

### **What if I don't agree with my assessment?**

Discuss your assessment with the assessor's office. During this informal session you can learn how your assessment was made, what factors were considered, and what type of records are kept regarding your property. After this review if you still think the assessment is incorrect what can you do? The next step is to file an appeal with the local Board of Review. Your appeal must be written and must be filed pursuant to the deadlines detailed on your assessment notice. Appeal forms are available from the Board of Review by calling the telephone number indicated on your assessment notice. When you receive your tax bill in December it is too late to file an objection.

### **What happens when I file for an appeal before the Board of Review?**

Upon filing a timely appeal, you will be provided a hearing before the local Board of Review.

### **What is the Board of Review?**

The Board of Review consists of five citizen members appointed and confirmed by the Village Board. Similar to a court, the Board of Review is charged with the responsibility of correcting errors of over-assessments and under-assessments.

### **What evidence do I need to present to the Board of Review?**

State law puts the burden of proof on the property owner to show that the assessment is incorrect. Keep in mind that your evidence must be strong enough to prove that the assessor's value is incorrect. By law, only testimony relevant to the value of your property will be considered by the Board of Review. Stating that taxes are too high is not relevant testimony at this hearing because the Board of Review has no authority to address property tax issues. You should establish in your own mind what you think your property is worth. The best evidence for this would be recent sales prices for properties that are similar in nature to yours. Another type of evidence is oral testimony from an expert witness who has made a recent appraisal of your property.

### **Does the Board of Review have the final say?**

If you don't agree with the decision rendered by the Board of Review, the next step is an appeal to the Kenosha County Circuit Court or the Wisconsin Department of Revenue.

**How do I appeal my assessment to circuit court?**

An appeal to the circuit court must be made within 90 days after notification of the decision of the Board of Review. The court will then make a decision based solely on the testimony that was presented to the Board of Review. The circuit court will review the record that was created at your Board of Review hearing and decide whether the Board of Review's decision was based on the evidence presented. If not, the circuit court will remand hearing back to the Board of Review to be heard and decided again.

**How do I appeal my assessment the Department of Revenue?**

An appeal to the Wisconsin Department of Revenue must be made in writing within 20 days after receipt of the Board of Review's decision.