11333 N. Cedarburg Road
Mequon, WI 53092-1930
Phone: 262/242-3100

www.cityofmequonwi.gov

Office of the City Clerk

BOARD OF REVIEW
Regular Meeting
Thursday, September 10, 2026 - 8:30 AM
Christine Nuernberg Hall

Agenda

1) **Call to Order and Roll Call**
2) **Approval of Meeting Minutes**
    a) Meeting Minutes of May 5, 2026
3) **Report of Board Member Certification/Training**
    a) Board of Review Annual Training
4) **Assessor's Year in Review Report and Report on Open Book**
5) **Approve 2025 Assessment Roll Corrections**
    a) Jason Stuewe 10808 N. Cedarburg Road
6) **Acceptance of Assessor Affidavit**
7) **Acceptance of Current Year Assessment Role**
8) **Hear Any Requests for Telephone/Written Testimony: None**
    a) Board Procedure
9) **Hear Any Requests for Waivers to Circuit Court: None**
    a) Board Procedure
10) **Hear Property Assessment Objections: None**
11) **Hear/Take Action on Requests for Waiver of 48-Hour Requirement (after Hour 2)**

12) Schedule Any Further Hearings

13) Discussion Items

a) Review of Board Meetings and Duties

14) Adjourn

DATED: September 8, 2026 /s/ Scott Franklin, Chair

Notice is hereby given that a quorum of other governmental bodies may be present at this meeting to present, discuss and/or gather information about a subject over which they have decision-making responsibility, although they will not take formal action thereto at this meeting. Persons with disabilities requiring accommodation for attendance at this meeting should contact the City Clerk's Office at 262-236-2914, twenty-four (24) hours in advance of the meeting.

Any questions regarding this agenda may be directed to the City Clerk's Office at 262-236-2914, Monday through Friday, 8:00 AM – 4:30 PM.

DRAFT

11333 N. Cedarburg Road
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Office of the City Clerk

BOARD OF REVIEW
Regular Meeting
Tuesday, May 5, 2026 - 9:30 AM
Christine Nuernberg Hall

Minutes

1) Call to Order and Roll Call

The meeting was called to order by Chair Franklin at 9:30 AM.

Present:
Chair Franklin
Vice Chair Maureen Baumann
Donald Chudnow - **Absent**
Board Member Steven Bersell - **Absent**
Board Member Daniel Lucht
Board Member Richard Mueller - **Excused**
Board Member Carol Zolot

Also present: City Clerk Caroline Fochs, City Assessor Les Ahrens, Assessment Technician Carolyn Vogel, Deputy Clerk Janet Meyer, and Deputy Clerk Aubrey Suppiger.

2) Approval of Meeting Minutes

a) October 29, 2025

MOTION:	Motion to approve the Board of Review meeting minutes of October 29, 2025.
MOVER:	Board Member Maureen Baumann
SECONDER:	Board Member Daniel F Lucht
AYES:	Chair Scott Franklin, Board Member Maureen Baumann, Board Member Daniel F Lucht, Board Member Carol Zolot
NAYS:	None
RESULT:	Approved by Roll Call Vote

3) Election of Chairman and Vice Chairman

MOTION:	Motion to nominate Scott Franklin as Chairman.
MOVER:	Board Member Maureen Baumann
SECONDER:	Board Member Daniel F Lucht
AYES:	Chair Scott Franklin, Board Member Maureen Baumann, Board Member Daniel F Lucht, Board Member Carol Zolot
NAYS:	None
RESULT:	Approved by Voice Acclamation

MOTION:	Motion to nominate Maureen Baumann as Vice Chairman.
MOVER:	Chair Scott Franklin
SECONDER:	Board Member Daniel F Lucht
AYES:	Chair Scott Franklin, Board Member Maureen Baumann, Board Member Daniel F Lucht, Board Member Carol Zolot
NAYS:	None
RESULT:	Approved by Voice Acclamation

4) Status Report from Assessor Les Ahrens

City Assessor Ahrens provided a status report on the 2026 maintenance year activities indicating inspections are ongoing. Staff is up-to-date on building permits, transfers, splits, and combinations. There has been one law change - Act 15, which eliminated property taxes for radio, cell, and communication towers, effective January 1, 2026. He also indicated that the 2025 level of assessment was 99.11% and estimates that level will drop to 96% for 2026. Assessment notices will be mailed out to residents around July 19th, Open Book will be August 6th, and the next Board of Review meeting will be September 10th at 8:30 am. Currently, residential is outpacing commercial. In 2025, the rate of increase, which included both residential and commercial was 35.8%. There have been a handful of requests for review with regard to increases, and City Assessor Ahrens noted that he does not expect heavy traffic at the September Board of Review.

5) Adjourn

MOTION:	Motion to Adjourn at 9:38 AM
MOVER:	Board Member Maureen Baumann
SECONDER:	Board Member Daniel F Lucht

AYES:	Chair Scott Franklin, Board Member Maureen Baumann, Board Member Daniel F Lucht, Board Member Carol Zolot
NAYS:	None
RESULT:	Approved by Voice Acclamation

Respectfully Submitted,
Aubrey Suppiger, Deputy Clerk

11333 N. Cedarburg Road
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Phone: 262/236-2914
Fax: 262/242-9655

www.cityofmequonwi.gov **City Clerk**

TO:	**Board of Review**
FROM:	**Caroline Fochs, City Clerk**
DATE:	**September 10, 2026**
SUBJECT:	**Board of Review Annual Training**

Background

As of January 1, 2022, one Board of Review member must attend training every year prior to holding the first two-hour meeting, and the Clerk must provide an affidavit of training to the Wisconsin Department of Revenue.

Analysis

All members of the Board of Review attending this meeting have received training which was provided to them through the University of Wisconsin-Madison Extension during the months of May - September. The attached affidavit lists those that completed training and was submitted to the State of Wisconsin Department of Revenue in a timely fashion.

