

2013 Board of Review Procedures

If you would like to appear before the Board of Review, be sure to read this form before you continue. The Board of Review is a citizen body that is charged with hearing objections to property assessments, not property taxes.

- The first step is to provide **Notice of Intent to File an Objection** to the City Clerk by 5:00 p.m. on **Friday, May 31, 2013**. This notice may be given via phone at 608-364-6680, fax to the City Clerk at 608-364-6649, email to the City Clerk at lemirer@ci.beloit.wi.us, or in person on the second floor of City Hall, 100 State Street, Beloit.
- The second step is to fill out the **Objection Form** completely and file it, along with any exhibits, (please see **evidence** below), with the City Clerk by **5:00 p.m. on Friday, May 31, 2013**. Once these forms are filed, you will be given an appointment with the Board of Review. Citizen and commercial appointments will start on **Monday, June 3, 2013 at 9:00 a.m.** Appointments will be scheduled by the City Clerk in the order Objection Forms are filed.

The Statutory date for filing of Objections due to "Good Cause" is Monday, June 3, 2013 at 11:00 a.m. After this date and time, the Board of Review will determine if any objections will be heard due to "Extraordinary Circumstances" that caused property owner to fail to file in a timely manner.

The Objection Form:

- a. Every line must either have an answer or N/A written for questions that do not apply to you. You must object to your entire assessment, not either the land or the improvements.
- b. The term "improvement" means any buildings that are on the land, not that you have necessarily made any improvements to the buildings on the land.
- c. State law requires that the form is filled out completely, or your objection will not be heard.
- d. Gather all the exhibits/evidence you plan to present to the Board of Review. This is an important step because under Wisconsin State Law, the Assessor is presumed correct, and therefore the Board of Review cannot change an assessment without acceptable evidence on behalf of the property owner or their representative.
- e. Objection forms must be filed with original signatures and supporting documentation. Do not bring additional information at the time of your appointment.

Evidence the Board may Consider when Hearing your Objection:

- a. Recent sale of your property.
- b. Sale of **comparable** properties (approximately the same age, style, square footage, lot size, neighborhood, and condition).
- c. Recent appraisal of your property. The Board strongly urges you to bring your appraiser with you to discuss the appraisal.
- d. Other evidence relevant to the value of your property. The Board of Review cannot change the value of your property without evidence.

You are strongly encouraged to get the following publications from the Department of Revenue to assist you in understanding the entire process: "Property Assessment Appeal Guide For Wisconsin Real Property Owners;" and/or "Guide for Property Owners" from the Wisconsin Department of Revenue, Bureau of Assessment Practices, 125 S. Webster, Madison, WI 53708-8933

Email: bapdor@dor.state.wi.us Telephone: **608-266-7750**

Appeal Procedures

If you do not agree with the decision of the Board of Review, you may appeal to the Department of Revenue or to the Circuit Court. Please refer to the above guides for procedures. You will be notified in writing of the Board's decision. In the notification there will be an explanation on how to appeal further if you are dissatisfied.

If you have any questions or require additional information, please contact the City Clerk's Office at 364-6680.