



City Assessor
3805 S. Casper Drive
New Berlin, WI 53151-0921
Phone 262-797-2465
Fax 262-780-4612

2025 Property Assessment Appeal Packet Real Estate

Including:

1. Appeal Guide Information Sheet
2. Intent to Object form – required
3. Real Property Objection form – required
4. Department of Revenue - Appeal Guide
5. Agent Authorization form - Commercial Objections

MEET WITH THE LOCAL ASSESSOR

What should I do if I am uncertain about my assessment ?

You can meet with the assessor at any time to discuss your assessment. Under Wisconsin law, the assessment roll must be open for inspection prior to the Board of Review. Call the City Clerk's Office to verify the dates for the open assessment roll period (Open Book) and when the Board of Review is scheduled to meet.

Am I required to meet with the assessor?

You are not required to meet with the assessor before appealing to the Board of Review, although it is highly recommended. Minor errors and misunderstandings can usually be corrected by meeting with the assessor before a formal appeal is started.

What should I expect if I meet with the assessor to informally discuss my assessment?

You should ask questions that will help you understand the assessment process and how your assessment was determined. Many problems can be resolved prior to a formal hearing through this discussion. Ask the assessor to show you the records for your property and to explain how your assessment was determined. Ask any questions that will help you understand the assessment process. For example, you should ask about the data on your property. Verify that the size, age, number of bathrooms, bedrooms, and other physical characteristics of your property are correct. Also, if you know of any recent sales of property in your neighborhood, bring them to the attention of the assessor.

BOARD OF REVIEW

How do I get the Board of Review to review my assessment ?

The first thing you must do is complete an Objection Form, which you may obtain from the City Clerks Office. You should notify the clerk 48 hours prior to the first meeting of the Board of Review. Make sure you answer all of the questions, or the Board may refuse to act on your appeal.

When does the Board of Review meet?

The Board meets during the 45-day period beginning with the 4th Monday in April. If the assessment roll is not completed, the Board will adjourn to some future date. The Board of Review dates can be obtained by contacting the City Clerk's Office.

Am I required to appear at the Board of Review ?

Yes. If you want to appeal your assessment, it is extremely important that you appear at the Board of Review. Most subsequent avenues of appeal require that you first appear at the Board of Review. Upon receiving your objection, the Board of Review will establish a time for hearing the objection.

Are there guidelines to follow when appearing ?

Yes, a suggested guide is available from the Clerk's Office.

Who makes up the Board of Review and how does it function?

The New Berlin Board of Review consists of five residents. The Board operates like a court. It hears evidence from you and the assessor before making a decision. The board can act only upon oral evidence presented at the hearing. It cannot act upon written evidence or hearsay.

What if I believe that my taxes are too high ?

Do not go to the Board of Review for the wrong reason. The formal appeal process for assessments is closed by the time you receive your tax bill. If your concern is your taxes, you should contact those responsible for spending decisions: your municipal officials, county board members, and school board members. These are the individuals who determine and approve the spending that results in your property taxes, not the assessor. (The assessor is only responsible for the equitable distribution of the tax.) The Board of Review can only hear evidence relating to the assessment, or value of your property. The Board of Review will not take into consideration, hear evidence, or act if your concern is that your taxes are too high.

What must I do to get the Board to change my assessment?

According to Wisconsin law, the assessor is presumed to be correct. Unless you present convincing evidence that proves the assessor's value is wrong, the will have no basis to lower your assessment. You cannot merely appear before the Board and say your assessment is too high. You must present evidence to support your opinion of value that you listed on your Objection Form.

What is the most compelling evidence I can present to the Board of Review?

Under state law, the best indicator of market value is a recent arm's sale of reasonably comparable property. Sales should be recent; those that are several years old may not reflect current market conditions. Sales must be arm's-length. There should be no relationship between the buyer and seller that affects the sales price. For example, sales between relatives are typically not arm's-length sales. In addition, the following conditions are necessary for a sale to be considered a market value sale.

