# Request for Waiver of Board of Review (BOR) Hearing

Section 70.47 (8m), Wis. Stats., states, "The board may, at the request of the taxpayer or assessor, or at its own discretion, waive the hearing of an objection under sub. (8) or, in a 1st class city, under sub. (16) and allow the taxpayer to have the taxpayer's assessment reviewed under sub. (13). For purposes of this subsection, the board shall submit the notice of decision under sub. (12) using the amount of the taxpayer's assessment as the finalized amount. For purposes of this subsection, if the board waives the hearing, the waiver disallows the taxpayer's claim on excessive assessment under sec. 74.37(3) and notwithstanding the time period under sec. 74.37(3)(d), the taxpayer has 60 days from the notice of hearing waiver in which to commence an action under sec. 74.37(3)(d)."

**NOTE: The legal requirements of the Notice of Intent to Appear must be satisfied and the Objection Form must be completed and submitted as required by law prior to the Request for Waiver of Board of Review Hearing being submitted.**

**NOTE: Request for Waiver must be presented prior to the commencement of the hearing.**

| Municipality | County |
|---|---|
| Requestor's name | Agent name *(if applicable)* * |
| Requestor's mailing address | Agent's mailing address |
| Requestor's telephone number ( ) - ☐ Land Line ☐ Cell Phone | Agent's telephone number ( ) - ☐ Land Line ☐ Cell Phone |
| Requestor's email address | Agent's email address |

| | |
|---|---|
| Property address | |
| Legal description or parcel number | |
| Taxpayer's assessment as established by assessor – Value as determined due to waiving of BOR hearing $ | |
| Property owner's opinion of value $ | |
| Basis for request | |
| Date Notice of Intent to Appear at BOR was given - - | Date Objection Form was completed and submitted - - |

All parties to the hearing understand that in granting of this waiver there can be no appeal to the Department of Revenue under sec. 70.85, Wis. Stats. An action under sec. 70.47(13), Wis. Stats., must be commenced within 90 days of the receipt of the notice of the waiving of the hearing. An action under sec. 74.37(3)(d), Wis. Stats., must be commenced with 60 days of the receipt of the notice of the waiving of the hearing.

_____
*Requestor's / Agent's Signature*

***If agent, attach signed Agent Authorization Form, PA-105**

## *Decision*

☐ Approved ☐ Denied

Reason _____

_____

_____ _____
*Board of Review Chairperson's Signature* *Date*

☐ Taxpayer advised _____
*Date*