



Village Hall, 262-567-2757  
Fax, 262-567-4115  
Highway Dept., 262-567-2422  
Police Dept., 262-567-1134  
Building Inspector, 262-490-4141  
[www.summitvillage.org](http://www.summitvillage.org)

Summit Village Hall • 37100 Delafield Road • Summit, WI 53066

## AGENDA

### VILLAGE OF SUMMIT BOARD OF REVIEW

Tuesday, May 28, 2024, 4:00 PM – 6:00 PM

Summit Village Hall 37100 Delafield Rd, Summit WI 53066

1. Call Board of Review (BOR) to order & Meeting Recording Announcement.
2. Roll Call - Confirmation of appropriate BOR and Open Meetings notices.
3. Select Chairperson for BOR.
4. Select Vice-Chairperson for BOR.
5. Verify that at least one BOR member has met the mandatory training requirements.
6. Verify that the Village has an ordinance for the confidentiality of income and expense information provided to the Assessor under state law (Wis. Stat. § 70.47(7)(af)).
7. Review of new laws if applicable.
8. Adoption of amendment to policy regarding the procedure for sworn telephone testimony and sworn written testimony requests
9. Verification of previous adoption of policy regarding the procedure for waiver of BOR hearing requests
10. Filing and summary of Annual Assessment Report (including the level of assessment) by Assessor
11. Receipt of the assessment roll by the Clerk from the Assessor.
12. Receive the Assessment Roll and sworn statements from the Clerk.
13. Review the Assessment Roll and perform statutory duties:
  - a. Examine the roll,
  - b. Correct description or calculation errors,
  - c. Add omitted property, and
  - d. Eliminate double assessed property.
14. Discussion/Action – Certify all corrections of error under state law (Wis. Stat. § 70.43).
15. Discussion/Action – Verify with the Assessor that open book changes are included in the assessment roll.
16. Allow taxpayers to examine assessment data.

17. During the first two hours, consideration of:
  - a. Waivers of the required 48-hour notice of intent to file an objection when there is good cause,
  - b. Requests for waiver of the BOR hearing allowing the property owner an appeal directly to the circuit court,
  - c. Requests to testify by telephone or submit a sworn written statement,
  - d. Subpoena requests, and
  - e. Act on any other legally allowed or required BOR matters.
18. Review Notices of Intent to File Objection.
19. Proceed to hear objections, if any and if proper notice/waivers given, unless scheduled for another date.
20. Consider/act on scheduling additional BOR Date(s).
21. Adjourn (to future date if necessary).

Debra J Michael, WCMC  
Administrator-Clerk/Treasurer

Posted: May 23, 2024

**NOTICE:** UPON REASONABLE NOTICE, EFFORTS WILL BE MADE TO ACCOMMODATE THE NEEDS OF DISABLED INDIVIDUALS THROUGH APPROPRIATE AIDS AND SERVICES. IF A PERSON WITH A DISABILITY REQUIRES THAT THE MEETING BE ACCESSIBLE OR THAT MATERIALS AT THE MEETING BE IN AN ACCESSIBLE FORMAT, CALL THE VILLAGE CLERK'S OFFICE AT LEAST 48 HOURS IN ADVANCE TO REQUEST ADEQUATE ACCOMMODATIONS. TEL: 262-567-2757.



## BOARD OF REVIEW MEETING NOTES:

1. Clerk will call to order BOR and report that the recording is on and working.
2. Clerk will take roll call and confirm appropriate BOR & Open Meetings notices have been provided.
3. **MOTION:** *to select \_\_\_\_\_ as Chairperson for the 2024 BOR.*
4. **MOTION:** *to select \_\_\_\_\_ as Vice-Chairperson for 2024 BOR.*
5. Lisa Mellone has met the mandatory training requirement.
6. The Village previously adopted an Ordinance for the confidentiality of income and expense on November 13, 2023.
7. Any new laws? Attorney Martell to review.
8. **MOTION:** *to adopt the amended policy regarding Procedure for sworn telephone testimony and sworn written testimony requests.*
9. Verification that the Village previously adopted a policy regarding the Procedure for waiver of BOR hearing requests on June 8, 2015.
10. Assessor Nate Carlson to provide a summary of the Annual Assessment Report.
11. Clerk acknowledges receipt of assessment roll.
12. Clerk turns over assessment roll to BOR Chair.
13. BOR members examine the roll.
14. **MOTION:** *to certify that all corrections of error under state law (Wis. Stat. 70.43) have been made.*