Attachments:
Training Affidavit

Board of Review Member Training Affidavit

This affidavit confirms that one or more Board of Review (BOR) voting members attended training before the BOR met, satisfying state law (sec. 70.46(4), Wis. Stats.).

STATE OF WISCONSIN

County of OZAUKEE

Co-muni code 45255

I, Aubrey Suppiger, the clerk for the CITY OF MEQUON, swear the following BOR voting member(s), who represent(s) the municipality's chief executive officer or the officer's designee(s), attended a Wisconsin Department of Revenue approved BOR training program before the BOR's first meeting. (sec. 70.46 (4), Wis. Stats.)

BOR member(s) and attendance date:

Name	Date
RICHARD MUELLER	08/29/2026
CAROL ZOLOT	08/24/2026
STEVE BERSELL	07/14/2026
DANIEL LUCHT	07/06/2026
DONALD CHUDNOW	06/25/2026
SCOTT FRANKLIN	06/20/2026

9·1·26

Date electronically filed

asuppiger@cityofmequonwi.gov

Clerk email

2025
(Year)

CORRECTIONS OF ERRORS BY ASSESSORS (SEC. 70.43, WIS. STATS.)

Note: Assessor should complete columns (a) through (e) and forward to the clerk as part of the assessment roll. Send to clerk electronically as well, if possible. The clerk will complete columns (f), (g), and totals.

	(a) Parcel / Account Number Property Location & School Code Owner's Name, Street Address, City, State, Zip (1)	(b) Previous Year's Assessed Value	(c) Corrected Value	(d) **Real Property** Amount of Adjustment *(c-b)*	(e) **Personal Property** Amount of Adjustment *(c-b)*	(f) Previous Year's Net Mill Rate (2)	(g) T – Tax net school credit L – Lottery credit F – First Dollar credit N – Net Tax (3)
1	14-050-05-16-000, Jason Stuewe 10808N Cedarburg Rd., Mequon, WI 53092	$612,200	$498,200	$114,000			T – 0.00 L – F – N – 0.00
2							T – 0.00 L – F – N – 0.00
3							T – 0.00 L – F – N – 0.00
4							T – 0.00 L – F – N – 0.00
5							T – 0.00 L – F – N – 0.00
6							T – 0.00 L – F – N – 0.00

PA-5/661 (R. 12-21)

_______________ **CORRECTIONS OF ERRORS BY ASSESSORS** (Continued)
(Year)

	(a) Parcel / Account Number Property Location & School Code Owner's Name, Street Address, City, State, Zip (1)	*(b)* Previous Year's Assessed Value	*(c)* Corrected Value	*(d)* **Real Property** Amount of Adjustment *(c-b)*	*(e)* **Personal Property** Amount of Adjustment *(c-b)*	*(f)* Previous Year's Net Mill Rate (2)	*(g)* T – Tax net school credit L – Lottery credit F – First Dollar credit N – Net Tax (3)
7							T– 0.00 L– F– N– 0.00
8							T– 0.00 L– F– N– 0.00
9							T– 0.00 L– F– N– 0.00
10							T– 0.00 L– F– N– 0.00
			Grand Totals . . →	0	0		0.00
				↑ Real Property Total enter on line 23c1 of the Statement of Assessment	↑ Personal Property Total enter on line 23c2 of the Statement of Assessment		↑ Total of code "N" entries. Enter on Line I of the Statement of Taxes.

(1) Enter Property and Owner Information in order listed.

(2) Net Mill Rate – see Publication PA-502, Assessment and Tax Roll Instructions for Clerks at www.revenue.wi.gov/html/pubs.html.

(3) T – Enter total tax less school levy tax credit.
- L – If Principal Residence, enter amount of Lottery & Gaming Credit adjustment, if any.
- F – If Real Estate includes an improvement, enter amount of First Dollar Credit adjustment, if any.
- N – Enter net amount (T minus L and F)

STATE OF WISCONSIN | CITY OF MEQUON
BOARD OF REVIEW | OZAUKEE COUNTY

PROCEDURE FOR SWORN TELEPHONE OR WRITTEN TESTIMONY BEFORE THE BOARD OF REVIEW

WHEREAS, Wis. Stat. § 70.47(8) authorizes the Board of Review to consider requests from a property owner or the property owner's representative to testify under oath by telephone or written statements under oath to the Board of Review and whether to allow the same;

WHEREAS, the Department of Revenue has determined that the legal requirements of the Notice to Appear at the Board of Review must be satisfied and the Objection Form must be completed and submitted to the Board of Review as required by law prior to a Request to Testify by Telephone or Submit a Sworn Written Statement form being submitted; and

WHEREAS, the Board of Review in the interests of avoiding any undue surprise or prejudice surrounding testimony at Board of Review hearings;

NOW, THEREFORE, the Board of Review of the City of Mequon, Ozaukee County does hereby adopt as a policy of the Board the following:

1. PROCEDURE: Before the Board of Review (hereinafter BOR) can consider a request from a property owner or the property owner's representative (hereinafter "Owner") to testify by telephone or submit a sworn written statement, the Owner must first complete and file with the clerk of the BOR the following documents:

    a. A timely Notice of Intent to appear at BOR;

    b. A timely Objection Form for Real Property Assessment (Form PA-115A); and

    c. A fully completed Request to Testify by Telephone or Submit a Sworn Written Statement at Board of Review (Form PA-814).

    Such requests must be filed with the clerk of the BOR within the first 2 hours of the BOR's first scheduled meeting. If the Owner fails to file the aforementioned documents as required, the BOR will not consider the request.

2. CRITERIA: The BOR may, in its sole discretion, consider any or all of the following factors on a case-by-case basis when deciding whether to grant or deny the request:

    a. The Owner's stated reason(s) for the request as indicated on form PA-814;
    b. Fairness to the parties;

c. Ability of the Owner to procure in person oral testimony and any due diligence exhibited by the Owner in procuring such testimony;
d. Ability to cross examine the person providing the testimony;
e. The BOR's technical capacity to honor the request;
f. Any other factors that the BOR deems pertinent to deciding the request.