1. The property must have been available on the open market for a period typical of the turnover time for that type of property.
2. Both buyer and seller must be knowledgeable about the real estate market.
3. Both the buyer and seller must be knowledgeable about the uses, present and potential, of the property.
4. There must be a willing buyer and a willing seller, with neither compelled to act.
5. Payment for the property must be in cash or typical of normal financing and payment arrangements for the type of property.
6. The sales price must include all the rights, privileges, and benefits of the real estate.

What if my property has not recently sold?

If your property has not recently sold, the next best evidence is recent arm's-length sales of reasonably comparable property. Comparable properties are those to your property in location, style, size, and other physical features. You should try to find recent arm's-length sales of property in your neighborhood with the same similar features. The more features of the sale properties that are the same as your property, the stronger the indication that these sales prices represent the market value of your home. The assessor should be able to tell you what comparable sales were used to determine the market value of your property.

What if there are no comparable sales?

When there are no recent arm's-length comparable sales, the value may be estimated using other available information. This may include sales of less comparable properties, asking prices, cost and income approaches to value, options to purchase, recent appraisals of your property, insurance estimates, and assessments of other comparable properties.

What happens when I present my evidence to the Board of Review?

The proceedings will be recorded by a recording device. Evidence is presented through sworn, oral testimony. This means that if you have an appraisal of your property, the appraiser must appear before the Board to present the appraisal and answer questions. Your only other options are to read written evidence into the record. Or attach it to the Board of Review Objection Form.

You should present all of the information that you believe affects the value of your property at the Board of Review hearing. If you disagree with the Board's decision and appeal the decision to the Circuit Court, you will not be allowed to introduce new evidence to the court. The court will make its decision based on the evidence presented and the record made at the Board of Review. During and after your presentation, Board members may ask you questions to make sure that your evidence and the record are understandable.

Am I allowed to appeal my neighbor's assessment?

No. Wisconsin law makes no provision of you to appeal another individual's property assessment.

What happens after I present my evidence?

After you have presented your evidence and answered any questions, it is the assessor's turn present evidence. The assessor presents evidence to support the assessment and answers questions from Board members. You, also, will have an opportunity to ask the assessor questions.

When does the Board make a decision?

After the Board has heard all of the evidence, it will discuss the issue and reach a decision. This deliberation is open to the public. The deliberation may occur after each objection is heard, after all objections are heard, or periodically during the time, the Board is open. Decisions are by a simple majority of the Board of Review. Prior to adjourning, the clerk must provide you with written notice of the decision. This may be given to you, if you are present, or mailed to you, return receipt required. This notice will include your rights to appeal the Board's decision. Contact the City Clerk's Office if you do not receive a notice subsequent to the final adjournment of the Board.

What are my options if I disagree with the Board's decisions?

There are several avenues that may be pursued. The City Clerk will provide additional information to help you if you choose to appeal the decision.

**City of New Berlin
2025 Assessment Year**

Notice of Intent to File Objection with Board of Review

Name of Property Owner: _____

Agents name on behalf of owner (if applicable): _____

Address: _____

Daytime Telephone: _____

I hereby give *notice of an intent to file an objection* on the assessment for the **2025** Assessment Year in the City of New Berlin for the following property:

(insert address of subject property) _____

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)

NOTE: 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.

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:

(sign)

(date)

Received By _____ On: _____

NOTE: 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 [Guide for 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? 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) - -
-----------------------------------	--------------------------

Selected pages taken from the 2025 Guide for Property Owners published by the Wisconsin Department of Revenue Equalization Bureau. DOR contact information is located on the last page of this appeal packet.

