of property for ad valorem taxes; the precise duties differ from state to state depending upon state statutes.

Board of Assessors (BOA) – first level of appeal in first class cities (Milwaukee) and certain second class cities (Madison). It consists of members of the Tax Commissioner's or Assessor's staff who investigate and act on assessment complaints.

Board of Review (BOR) – quasi-judicial board charged with the responsibility of raising or lowering assessments proven incorrect as well as correcting any errors in the assessment roll. BOR consists of a clerk and selected municipal officers (other than the assessor) or citizens. It hears all objections to the amount or valuation of property if objections are made in writing and filed with its clerk prior to adjournment of public hearings. The Board examines the assessment roll or rolls and corrects all apparent errors in description or computation, adds all

XII. Form Examples

Notice of Board of Review Determination

Under state law (sec. 70.47(12), Wis. Stats.), your property assessment for the current year 20__ as finalized by the Board of Review (BOR) is listed below.

Property owner

General information

Date issued - - -
 Parcel no.
 Address
 Legal description

☐ Town ☐ Village ☐ City

Municipality _____

Assessment information

20__ Original Assessment		20__ Final Assessment (determined by BOR)	
Land	\$	Land	\$
Improvements	\$	Improvements	\$
Personal property	\$	Personal property	\$
Personal property	\$	Personal property	\$
Personal property	\$	Personal property	\$
Total personal property	\$	Total personal property	\$
Total all property	\$	Total all property	\$

Appeal information

If you are not satisfied with the BOR's decision, there are appeal options available. **Note:** Each appeal option has filing requirements. For more information on the appeal process, review the Property Assessment Appeal Guide. Visit revenue.wi.gov and search keyword "Assessment Appeal."

Appeal to:

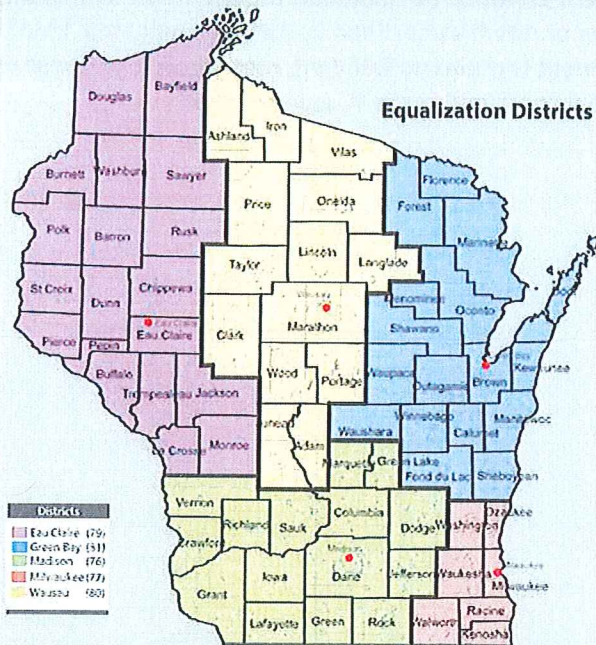
Department of Revenue (DOR) – must file within 20 days after receipt of the BOR's determination notice or within 30 days after the date specified on the affidavit if there is no return receipt. A \$100 filing fee is required. The fair market value of the items or parcels cannot exceed \$1 million dollars. DOR may revalue the property any time before November 1 of the assessment year or within 60 days after receiving the appeal, whichever is later. If adjusted, the value is substituted for the original value and taxes paid accordingly. (sec. 70.85, Wis. Stats.)

Circuit Court - Action for Certiorari – must file within 90 days after receiving the determination notice. The Court decides based on the written record from the BOR. You cannot submit new evidence. (sec. 70.47(13), Wis. Stats.)

Municipality - Excessive Assessment – must first appeal to the BOR and have not appealed the BOR's decision to Circuit Court or to DOR. You cannot claim an excessive assessment under sec. 74.37, Wis. Stats., unless the tax is timely paid. A claim under section 74.37 must be filed with the municipality by January 31 of the year the tax is payable.

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