3. PRECEDENT: Any decision by the BOR pursuant to this procedure shall not create any precedent.

4. EFFECTIVE DATE: This policy shall be effective upon passage.

Passed on the 4th day of June, 2015.

MEQUON BOARD OF REVIEW

Scott B Franklin, Chairman

ATTEST

Caroline Fochs, Clerk

STATE OF WISCONSIN | CITY OF MEQUON BOARD OF REVIEW | OZAUKEE COUNTY

PROCEDURE FOR CONSIDERING REQUESTS UNDER WIS. STAT. § 70.47(8m) TO WAIVE A BOARD OF REVIEW HEARING

WHEREAS, Wis. Stat. § 70.47(8m) authorizes the Board of Review to consider requests from a taxpayer or assessor, or at its own discretion, to waive the hearing of an objection under § 70.47(8) thereby allowing the taxpayer to have the taxpayer's assessment reviewed under § 70.47(13); and

WHEREAS, Wis. Stat. § 70.47(8m) further states that, in cases where the Board of Review grants a waiver, the Board of Review shall submit the notice of decision under Wis. Stat. § 70.47(12) using the amount of the taxpayer's assessment as established by the municipal assessor as the finalized amount; and

WHEREAS, Wis. Stat. § 70.47(8m) further states that, if the Board of Review waives the hearing, the waiver disallows the taxpayer's claim on excessive assessment under Wis. Stat. § 70.37(3) and notwithstanding the time period under § 70.37(3)(d), the taxpayer has 60 days from the notice of hearing waiver in which to commence an action under Wis. Stat. § 70.37(3)(d); and

WHEREAS, the Department of Revenue has determined that the legal requirements of the Notice to Appear at the Board of Review must be satisfied and the Objection Form must be completed and submitted to the Board of Review as required by law by the taxpayer prior to a Request for Waiver being considered;

NOW, THEREFORE, the Board of Review of the City of Mequon, Ozaukee County does hereby adopt as a policy of the Board the following:

1. PROCEDURE:

   a. Before the Board of Review (hereinafter BOR) can consider, in its sole discretion, a request for a waiver, the taxpayer or its agent (hereinafter "Taxpayer") must first complete and file with the Clerk of the BOR the following documents:

      i. A timely Notice of Intent to Appear at BOR; and
      ii. A timely Objection Form for Real Property Assessment (PA -115A);

      If the Taxpayer fails to file the aforementioned documents as required, no hearing will be scheduled on the objection.

   b. For requests for a waiver made by the Taxpayer, the Taxpayer shall file a fully completed Request for Waiver of Board of Review (BOR) Hearing

(Form PA-813) with the clerk of the BOR not later than end of the first 2 hours of the BOR's first scheduled meeting.

c. For requests for a waiver made by the Assessor, such request shall be made in writing not later than 24 hours before the scheduled hearing for the objection except in extraordinary circumstances.

d. The BOR may, at any time, make a motion to waive the hearing using the same criteria specified below.

2. CRITERIA: If the Taxpayer files the aforementioned documents as required and a request is made to waive the hearing of an objection, the BOR may use any or all of the following criteria and factors when deciding whether to waive the hearing:

   a. The benefits or detriments of the BOR process;
   b. The benefits or detriments of having a record for the Court review;
   c. Avoidance of unruly, lengthy, burdensome appeals;
   d. Ability to cross examine the person providing the testimony;
   e. Any other factors that the BOR deems pertinent to deciding whether to waive the hearing.

3. PRECEDENT: Any decision by the BOR pursuant to this procedure shall not create any precedent.

4. EFFECTIVE DATE: This policy shall be effective upon passage.

Passed on the 4th day of June, 2015.

MEQUON BOARD OF REVIEW

Scott B. Franklin

Scott B. Franklin, Chairman

ATTEST

Caroline Fochs

Caroline Fochs, Clerk

11333 N. Cedarburg Road
Mequon, WI 53092-1930
Phone: 262/236-2914
Fax: 262/242-9655

www.cityofmequonwi.gov **City Clerk**

TO:	**Board of Review**
FROM:	**Caroline Fochs, City Clerk**
DATE:	**September 10, 2026**
SUBJECT:	**Review of Board Meetings and Duties**

Background

The City is undertaking a review of the Municipal Code as it relates to boards, committees and commissions. The Public Welfare Committee is spearheading this effort and wants to ensure all bodies continue to operate effectively, have clearly defined roles and responsibilities, and align with the needs and operations of the City. This review was last done in 2021.

Analysis

The Board is asked to discuss and bring any changes forward that they see as improvements to the current way of doing business. Of course this Board is somewhat unique compared to other city Boards and some of these may not apply, but the topics to consider are:

1. **Meeting frequency and scheduling.** Is the current meeting schedule appropriate for the board/committee/commission's responsibilities? Are there opportunities to improve efficiency or member participation?
2. **Quorum and attendance requirements.** Are current quorum requirements appropriate? Are attendance expectations clear and workable?
3. **Powers and duties.** Are the current responsibilities clearly defined and reflect current practice? Are there any duties that should be added, removed, or clarified?
4. **Opportunities to merge or consolidate with another standing committee.** Are there opportunities to improve efficiency by combining responsibilities with another board, committee, or commission?
5. **Additional considerations.** Are there any other operational, procedural, or compliance-related issues that the Public Welfare Committee should consider?

Attached are the two sections from the Municipal Code that relate to the Board of Review and Wis. Stat. §70.47. First is Division 5 which deals directly with the Board of Review. Second is 2(430) which is referenced in Division 5, dealing with electronic attendance and third the State Statute.

Attachments:
DIVISION_5.___BOARD_OF_REVIEW, Sec._2_430.___Electronic_meeting_attendance. (3), Chap 70.47

DIVISION 5. BOARD OF REVIEW[1]

Sec. 2-501. Creation.

The city shall have a board known as the "City of Mequon Board of Review."

