

MEET WITH THE LOCAL ASSESSOR

What should I do if I am uncertain about my assessment ?

You can meet with the assessor at any time to discuss your assessment. Under Wisconsin law, the assessment roll must be open for inspection prior to the Board of Review. Call the City Clerk's Office to verify the dates for the open assessment roll period (Open Book) and when the Board of Review is scheduled to meet.

Am I required to meet with the assessor?

You are not required to meet with the assessor before appealing to the Board of Review, although it is highly recommended. Minor errors and misunderstandings can usually be corrected by meeting with the assessor before a formal appeal is started.

What should I expect if I meet with the assessor to informally discuss my assessment?

You should ask questions that will help you understand the assessment process and how your assessment was determined. Many problems can be resolved prior to a formal hearing through this discussion. Ask the assessor to show you the records for your property and to explain how your assessment was determined. Ask any questions that will help you understand the assessment process. For example, you should ask about the data on your property. Verify that the size, age, number of bathrooms, bedrooms, and other physical characteristics of your property are correct. Also, if you know of any recent sales of property in your neighborhood, bring them to the attention of the assessor.

BOARD OF REVIEW

How do I get the Board of Review to review my assessment ?

The first thing you must do is complete an Objection Form, which you may obtain from the City Clerks Office. You should notify the clerk 48 hours prior to the first meeting of the Board of Review. Make sure you answer all of the questions, or the Board may refuse to act on your appeal.

When does the Board of Review meet?

The Board meets during the 45-day period beginning with the 4th Monday in April. If the assessment roll is not completed, the Board will adjourn to some future date. The Board of Review dates can be obtained by contacting the City Clerk's Office.

Am I required to appear at the Board of Review ?

Yes. If you want to appeal your assessment, it is extremely important that you appear at the Board of Review. Most subsequent avenues of appeal require that you first appear at the Board of Review. Upon receiving your objection, the Board of Review will establish a time for hearing the objection.

Are there guidelines to follow when appearing ?

Yes, a suggested guide is available from the Clerk's Office.

Who makes up the Board of Review and how does it function?

The New Berlin Board of Review consists of five residents. The Board operates like a court. It hears evidence from you and the assessor before making a decision. The board can act only upon oral evidence presented at the hearing. It cannot act upon written evidence or hearsay.

What if I believe that my taxes are too high ?

Do not go to the Board of Review for the wrong reason. The formal appeal process for assessments is closed by the time you receive your tax bill. If your concern is your taxes, you should contact those responsible for spending decisions: your municipal officials, county board members, and school board members. These are the individuals who determine and approve the spending that results in your property taxes, not the assessor. (The assessor is only responsible for the equitable distribution of the tax.) The Board of Review can only hear evidence relating to the assessment, or value of your property. The Board of Review will not take into consideration, hear evidence, or act if your concern is that your taxes are too high.

What must I do to get the Board to change my assessment?

According to Wisconsin law, the assessor is presumed to be correct. Unless you present convincing evidence that proves the assessor's value is wrong, the will have no basis to lower your assessment. You cannot merely appear before the Board and say your assessment is too high. You must present evidence to support your opinion of value that you listed on your Objection Form.

What is the most compelling evidence I can present to the Board of Review?

Under state law, the best indicator of market value is a recent arm's sale of reasonably comparable property. Sales should be recent; those that are several years old may not reflect current market conditions. Sales must be arm's-length. There should be no relationship between the buyer and seller that affects the sales price. For example, sales between relatives are typically not arm's-length sales. In addition, the following conditions are necessary for a sale to be considered a market value sale.

1. The property must have been available on the open market for a period typical of the turnover time for that type of property.
2. Both buyer and seller must be knowledgeable about the real estate market.
3. Both the buyer and seller must be knowledgeable about the uses, present and potential, of the property.
4. There must be a willing buyer and a willing seller, with neither compelled to act.
5. Payment for the property must be in cash or typical of normal financing and payment arrangements for the type of property.
6. The sales price must include all the rights, privileges, and benefits of the real estate.