15. **MOTION:** *that it has been verified with the Assessor that open book changes are included in the assessment roll.*
16. If any taxpayers are present, they may examine the assessment roll.
17. Consider any special requests as listed on the agenda.
18. Review any Notices of Intent to File Objection if presented during the 2 hour meeting.
19. Proceed to hear objections, if any. \*Utilizing the Findings of Fact, Determinations and Decision Form
20. Schedule additional BOR date(s) if necessary.
21. Adjourn (to future date if necessary) otherwise use the following:

**MOTION:** I MOVE THAT THE BOARD OF REVIEW APPROVE THE 2024 ASSESSMENT ROLL AS PRESENTED BY THE ASSESSOR AND AMENDED BY THE BOARD; AND HAVING PERFORMED ALL OF ITS STATUTORY DUTIES AND COMPLETED ALL OF ITS WORK THAT CAME BEFORE THE BOARD, THE BOARD OF REVIEW ADJOURN *SINE DIE*, SUBJECT TO THE CLERK FULFILLING THE CLERK'S STATUTORY DUTIES.

**Assessment Roll is Open for Examination and Open Book  
Notice that the Assessment Roll is Open for Examination and Open Book**

*STATE OF WISCONSIN*

***Village of Summit***, Waukesha County Pursuant to Wis. Stat. § 70.45, the assessment roll for the Year 2024 assessment will be open for examination starting on the 7<sup>th</sup> day of May 2024 at 9:00 AM., until 4:00 pm., Monday through Friday.

Additionally, the assessor shall be available at the Summit Village Hall from May 7th, 2024, 9:00 AM – 11:00 AM. (Summit Village Hall, 37100 Delafield Rd., Summit WI 53066) Instructional material will be provided at the open book to persons who wish to object to valuations under Wis. Stat. § 70.47.

Notice of Board of Review Two-Hour Meeting

Notice is hereby given that the Board of Review for the Village of Summit, Waukesha County, Wisconsin, shall hold its first meeting on May 28, 2024, from 4 p.m. to 6 p.m., at Summit Village Hall at 37100 Delafield Rd. Summit WI 53066. Please be advised of the following requirements to appear before the Board of Review and procedural requirements if appearing before the Board of Review:

1. After the first meeting of the Board of Review and before the Board of Review's final adjournment, no person who is scheduled to appear before the Board of Review may contact or provide information to a member of the Board of Review about the person's objection, except at a session of the Board of Review. Open book shall occur no less than 7 days prior to the Board of Review.
2. The Board of Review may not hear an objection to the amount or valuation of property unless, at least 48 hours before the Board of Review's first scheduled meeting, the objector provides to the Board of Review 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 of Review shall waive that requirement during the first 2 hours of the Board of Review's first scheduled meeting, and the Board of Review 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 Board of Review during the first 2 hours of the first scheduled meeting.

3. Objections to the amount or valuation of property shall first be made in writing and filed with the Board of Review Clerk within the first 2 hours of the Board of Review's first scheduled meeting, except that, upon evidence of extraordinary circumstances, the Board of Review 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. The Board of Review may require objections to the amount or valuation of property to be submitted on forms approved by the Wisconsin Department of Revenue, and the Board of Review shall require that any forms include stated valuations of the property in question. Persons who own land and improvements to that land may object to the aggregate valuation of that land and improvements to that land, but no person who owns land and improvements to that land may object only to the valuation of that land or only to the valuation of improvements to that land. No person may be allowed in any action or proceedings to question the amount or valuation of property unless the written objection has been filed and that person in good faith presented evidence to the Board of Review in support of the objections and made full disclosure before the Board of Review, under oath, of all of that person's property liable to assessment in the district and the value of that property. The requirement that objections be in writing may be waived by express action of the Board.
4. When appearing before the Board of Review, the objecting person shall specify in writing the person's estimate of the value of the land and of the improvements that are the subject of the person's objection and specify the information used to arrive at that estimate.
5. No person may appear before the Board of Review, testify to the Board of Review by telephone, or object to a valuation if that valuation was made by the assessor or the objector using the income method of valuation, unless no later than 7 days before the first meeting of the Board of Review, the person supplies the assessor with all the information about income and expenses that the assessor requests, as specified in Assessor's Manual Under Wis. Stat. § 73.03(2a). Village of Summit has an ordinance for the confidentiality of information about income and expenses that is provided to the assessor under this paragraph that provides exceptions for persons

using information in the discharge of duties imposed by law or the duties of their officer or by order of a court. The information that is provided in this paragraph, unless a court determines that it is inaccurate, is not subject to the right of inspection and copying under Wis. Stat. § 19.35(1).