(Ord. No. 2017-1505, § II(Exh. A), 10-10-2017)

Sec. 2-502. Purpose.

The board shall receive the annual assessment roll and hear objections by property owners to the assessment valuations of their property.

(Ord. No. 2017-1505, § II(Exh. A), 10-10-2017)

Sec. 2-503. Membership.

The board shall consist of five citizen members nominated by the mayor.

(Ord. No. 2017-1505, § II(Exh. A), 10-10-2017)

State law reference(s)—Board of review membership, Wis. Stats. § 70.46.

Sec. 2-504. Chair and vice-chair.

The board shall elect a chair and vice-chair from among its members at its first meeting each year following the common council organizational meeting.

(Ord. No. 2017-1505, § II(Exh. A), 10-10-2017)

Sec. 2-505. Mandatory meeting.

The board of review shall meet annually at any time during the 45-day period beginning on the fourth Monday of April, but no sooner than seven days after the last day on which the assessment roll is open for examination under Wis. Stats., § 70.45.

(Ord. No. 2017-1505, § II(Exh. A), 10-10-2017; Ord. No. 2018-1519, § I, 6-12-2018)

State law reference(s)—Board of review meetings, Wis. Stats., § 70.47(1).

[1]State law reference(s)—Board of review, Wis. Stats., §§ 70.46, 70.47.

Sec. 2-506. Powers and duties.

The board shall generally be responsible for reviewing and correcting any errors found in the assessment roll and hearing objections to assessments made by property owners, all as more specifically set forth in Wis. Stats., § 70.47.

(Ord. No. 2017-1505, § II(Exh. A), 10-10-2017)

Sec. 2-507. Deviation from general procedures.

Section 2-430 shall not apply. A quorum shall be required to be physically present to transact business or to take any action on any agenda item on the meeting's agenda.

(Ord. No. 2019-1554, § IV, 12-10-2019)

Secs. 2-508—2-520. Reserved.

Sec. 2-430. Electronic meeting attendance.

(a) *Electronic meeting attendance authorized.* Except as may otherwise be provided in this article IX, electronic meeting attendance may be allowed for any committee consisting of citizen members in accordance with the provisions of this section.

(b) *Citizen member qualifications for electronic attendance.*

(1) A citizen member of a committee is qualified to attend a meeting of that committee electronically only if the member is physically prevented from attending the meeting by reasons of personal illness or disability, employment-related commitments, attending to business on behalf of the committee, or a family or other emergency.

(2) A member of a committee can attend meetings electronically up to four times a year.

(c) *Procedure for authorizing electronic attendance of a member of a committee.*

(1) *Notice to the city clerk.* The member must notify the City Clerk in writing at least 24 hours prior to the meeting in which the member desires to attend electronically unless advance notice is impractical due to family or other emergency. The notice shall be submitted in writing and shall identify the reason the member cannot be physically present at the meeting in accordance with section 2-430(c)2. If the member is unable to give the required written notice prior to the meeting, the member shall notify the clerk by other means prior to the meeting and shall submit the required written notice as soon as practicable.

(d) *Determination of authorization of electronic attendance.* Upon receipt of the notice, the clerk shall promptly forward the notice to the chair of the committee and primary staff liaison. After establishing that a majority of the committee is physically present at the meeting at which a member has requested to attend electronically, the chair shall state that (i) a notice was received by a member of the committee in accordance with this policy, and (ii) the member will be deemed authorized to attend the meeting electronically unless a motion objecting to the member's electronic attendance is adopted by two-thirds of the members of the committee physically present at the meeting. If no such motion is adopted, then the request by the member to attend the meeting electronically shall be deemed approved by the committee and the chair shall declare the requesting member present. After such a declaration by the chair, the question of a member's electronic attendance may not be reconsidered. The following provisions shall supplement all other applicable rules and procedures identified in this article IX, and are applicable for any meeting of a committee at which a member has been authorized to attend electronically. In the event of a conflict between rules, the provisions below shall control.

(1) *Roll call and quorum.* A majority of the committee must be physically present at the meeting. Following the call of the roll, and at the conclusion of the procedures set forth in section 2-430(c), the chair shall identify each member who is attending the meeting electronically.

(2) *Identification and recognition of electronic attendees.* Members attending electronically must identify themselves each time the member wishes to speak and must be recognized by the chair prior to addressing the committee.

(3) *Public access to meeting.* The speech of a member attending electronically shall be amplified in such a manner that it is generally audible to citizen members of the committee and the public who are physically present at the meeting. Any video image of a member attending electronically shall be projected in such a manner that the member's video image is generally visible and audible to citizen members of the committee and the public who are physically present at the meeting. Votes of any member of the committee attending electronically shall be audible and expressly acknowledged by the chair.

(4) *Minutes.* The minutes of each meeting of a committee shall identify which citizen members of the committee attended electronically. The minutes shall also reflect the reason for a member's attendance electronically and the means by which the member attended the meeting.

(e) *Effect of electronic attendance.* A member attending a meeting of a committee electronically shall be considered present at the meeting, count towards the quorum requirement established in section 2-425, and entitled to vote on any matter before the committee as if the member were physically present at the meeting.

(f) *Closed session exclusion.* A member attending a meeting electronically shall not be able to continue to participate in the meeting when the committee moves into closed session.

(g) *Emergency and disaster situations.* The restrictions of this policy can be waived by the City of Mequon in the event of a bona fide disaster, as determined by the city, county, state, or federal government.

(h) Notwithstanding the above, city staff and consultants may be allowed to virtually attend any meeting of a committee with the approval of the city administrator or presiding officer.

(Ord. No. 2019-1554, § II, 12-10-2019; Ord. No. 2023-1638, §§ II, IV, V, 2-14-2023) rolls will be open for examination by the taxable inhabitants, which notice may assign a day or days for each ward, where there are separate assessment rolls for wards, for the inspection of rolls. The assessor shall be present for at least 2 hours while the assessment roll is open for inspection. Instructional material under s. 73.03 (54) shall be available at the meeting. On examination the commissioner of assessments, assessor or assessors may make changes that are necessary to perfect the assessment roll or rolls, and after the corrections are made the roll or rolls shall be submitted by the commissioner of assessments or clerk of the municipality to the board of review.

