

**VILLAGE OF CALEDONIA  
OPEN BOOK NOTICE**

**NOTICE IS HEREBY GIVEN**, that the Assessment Rolls will be open for inspection in the Assessor's Office at the Caledonia Village Hall, 6922 Nicholson Road, Caledonia, Wisconsin, on Tuesday, August 14, 2012 through Monday, September 10, 2012, from 8:00 a.m. to 5:00 p.m.

**BOARD OF REVIEW NOTICE**

**NOTICE IS HEREBY GIVEN**, that the **Board of Review** will convene on **Wednesday, September 26, 2012**, at 9:00 a.m., in the Courtroom of the Safety Building, 6900 Nicholson Road. Property owners wishing to file an objection to their assessment and appear before the Board of Review should do so with the Village Clerk **prior to 9:00 a.m. , September 24, 2012.**

**NOTICE IS FURTHER GIVEN**, Objections shall be in writing on a form approved by the Wisconsin Dept. of Revenue and may be obtained from the Village Clerk's office, 6922 Nicholson Road, Caledonia, Wisconsin, 53108.

After such written objection is filed with the Village Clerk, the objector will be given a hearing time. It is necessary that the objector or representative appear before the Board at the time of hearing and present evidence, under oath, to support such objection.

**Karie Torkilsen  
Village Clerk**

# OBJECTION FORM FOR REAL PROPERTY ASSESSMENT

Section 70.47(7)(a), Wisconsin Statutes states " 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 objection and made full disclosure before said board . . ."

**Note:** The Board of Review can hear only sworn oral testimony regarding the value of the property. It cannot hear protests regarding the amount of property taxes or questions of exemption. The best evidence of the value of your property is a recent arm's-length sale of your property. The next best evidence is recent arm's length sales of comparable property. If there are no sales of your property or comparable property, you should present other evidence that indicates the value of your property. This would include cost, income, appraisals, and sales of like property.

Property Owner's Name	Agent Name (if applicable)
Owner's Mailing Address	Agent's Mailing Address
Owner's Telephone Number	Agent's Telephone Number

Please provide the following information on the property and the assessment to which you are objecting. (Attach additional sheets, if necessary.)

- Property Address \_\_\_\_\_
- Legal Description or parcel number from the current assessment roll \_\_\_\_\_
- Total Property Assessments \_\_\_\_\_
- Please explain why you think the above assessed value is incorrect \_\_\_\_\_
- In your opinion, what was the taxable value of this property on January 1 of the year being appealed? \_\_\_\_\_  
If this property contains acreage that is not in a market value class, provide a further 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		@	Market Value	

- Check the method of acquisition of the property:  Purchase  Trade  Gift  Inheritance  
Acquisition Price \$ \_\_\_\_\_ Date \_\_\_\_\_
- Have you improved, remodeled, added to, or changed this property since acquiring it?  Yes  No  
If yes, describe: \_\_\_\_\_  
(a) When were the changes made? \_\_\_\_\_  
(b) What were the cost of the changes? \_\_\_\_\_  
(c) Does the above figure include the value of all labor, including your own? .....  Yes  No
- Have you listed the property for sale within the last five years? .....  Yes  No  
(a) If yes, when and for how long was the property listed? \_\_\_\_\_  
(b) What was the asking price? \_\_\_\_\_  
(c) What offers were received? \_\_\_\_\_
- (a) Has anyone made an appraisal of this property within the last five years? .....  Yes  No  
(b) If yes, when and for what purpose? \_\_\_\_\_  
(c) What was the appraised value? \_\_\_\_\_
- Please list the name(s) of Board of Review member(s) you are requesting to be removed from your hearing. NOTE: This section does not apply in first or second class cities. \_\_\_\_\_
- Please provide a reasonable estimate of the length of time that the hearing will take \_\_\_\_\_

Owner's or Agent's Signature	Date
------------------------------	------

## **BOARD OF REVIEW**

A hearing on your objection has been scheduled before the Board of Review. The hearing date is dependent on the number of appeals brought to the Board.

You may wish to consider the following as you prepare for your hearing:

1. **All evidence must be given as sworn, oral testimony. You or your agent must attend the hearing if you wish your evidence to be considered. You should be prepared to explain to the board what you think your property is worth and why.**
2. You must present evidence to support your estimate of fair market value. This evidence must be either:
  - A. A recent sale of your property, if any. Bring written proof, such as a closing statement or real estate transfer return to substantiate the date and amount of the sale.
  - B. Recent sales of similar properties in your neighborhood, if any. Bring written proof substantiating the amount and the date of sale.
  - C. Other specific reasons or factors showing the assessment is in error. Bring written evidence when possible, such as cost estimates for repairs and the like.

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

3. The Assessor will present evidence related to the market analysis performed on your property.
4. Bring **seven (7) copies** of all written documents to the hearing and give them to the Village Clerk at the start of the hearing.

The Board will determine the market value of your property based on the **evidence presented**. You will be sent a written notice of the Board's decision after the hearing.

The options for appealing the decision of the Board of Review are listed on the back of the determination notice. Generally property owners who wish to appeal seek assistance from someone knowledgeable in the preparation of legal documents.

**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 an intent to file an objection on the assessment for the following  
property: \_\_\_\_\_ (insert address of subject property) for the 20\_\_\_\_ Assessment Year.

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.

\_\_\_\_\_ (Name)  
\_\_\_\_\_ (Date)

Received by: \_\_\_\_\_  
On: \_\_\_\_\_

**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 the 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 anytime 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:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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