6. The Board of Review shall hear upon oath, by telephone, all ill or disabled persons who present to the board a letter from a physician, physician assistant, or advanced practice nurse prescriber certified under Wis. Stat. § 441.16(2) that confirms their illness or disability. No other persons may testify by telephone unless the Board of Review, in its discretion, has determined to grant a property owner's or their representative's request to testify under oath by telephone or written statement. No person may appear before the Board of Review, testify to the Board of Review by telephone, or contest the amount of any assessment unless, at least 48 hours before the first meeting of the Board of Review, or at least 48 hours before the objection is heard if the objection is allowed under Wis. Stat. § 70.47(3)(a), that person provides notice to the Board of Review Clerk as to whether the person will ask for the removal of a member of the Board of Review and, if so, which member, and provides a reasonable estimate of the length of time the hearing will take.
  
7. No person shall be allowed to appear before the board of review, to testify to the board by telephone or to contest the amount of any assessment of real or personal property if the person 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.

Notice is hereby given this 12 day of April 2024 by:

  
\_\_\_\_\_  
Debra J Michael WCMC Administrator-Clerk/Treasurer

**ORDINANCE NO. 116-2023****AN ORDINANCE TO CREATE A SECTION OF THE CODE OF THE VILLAGE OF SUMMIT RELATING TO THE CONFIDENTIALITY OF INFORMATION ABOUT INCOME AND EXPENSES REQUESTED BY THE ASSESSOR IN PROPERTY ASSESSMENT MATTERS IN THE VILLAGE OF SUMMIT**

WHEREAS, as part of the Budget Adjustment Act, 1997 Wisconsin Act 237, a number of significant changes regarding property tax assessment appeals and Board of Review procedures were enacted; and

WHEREAS, at Section 279(K) of 1997 Wisconsin Act 237, Section 70-47(7)(af) of the Wisconsin Statutes was created, and

WHEREAS, Section 70.47(7)(af), Wis. Stats., requires that the municipality provide by ordinance for the confidentiality of information about income and expenses that is provided to the Assessor under Section 70.47(7)(af), Wis. Stats. And shall provide 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 the court,

NOW, THEREFORE, the Village Board of the Village of Summit, Wisconsin, DO ORDAIN AS FOLLOWS:

SECTION 1: A chapter of the Code of the Village of Summit relating to Confidentiality of information about income and expenses is hereby created to read as follows:

Whenever the Assessor, in the performance of the Assessor's duties, requests or obtains income and expense information pursuant to Section 70.47(7)(af), Wis. Stats., or any successor statute thereto, then, such income and expense information that is provided to the Assessor shall be held by the Assessor on a confidential basis, except, however, that said information may be revealed to and used by persons: in the discharging of duties imposed by law; in the discharge of duties imposed by office (including, but not limited to, use by the Assessor in performance of official duties of the Assessor's office and use by the Board of Review in performance of its official duties); or pursuant to order of a court. Income and expense information provided to the Assessor under Section 70.47(7)(af), unless a court determines that it is inaccurate, is, per Section 70.47(7)(af), not subject to the right of inspection and copying under Section 19.35(l), Wis. Stats.

SECTION 2: SEVERABILITY.


The several sections of this ordinance are declared to be severable. If any section or portion thereof shall be declared by a court of competent jurisdiction to be. invalid, unlawful or unenforceable, such decision shall apply only to the specific section or portion thereof directly specified in the decision, and shall not affect the validity of any other provisions, sections or portions thereof of the ordinance. The remainder of the ordinance shall remain in full force and effect. Any other ordinances whose terms are in conflict with the provisions of this ordinance are hereby repealed as to those terms that conflict.

SECTION 3: EFFECTIVE DATE.

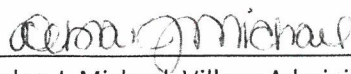
This ordinance shall take effect immediately upon passage and posting or publication as provided by law.

This Ordinance passed this 13<sup>th</sup> day of November, 2023.

VILLAGE OF SUMMIT

By:   
Jack Riley, Village President



Attest:   
Debra J. Michael, Village Administrator-  
Clerk/Treasurer

Published/Posted the 13 day of July, 2023  
November  
am.