X. Board of Review (BOR)

A. Requirements to appeal an assessment to the BOR

- If you intend to file an objection, you must provide the BOR clerk with written or oral notice of intent to file an objection at least 48 hours before the first scheduled BOR meeting (or, for a late BOR, the first scheduled meeting after the roll is complete) under sec. [70.47\(7\)\(a\)](#), Wis. Stats. There is no specific form for your notice.
 - » BOR may waive the 48-hour notice deadline if it is shown good cause and you submit objection form ([PA-115A](#) or [PA-115B](#)) prior to or during the first two hours of the BOR's first scheduled meeting, the BOR may waive the 48-hour notice requirement
 - » You must file a completed written and signed Objection Form for Real Property Assessment ([PA-115A](#)) or Objection Form for Personal Property ([PA-115B](#)) with the BOR clerk prior to or during the first two hours of the BOR's first scheduled meeting (or the first scheduled meeting after the roll is complete for late BORs)
 - » You must object to the property's total value
 - » If an improved parcel, you cannot object to only the land value or only the improvement value
 - » Objection forms are available from the local clerk or on DOR's [State Prescribed Forms](#) web page
- BOR may also waive the requirement up to the end of the fifth day of the BOR session if you submit proof of extraordinary circumstances for failing to appear during the first two hours of the first scheduled meeting. Sec. [70.47\(3\)\(ak\)](#), Wis. Stats., allows the BOR to waive the notice of intent and objection form to the end of the fifth day

BOR is responsible for raising and lowering any incorrect valuations and for correcting any errors in the roll.

Note: BOR's function is not one of valuation, but of deciding if the facts presented, under oath before the BOR, are valid. All deliberations must be done in open session and the BOR is required to decide each objection by a roll call vote. If the BOR votes to change an assessment, it must state on the record the amount of the correct assessment and that the correct assessment is reasonable in light of all relevant evidence received. A Notice of Board of Review Determination ([PR-302](#)) should be sent to property owners as the BOR completes its work.

B. BOR members

Generally, the BOR consists of municipal officials. In first-class cities and in all other towns, cities and villages who pass an ordinance to that effect, the BOR may consist of five to nine residents of the town, city or village. In most cases, the municipal clerk also functions as the BOR clerk.

A BOR may not convene unless it includes at least one voting member who attended a BOR training session prior to the BOR's first meeting. **Note:** Effective 2022, at least one BOR member must complete [BOR training](#) each year under sec. [70.46\(4\)](#), Wis. Stats.

Each year, the municipal clerk must provide an affidavit to DOR stating whether the member training requirement is fulfilled.

C. BOR details

1. BOR is required by law to meet

Each year, during the 45-day period beginning with the fourth Monday in April, but no sooner than seven days after Open Book. In towns and villages, the BOR meets at the town or village hall, or some other place designated by the town or village board. If there is no hall, it meets at the clerk's office. In towns, it meets in the location the last annual town meeting was held. In cities, it meets at the council chamber or some other place designated by the council. In Milwaukee it meets at a place designated by the tax commissioner. All BOR meetings and deliberations must be publicly held and open to all citizens at all times.

If the assessment roll is not completed, the BOR will adjourn to some future date. At least 15 days (30 days in revaluation years) before the first meeting of the BOR, the BOR's clerk must publish a class 1 notice; post a notice in at least three public places and place a notice on the door of the town, village or city hall announcing the time and place of the first meeting. These notices must also contain the requirements for objecting to an assessment under state law (sec. [70.47\(7\)](#) (aa) and (ac) to (af), Wis. Stats.).

2. Holding a BOR

The BOR operates like a court; it hears evidence from you and the assessor before making a decision. The BOR can act only on sworn evidence presented at the hearing.

During the first two hours of the BOR's first meeting, the assessment roll and other assessment data are open for examination. The BOR must establish a time for hearing each properly filed objection. At least a 48-hour notice of the hearing time must be given to the objector or the objector's attorney, and to the municipal attorney and assessor. When all parties are present and waive the notice, the hearing may be held immediately.

State law allows the BOR to waive the BOR hearing for the property owner to appeal directly to the circuit court. The BOR determines whether it will waive the BOR hearing. Contact the municipal clerk if you would like to appeal directly to the circuit court.