What if my property has not recently sold?

If your property has not recently sold, the next best evidence is recent arm's-length sales of reasonably comparable property. Comparable properties are those to your property in location, style, size, and other physical features. You should try to find recent arm's-length sales of property in your neighborhood with the same similar features. The more features of the sale properties that are the same as your property, the stronger the indication that these sales prices represent the market value of your home. The assessor should be able to tell you what comparable sales were used to determine the market value of your property.

What if there are no 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, insurance estimates, and assessments of other comparable properties.

What happens when I present my evidence to the Board of Review?

The proceedings will be recorded by a recording device. Evidence is presented through sworn, oral testimony. This means that if you have an appraisal of your property, the appraiser must appear before the Board to present the appraisal and answer questions. Your only other options are to read written evidence into the record. Or attach it to the Board of Review Objection Form.

You should present all of the information that you believe affects the value of your property at the Board of Review hearing. If you disagree with the Board's decision and appeal the decision to the Circuit Court, you will not be allowed to introduce new evidence to the court. The court will make its decision based on the evidence presented and the record made at the Board of Review. During and after your presentation, Board members may ask you questions to make sure that your evidence and the record are understandable.

Am I allowed to appeal my neighbor's assessment?

No. Wisconsin law makes no provision of you to appeal another individual's property assessment.

What happens after I present my evidence?

After you have presented your evidence and answered any questions, it is the assessor's turn present evidence. The assessor presents evidence to support the assessment and answers questions from Board members. You, also, will have an opportunity to ask the assessor questions.

When does the Board make a decision?

After the Board has heard all of the evidence, it will discuss the issue and reach a decision. This deliberation is open to the public. The deliberation may occur after each objection is heard, after all objections are heard, or periodically during the time, the Board is open. Decisions are by a simple majority of the Board of Review. Prior to adjourning, the clerk must provide you with written notice of the decision. This may be given to you, if you are present, or mailed to you, return receipt required. This notice will include your rights to appeal the Board's decision. Contact the City Clerk's Office if you do not receive a notice subsequent to the final adjournment of the Board.

What are my options if I disagree with the Board's decisions?

There are several avenues that may be pursued. The City Clerk will provide additional information to help you if you choose to appeal the decision.

**City of New Berlin
2019 Assessment Year**

Notice of Intent to File Objection with Board of Review

Name of Property Owner: _____

Agents name on behalf of owner (if applicable): _____

Address: _____

Daytime Telephone: _____

I hereby give *notice of an intent to file an objection* on the assessment for the **2019** Assessment Year in the City of New Berlin for the following property:

(insert address of subject property) _____

THIS NOTICE OF INTENT IS BEING FILED: (please mark one)

- at least 48 hours before the Board's first scheduled meeting
- during the first two hours of the Board's first scheduled meeting (please complete Section A)
- up to the end of the fifth day of the session or up to the end of the final day of the session if the session is less than five days (please complete Section B)

NOTE: FILING OF THIS FORM DOES NOT RELIEVE THE OBJECTOR OF THE REQUIREMENT OF TIMELY FILING A FULLY COMPLETED WRITTEN OBJECTION ON THE PROPER FORM WITH THE CLERK OF THE BOARD OF REVIEW.

Section A: The Board of Review shall grant a waiver of the 48-hour notice of an intent to file a written or oral objection if a property owner who does not meet the notice requirement appears before the Board 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. My good cause is as follows:

Section B: The Board of Review may waive all notice requirements and hear the objection even if 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 at any time up to the end of the fifth day of the session or up to the end of the final day of the session if the session is less than five days, and FILES A WRITTEN OBJECTION AND PROVIDES EVIDENCE OF EXTRAORDINARY CIRCUMSTANCES. Proof of my extraordinary circumstances is as follows:

_____ (sign)

_____ (date)

Received By _____ On: _____

NOTE: WRITTEN OBJECTION ON THE PROPER FORM MUST BE PROPERLY FILED WITH THE CLERK OF THE BOARD OF REVIEW