**VILLAGE OF SUMMIT BOARD OF REVIEW POLICY ON  
PROCEDURE FOR SWORN TELEPHONE OR SWORN WRITTEN TESTIMONY REQUESTS**

Whereas, ~~sec. 70.47(8),~~ Wis. Stat. § 70.47(8) authorizes the Board of Review to consider requests from a property owner or the property owner's representative to testify under oath by telephone or to submit sworn written statements ~~under oath~~ to the Board of Review; and ~~whether to allow the same; and~~

Whereas, the Wisconsin Department of Revenue has determined that the legal requirements of the Notice to Appear at the Board of Review must be satisfied and the Objection Form must be completed and submitted to the Board of Review as required by law prior to a Request to Testify by Telephone or Submit Sworn Written Statement form being ~~submitted-Considered;~~

~~Now Therefore~~ **NOW, THEREFORE**, the Village Board of Review of the Village of Summit, Waukesha County does hereby adopt ~~as Board of Review policy~~ the following policy:

1. PROCEDURE:

Before the Board of Review (~~hereinafter~~ BOR) can consider a request from a property owner or the property owner's representative (~~hereafter~~ "property owner") to testify by telephone or submit a sworn written statement, the property owner must first complete and file with the BOR clerk ~~of the BOR~~ the following documents:

- a) A timely Notice of Intent to appear at BOR;
- b) A timely Objection Form for Real Property Assessment (PA-115A); and
- c) A fully completed Request to Testify by Telephone or Submit a Sworn Written Statement at Board of Review (Form PA-814).

~~Such r~~ Requests must be filed with the ~~clerk of BOR~~ clerk within the first 2 hours of the BOR's first scheduled full meeting.

If the property owner fails to file the ~~mentioned~~ documents as required, the BOR will not consider the request;.

2. CRITERIA:

The BOR, may consider any or all of the following factors when deciding whether to grant or deny the request:

- a. The property owner's stated reason(s) for the request as indicated on the PA-814;
- b. Fairness to the parties;
- c. ~~Ability of the~~ The property owner's ability to procure in-person oral testimony and any due diligence exhibited by the property owner in procuring such testimony;
- d. Ability to cross examine the person(s) providing the testimony;
- e. The BOR's technical capacity to honor the request; and
- f. Any other factors that the BOR deems pertinent to deciding the request.

3. EFFECTIVE DATE:

This policy shall be effective upon passage.

~~Passed on the 8<sup>th</sup>~~ Adopted this 28 day of May, 2024 day of June, 2015.

By the Board of Review of the Village of Summit

\_\_\_\_\_  
Board of Review Chairperson

\_\_\_\_\_  
Attested by:  
Board of Review Clerk

Attested by:

Clerk of the Board of Review

\* Clean copy.

VILLAGE OF SUMMIT BOARD OF REVIEW POLICY ON  
PROCEDURE FOR SWORN TELEPHONE OR SWORN WRITTEN TESTIMONY REQUESTS

Whereas, Wis. Stat. § 70.47(8) authorizes the Board of Review to consider requests from a property owner or the property owner’s representative to testify under oath by telephone or to submit sworn written statements to the Board of Review; and

Whereas, the Wisconsin Department of Revenue has determined that the legal requirements of the Notice to Appear at the Board of Review must be satisfied and the Objection Form must be completed and submitted to the Board of Review as required by law prior to a Request to Testify by Telephone or Submit Sworn Written Statement form being Considered;

NOW, THEREFORE, the Village Board of Review of the Village of Summit, Waukesha County does hereby adopts the following policy:

1. PROCEDURE:

Before the Board of Review (BOR) can consider a request from a property owner or the property owner’s representative ( “property owner”) to testify by telephone or submit a sworn written statement, the property owner must first complete and file with the BOR clerk the following documents:

- a) A timely Notice of Intent to appear at BOR;
- b) A timely Objection Form for Real Property Assessment (PA-115A); and
- c) A fully completed Request to Testify by Telephone or Submit a Sworn Written Statement at Board of Review (Form PA-814).

Requests must be filed with the BOR clerk within the first 2 hours of the BOR’s first full meeting. If the property owner fails to file the documents as required, the BOR will not consider the request.

