



Board of Review (BOR)

Scheduling Objections

1. If the assessor changed an assessment at Open Book in the morning, gave the property owner a 15-day notice (30 days for a revaluation), and the municipality began the BOR that afternoon, how long should the BOR be kept open?
2. Does the property owner always need to provide an estimate of the length of time for the hearing?
3. If the property owner is not present when the BOR schedules his or her hearing, how should the BOR notify the owner of the hearing?
4. Does the law allow an assessor to hold an Open Book for more than one district at a time?
5. If the assessment roll is not complete, should the assessor be present at the meeting scheduled within the first 30 days after the second Monday in May?
6. Does the BOR provide written notice of determination to the property owner appealing his or her assessment?
7. Since a clerk must physically mail the determination notices, does the BOR need to adjourn to another day if the post office is closed when the BOR concludes its business?

Related Links

- [Filing Objections/Forms](#)
- [Hearings/Proceedings](#)
- [Removal of Members](#)
- [Decisions](#)

1. **If the assessor changed an assessment at Open Book in the morning, gave the property owner a 15-day notice (30 day for a revaluation), and the municipality began the BOR that afternoon, how long should the Board be kept open?**

After the initial meeting, unless the property owner is given the appropriate waiver (and signs it), the BOR needs to adjourn and reconvene 15 or more days later (30 days for a revaluation) to give the property owner an opportunity to appeal the assessment that was revised at Open Book. By doing so, the assessor meets the notice requirements under state law (sec. 70.365, Wis. Stats.). If the assessor changes the assessment at the Open Book, he or she does not need to provide additional notice when the property owner waives the right (by submitting a form prescribed or approved by DOR) to the notice of the changed assessment in writing. Under this scenario, the assessor is not required to give an additional 15- or 30-day notice; and the BOR is not be required to be kept open longer than otherwise needed.

2. **Does the property owner always need to provide an estimate of the length of time for the hearing?**

Yes. Under state law (sec 70.47 (7)(ad). Wis. Stats.), a property owner must provide this information – "...and the person's reasonable estimate of the length of time that the hearing will take."

3. **If the property owner is not present when the BOR schedules his or her hearing, how should the BOR notify the owner of the hearing?**

The law does not specify the type of notice, but does require the BOR to provide it at least 48 hours before hearing the objection. The Wisconsin Department of Revenue (DOR) recommends the BOR provide notice by first class mail, with an affidavit of mailing. DOR also recommends mailing the notice at least five days before the hearing, which would allow for the mandatory 48-hour notice plus another three days for mail delivery.

4. **Does the law allow an assessor to hold an Open Book for more than one district at a time?**

No. This is not allowed. Holding multiple district Open Books at the same time would require a municipality to remove its assessment records and would require property owners to travel to another municipality for their Open Book.

5. **If the assessment roll is not complete, should the assessor be present at the meeting scheduled within the first 30 days of the second Monday of May?**

Yes. The assessor must be present at the meeting held during the first 30 days following the second Monday of May. If the assessment roll is not complete, the assessor must attend to inform the BOR when the roll will be completed.

6. **Does the BOR provide written notice of determination to the property owner appealing his or her assessment?**

Yes. Written notice of determination is mandatory and must be served by personal delivery or by certified mail (return receipt requested). The state-prescribed Form PR-302 includes the amount of the assessment as finalized by the BOR and the required explanation of appeal rights.

7. **Since a clerk must physically mail the determination notices, does the BOR need to adjourn to another day if the post office is closed when the BOR concludes its business?**

Yes. Under state law, the notices must delivered or mailed before the BOR's final adjournment. While it is cumbersome to adjourn the BOR and reconvene after the notices are mailed, it is the required procedure.

For more property assessment information, visit revenue.wi.gov/propertytax/index.html.