



Start here.

Village of Grantsburg

316 South Brad Street
Grantsburg, WI 54840

Board of Review

Wednesday, May 8, 2024 3:00 p.m. to 5:00 p.m.
Village Office Building/Board Room
316 South Brad Street

1. Call **Board of Review (BOR)** to order. Roll Call
2. Confirmation of appropriate **BOR and Open Meetings notices**.
3. Select a Chairperson for BOR.
4. Select a Vice-Chairperson for BOR.
5. Verify that at least one member has met the **mandatory training requirements**.
6. Verify that the Village has an **ordinance for the confidentiality of income and expense** information provided to the assessor under state law § 70.47(7)(af) Wis. Stat.
7. Swear in the Assessor.
8. Review of new laws
9. Adoption of amendment to policy regarding the procedure for sworn telephone testimony and sworn written testimony.
10. Adoption of policy regarding the procedure for waiver of BOR hearing requests.
11. Filing and summary of Annual Assessment Report (including the level of assessment) by Assessor.
12. Receipt of the Assessment Roll by Clerk from the Assessor.
13. Receive the Assessment roll and sworn statements from the Clerk.
14. Review the Assessment Roll and perform Statutory Duties:
 - a. Examine the roll,
 - b. Correct description or calculation errors,
 - c. Add omitted property, and
 - d. Eliminate double assessed property.
13. Discussion/Action: Certify all corrections of error under state law (§ 70.43, Wis. Stats.)
14. Discussion/Action: Verify with the Assessor that open book changes are included in the assessment roll.
15. Allow taxpayers to examine assessment data.
16. During the first two hours, consideration of:
 - a. Waivers of the required 48-hour notice of intent to file an objection when there is good cause,
 - b. Requests for waiver of the BOR hearing allowing the property owner an appeal directly to circuit court,
 - c. Requests to testify by telephone or submit sworn written statement,
 - d. Subpoena requests, and
 - e. Act on any other legally allowed or required Board of Review matters.
17. Review Notices of Intent to File Objection
18. Proceed to hear objections, if any, and if proper notice/waivers given, unless scheduled for another date.
19. Consider/act on scheduling additional BOR date(s).
20. Adjourn (to future date if necessary).

Sheila Meyer, Clerk/Treasurer
Village of Grantsburg

Posted: April 30, 2024 Village of Grantsburg website: www.villageofgrantsburg.gov; Village Office: 316 Brad Street;
Community Center: 315 S Robert Street; Library: 415 S Robert Street

316 South Brad Street, Grantsburg, WI 54840 715/463-2405 Fax: 715/463-5555
Website: www.grantsburgwi.com Email: villageoffice@grantsburgwi.com

Board of Review – “THE BASICS”

The Three Golden Rules

Remember these “Golden Rules” for all property tax appeals.

(see pages 44-51 below when hearing evidence and making your determination):

1. The Assessor’s valuation of property is prima-facie (presumed to be correct) and is binding on the Board of Review in the absence of evidence showing it to be incorrect.
2. The Board cannot change any value fixed by the Assessor except upon evidence presented to it by a person(s) under oath (or attestation-see page 48), that substantiates a specific change in value.
3. The evidence must be factual in nature, not just matter of opinion.

Board of Review Hearing

- All meetings of the Board of Review shall be publicly held and open to all citizens at all times. No closed sessions may be held at any time, for any purpose.
- Hearings are taped or recorded on a digital recorder or by a court stenographer for the purpose of creating a record of proceedings. This requires that all persons speaking at the hearing shall speak one at a time and clearly identify themselves so that an adequate record of the proceedings is made.
- Hearings are conducted much as in a court of law.
- Evidence is presented through sworn oral testimony with cross-examination of witnesses, unless the Board previously granted permission for sworn written testimony.

Methods of Valuation

- Recent sale of the subject property. The sale must be an “arm’s-length” sale in order to be used as evidence of value. A recent sale of the subject property must also conform to sales of reasonably comparable sales.
 - “Arm’s-length sale” means a sale between two parties, neither of whom are related to, or under abnormal pressure from, the other.
- Recent sales of other reasonably comparable properties.
- Other evidence of value.
- The best evidence of value will generally be either a recent sale price of the subject property or recent sale prices of other comparable properties.
- Follow “Rules of Best Evidence” graphic (see page 44).

Market Value – the most probable price a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby the following apply:

1. Buyer and seller are typically motivated.
2. Both parties are well informed or well advised, and acting in what they consider their own best interests.
3. A reasonable time is allowed for exposure in the open market.
4. Payment is made in terms of cash in U.S. dollars or in terms of financial arrangements comparable thereto.
5. The price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale.

**NOTICE OF THE BOARD OF REVIEW AND OPEN BOOK FOR THE
VILLAGE OF GRANTSBURG, COUNTY OF BURNETT**

NOTICE IS HEREBY GIVEN pursuant to Wis. Stat. § 70.45, the assessment roll for the 2024 assessment will be open for examination starting **APRIL 30, 2024**. **OPEN BOOK sessions will be conducted by phone**. If you would like to speak with the assessor, please contact Bowmar Appraisal, Inc. at (715) 835-1141 during the hours of **10:00 am to 12:00 noon on Tuesday, April 30, 2024**. Instructional material will be provided to persons who wish to object to valuations under Wis. Stat. § 70.47. These documents will assist with scheduling a hearing before the Board of Review and can be picked up at the Village Office. Objection forms must be filed with the Board of Review Clerk at least 48 hours before the Board of Review is conducted unless the Board of Review chooses to waive this requirement.