2. CRITERIA:

The BOR may consider any or all of the following factors when deciding whether to grant or deny the request:

- a. The property owner’s stated reason(s) for the request as indicated on the PA-814;
- b. Fairness to the parties;
- c. The property owner’s ability to procure in-person oral testimony and any due diligence exhibited by the property owner in procuring such testimony;
- d. Ability to cross examine the person(s) providing the testimony;
- e. The BOR’s technical capacity to honor the request; and
- f. Any other factors that the BOR deems pertinent to deciding the request.

3. EFFECTIVE DATE:

This policy shall be effective upon passage.

Adopted this 28 day of May, 2024

By the Board of Review of the Village of Summit

\_\_\_\_\_  
Board of Review Chairperson

Attested by: \_\_\_\_\_  
Board of Review Clerk

**VILLAGE OF SUMMIT BOARD OF REVIEW POLICY ON  
PROCEDURE FOR WAIVER OF BOARD OF REVIEW HEARING REQUESTS**

Whereas, sec. 70.47(8m), Wis. Stat. authorizes the Board of Review to consider requests from a taxpayer or assessor, or at its own discretion to waive the hearing of an objection under sec. 70.47(8) and allow the taxpayer to have the taxpayer's assessment reviewed under sec. 70.47(13); and

Whereas, sec. 70.47(8m), Wis. Stat. further states that for purposes of this subsection, the Board of Review shall submit notice of decision under sec. 70.47(12), Wis. State, using the amount of the taxpayer's assessment as established by the municipal assessor as the finalized amount, and

Whereas, sec. 70.47(8m), Wis. Stat. further states that for purposes of this subsection, if the Board of Review waives the hearing, the waiver disallows the taxpayer's claim on excessive assessment under sec. 70.37(3), Wis. Stats. And notwithstanding the time period under sec. 70.37(3)(d), the taxpayer has 60 days from the notice of hearing in which to commence action under sec. 70.37(3)(d), Wis. Stat.

Whereas, the Department of Revenue has determined that the legal requirements of the Notice to Appear at the Board of Review must be satisfied and the Objection Form must be completed and submitted to the Board of Review a required by law by the taxpayer prior to a Request for Waiver being considered.

Now Therefore the Village Board of Review of the Village of Summit, Waukesha County does hereby adopt as Board of Review policy the following:

1. PROCEDURE:

Before the Board of Review (hereinafter BOR) can consider a request from a taxpayer or assessor, or at its own discretion to waive the hearing of an objection the taxpayer must first complete and file with the Clerk of BOR the following documents:

- a) A timely Notice of Intent to appear at BOR;
- b) A timely Objection Form for Real Property Assessment (PA-115A); and

If the owner fails to file the aforementioned documents as required, no hearing will be scheduled on the objection.

If the owner files the aforementioned documents as required and a request from a taxpayer or assessor, or at its own discretion is made to waive the hearing of an objection, the BOR shall use the following criteria when making its decision:

2. CRITERIA:

The BOR, may consider any or all of the following factors when deciding whether to waive the hearing:

- a. The benefits or detriments to the BOR process
- b. The benefits or detriments of having a record for the Court review
- c. Avoidance of unruly, lengthy, burdensome appeals
- d. Ability to cross examine the person providing testimony
- e. Any other factors that the BOR deems pertinent to deciding whether to waive the hearing

3. EFFECTIVE DATE:

This policy shall be effective upon passage.

Passed on the 8<sup>th</sup> day of June, 2015.

By the Board of Review of the Village of Summit

\_\_\_\_\_  
Board of Review Chairperson

Attested by:

\_\_\_\_\_  
Clerk of the Board of Review

## Board of Review Hearing

### Chair's Duties & Script

1. Check that the Clerk has a digital or tape recorder (in good working order) ready to start at the beginning of the hearing, or that a court stenographer is ready to record.
2. Ask the Clerk to introduce the case for hearing.
3. Ask the Clerk to swear in all witnesses, including the Property Owner/Objector and Assessor. Have the Clerk administer the oath (or attestation). The Clerk should note for the record all persons who have been sworn (each individual should state their name and address on the record).
4. Briefly outline the hearing procedures:
  - The person filing the objection will testify and present evidence first. The Assessor may then ask the Property Owner/Objector questions, after which the BOR members may ask any additional questions they have for the Property Owner/Objector.
  - After the Property Owner/Objector testifies, any other witnesses present in support of the Property Owner/Objector will testify. Each witness will be subject to questions from the Assessor and the BOR members.
  - After all witnesses for the Property Owner/Objector have testified, the Assessor will present his/her case in support of the assessment. The Property Owner/Objector may then ask the Assessor questions, followed by the BOR members.
  - After the Assessor testifies, any other witnesses present in support of the Assessor will testify. Each witness will be subject to questions from the Property Owner/Objector and the BOR members.
  - The Property Owner/Objector may respond to the Assessor's testimony by presenting any other evidence, followed by additional questioning from the Assessor and the BOR members.
  - The Assessor may then present any other evidence in support of the assessment, again subject to questioning from the Property Owner/Objector and the BOR members.
  - After all evidence has been submitted under oath, the Property Owner/Objector may make a brief summary of his/her case to the BOR.
  - The Assessor may follow with a brief summary of his/her case.
  - After each summary has been presented, the taking of testimony will be closed. The BOR will deliberate on the testimony in open session, either immediately following