History: 1981 c. 20; 1991 a. 156; 1997 a. 237; 1999 a. 32.

70.46 Boards of review; members; organization. **(1)** Except as provided in sub. (1m) and s. 70.99, the supervisors and clerk of each town, the mayor, clerk and such other officers, other than assessors, as the common council of each city by ordinance determines, the president, clerk and such other officers, other than the assessor, as the board of trustees of each village by ordinance determines, shall constitute a board of review for the town, city or village. In cities of the 1st class the board of review shall by ordinance in lieu of the foregoing consist of 5 to 9 residents of the city, none of whom may occupy any public office or be publicly employed. The members shall be appointed by the mayor of the city with the approval of the common council and shall hold office as members of the board for staggered 5-year terms. Subject to sub. (1m), in all other towns, cities and villages the board of review may by ordinance in lieu of the foregoing consist of any number of town, city or village residents and may include public officers and public employees. The ordinance shall specify the manner of appointment. The town board, common council or village board shall fix, by ordinance, the salaries of the members of the board of review. No board of review member may serve on a county board of review to review any assessment made by a county assessor unless appointed as provided in s. 70.99 (10).

(1a) Whenever the duties of assessor are performed by one of the officers named to the board of review by sub. (1) then the governing body shall by ordinance designate another officer to serve on the board instead of the officer who performs the duties of assessor.

(1m) (a) A person who is appointed to the office of town clerk, town treasurer or to the combined office of town clerk and town treasurer under s. 60.30 (1e) may not serve on a board of review under sub. (1).

(b) If a town board of review under sub. (1) had as a member a person who held the elective office of town clerk, town treasurer or the combined office of town clerk and town treasurer, and the town appoints a person to hold one or more of these offices under s. 60.30 (1e), the town board shall fill the seat on the board of review formerly held by an elective office holder by an elector of the town.

(2) The town, city or village clerk on such board of review and in cities of the first class the commissioner of assessments on such board of review or any person on the commissioner's staff designated by the commissioner shall be the clerk thereof and keep an accurate record of all its proceedings.

(3) The members of such board, except members who are full time employees or officers of the town, village or city, shall receive such compensation as shall be fixed by resolution or ordinance of the town board, village board or common council.

(4) No board of review may be constituted unless at least one member completes in each year a training session under s. 73.03 (55). The municipal clerk shall provide an affidavit to the department of revenue stating whether the requirement under this subsection has been fulfilled.

History: 1971 c. 180; 1973 c. 90; 1975 c. 427; 1979 c. 58; 1991 a. 156, 316; 1995 a. 34; 1997 a. 237; 1999 a. 32; 2021 a. 1.

Prejudice of a board of review is not shown by the fact that the members are taxpayers. State ex rel. Berg Equipment Corp. v. Town of Spencer Board of Review, 53 Wis. 2d 233, 191 N.W.2d 892 (1971).

A town clerk's compensation may be increased for service on the board of review if the clerk has been designated part-time by the town meeting. 79 Atty. Gen. 176.

70.47 Board of review proceedings. **(1)** TIME AND PLACE OF MEETING. The board of review shall meet annually at any time during the 45-day period beginning on the 4th Monday of April, but no sooner than 7 days after the last day on which the assessment roll is open for examination under s. 70.45. In towns and villages the board shall meet at the town or village hall or some place designated by the town or village board. If there is no such hall, it shall meet at the clerk's office, or in towns at the place where the last annual town meeting was held. In cities the board shall meet at the council chamber or some place designated by the council and in cities of the 1st class in some place designated by the commissioner of assessments of such cities. A majority shall constitute a quorum except that 2 members may hold any hearing of the evidence required to be held by such board under subs. (8) and (10), if the requirements of sub. (9) are met.

(2) NOTICE. At least 15 days before the first session of the board of review, or at least 30 days before the first session of the board of review in any year in which the taxation district conducts a revaluation under s. 70.05, the clerk of the board shall publish a class 1 notice under ch. 985 of the time and place of the first meeting of the board under sub. (3) and of the requirements under sub. (7) (aa) and (ac) to (af). A taxpayer who shows that the clerk failed to publish the notice under this subsection may file a claim under s. 74.37.

(2m) OPEN MEETINGS. All meetings of the board of review shall be publicly held and open to all citizens at all times. No formal action of any kind shall be introduced, deliberated upon or adopted at any closed session or meeting of a board of review.

(3) SESSIONS. (a) At its first meeting, the board of review:

1. Shall receive the assessment roll and sworn statements from the clerk.

2. Shall be in session at least 2 hours for taxpayers to appear and examine the assessment roll and other assessment data.

3. Shall schedule for hearing each written objection that it receives during the first 2 hours of the meeting or that it received prior to the first meeting.

4. 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 2 hours of the meeting, shows good cause for failure to meet the 48-hour notice requirement and files a written objection.

5. May hear any written objections if the board gave notice of the hearing to the property owner and the assessor at least 48 hours before the beginning of the scheduled meeting or if both the property owner and the assessor waive the 48-hour notice requirement.

(ag) The assessor shall be present at the first meeting of the board of review.

(ah) For each properly filed written objection that the board receives and schedules during its first meeting, but does not hear at the first meeting, the board shall notify each objector and the assessor, at least 48 hours before an objection is to be heard, of the time of that hearing. If, during any meeting, the board determines that it cannot hear some of the written objections at the time scheduled for them, it shall create a new schedule, and it shall notify each objector who has been rescheduled, at least 48 hours before the objection is to be heard, of the new time of the hearing.