State law requirements include:

- Prohibiting a person scheduled to appear before the BOR from contacting or providing information to any BOR member about their objection
- Providing a notice to the BOR's clerk at least 48 hours before the first BOR meeting, stating whether the objector is asking for removal of a board member from hearing the appeal, identifying the person to be removed and estimating the length of time of the hearing
- Requiring the objector, when appearing before the BOR, to specify (in writing) an estimate of the property's land and improvement value and to specify the information used to arrive at that estimate
- Prohibiting a person from appearing before the BOR if the person or the assessor valued the property using the income approach unless the owner supplies the assessor with all the income and expense information the assessor requests
- State law (sec. [70.47\(7\)\(aa\)](#), Wis. Stats.) provides that the BOR may deny a hearing to a property owner who does not allow the assessor to complete an exterior view. However, the Wisconsin Supreme Court expressed due process concerns regarding a similarly worded statute in *Milewski v. Town of Dover*, 2017 WI 79, 377 Wis. 2d 38, 899 N.W.2d 303. It is DOR's recommendation to allow a BOR hearing even if the property owner denied an interior or exterior view. The lack of access to view, and the credibility of evidence offered can be managed as an evidentiary issue at a BOR hearing, rather than denying access to the BOR.

3. BOR must correct any assessment errors

The BOR examines the roll and corrects all apparent errors in descriptions or calculations (inadvertently or otherwise), and adds any omitted property to the roll. The BOR must notify the property owners concerned and hold hearings before omitted property can be added to the assessment roll and before any other lawful changes can be made.

4. BOR cannot address tax issues

The BOR can only hear evidence relating to the assessment or value of your property. The BOR will not hear evidence or act if your concern is that your taxes are too high.

5. BOR can question accuracy of a property assessment

State law makes no provision for you to appeal another individual's property assessment. However, if the BOR has reason to question the accuracy of a property assessment, which is not appealed, the BOR has the authority to schedule a hearing to review the assessment. The BOR must notify the owner or agent of its intent to review the assessment, and provide the date, time and place of the hearing. The hearing must be conducted according to the procedure established in state law (sec. [70.47\(8\)](#), Wis. Stats.). The BOR may then adjust the assessment based on the evidence before them.

6. Removal of a BOR member

a. Objectors can remove a BOR member (except in first- and second-class cities), if either of these conditions apply:

- Person objecting to his/her assessment requests the removal of a BOR member for any reason – only one member may be removed for this reason
- Member must show bias or prejudice (ex: a separate pending court action)

BOR members may be removed for other reasons. A municipality must remove any BOR member who has a conflict of interest under a municipality ordinance in regard to the objection. An interested party can also remove a BOR member for bias when submitting an affidavit that states the nature of the bias or prejudice. In addition, any BOR member who violates the code of ethics for local government officials under state law (sec. [19.59](#), Wis. Stats.), by hearing an objection shall recuse himself or herself from the hearing.

b. Request must be made at:

- The time the objector provides his/her written or oral notice of intent to file an objection
- At least 48 hours before the first scheduled BOR meeting or at least 48 hours before the objection is heard if the BOR waived the 48-hour notice requirement

The notice must identify the member(s) to be removed.

D. Providing information to the BOR

State law allows the BOR to accept sworn written statements or testimony by telephone from property owners. The BOR determines whether it accepts information in writing or over the phone. Contact the municipal clerk to determine if the BOR accepts these forms of information.

The BOR can accept testimony by telephone, upon oath, from all ill or disabled persons. You must be prepared to present to the BOR a letter from your physician, surgeon, or osteopath confirming your illness or disability. This letter should be filed with your objection form. You may designate a personal representative to appear before the BOR on your behalf. You must submit a completed agent authorization request with the objection form.

1. Testimony at hearing

Keep in mind, the assessor's value and classification are presumed correct. You should not make the mistake of comparing your assessment to other properties. To have the assessment reduced, you must prove the property is over assessed compared to sales in the municipality. To have the classification changed, you must prove the property is not classified according to its predominant use.

Under state law (sec. [70.47\(7\)\(ae\)](#), Wis. Stats.), if you are planning to protest an assessment, you must provide the BOR, in writing, your estimate of the land value and all improvements you are objecting . You must specify the information you used to arrive at that estimate. You should have information on the market value of your

2025 Guide for Property Owners

non-agricultural property, including: a recent arm's length sale of your property and recent sales of comparable properties. Other factors include: size and location of the lot, size and age of the building, original cost, depreciation and obsolescence, zoning restrictions and income potential, presence or absence of various building components; and any other factors or conditions affecting the property's market value.