<sup>1</sup> Note that the 2023 Guide for Board of Review Members, published and updated annually by the Wisconsin Department of Revenue, includes a list of Chairperson responsibilities. Among these, the Chair conducts the meetings in an orderly and legal manner, monitors the BOR's activities, and ensures that the BOR stays within its legal role as a quasi-judicial body.

**Board of Review Hearing**  
**Clerk's Duties & Script**

1. Have a digital or tape recorder (in good working order) ready to start at the beginning of the hearing.
2. Introduce the case when called upon by the BOR chairperson:

This case is of \_\_\_\_\_ (give name of the Property Owner/Objector).

The property owner/objector resides at \_\_\_\_\_ (give address of Property Owner/Objector).

The address for the property in question is \_\_\_\_\_ (give address).

The tax key # for this property is \_\_\_\_\_ (give tax key number).

This property has been classified for assessment purposes as \_\_\_\_\_ (give classification – residential; commercial; manufacturing; agricultural; undeveloped; agricultural forest; productive forest land; or other. See Wis. Stat. § 70.32 for classes of property).

The value in the assessment roll for the current year is:

Land \$ \_\_\_\_\_ (state value from assessment roll);

Improvements \$ \_\_\_\_\_ (state value from assessment roll);

Total Assessment \$ \_\_\_\_\_ (state value from assessment roll).

3. When the BOR chairperson asks the Clerk to swear in the witnesses, proceed by stating:

Would all persons intending to provide testimony for this hearing, including the Assessor, please raise your right hand to be sworn? (*Oath or Attestation - below*)

**Oath - DO YOU SOLEMNLY SWEAR OR AFFIRM THAT THE TESTIMONY WHICH YOU SHALL GIVE IN THE MATTER NOW ON HEARING SHALL BE THE TRUTH, THE WHOLE TRUTH, AND NOTHING BUT THE TRUTH, SO HELP YOU GOD?**

**OR**

**Attestation - DO YOU SOLEMNLY ATTEST THAT THE TESTIMONY WHICH YOU SHALL GIVE IN THE MATTER NOW ON HEARING SHALL BE THE TRUTH, THE WHOLE TRUTH, AND NOTHING BUT THE TRUTH?**

Would each person who has just been sworn please state your name and address for the record? (Start with the Property Owner/Objector, any of their witnesses, followed by the Assessor, and any of the Assessor's witnesses. Make sure all speak loudly enough to be recorded.)

Assessor, please state the estimated level of assessment for the current year.

4. Complete Parts A and B of the Findings of Fact, Determinations and Decision Form (blank form – pages 19-24; completed form – pages 25-30) during the hearing.
5. If you are a Clerk who is a BOR member, you may participate in questioning witnesses in the same manner as any other BOR member.

## **Introduction**

### **Findings of Fact, Determinations and Decision Form**

The following Findings of Fact, Determinations and Decision form is for the BOR Chair to use for each property assessment appeal. As noted in the BOR videos, it is very important to create a full and complete record that will aid any potential judicial review.

Using this form will ensure BOR Hearing transparency and fairness and help defend the municipality in the event of a taxpayer improper action claim.

The BOR Chair should use this form exactly as printed. This will create a full and complete record of how the BOR met its statutory obligations in reviewing each property assessment appeal and how the BOR made its assessment appeal decision.

Remember to use a separate Findings of Fact, Determinations, and Decision form for each individual property assessment appeal.