(ak) If an objector fails to provide written or oral notice of an intent to object 48 hours before the first scheduled meeting, fails to request a waiver of the notice requirement under par. (a) 4., appears before the board at any time up to the end of the 5th day of the session or up to the end of the final day of the session if the session is less than 5 days, files a written objection and provides evidence of extraordinary circumstances; the board of review may waive all notice requirements and hear the objection.

(aL) 1. Except as provided in subd. 2., if the assessment roll is not completed at the time of the first meeting, the board shall adjourn for the time necessary to complete the roll, and shall post a written notice on the outer door of the place of meeting stating the time to which the meeting is adjourned.

2. Regardless of whether the 2020 assessment roll is completed at the time of the 45-day period beginning on the 4th Monday of April, the board may publish a class 1 notice under ch. 985 that the board has adjourned and will proceed under sub. (2).

(ar) With respect to the assessment rolls of taxing districts prepared by a county assessor, the board of review as constituted under s. 70.99 (10) shall schedule a meeting in each taxing jurisdiction on specific dates and shall comply with the provisions of this subsection and sub. (2) in each taxing district.

(b) The municipal governing body may by ordinance or resolution designate hours, other than those set forth in par. (a), during which the board shall hold its first meeting, but not fewer than 2 hours on the first meeting day between 8 a.m. and midnight. Such change in the time shall not become effective unless notice thereof is published in the official newspaper if in a city, or posted in not less than 3 public places if in any other municipality, at least 15 days before such first meeting.

(4) ADJOURNMENT. The board may adjourn from time to time until its business is completed. If an adjournment be had for more than one day, a written notice shall be posted on the outer door of the place of meeting, stating to what time said meeting is adjourned.

(5) RECORDS. The clerk shall keep a record in the minute book of all proceedings of the board.

(6) BOARD'S DUTY. The board shall carefully examine the roll or rolls and correct all apparent errors in description or computation, and shall add all omitted property as provided in sub. (10). The board shall not raise or lower the assessment of any property except after hearing as provided in subs. (8) and (10).

(6m) REMOVAL OF A MEMBER. (a) A municipality, except a 1st class city or a 2nd class city, shall remove, for the hearing on an objection, a member of the board of review if any of the following conditions applies:

1. A person who is objecting to a valuation, at the time that the person provides written or oral notice of an intent to file an objection and at least 48 hours before the first scheduled session of the board of review or at least 48 hours before the objection is heard if the objection is allowed under sub. (3) (a), requests the removal, except that no more than one member of the board of review may be removed under this subdivision.

2. A member of the board of review has a conflict of interest under an ordinance of the municipality in regard to the objection.

3. A member of the board of review has a bias in regard to the objection and, if a party requests the removal of a member for a bias, the party submits with the request an affidavit stating that the party believes that the member has a personal bias or prejudice against the party and stating the nature of that bias or prejudice.

(b) A member of a board of review who would violate s. 19.59 by hearing an objection shall recuse himself or herself from that hearing. The municipal clerk shall provide to the department of revenue an affidavit declaring whether the requirement under this paragraph is fulfilled.

(c) If a member or members are removed under par. (a) or are recused under par. (b), the board may replace the member or members or its remaining members may hear the objection, except that no fewer than 3 members may hear the objection.

(6r) COMMENTS. Any person may provide to the municipal clerk written comments about valuations, assessment practices and the performance of an assessor. The clerk shall provide all of those comments to the appropriate municipal officer.

(7) OBJECTIONS TO VALUATIONS. (a) The board of review may not hear an objection to the amount or valuation of property unless, at least 48 hours before the board's first scheduled meeting, the objector provides to the board's clerk written or oral notice of an intent to file an objection, except that, upon a showing of good cause and the submission of a written objection, the board shall waive that requirement during the first 2 hours of the board's first scheduled meeting, and the board may waive that requirement up to the end of the 5th day of the session or up to the end of the final day of the session if the session is less than 5 days with proof of extraordinary circumstances for failure to meet the 48-hour notice requirement and failure to appear before the board of review during the first 2 hours of the first scheduled meeting. Objections to the amount or valuation of property shall first be made in writing and filed with the clerk of the board of review within the first 2 hours of the board's first scheduled meeting, except that, upon evidence of extraordinary circumstances, the board may waive that requirement up to the end of the 5th day of the session or up to the end of the final day of the session if the session is less than 5 days. The board may require such objections to be submitted on forms approved by the department of revenue, and the board shall require that any forms include stated valuations of the property in question. Persons who own land and improvements to that land may object to the aggregate valuation of that land and improvements to that land, but no person who owns land and improvements to that land may object only to the valuation of that land or only to the valuation of improvements to that land. No person shall be allowed in any action or proceedings to question the amount or valuation of property unless such written objection has been filed and such person in good faith presented evidence to such board in support of such objections and made full disclosure before said board, under oath of all of that person's property liable to assessment in such district and the value thereof. The requirement that it be in writing may be waived by express action of the board.

(aa) No person shall be allowed to appear before the board of review, to testify to the board by telephone or to contest the amount of any assessment if the person has refused a reasonable written request by certified mail of the assessor to enter onto property to conduct an exterior view of the property being assessed.

(ab) For the purpose of this section, the managing entity, as defined in s. 707.02 (15), or its designees, may be considered the taxpayer as an agent for the time-share owner, as defined in s. 707.02 (31), and may file one objection and make one appearance before the board of review concerning all objections relating to a particular real property improvement and the land associated with it. A time-share owner may file one objection and make one appearance before the board of review concerning the assessment of the building unit in which he or she owns a time share.

(ac) After the first meeting of the board of review and before the board's final adjournment, no person who is scheduled to appear before the board of review may contact, or provide information to, a member of the board about that person's objection except at a session of the board.

(ad) No person may appear before the board of review, testify to the board by telephone or contest the amount of any assessment unless, at least 48 hours before the first meeting of the board or at least 48 hours before the objection is heard if the objection is allowed under sub. (3) (a), that person provides to the clerk of the board of review notice as to whether the person will ask for removal under sub. (6m) (a) and if so which member will be removed and the person's reasonable estimate of the length of time that the hearing will take.