The BOR allows sufficient time for the assessor and the objector to present information. The assessor can also request the BOR to subpoena witnesses to provide sworn testimony.

If you are filing an objection to valuation, you must submit your written objection form before the first meeting or during the first two hours (except, with proof of extraordinary circumstances, an objection may be filed up to the end of the 5th day of the BOR session). The BOR must establish a time for hearing each properly filed objection. At least a 48-hour notice of the hearing time must be given to the objector or the objector's attorney, and to the municipal attorney and assessor. When all parties are present and waive the notice, the hearing may be held immediately.

2. Witnesses/assessor

- Property owner may have witnesses or experts provide sworn testimony on his/her behalf
- Witnesses and experts must be prepared to provide documentation of their testimony
- After you present your evidence and answer any questions, it is the assessor's turn to present evidence. The assessor presents evidence to support the assessment and answers questions from BOR members. You will also have an opportunity to ask the assessor questions.

E. Appeal a BOR decision

A property owner has two ways to appeal a BOR decision. One is appealing to the circuit court under state law (sec. [70.47\(13\)](#), Wis. Stats.), and the other is appealing to DOR under sec. [70.85](#), Wis. Stats. If a number of property owners feel there are severe inequities in the entire assessment roll, they may appeal for a reassessment of the entire municipality under sec. [70.75](#), Wis. Stats. (see [70.75 Reassessment Guide](#)).

1. Appeal BOR decision to circuit court

Under state law (sec. [70.47\(13\)](#), Wis. Stats.), you may appeal a BOR determination by action of certiorari (a court order to review the written record of the hearing) to the circuit court. The court will not issue an order unless an appeal is made to the circuit court within 90 days after the you receive notification from the BOR and pay the filing fee. You must clearly state the improper action of the BOR and cannot submit new evidence. There is no trial for the appeal to the circuit court, and may not even be a hearing. The court decides the case based solely on the written record made at the BOR.

There are several limits on the circuit court's review of the BOR

- Circuit court must presume rightful action by the BOR. The valuation placed on the property is presumed correct and binding on the BOR in the absence of evidence showing it to be incorrect.
- BOR's determination will be upheld if there is any substantial basis for it
- If the taxpayer pursues certiorari review, the circuit court's review is limited solely to review of the BOR record. The circuit court cannot conduct its own factual inquiry or admit any new evidence. On certiorari review, the circuit court can consider "(1) whether the BOR's acted within its jurisdiction; (2) whether the BOR acted according to law; (3) whether the BOR's action was arbitrary, oppressive or unreasonable, representing its will rather than its judgment; and (4) whether the evidence was such that the BOR might reasonably make the order or determination in question." (see *Waste Management of Wisconsin Inc. v. Kenosha County Board of Review*, 184 Wis.2d 541 (1994))

2025 Guide for Property Owners

2. Appeal BOR decision to DOR

You may file an appeal to DOR under state law (sec. [70.85](#), Wis. Stats.), for the current year only, and only if you contested the property assessment for that year to the BOR.

a. Appealing a BOR decision under state law (sec. [70.85](#), Wis. Stats.)

- DOR must receive a written complaint (letter) within 20 days after delivery of the BOR determination or within 30 days after the mailing date on the clerk's affidavit (if there is no return receipt). This date is specified in the BOR Clerk's affidavit according to state law (sec. [70.47\(12\)](#), Wis. Stats.).
- This appeal process requires a non-refundable \$100 filing fee
- It is not available for properties with an assessed value over \$1 million or properties located in first-class cities (Milwaukee)
- DOR may revalue the property any time before November 1 of the assessment year or within 60 days after receiving the appeal, whichever is later. If adjusted, the value is substituted for the original value and taxes are paid accordingly.