# Village of Summit

## Board of Review

### Findings of Fact, Determinations and Decision \*

- Board of Review (BOR) Assessment Appeal Hearing must be held in open session
- The BOR should make its decision only on the evidence presented.
- The BOR can hear the appeal immediately or at another time if later advise the taxpayer as to the deliberation date and time.
- Complete the decision part of this form immediately after the case is decided
- The BOR clerk can participate in completing this form

#### A. PROPERTY IDENTIFICATION AND FINDINGS OF FACT

ASSESSMENT YEAR: 2024 Tax Key Number: \_\_\_\_\_  
Personal Property Account Number (if applicable) \_\_\_\_\_  
Property Address: \_\_\_\_\_  
Property Owner: \_\_\_\_\_  
Mailing Address: \_\_\_\_\_  
January 1, 2024 Assessment Value: \_\_\_\_\_  
Land: \_\_\_\_\_ Improvements: \_\_\_\_\_ Total: \_\_\_\_\_

Hearing Date: \_\_\_\_\_ Time: \_\_\_\_\_

Objector Received written confirmation of Hearing Date: Yes: \_\_\_\_\_ No: \_\_\_\_\_ (or) Both Objector and Assessor waived 48-hour notice of hearing: \_\_\_\_\_

Note: **The taxpayer must have filed a written objection before or at the Board of Review.** Check one:

\_\_\_\_\_ Timely notice of "Intent to File an Objection" was provided by the objector to the clerk (either in writing or orally) at least 48 hours prior to first full session of Board of Review

**Or**

\_\_\_\_\_ Waiver was granted by Board of Review for:

\_\_\_\_\_ Good Cause, **or**

\_\_\_\_\_ Extraordinary Circumstances

Board members present:

Lisa Mellone, Justin Phillips, Matt Schmitz, Thomas Adams, Alternate Steve Styza

---

Board Members removed (if any): \_\_\_\_\_

Board Counsel Present: Luke Martell

Property Owner/Objector's Attorney or Representative: \_\_\_\_\_

Board Members with certified training (must have at least one): Lisa Mellone

**B. TESTIMONY**

The following individuals were sworn as witnesses by the Board of Review Clerk (include Property Owner/Objector or his/her Representative, if testifying, and Assessor):

Assessor Nate Carlson  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

1. Sworn testimony by Property Owner/Objector \_\_\_\_\_ included:

a. A recent sale of the subject property: Yes \_\_\_ No \_\_\_

If yes: The subject property was sold for \$ \_\_\_\_\_  
Date of sale \_\_\_\_\_

b. Recent sales of comparable properties: Yes \_\_\_ No \_\_\_

If yes: A total number of \_\_\_\_\_ other properties were presented.

Addresses of other properties:

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

c. Other factors or reasons (if presented): Yes \_\_\_ No \_\_\_

If yes: List of summary factors or reasons presented by Property owner/objector (if evidence presented only available to one side, list corroboration of that evidence):

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

2. Sworn testimony on behalf of Property owner/objector was presented by following other witnesses (if any): \_\_\_\_\_

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

Summary of testimony of other witnesses for objector (if any): \_\_\_\_\_

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

3. Sworn testimony by Assessor \_\_\_\_\_ included:

a. Estimated level of assessment for the current year is \_\_\_\_\_%.

b. A recent sale of the subject property: Yes \_\_\_ No \_\_\_

If yes: The subject property was sold for \$ \_\_\_\_\_  
Date of sale \_\_\_\_\_

c. Recent sales of comparable properties: Yes \_\_\_ No \_\_\_

If yes: A total number of \_\_\_\_\_ other properties were presented.

Addresses of other properties:

\_\_\_\_\_

\_\_\_\_\_

d. Other factors or reasons (if presented): Yes \_\_\_\_ No \_\_\_\_

If yes: List of summary factors or reasons presented by Assessor:

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

4. Sworn testimony (if any) on behalf of the Assessor was presented by:

5. Summary of testimony of other witnesses for Assessor (if any): \_\_\_\_\_

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

**C. DETERMINATIONS**

1. The Assessors estimate level of assessment of the municipality has been determined to be \_\_\_\_%

*The relationship between the assessed value and the equalized value of non-manufacturing property minus corrections for prior year over or under charges within a municipality – town, city or village. For example, if the assessed value of all property subject to property tax in the municipality is \$2,700,000 and the equalized value (with no prior corrections) in the municipality is \$3,000,000 then the "assessment level" is said to be 90% (\$2,700,000 / \$3,000,000 = .90 or 90%)*

2. The board finds that there was a **recent sale of the subject property**. Yes \_ No \_

a. The sale was an arms-length transaction. Yes \_ No \_

b. The sale was representative of the value as of January. Yes \_ No \_

c. The board finds that the sale supports the assessment. Yes \_ No \_

d. If all answers are 'yes.' Yes \_ No \_

d1. What is the sale price? \_\_\_\_\_

d2. What if any adjustments, based on the evidence presented, should be made for such considerations as time between the date of sale and the January 1 assessment date, non-market class value in the selling price (ag-use value and fractionally assessed classes), and/or other physical changes that occurred to the property between the sale date and the January 1 assessment date?