(ae) When appearing before the board, the person shall specify, in writing, the person's estimate of the value of the land and of the improvements that are the subject of the person's objection and specify the information that the person used to arrive at that estimate.

(af) No person may appear before the board of review, testify to the board by telephone or object to a valuation; if that valuation was made by the assessor or the objector using the income method; unless no later than 7 days before the first meeting of the board of review the person supplies to the assessor all of the information about income and expenses, as specified in the manual under s. 73.03 (2a), that the assessor requests. The municipality or county shall provide by ordinance for the confidentiality of information about income and expenses that is provided to the assessor under this paragraph and shall provide exceptions for persons using the information in the discharge of duties imposed by law or of the duties of their office or by order of a court. The information that is provided under this paragraph is not subject to the right of inspection and copying under s. 19.35 (1) unless a court determines before the first meeting of the board of review that the information is inaccurate.

(bb) Upon receipt of an objection with respect to the assessment rolls of taxation districts prepared by a county assessor the board of review as constituted under s. 70.99 (10) may direct such objection to be investigated by the county board of assessors if such board has been established under s. 70.99 (10m). If such objection has been investigated by the county board of assessors as provided by s. 70.99 (10m), the county board of review may adopt the determination of county board of assessors unless the objector requests or the board of review orders a hearing. At least 2 days' notice of the time fixed for such hearing shall be given to the objector or the objector's attorney and to the corporation counsel. If the county board of review adopts the determination of the county board of assessors and no further hearing is held, the clerk of the board of review shall record the adoption in the minutes of the board and shall correct the assessment roll as provided by s. 70.48.

(8) HEARING. The board shall hear upon oath all persons who appear before it in relation to the assessment. Instead of appearing in person at the hearing, the board may allow the property owner, or the property owner's representative, at the request of either person, to appear before the board, under oath, by telephone or to submit written statements, under oath, to the board. The board shall hear upon oath, by telephone, all ill or disabled persons who present to the board a letter from a physician, physician assistant, or advanced practice registered nurse licensed under ch. 441 that confirms their illness or disability. At the request of the property owner or the property owner's representative, the board may postpone and reschedule a hearing under this subsection, but may not postpone and reschedule a hearing more than once during the same session for the same property. The board at such hearing shall proceed as follows:

(a) The clerk shall swear all persons testifying before it or by telephone in relation to the assessment.

(b) The owner or the owner's representatives and the owner's witnesses shall first be heard.

(c) The board may examine under oath such persons as it believes have knowledge of the value of such property.

(d) It may and upon request of the assessor shall compel the attendance of witnesses, except objectors who may testify by telephone, and the production of all books, inventories, appraisals, documents and other data which may throw light upon the value of property.

(e) All proceedings shall be taken in full by a stenographer or by a recording device, the expense thereof to be paid by the district. The board may order that the notes be transcribed, and in case of an appeal or other court proceedings they shall be transcribed. If the proceedings are taken by a recording device, the clerk shall keep a list of persons speaking in the order in which they speak.

(f) The clerk's notes, written objections and all other material submitted to the board of review, tape recordings of the proceedings and any other transcript of proceedings shall be retained for at least 7 years, shall be available for public inspection and copies of these items shall be supplied promptly at a reasonable time and place to anyone requesting them at the requester's expense.

(g) All determinations of objections shall be by roll call vote.

(h) The assessor shall provide to the board specific information about the validity of the valuation to which objection is made and shall provide to the board the information that the assessor used to determine that valuation.

(i) The board shall presume that the assessor's valuation is correct. That presumption may be rebutted by a sufficient showing by the objector that the valuation is incorrect.

(8m) HEARING WAIVER. The board may, at the request of the taxpayer or assessor, or at its own discretion, waive the hearing of an objection under sub. (8) or, in a 1st class city, under sub. (16) and allow the taxpayer to have the taxpayer's assessment reviewed under sub. (13). For purposes of this subsection, the board shall submit the notice of decision under sub. (12) using the amount of the taxpayer's assessment as the finalized amount. For purposes of this subsection, if the board waives the hearing, the waiver disallows the taxpayer's claim on excessive assessment under s. 74.37 (3) and, notwithstanding the time period under s. 74.37 (3) (d), the taxpayer has 60 days from the notice of the hearing waiver in which to commence an action under s. 74.37 (3) (d).

(9) CORRECTION OF ASSESSMENTS. (a) From the evidence before it the board shall determine whether the assessor's assessment is correct. If the assessment is too high or too low, the board shall raise or lower the assessment accordingly and shall state on the record the correct assessment and that that assessment is reasonable in light of all of the relevant evidence that the board received. A majority of the members of the board present at the meeting to make the determination shall constitute a quorum for purposes of making such determination, and a majority vote of the quorum shall constitute the determination. In the event there is a tie vote, the assessment shall be sustained.

(b) A board member may not be counted in determining a quorum and may not vote concerning any determination unless, concerning such determination, such member:

1. Attended the hearing of the evidence; or

2. Received the transcript of the hearing no less than 5 days prior to the meeting and read such transcript; or

3. Received a mechanical recording of the evidence no less than 5 days prior to the meeting and listened to such recording; or

4. Received a copy of a summary and all exceptions thereto no less than 5 days prior to the meeting and read such summary

and exceptions. In this subdivision "summary" means a written summary of the evidence prepared by one or more board members attending the hearing of evidence, which summary shall be distributed to all board members and all parties to the contested assessment and "exceptions" means written exceptions to the summary of evidence filed by parties to the contested assessment.

(10) ASSESSMENT BY BOARD. If the board has reason to believe, upon examination of the roll and other pertinent information, that other property, the assessment of which is not complained of, is assessed above or below the general average of the assessment of the taxation district, or is omitted, the board shall:

(a) Notify the owner, agent or possessor of such property of its intention to review such assessment or place it on the assessment roll and of the time and place fixed for such hearing in time to be heard before the board in relation thereto, provided the residence of such owner, agent or possessor be known to any member of the board or the assessor.

