

State of Wisconsin  
Department of Revenue

# Board of Review (BOR) - Filing Objections/Forms

## Sec. 70.47, Wis. Stats.

1. What is considered "filing of the objection form" with the BOR clerk?
  2. As a property owner, is there a specific form I should complete to give my notice of intent to file an objection?
  3. Can I appeal directly to the circuit court without going to the BOR?
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### **1. What is considered "filing of the objection form" with the BOR clerk?**

First, a property owner must provide the BOR clerk with a written or oral notice of intent to file an objection at least 48 hours before the first scheduled meeting. He or she must then fill out a written objection form (PA-115A-*Objection Form for Real Property Assessment* or Form PA-115B *Objection Form for Personal Property Assessment*). This written objection is considered filed if the BOR clerk's office receives it within the first two hours of the first BOR meeting. The law does not state whether filing by fax or email constitutes a "written" objection. Municipalities should adopt a consistent position concerning electronic filing.

If the property owner did not provide a 48-hour notice of intent to object, he or she must submit the written objection form and request a waiver (of the notice of intent to file requirement) during the first two hours of the BOR's first meeting.

### **2. As a property owner, is there a specific form I should complete to provide my notice of intent to file an objection?**

No. You must give the BOR clerk either a written or oral notice of intent. There is no specific form for your notice. The Wisconsin Department of Revenue encourages you to submit a written notice. We also recommend that the clerk's office maintain a log of telephone calls it receives which are notices of intention to file objections. When it's receiving your verbal notice of intent, a municipality could encourage you to complete the official objection form (Form PA-115A-*Objection Form for Real Property Assessment* or Form PA-115B-*Objection Form for Personal Property Assessment*) 48 hours before the first meeting, which would also serve as notice of intent.

### **3. Can I appeal directly to the circuit court without going to the BOR?**

- o Since 2015, the BOR has the authority to waive a BOR hearing (at the request of the property owner, assessor or at its own discretion) and allow the property owner to appeal

directly to the circuit court. To request a waiver, the property owner must:

- Submit Form PA-813-Request for Waiver of Board of Review Hearing to the BOR clerk
  - Provide the BOR clerk with 48-hour notice of intent to appeal before the first BOR meeting
  - Complete the objection form (Form PA-115A-Objection Form for Real Property Assessment or Form PA-115B-Objection Form for Personal Property Assessment)
- At the first BOR meeting:
    - BOR reviews hearing waiver requests
    - BOR may grant the waiver and issue a decision, sustaining the assessment established by the assessor
    - BOR may deny the waiver and require the property owner to appear before the BOR
  - Circuit court
    - An action under sec. 70.47(13), Wis. Stats., must be commenced within 90 days of receipt of the notice of the waiving of the hearing. An action under sec. 74.37(3)(d), Wis. Stats., must be commenced within 60 days of receipt of the notice of the waiving of the hearing.
  - If the BOR grants your waiver, you can no longer:
    - Claim an excessive assessment, under sec. 74.37, Wis. Stats.
    - Appeal to DOR, under sec. 70.85, Wis. Stats.

### Certification statement

## FOR QUESTIONS OR COMMENTS CONTACT:

MS 6-97

WISCONSIN DEPARTMENT OF REVENUE

Division of State & Local Finance

Office of Technical Assessment Services

PO Box 8971

Madison, WI 53708-8971

Phone: (608) 266-7750

Fax: (608) 267-0835

Email additional questions to [bapdor@wisconsin.gov](mailto:bapdor@wisconsin.gov)

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# 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>
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**Section 4: Other Property Information**

- A. Within the last 10 years, did you acquire the property? .....  Yes  No  
 If Yes, provide acquisition price \$ \_\_\_\_\_ Date  - -  Purchase  Trade  Gift  Inheritance  
(mm-dd-yyyy)
- B. Within the last 10 years, did you change this property (ex: remodel, addition)? .....  Yes  No  
 If Yes, describe \_\_\_\_\_  
 Date of changes  - - Cost of changes \$ \_\_\_\_\_ Does this cost include the value of all labor (including your own)?  Yes  No  
(mm-dd-yyyy)
- C. Within the last five years, was this property listed/offered for sale? .....  Yes  No  
 If Yes, how long was the property listed (provide dates)  - - to  - -  
(mm-dd-yyyy) (mm-dd-yyyy)  
 Asking price \$ \_\_\_\_\_ List all offers received \_\_\_\_\_
- D. Within the last five years, was this property appraised? .....  Yes  No  
 If Yes, provide: Date  - - Value \_\_\_\_\_ Purpose of appraisal \_\_\_\_\_  
(mm-dd-yyyy)  
 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 (mm-dd-yyyy)
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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:**

<b>Section 1: Property Owner / Agent Information</b>				* If agent, submit written <u>authorization (Form PA-105)</u> 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			

<b>Section 2: Assessment Information and Opinion of Value</b>			
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	
<b>Assessment as shown on notice:</b>		<b>Your opinion of value as of January 1:</b>	
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 .....	
<b>Total</b> .....		<b>Total</b> .....	

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

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

<b>Section 5: BOR Hearing Information</b>
A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): _____ <b>Note:</b> 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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