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

d3. What is the full taxable value? \_\_\_\_\_

*If responses in 2 through 2c were "yes," upon completion of the section proceed to section D, Decision, check all that apply and determine the assessed value.*

3. The Board of Review finds that there are **recent sales of comparable properties**: Yes \_ No \_

If yes, answer the following:

**Property Owner**

a. Did the Property Owner present testimony of recent sales of comparable properties in the market area? Yes \_\_\_\_ No \_\_\_\_

b. If yes, were the attributes satisfactorily adjusted for their differences from the subject and their contribution to value? Yes \_\_\_\_ No \_\_\_\_

**Assessor**

c. Did the Assessor present testimony of recent sales of comparable properties in the market area?

Yes No \_\_\_\_\_

- d. If yes, were the attributes satisfactorily adjusted for their differences from the from the subject and their contribution to value? Yes \_\_\_\_\_ No \_\_\_\_\_

**Conclusion**

- e. LIST THE PROPERTIES AND VALUES THAT THE BOARD OF REVIEW RELIES ON TO MAKE ITS DETERMINATION AS TO FAIR MARKET VALUE:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**4. The Board of Review finds that *the assessment should be based on other factors*: Yes \_\_\_ No \_\_\_**

If Yes, list the factors that the Board of Review relies on to make its determination as to fair market value: \_\_\_\_\_

What was the most credible evidence presented:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**D. DECISION** (Motion must be made and seconded)

1. \_\_\_\_\_ **Moves: Exercising its judgment and discretion, pursuant to Wis. Stat. § 70.47(9)(a), the Board of Review by majority and roll call vote hereby determines,** \_\_\_\_\_ **Seconds, {mark all that apply below}**

- That the Assessor's valuation is correct;
- That the Assessor presented evidence of the fair market value of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual;
- That the Assessor presented evidence of the proper classification of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual;
- That the proper use values were applied to the agricultural land;
- That the proper fractional assessments were applied to undeveloped land and agricultural forest land classifications;
- That the property owner did not present sufficient evidence to rebut the presumption of correctness granted by law to the Assessor;
- That the Assessor's valuation is reasonable in light of all the relevant evidence;
- And sustains the same valuation as set by the Assessor.
- It is not relevant to present assessments of other properties as a basis for the market value of the appeal property (in certain cases).

**OR**

2. \_\_\_\_\_ **Moves: Exercising its judgment and discretion, pursuant to Wis. Stat. § 70.47(9)(a), the Board of Review by majority and roll call vote hereby Determines,**

\_\_\_\_\_ **Seconds, {mark all that apply below**

- That the Assessor's valuation is incorrect;
- That the property owner has presented sufficient evidence to rebut the presumption of correctness granted by law to the Assessor;
- That the property owner's valuation is reasonable in light of the relevant evidence;
- That the full value of the property is:  
Land: \_\_\_\_\_ Improvements: \_\_\_\_\_ Total: \_\_\_\_\_
- That the level of assessment of the municipality is at: \_\_\_\_\_ %
- And hereby sets the new assessment at:

Land: \_\_\_\_\_ Improvements: \_\_\_\_\_ Total: \_\_\_\_\_

I, **Debra Michael**, Clerk of the Board of Review, do hereby certify that the members of the Board of Review voted as follows:

	<u>Yes</u>	<u>No</u>
<u>Name of Board of Review Member:</u>		
<u>Lisa Mellone</u> _____	_____	_____
<u>Justin Phillips</u> _____	_____	_____
<u>Matt Schmitz</u> _____	_____	_____
<u>Thomas Adams</u> _____	_____	_____
<u>Alternate: Steve Styza</u> _____	_____	_____

to adopt these Findings of Fact, Determination and Decision on this 28<sup>th</sup> day of May, 2024.

\_\_\_\_\_  
Clerk of Board of Review