(b) Fix the day, hour and place at which such matter will be heard.

(c) Subpoena such witnesses, except objectors who may testify by telephone, as it deems necessary to testify concerning the value of such property and, except in the case of an assessment made by a county assessor pursuant to s. 70.99, the expense incurred shall be a charge against the district.

(d) At the time appointed proceed to review the matter as provided in sub. (8).

(11) PARTIES. In all proceedings before the board the taxation district shall be a party in interest to secure or sustain an equitable assessment of all the property in the taxation district.

(12) NOTICE OF DECISION. Prior to final adjournment, the board of review shall provide the objector, or the appropriate party under sub. (10), notice by personal delivery or by mail, return receipt required, of the amount of the assessment as finalized by the board and an explanation of appeal rights and procedures under sub. (13) and ss. 70.85, 74.35 and 74.37. Upon delivering or mailing the notice under this subsection, the clerk of the board of review shall prepare an affidavit specifying the date when that notice was delivered or mailed.

(13) CERTIORARI. Except as provided in s. 70.85, appeal from the determination of the board of review shall be by an action for certiorari commenced within 90 days after the taxpayer receives the notice under sub. (12). The action shall be given preference. If the court on the appeal finds any error in the proceedings of the board which renders the assessment or the proceedings void, it shall remand the assessment to the board for further proceedings in accordance with the court's determination and retain jurisdiction of the matter until the board has determined an assessment in accordance with the court's order. For this purpose, if final adjournment of the board occurs prior to the court's decision on the appeal, the court may order the governing body of the assessing authority to reconvene the board.

(14) TAX PAYMENTS. In the event the board of review has not completed its review or heard an objection to an assessment on real or personal property prior to the date the taxes predicated upon such assessment are due, or in the event there is an appeal as provided in sub. (13) and s. 74.37 from the correction of the board of review to the court, the time for payment of such taxes as levied is the same as provided in ch. 74 and if not paid in the time prescribed, such taxes are delinquent and subject to the same provisions as other delinquent taxes.

(16) FIRST CLASS CITY, FILING OBJECTIONS, PROCEEDINGS, APPEAL. (a) In 1st class cities all objections to the amount or valuation of real or personal property shall be first made in writing and filed with the commissioner of assessments on or before the 3rd Monday in May. No person may, in any action or proceeding, question the amount or valuation of real or personal property in the assessment rolls of the city unless objections have been so filed. The board may not waive the requirement that objections be in writing. Persons who own land and improvements to that land may object to the aggregate valuation of that land and improvements to that land, but no person who owns land and improvements to that land may object only to the valuation of that land or only to the valuation of improvements to that land. If the objections have been investigated by a committee of the board of assessors under s. 70.07 (6), the board of review may adopt the recommendation of the committee unless the objector requests or the board orders a hearing. At least 2 days' notice of the time fixed for the hearing shall be given to the objector or attorney and to the city attorney of the city. The provisions of the statutes relating to boards of review not inconsistent with this subsection apply to proceedings before the boards of review of 1st class cities, except that the board need not adjourn until the assessment roll is completed by the commissioner of assessments, as required in s. 70.07 (6), but may immediately hold hearings on objections filed with the commissioner of assessments, and the changes, corrections and determinations made by the board acting within its powers shall be prima facie correct. Appeal from the determination shall be by an action for certiorari commenced within 90 days after the taxpayer receives the notice under sub. (12). The action shall be given preference.

(b) In 1st class cities if an assessment valuation for taxes based on the value of real property is the same for the current year as for the preceding year and ownership of the property is unchanged, and if an objection had been filed to the assessment valuation for the preceding year and the assessed valuation by the assessor was sustained by the board of review or the courts, an objection filed under sub. (7) to the assessment valuation on the same property for the current year shall be subject to a fee not to exceed $10 payable to the city at the time of filing the objection or within 3 days thereafter, and the fee shall be a condition for the hearing of the objection before the board of review.

(17) SUMMARY OF PROCEEDINGS. After the board of review has completed its determinations, the clerk shall prepare a summary of the proceedings and determinations, on forms prescribed by the department of revenue, which shall include the following information:

(a) Name of taxpayer;

(b) Description or designation of the property subject to the objection;

(c) Amount of the assessment about which taxpayer objected;

(d) Names of any persons who appeared on behalf of taxpayer; and

(e) Board's determination on taxpayer's objection.

(18) TAMPERING WITH RECORDS. (a) Whoever with intent to injure or defraud alters, damages, removes or conceals any of the items specified under subs. (8) (f) and (17) is guilty of a Class I felony.

(b) Whoever intentionally alters, damages, removes or conceals any public notice, posted as required by sub. (2), before the expiration of the time for which the notice was posted, may be fined not more than $200 or imprisoned not more than 6 months or both.

History: 1973 c. 90; 1975 c. 151, 199, 427; 1977 c. 29 ss. 755, 1647 (8); 1977 c. 273; 1977 c. 300 ss. 2, 8; 1977 c. 414; 1979 c. 34 ss. 878 to 880, 2102 (46) (b); 1979 c. 95, 110, 355; 1981 c. 20, 289; 1983 a. 192, 219, 432; 1985 a. 39; 1985 a. 120 ss. 155, 3202 (46); 1985 a. 188 s. 16; 1987 a. 27, 139, 254, 378, 399; 1989 a. 31; 1991 a. 39, 156, 218, 315, 316; 1993 a. 82, 307; 1997 a. 237, 252, 283; 2001 a. 109; 2005 a. 187; 2007 a. 86; 2011 a. 161; 2013 a. 228; 2017 a. 68, 358; 2019 a. 140, 185; 2021 a. 23; 2023 a. 12, 138; 2025 a. 17.

Judicial Council Note, 1981: References in subs. (13) and (16) (a) to "writs" of certiorari have been removed because that remedy is now available in an ordinary action. See s. 781.01, stats., and the note thereto. [Bill 613-A]