b. Submit complaint letter to DOR

- State that letter is an appeal to DOR under state law (sec. [70.85](#), Wis. Stats.)
- Include name of the county and municipality (township, village, city) where the property is located
- Include your name, mailing address and phone number
- \$100 filing fee – make check payable to the “Wisconsin Department of Revenue”
- Send to the appropriate [DOR Equalization Bureau District Office](#)

c. DOR appeal information

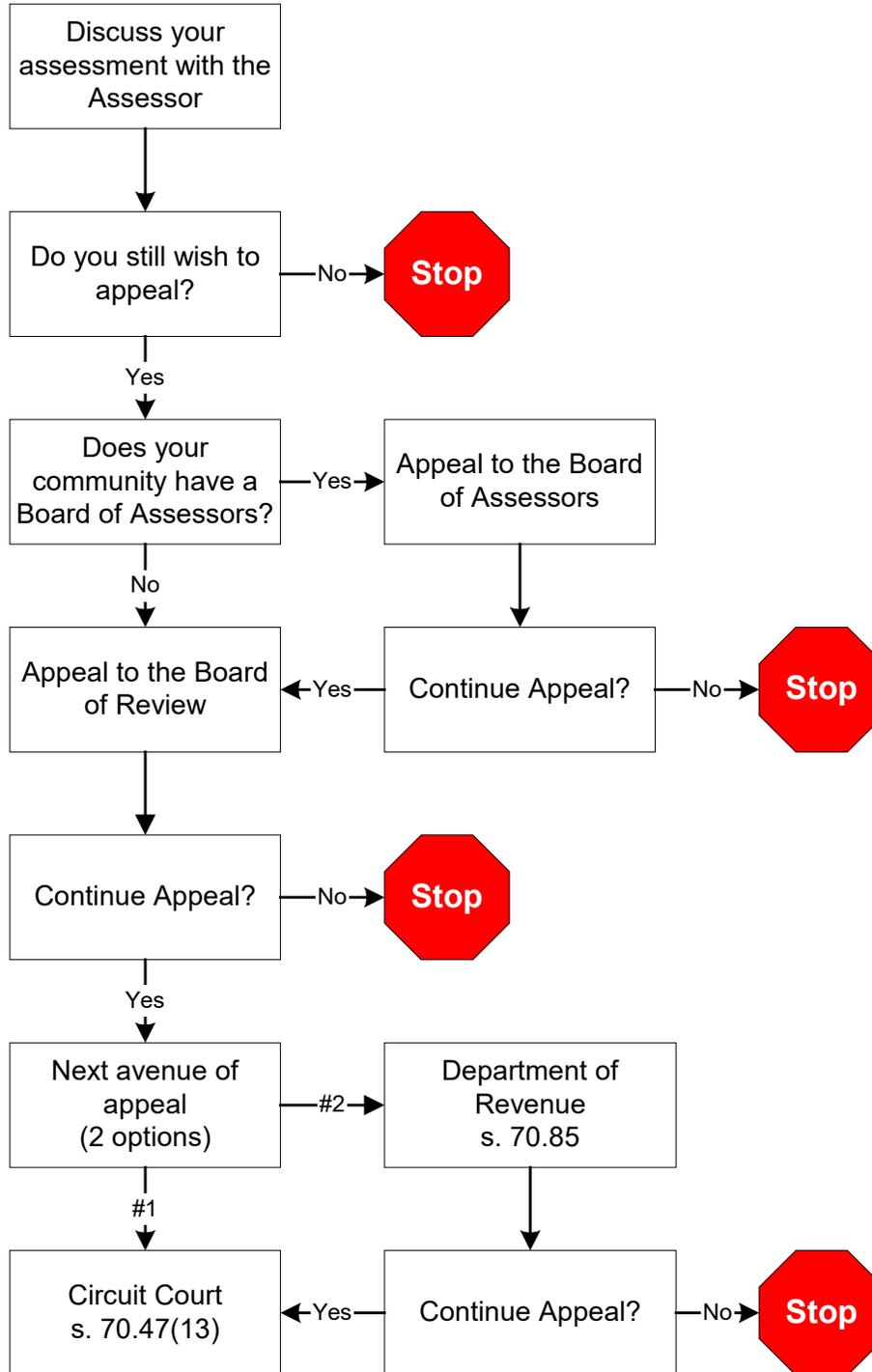
- Both real and personal property may be appealed to DOR
- **10% threshold** – DOR may not change an assessment determined to be within 10% of the general assessment level of all other property in the municipality, or the property's value exceeds \$1,000,000 as determined by the BOR
- DOR will hold an informal conference with the property owner and the assessor where each may present evidence:
 - If DOR feels adequate evidence was presented during the conference, it will make a decision
 - If DOR does not feel it has adequate evidence, DOR will investigate the appeal. Once the investigation is completed, DOR will make a decision.
- DOR may revalue the property any time before November 1 of the assessment year or within 60 days after receiving the appeal, whichever is later. If adjusted, the value is substituted for the original value and taxes paid accordingly.
- DOR's decision may be appealed by an action for certiorari in the circuit court of the county where the property is located