NOTICE IS FURTHER GIVEN that the **BOARD OF REVIEW** for the Village of Grantsburg, Burnett County Wisconsin, shall be held on **Wednesday, May 8, 2024, from 3:00 p.m. until 5:00 p.m.** at the Village Office, 316 S. Brad Street, Grantsburg, WI. Please be advised of the following requirements to appear before the Board of Review and procedural requirements if appearing before the Board:

1. After the first meeting of the Board of Review and before the Board of Review'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 of Review about the person's objection except at a session of the Board of Review.
2. The Board of Review may not hear an objection to the amount or valuation of property unless, at least 48 hours before the Board of Review's first scheduled meeting, the objector provides to the Board of Review 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 of Review shall waive that requirement during the first 2 hours of the Board of Review's first scheduled meeting, and the Board of Review 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.
3. Objections of the amount or valuation of property shall first be made in writing and filed with the Board of Review Clerk within the first 2 hours of the Board of Review's first scheduled meeting, except that, upon evidence of extraordinary circumstances, the Board of Review 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 of Review may require objections to the amount or valuation of the property to be submitted on forms approved by the Wisconsin Department of Revenue, and the Board of Review 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 may be allowed in any action or proceedings to question the amount or valuation of property unless the written objection has been filed and that person in good faith presented evidence to the Board of Review in support of the objections and made full disclosure before the Board of Review, under oath, of all of that person's property liable to assessment in the district and the value of that property. The requirement that objections be in writing may be waived by express action of the Board.
4. When appearing before the Board of Review, the objecting 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 used to arrive at that estimate.
5. No person shall be allowed to appear before the Board of Review, testify to the Board of Review by telephone, or object to a valuation if that valuation was made by the assessor or the objector using the income method of valuation, unless no later than 7 days before the first meeting of the Board of Review, the person supplies the assessor with all the information about income and expenses that the assessor requests, as specified in Assessor's Manual under Wis. Stat. § 73.03(2a). Village of Grantsburg has an ordinance for the confidentiality of information about income and expenses that is provided to the assessor under this paragraph that provides exceptions for person using information in the discharge of duties imposed by law or the duties of their officer or by order of a court. The information that is provided in this paragraph, unless a court determines that it is inaccurate, is not subject to the right of inspection and copying under Wis. Stat. § 19.35(1).
6. The Board of Review shall hear upon oath, by telephone, all ill or disabled persons who present to the Board of Review a letter from a physician assistant, or advanced practice nurse prescriber certified under Wis. Stat. § 441.16(2). "that confirms their illness or disability. No other persons may testify by telephone unless the Board of Review, in its discretion, has determined to grant a

property owner's or their representative's request to testify under oath by telephone or written statement.

7. No person may appear before the Board of Review, testify to the Board of Review by telephone or contest the amount of any assessment unless, at least 48 hours before the first meeting of the Board of Review, or at least 48 hours before the objection is heard if the objection is allowed under Wis. Stat. § 70.47(3)(a), that person provides notice to the Board of Review Clerk as to whether the person will ask for the removal of a member of the Board of Review and, if so, which member, and provides a reasonable estimate of the length of time the hearing will take.
8. 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.

Notice is hereby given this 12th day of April 2024.

Sheila Meyer, Clerk/Treasurer.

Publish 1 time on April 17th , box ad with 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 BURNETT

Co-muni code 07131

I, Sheila Meyer, the clerk for the VILLAGE OF GRANTSBURG,

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:

DIANE BARTON

Name

SHEILA MEYER

Name

04-26-2024 08:14 AM

Date electronically filed

clerk@villageofgrantsburg.gov

Clerk email

04/23/2024

Date

04/26/2024

Date

Village of Grantsburg, WI
Monday, April 29, 2024

Chapter 105. Officers and Employees

§ 105-9. Assessor.

- A. Pursuant to §§ 61.195, 61.197 and 66.0101, Wis. Stats., the Village hereby elects not to be governed by those portions of §§ 61.19 and 61.23, Wis. Stats., which relate to the selection and tenure of the Village Assessor and which are in conflict with this section.
- B. Hereafter, instead of being elected, the Assessor or assessing firm shall be appointed by a majority vote of the members of the Village Board. A corporation or an independent contractor may be appointed as the Village Assessor. The corporation or independent contractor so appointed shall designate the person responsible for the assessment. The designee shall file the official oath under § 19.01, Wis. Stats., and sign the affidavit of the Assessor attached to the assessment roll under § 70.49, Wis. Stats. No person may be designated by any corporation or independent contractor unless he has been granted the appropriate certification under § 73.09, Wis. Stats. For purposes of this subsection, "independent contractor" means a person who either is under contract to furnish appraisal and assessment services or is customarily engaged in an independently established trade, business or profession in which the services are offered to the general public.
- C. The Assessor shall have a term of office set by contract, subject to removal under § 17.14(1), Wis. Stats.
- D. Whenever the Assessor, in the performance of the Assessor's duties, requests or obtains income and expense information pursuant to § 70.47(7)(af), Wis. Stats., or any successor statute thereto, then such income and expense information that is provided to the Assessor shall be held by the Assessor on a confidential basis, except, however, that the information may be revealed to and used by persons in the discharge of duties imposed by law; in the discharge of duties imposed by office (including but not limited to use by the Assessor in performance of official duties of the Assessor's office and use by the Board of Review in performance of its official duties); or pursuant to order of a court. Income and expense information provided to the Assessor under § 70.47(7)(af), Wis. Stats., unless a court determines that it is inaccurate, is, per § 70.47(7)(af), Wis. Stats., not subject to the right of inspection and copying under § 19.35(1), Wis. Stats.