



Town of Florence, Wisconsin

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Did You Know. . . Florence Facts

What Happens at the Board of Review (BOR) (shared 06-25-26)

The last three weeks of Florence Facts articles spoke about the assessors, the assessment of your property and what you can do if you don't agree with that assessment. As mentioned last week, if you've taken the first step and spoke with the assessor, you can then file to appear before the Board of Review (BOR).

Did you know that you have to file an objection to appear before the BOR? If you intend to file an objection, you must provide the BOR (Town) Clerk with written or oral notice of intent to file an objection at least 48 hours before the actual BOR. There is no specific form needed for your notice, but you are required to file a completed written and signed Objection Form for Real Property Assessment with the Clerk. Your objection must be to the property's total value, so if it is an improved parcel, you can't object to only the land or only the improvement value. The Clerk has blank copies of the objection form, but they can also be found on the WI Dept of Revenue's website as well.

Did you know that the BOR operates like a court? The BOR hears evidence from the property owner and assessor before making a decision. The BOR can only act on sworn evidence presented at the hearing. The BOR can only hear evidence relating to the assessment of your property. They do not hear evidence or act based on the concern that taxes are too high.

Did you know Wi State Law dictates what is and is not allowed at the BOR? It allows the BOR to accept sworn written statements and testimony by telephone from property owners who are not able to appear in person at the BOR. Another option to designate a personal representative to appear before the BOR on your behalf, but it is important to note that you must submit a completed agent authorization request with your objection form if that is your intent.

Did you know at the BOR the assessor's value and classification are presumed correct? It is up to the property owner to provide evidence to the contrary. The WI Dept of Revenue has a Guide for Property Owners that shares this information. It states, "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 WI State law, you must provide the BOR, in writing, your estimate of the land value and all improvements you are objecting. The Guide for Property Owners states, "You must specify the information you used to arrive at that estimate. You should have information on the market value of your 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 hearing allows for testimony by the assessor, then by the property owner, witnesses or experts on behalf of the property owner. After all of the evidence is shared and the testimony is completed, the board can ask questions. Once all the information is gathered the board discusses the objection and makes their determination.



Did you know you can appeal the BOR decision? It can be appealed to circuit court under state law, statute 70.47(13). It can also be appealed to the Department of Revenue, statute 70.85. In both cases there are specific timelines that must be followed at the completion of the BOR. Also, in both cases, you have to file an objection with the BOR and have a hearing with the BOR before you can appeal it.