DOR may revalue the property and equalize the assessment without the intervention of the BOR, if the revaluation can be accomplished before November 1 of the assessment year or within 60 days of the receipt of the written complaint, whichever is later. If DOR adjusts the value, it is substituted for the original value in the assessment and tax rolls, and taxes are calculated and paid accordingly. You may appeal DOR's decision, by an action for certiorari, in the circuit court of the county where the property is located.

2025 Guide for Property Owners

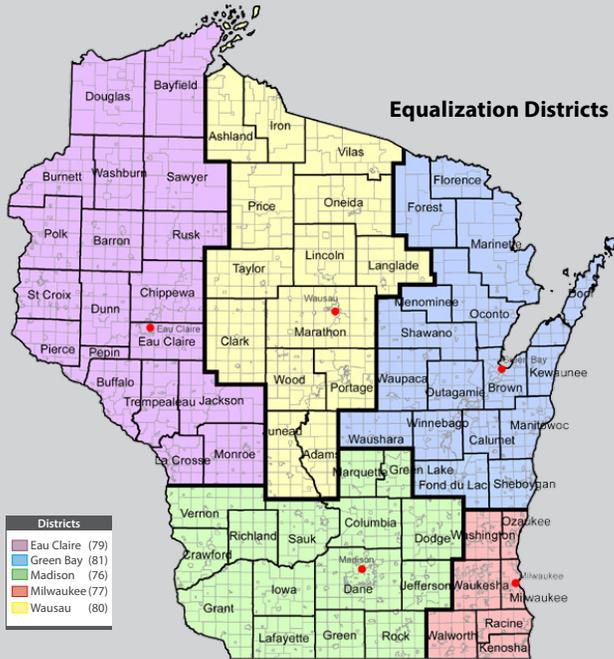
F. Flowchart of the assessment appeal process

If you are not satisfied with your assessment, then consider the following assessment appeal process:



XIX. Contact Information

Department of Revenue - Equalization District Offices



Wisconsin Counties - Alphabetical List

County Code	County Name	District Office	County Code	County Name	District Office	County Code	County Name	District Office
01	Adams	80	25	Iowa	76	48	Polk	79
02	Ashland	80	26	Iron	80	49	Portage	80
03	Barron	79	27	Jackson	79	50	Price	80
04	Bayfield	79	28	Jefferson	76	51	Racine	77
05	Brown	81	29	Juneau	80	52	Richland	76
06	Buffalo	79	30	Kenosha	77	53	Rock	76
07	Burnett	79	31	Kewaunee	81	54	Rusk	79
08	Calumet	81	32	La Crosse	79	55	St. Croix	79
09	Chippewa	79	33	Lafayette	76	56	Sauk	76
10	Clark	80	34	Langlade	80	57	Sawyer	79
11	Columbia	76	35	Lincoln	80	58	Shawano	81
12	Crawford	76	36	Manitowoc	81	59	Sheboygan	81
13	Dane	76	37	Marathon	80	60	Taylor	80
14	Dodge	76	38	Marquette	81	61	Trempealeau	79
15	Door	81	39	Marquette	76	62	Vernon	76
16	Douglas	79	40	Menominee	81	63	Vilas	80
17	Dunn	79	41	Milwaukee	77	64	Walworth	77
18	Eau Claire	79	42	Monroe	79	65	Washburn	79
19	Florence	81	43	Oconto	81	66	Washington	77
20	Fond du Lac	81	44	Oneida	80	67	Waukesha	77
21	Forest	81	45	Outagamie	81	68	Waupaca	81
22	Grant	76	46	Pepin	79	69	Waushara	81
23	Green	76	47	Pierce	79	70	Winnebago	81
24	Green Lake	76				71	Wood	80

