

BOARD OF REVIEW FOR THE TOWN OF LIBERTY GROVE

Notice is hereby given that the Board of Review (BOR) for the Town of Liberty Grove, Door County, Wisconsin, shall hold its first meeting after completion of the assessment roll on the **sixth day of September, 2023 beginning at 1:00 pm** at the Liberty Grove Town Hall at 11161 Old Stage Road, Sister Bay, Wisconsin.

Please be advised of the following requirements to appear before the BOR and procedural requirements if appearing before the Board:

- Wis. Stats. §70.47(7)(aa) provides that the BOR may deny a hearing to a property owner who has refused a reasonable written request by certified mail of the assessor to enter onto property to conduct an exterior view of the real or personal property being assessed.
- After the first meeting of the BOR and before the BOR's final adjournment, no person who is scheduled to appear before the BOR may contact, or provide information to, a member of the BOR about that person's objection except at a BOR session.
- No person may appear before the BOR, testify to the BOR by phone or contest the amount of any assessment unless, at least 48 hours before the first scheduled meeting, the objector provides to the board's clerk written or oral notice of an intent to file an objection, except that upon a showing of good cause and the submission of a written objection, the board shall waive that requirement during the first 2 hours of the board's first scheduled meeting, and the board may waive that requirement up to the end of the 5th day of the session or up to the end of the final day of the session if the session is less than 5 days with proof of extraordinary circumstances for failure to meet the 48-hour notice requirement and failure to appear before the BOR during the first 2 hours of the first scheduled meeting.
- No person may appear before the BOR, testify to the BOR by telephone, or contest the amount of any assessment unless, at least 48 hours before the first meeting of the BOR, or at least 48 hours before the objection is heard if the objection is allowed under Wis. Stats. §70.47(3)(a), that person provides to the BOR clerk notice as to whether the person will ask for removal under Wis. Stats. §70.47(6m)(a) and if so which member will be removed and the person's reasonable estimate of the length of time that the hearing will take.
- When appearing before the BOR, the person objecting shall specify, in writing, his/her estimate of the land value and improvements that he/she is objecting to, and the person must specify the information that he/she used to arrive at that estimate.
- No person may appear before the BOR, testify to the BOR by phone or object to a valuation; if that valuation was made by the assessor or the objector using the income method; unless no later than seven days before the first meeting of the BOR the person supplies to the assessor all the information about income and expenses, as specified in the assessor's manual under Wis. Stats. §73.03(2a), that the assessor requests. The Town of Liberty Grove has an ordinance for the confidentiality of information about income and expenses that is provided to the assessor under this paragraph and provides exceptions for persons using the information in the discharge of duties imposed by law or of the duties of their office or by order of a court. The information that is provided under this paragraph is not subject to the right of inspection and copying under Wis. Stats. §19.35(1), unless a court determines before the first meeting of the BOR that the information is inaccurate.
- The board may allow the property owner or the property owner's representative, at the request of either person, to appear by telephone, under oath, before the board or to submit written statements, under oath, to the board. The BOR shall hear upon oath, by phone, all ill or disabled persons who present to the BOR a letter from a physician, surgeon or osteopath that confirms their illness or disability.

Please contact the municipal clerk for accommodations to file objections remotely by phone, or to file objections in writing at least 48 hours prior to the scheduled BOR date and time.

Dated this 4th day of August, 2023

Anastasia Bell, Clerk/Treasurer
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