

CITY OF MILWAUKEE
BOARD OF REVIEW RULES OF PROCEDURE

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Board of Review Procedures

**CITY OF MILWAUKEE
BOARD OF REVIEW RULES OF PROCEDURE**

I. AUTHORITY

The Board of Review (“Board”) shall be governed by the laws regarding general property taxes as set forth in Chapter 70 of the Wisconsin Statutes, other relevant portions of the Wisconsin statutes, relevant published decisions of the Wisconsin courts, the Wisconsin Property Assessment Manual for Wisconsin Assessors (“Manual”), and these Rules of Procedure, as amended.

II. BOARD OF REVIEW

A. Function and Jurisdiction.

1. **Role.** The Board is not an assessing body but rather a quasi-judicial body that hears evidence regarding alleged errors in the assessment roll and decides whether the taxpayer has presented sufficient evidence to overcome the statutory presumption that the Assessor’s valuation is correct.
2. **Manufacturing Assessments.** The Board lacks jurisdiction to decide the valuation of any property assessed by the Wisconsin Department of Revenue.
3. **Exemptions.** The Board lacks jurisdiction to grant or deny exemptions or to consider appeals of exemption determinations.
4. **Legislative Powers.** The Board has no legislative power aside from the adoption of these rules.

B. Membership. The Board is created pursuant to Wis. Stat. § 70.46 and Section 307-4 of the City of Milwaukee Ordinances. Pursuant to City ordinance, no Board member shall occupy any public office or be publicly employed. The members shall be appointed by the Mayor with the approval of the Milwaukee Common Council and shall hold office as members of the Board for terms of five (5) years commencing upon the date an appointee takes the oath of office. *See* Wis. Stat. § 70.46(1) & MCO 307-4. Board members may be removed at the Mayor’s pleasure or by the Common Council for cause. *See* Wis. Stat. § 17.12(1)(c)2.

C. Initial Organizational Meeting. The Board shall meet annually at any time during the 45-day period beginning on the 4th Monday of April, but no sooner than 7 days after the last day on which the assessment roll is open for examination under Wis. Stat. § 70.45. *See* Wis. Stat. § 70.47(1). The Board shall meet at a designated

hearing room in the Milwaukee City Hall complex unless a public health emergency, City of Milwaukee hearing procedures, or other extenuating circumstances require it to conduct a partially or completely virtual meeting. At its initial organizational meeting, the Board shall refer all new assessments and objections to the amount or valuation of any real or personal property to the Board of Assessors for investigation and recommendations. At the close of this organizational meeting, the Board shall approve and close the roll except for purposes of holding hearings or deliberations on timely-filed objections, palpable error corrections, omitted assessments, and any other assessment the Board believes is incorrect, regardless of whether an appeal has been filed. The Board shall also complete other necessary and appropriate administrative processes, including the election of a Chairperson and Vice-Chairperson and confirmation that statutory Board training requirements have been met. A quorum of the Board must exist for the Board to conduct the initial organizational meeting.

- D. **Officers.** A Chairperson and Vice-Chairperson of the Board of Review shall be elected at the Board's annual organizational meeting by majority vote of the regular members of the Board in attendance. These officers may succeed themselves in office.
- E. **Training.** At a minimum, the Board will comply with the training requirements set forth in Wis. Stat. § 70.46(4). The Board will strive to ensure that as many members as possible participate in periodic training sessions, with particular emphasis on directing newer members to appropriate training opportunities. The Board shall verify that it has complied with all training requirements at its initial organizational meeting.
- F. **Member Attendance.** Regular and punctual meeting attendance is critical to a smoothly functioning Board and is therefore expected of all members. When, as may occasionally occur, a member has a scheduling conflict that necessitates absence or tardiness, the member should so advise the Board Clerk as soon as possible.