Equalization Bureau

Contact Information

Eau Claire District Office (79)

610 Gibson St, Ste. 7
 Eau Claire, WI 54701-2650
 eqlEAU@wisconsin.gov
 Ph: (715) 836-2866 Fax: (715) 836-6690

Green Bay District Office (81)

200 N. Jefferson St, Ste. 126
 Green Bay, WI 54301-5100
 eqlGRB@wisconsin.gov
 Ph: (920) 448-5195 Fax: (920) 448-5207

Madison District Office (76)

Mailing Address
 PO Box 8909 #6-301
 Madison, WI 53708-8909

Street Address

2135 Rimrock Rd #6-301
 Madison, WI 53713-1443
 eqlMSN@wisconsin.gov
 Ph: (608) 266-8184 Fax: (608) 267-1355

Milwaukee District Office (77)

819 N. 6th St, Rm. 530
 Milwaukee, WI 53203-1682
 eqlMKE@wisconsin.gov
 Ph: (414) 227-4455 Fax: (414) 227-4071

Wausau District Office (80)

730 N. Third St
 Wausau, WI 54403-4700
 eqlWAU@wisconsin.gov
 Ph: (715) 842-5885 Fax: (715) 848-1033

Agent Authorization

for Property Assessment Appeals

If an agent is representing the property owner or municipality, the property owner or municipality must provide prior written authorization for the agent to represent the company or municipality when contacting the reviewing authority.

Section 1: Property Owner and Property Information

Company/property owner name			Taxation district <input type="checkbox"/> Town <input type="checkbox"/> Village <input type="checkbox"/> City			County
			(Check one) Enter municipality →			
Mailing address			Street address of property			
City	State	Zip	City	State	Zip	
Parcel number	Phone () -		Email		Fax () -	

Section 2: Authorized Agent Information

Name / title			Company name			
Mailing address			Phone () -		Fax () -	
City	State	Zip	Email			

Section 3: Agent Authorization

<p>Agent Authorized for: <i>(check all that apply)</i></p> <p><input type="checkbox"/> Manufacturing property assessment appeals (BOA)</p> <p><input type="checkbox"/> Wisconsin Department of Revenue 70.85 appeals</p> <p><input type="checkbox"/> Municipal Board of Review</p> <p><input type="checkbox"/> Other _____</p>	<p>Enter Tax Years of Authorization</p> <p>_____</p> <p>_____</p> <p>_____</p>
<p>Authorization expires: _____ - _____ - _____ (unless rescinded in writing prior to expiration)</p> <p style="text-align: center;"><i>(mm - dd - yyyy)</i></p>	
<p>Send notices and other written communications to: <i>(check one or both)</i> <input type="checkbox"/> Authorized Agent <input type="checkbox"/> Property Owner</p>	

Section 4: Agreement/Acceptance

I understand, agree and accept:

- The assessor's office may divulge any information it may have on file concerning this property
- My agent has the authority and my permission to accept a subpoena concerning this property on my behalf
- I will provide all information I have that will assist in the discussion and resolution of any assessment appeal of this property
- Signing this document does not relieve me of personal responsibility for timely reporting changes to my property and paying taxes, or penalties for failure to do so, as provided under Wisconsin tax law
- A photocopy and/or faxed copy of this completed form has the same authority as a signed original
- If signed by a corporate officer, partner, or fiduciary on behalf of the owner, I certify that I have the power to execute this Agent Authorization form

Section 5: Owner Grants Authorization

Owner Sign Here ▶	Owner name <i>(please print)</i>	
	Owner signature	
	Company or title	Date <i>(mm-dd-yyyy)</i>