

## Notice of Board of Review Determination

Under state law (sec. 70.47(12), Wis. Stats.), your property assessment for the current year 20\_\_\_\_ as finalized by the Board of Review (BOR) is listed below.

Property Owner	General Information
<div style="border: 1px solid black; border-radius: 15px; width: 90%; margin: auto;"></div>	Date issued     -     - Parcel no. Address Legal description _____ _____ <input type="checkbox"/> Town <input type="checkbox"/> Village <input type="checkbox"/> City Municipality _____

Assessment Information			
20____ Original Assessment		20____ Final Assessment <small>(determined by BOR)</small>	
Land	\$	Land	\$
Improvements	\$	Improvements	\$
Personal property	\$	Personal property	\$
Personal property	\$	Personal property	\$
Personal property	\$	Personal property	\$
Total personal property	\$	Total personal property	\$
Total all property	\$	Total all property	\$

### Appeal Information

If you are not satisfied with the BOR’s decision, there are appeal options available. Note: Each appeal option has filing requirements. For more information on the appeal process, review the [Guide for Property Owners](#).

**Appeal to:**

**Department of Revenue (DOR)** – must file within 20 days after receipt of the BOR’s determination notice or within 30 days after the date specified on the affidavit if there is no return receipt. A \$100 filing fee is required. 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 paid accordingly. (sec. 70.85, Wis. Stats.)

**Circuit Court - Action for Certiorari** – must file within 90 days after receiving the determination notice. The Court decides based on the written record from the BOR. You cannot submit new evidence. (sec. 70.47(13), Wis. Stats.)

**Municipality - Excessive Assessment** – must first appeal to the BOR and have not appealed the BOR’s decision to Circuit Court or to DOR. You cannot claim an excessive assessment under sec. 74.37, Wis. Stats., unless the tax is timely paid. A claim under section 74.37 must be filed with the municipality by January 31 of the year the tax is payable.

