

CITY OF NEW BERLIN

2025 NOTICE OF CHANGED ASSESSMENT

THIS IS NOT A TAX BILL

Under state law (Section 70.365 of the Wisconsin Statutes), your property assessment for 2025 is listed below.

Property Owner	Parcel Information
<p>HIGHLAND WINE COMPANY ATTN JONATHAN BORDEAUX 2323 BROWN BOTTLE RD SUITE 210 NEW BERLIN WI 53151</p>	<p>Parcel #: 12-3456-7890</p> <p>Address: 2323 Rolling Hills Dr</p> <p><small>This is the legal description for Mr. Bordeaux's property. The property is located at 2323 Rolling Hills Dr.</small></p>

General Information	Contact Information
<p>Date of Notice - April 9, 2025 Open Book - April 11 – April 17, 2025 Board of Review – April 30, 2025</p>	<p>Assessor staff – Mr. Dave Appraisem To schedule appointment or to discuss assessment call (414)555-1212</p> <p>City Clerk's Office – (262) 786-8610</p>

Assessment information *** Your Assessment Has Been Changed ***

Wisconsin law requires that all taxable property (except agricultural, agricultural forest & undeveloped) is assessed at full value as of January 1 each year. Assessments that are lower or higher than full value are acceptable when applied uniformly. To determine if your assessment is fair, you must analyze it in relation to full market value. This is done by dividing your assessment by the general level of assessment for New Berlin.

Under state law, generally, the assessor may not change the assessment of property based solely on the recent arm's length sale of the property without adjusting the assessed value of comparable properties in the same market area. For information on the assessment of properties that have recently sold, visit the Wisconsin Dept. of Revenue website <https://www.revenue.wi.gov/Pages/ERETR/data-home.aspx>

Year	General Property			PFC / MFL
	Land	Buildings / Impts	Total	Total
2024	\$25,000	\$110,000	\$135,000	\$34,000
2025	\$30,000	\$140,000	\$170,000	\$34,000
Net change in assessment			\$35,000	\$0
Reasons for Change				
Land	New subdivision	Buildings	New construction	

Note: If an Agricultural Land Conversion Charge form PR-298 is enclosed, you must pay a conversion charge under state law (sec. 74.485)

To Request A Review Of Your New Assessment

Contact your local assessor – Minor errors & omissions can be corrected easily and don't require a formal appeal.

Formal appeals are filed with the City Clerk – You must give legal notice of your "Intent" to appeal by contacting the Board of Review (BOR) Clerk at least 48 hours before the BOR begins. Complete and file your appeal form with the clerk no later than the first two hours of the BOR's first meeting. Make sure your form is 100% complete or the BOR may not accept it.

Formal appeals require verbal testimony under oath - You must verbally present persuasive market-based evidence under oath that supports your opinion of market value & defend it under cross examination. The BOR operates like a court who decides if your evidence overcomes the Assessor's statutory presumption of correctness and is compliant with state law.

For more information on the appeal process: • Contact your municipal Clerk listed above • Review the "Guide for Property Owners" (<https://www.revenue.wi.gov/Pages/HTML/govpub.aspx>). Contact DOR for a paper copy at bapdor@wisconsin.gov or call (608) 266-7750.

SEE BACK OF THIS FORM FOR MORE INFORMATION

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PROPERTY ASSESSMENT OBJECTION PROCEDURE

Under Wisconsin Statutes, the values established by the Assessor are presumptively correct until proven otherwise. This means the burden of proof is placed on the property owner to show that the assessment does not represent the market value of their property. The following are the steps in objecting to your assessment.

If you feel this assessment does not reflect the value of your property, you may call the Assessor's Office to discuss your concerns during the Open Book period. Many questions can be answered over the phone. The Assessor's Office staff will be available at City Hall by appointment from **8 am to 4 pm on April 11th – April 17th**

"Open Book" refers to the time-period when the completed assessment roll is open for viewing. This time is an opportunity to discuss your assessment and explain why you may think the assessment should be changed; the assessor may update the assessment based on your discussion. After that time-period, only the BOR or Circuit court judge can update the assessment.

Step 1: OPEN BOOK PROCEDURE: Contact the Assessor's Office to discuss the matter with an Assessor. There are many factors which affect value and cause assessments to differ. The property location is the most important consideration; however, the type of property, condition, design, age, size, quality of construction, and other differentiating factors are also analyzed. During this informal discussion, you can learn how your assessment was made, what factors were considered, and what type of records are kept about your property. This step provides an opportunity to clarify your concerns before filing an assessment appeal. Most objections can be cleared up at this step. If not, follow step 2.

Step 2: OBJECTION PROCEDURE: For those who still have an objection, the next step is to appear before the BOR. In-order to qualify for a BOR hearing, you must notify the BOR Clerk of your intention 48-hours before the Board meets, and also prepare, sign and timely submit a fully completed Objection to Real Property Assessment form (PA-115A), available online from the Wisconsin Department of Revenue or on the city Clerks webpage at www.NewBerlinwi.gov.

Any objection must be substantiated by sworn, oral testimony that BOTH proves the assessment incorrect and also proves your opinion of market value is correct. Wis. law limits your objection to your property's total value and not to the values allocated to your Land or Improvements separately.

A complete objection form must specify a good-faith-estimate of your property's value, along with the detailed information you relied on to develop your opinion of value. Evidence should include a recent open market, arm's length sale of your property or very similar property. Such data or relevant witnesses may be subpoenaed by the Board.

The BOR is empowered to change an assessment based on persuasive verbal testimony under oath, on a Roll Call vote, but is not empowered to establish a new assessment between the owner's appeal value and the assessor's value unless the evidence presented clearly requires a specific valuation be entered, otherwise either the owner's or the assessor's value must be sustained.

Board of Review members are fellow citizens and operate like a court, with rules of evidence and sworn testimony. You or your legal representative must provide verbal testimony to the Board of Review to support your objection to the assessment.

To discuss an assessment call 262-797-2465 from 8:00 AM to 4 PM, during the Open Book period, excluding holidays. If you are unable to get through immediately, be persistent. Please provide the Tax Key # or property address when calling.

Open Book Period: April 11 – April 17, 2025

Opportunity to view assessment roll

City Hall ~ 3805 S Casper Dr. ~ M-F 8 am – 4:30 p.m.

Board of Review Date:	April 30, 2025	Time:	11:00 a.m.
Location of Board of Review:	New Berlin City Hall		
Board of Review, Clerk:	call (262) 786-8610		
City Assessor:	call (262) 797-2465		

***** BOARD OF REVIEW HEARINGS ARE SCHEDULED BY APPOINTMENT *****

Pursuant to current law it is imperative to contact the City Clerk to file a "Notice of Intent" and fill out an objection form a minimum of 48 hours prior to the first meeting of the City of New Berlin Board of Review