

CITY OF BROOKFIELD OFFICIAL NOTICE OF BOARD OF REVIEW

NOTICE IS HEREBY GIVEN that the City of Brookfield Board of Review will meet for a minimum of two hours on **Tuesday, September 3, 2019 beginning at 9:00 am.**, in the Council Chambers of City Hall, 2000 N. Calhoun Road, Brookfield, WI to consider objection notices filed and, if applicable, order/schedule hearings to begin Tuesday, September 10, 2019 beginning at 9:00 am., whereby sworn testimony from property owners objecting to their property assessments will be taken pursuant to Sec. 70.47(1) of the Wis. Statutes. If necessary, additional hearings will be held on Wednesday, September 11, 2019; Thursday, September 12, 2019; and Friday, September 13, 2019.

“Objection form(s) for Real Property Assessment” and/or for Personal Property Assessment” may be obtained at the City Clerk’s Office, 2000 N. Calhoun Rd, or by calling (262) 782-9650. **Intent to file objections must be filed in the Office of the City Clerk at least 48 hours prior to the first meeting (by 5:00 pm., Friday, August 30, 2019) of the Board of Review.** A waiver to the 48-hour notice may be granted by the Board of Review during the first two hours of the meeting if the applicant shows good cause for the failure to meet the 48 hour notice requirement.

Be advised of the following requirements pursuant to Wis. Stats. 70.47(7):

(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 of real or personal property 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 real or personal property being assessed.

(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.

Kelly Michaels, CMC, WCMC
City Clerk

Publication Date: July 31, 2019

**CITY OF BROOKFIELD
2019 ASSESSMENT YEAR**

Notice of Intent to File Objection with Board of Review

I, _____ (insert name) as the property owner or as agent for
_____ (insert property owner's name or strike) with an address of
_____ hereby give notice of intent to file an
objection on the assessment for the following property: _____
(insert address of subject property) with the parcel or tax ID number _____ for the 2019
Assessment Year in the City of Brookfield.

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)

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.

_____ (signed) if WRITTEN Received by: _____
_____ (date) Check here if ORAL ____ On (date): _____

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:

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

Objection to Real Property Assessment

To file an appeal on your property assessment, you must provide the Board of Review (BOR) clerk written or oral notice of your intent, under state law (sec. 70.47(7)(a), Wis. Stats.). You must also complete this entire form and submit it to your municipal clerk. To review the best evidence of property value, see the Wisconsin Department Revenue's *Property Assessment Appeal Guide for Wisconsin Real Property Owners*.

Complete all sections:

Section 1: Property Owner / Agent Information				* If agent, submit written authorization (Form PA-105) with this form			
Property owner name <i>(on changed assessment notice)</i>			Agent name <i>(if applicable)</i>				
Owner mailing address			Agent mailing address				
City	State	Zip	City	State	Zip		
Owner phone () -	Email		Owner phone () -	Email			

Section 2: Assessment Information and Opinion of Value			
Property address		Legal description or parcel no. <i>(on changed assessment notice)</i>	
City	State	Zip	
Assessment shown on notice – Total		Your opinion of assessed value – Total	

If this property contains non-market value class acreage, provide your opinion of the taxable value breakdown:

Statutory Class	Acres	\$ Per Acre	Full Taxable Value
Residential total market value			
Commercial total market value			
Agricultural classification: # of tillable acres		@ \$ acre use value	
# of pasture acres		@ \$ acre use value	
# of specialty acres		@ \$ acre use value	
Undeveloped classification # of acres		@ \$ acre @ 50% of market value	
Agricultural forest classification # of acres		@ \$ acre @ 50% of market value	
Forest classification # of acres		@ \$ acre @ market value	
Class 7 "Other" total market value		market value	
Managed forest land acres		@ \$ acre @ 50% of market value	
Managed forest land acres		@ \$ acre @ market value	

Section 3: Reason for Objection and Basis of Estimate	
Reason(s) for your objection: <i>(Attach additional sheets if needed)</i>	Basis for your opinion of assessed value: <i>(Attach additional sheets if needed)</i>

Section 4: Other Property Information	
A. Within the last 10 years, did you acquire the property?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If Yes, provide acquisition price \$ _____ Date <u> - - </u> <input type="checkbox"/> Purchase <input type="checkbox"/> Trade <input type="checkbox"/> Gift <input type="checkbox"/> Inheritance	
B. Within the last 10 years, did you change this property (ex: remodel, addition)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If Yes, describe _____	
Date of changes <u> - - </u> Cost of changes \$ _____ Does this cost include the value of all labor (including your own)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
C. Within the last five years, was this property listed/offered for sale?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If Yes, how long was the property listed <i>(provide dates)</i> <u> - - </u> to <u> - - </u>	
Asking price \$ _____ List all offers received _____	
D. Within the last five years, was this property appraised?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If Yes, provide: Date <u> - - </u> Value _____ Purpose of appraisal _____	
If this property had more than one appraisal, provide the requested information for each appraisal. _____	

Section 5: BOR Hearing Information	
A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): _____	
Note: This does not apply in first or second class cities.	
B. Provide a reasonable estimate of the amount of time you need at the hearing _____ minutes.	

Property owner or Agent signature	Date <i>(mm-dd-yyyy)</i> - -
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Objection Form for Personal Property Assessment

To file an appeal on your property assessment, you must provide the Board of Review (BOR) clerk written or oral notice of your intent, under state law (sec. 70.47(7)(a), Wis. Stats.). You must also complete this entire form and submit it to your municipal clerk. To review the best evidence of property value, see the Wisconsin Department Revenue's *Property Assessment Appeal Guide for Wisconsin Real Property Owners*.

Complete all sections:

Section 1: Property Owner / Agent Information				* If agent, submit written authorization (Form PA-105) with this form			
Property owner name <i>(on changed assessment notice)</i>			Agent name <i>(if applicable)</i>				
Owner mailing address			Agent mailing address				
City	State	Zip	City	State	Zip		
Owner phone () -	Email		Agent phone () -	Email			

Section 2: Assessment Information and Opinion of Value			
Property address		Legal description or parcel no. <i>(on changed assessment notice)</i>	
City	State	Zip	
Assessment shown on notice – Total		Your opinion of assessed value – Total	
Assessment as shown on notice:		Your opinion of value as of January 1:	
Boats and other watercraft _____		Boats and other watercraft _____	
Machinery, tools and patterns _____		Machinery, tools and patterns _____	
Furniture, fixtures and equipment ... _____		Furniture, fixtures and equipment ... _____	
All other personal property _____		All other personal property _____	
Total _____		Total _____	

Section 3: Reason for Objection and Basis of Estimate
Reason(s) for your objection and basis for your opinion of assessed value: <i>(attach additional sheets if needed)</i>

Section 4: Other Property Information	
List all other personal property you own (in the same municipality) that you are not appealing:	
Description of Personal Property	Assessment
	\$
	\$
	\$
	\$
	\$

Section 5: BOR Hearing Information
A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): _____ Note: This does not apply in first or second class cities.
B. Provide a reasonable estimate of the amount of time you need at the hearing _____ minutes.

Property owner or Agent signature	Date (mm-dd-yyyy) - -
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