

Board of Review Process

The local Board of Review consists of citizens appointed and confirmed by the Village Board. The Board of Review is responsible for correcting assessment errors and conducts its hearings in a manner similar to a court.

The Board of Review commences meeting on the second Monday of May but hearings are not scheduled until after assessment notices are mailed to property owners. The first date of hearings is detailed on the assessment notice.

As you prepare for your hearing consider the following:

- All evidence must be given as sworn, oral testimony. You or your agent must attend the hearing if you wish your evidence to be considered. You should be prepared to explain to the board what you think your property is worth and why.
- You must present evidence to support your opinion of market value. This evidence must be either:

A recent sale of your property. Provide written evidence, such as a closing statement or real estate transfer return to substantiate the date and amount of the sale.

Recent sales of properties similar in nature to yours. Provide written evidence substantiating the amount and date of sale.

Other specific reasons or factors showing the current assessment is incorrect. Bring written evidence whenever possible, such as cost estimates for repairs and the like.

- Be prepared to show how recent sales of similar properties compare to your property if you present them as evidence; for example, house style, age, square footage of house, lot size, number of rooms, condition, exterior wall constructions, etc. Written appraisals by qualified experts should be accompanied by oral testimony from the expert.

A representative from the assessor's office will present evidence related to the assessed value of your property.

The Board of Review will determine the market value of your property based on the evidence presented. A written notice of the Board's determination will be provided to you after the hearing.

You may also appeal the Board of Review's determination to the Wisconsin Department of Revenue or to the Kenosha County Circuit Court.