III. DUTIES AND AUTHORITY OF OFFICERS

- A. **Presiding Officer.** The Chairperson shall preside over all meetings of the Board. In the absence of the Chairperson, the Vice-Chairperson shall assume the Chairperson's duties and authority. The Board may, by majority vote, elect a member present at a particular meeting to preside at that meeting in the absence of both the Chairperson and Vice-Chairperson.
- B. **Rulings at Hearing.** During the hearing, the Chairperson shall make all rulings regarding procedural matters and the admission or exclusion of evidence. The

Chairperson shall exercise such control over the hearing as is reasonable and necessary. *See* Rule XI.

- C. **Rulings When Not in Session.** Subject to reversal, modification or ratification by majority vote of the members of the Board present at any subsequent session, the Chairperson shall have the duty and authority to make rulings concerning procedural matters that arise at a time when the Board is not in session and that require immediate attention.
- D. **Clerk.** An employee of the Assessor's Office shall be designated Clerk *pro tem* of the Board (hereinafter "Board Clerk"). The duties of the Board Clerk shall be to assist the Board in the performance of its duties by, among other tasks: keeping accurate records of Board proceedings, safeguarding Board records, giving notices of Board meetings and adjournments, and notifying owners of Board determinations.

IV. QUORUM

- A. **Determination of Quorum.** A majority of the Board shall constitute a quorum, except that two members may hold hearings of the evidence required to be held by the Board. Wis. Stat. § 70.47(1). A quorum of the Board must exist for the Board to conduct the initial organizational meeting. Pursuant to Wis. Stat. § 70.47(9)(b), a Board member may not be counted in determining a quorum and may not vote concerning any determination unless the member:
 - 1. Attended the hearing of the evidence; or
 - 2. Received the transcript of the hearing no fewer than five days prior to meeting to make a determination and read such transcript; or
 - 3. Received a recording of the proceedings no fewer than five days prior to meeting to make a determination and listened to such recording; or
 - 4. Received a written summary of the hearing and any written exceptions to that summary no fewer than five days prior to meeting to make a determination and that summary and all written exceptions.
- B. **Voting.** A majority vote of the quorum shall constitute the Board's determination. If there is a tie vote, the Assessor's valuation shall be sustained. Wis. Stat. §§ 70.47(1) & 70.47(9)(a).

V. LOCATION OF LOCAL ROLL FOR INSPECTION

As set forth in Wis. Stat. § 70.45, and following proper notice thereunder, the local assessment roll or a copy thereof shall be made available for inspection by all interested parties in the Assessor's Office during regular office hours. The local assessment roll shall also be available for inspection at the initial organizational meeting of the Board. *See also* Rule II(C). In the event of extenuating circumstances, such as a public health emergency, the roll may not be available for in-person review but will be accessible by remote means.

VI. FILING OF OBJECTIONS

A. **Objection Forms.** Objections shall be made in writing on forms prescribed by the Assessment Commissioner and approved by the Wisconsin Department of Revenue. Wis. Stat. § 70.47(7).

1. Objection forms shall be provided by the Assessor's Office free of charge.
2. The owner shall complete a separate form for each assessment being appealed.

B. **Who may file.** Objection to an assessment, and any subsequent submissions or appearances related to the objection, may be made by the following:

1. The owner of the property; or
2. The owner's relative, defined as a spouse, a parent, or an adult child; or
3. The owner's duly authorized agent; or
4. In the case of a corporate or business entity, an officer or employee of that entity.

If an objection or subsequent submission or appearance is made by an agent, written authorization to so act, signed by the owner, must be filed with the objection. Written authorization generally will not be required for a relative or a corporate/business entity's officer or employee to object or appear; however, the Board reserves the right to request and obtain proof of any such individual's relationship to the owner.

If property is held in joint or common ownership or in co-ownership, the objection or appearance of one of the owners shall be sufficient.

All references in these Rules to the "owner," "property owner," "objector," or "objecting party" shall encompass the owner's relative, duly authorized agent, officer, or employee as defined in this section.

- C. **Signature and verification.** The objection shall be in writing and signed by the owner. If the owner is a corporate/business entity, an officer or employee of that institution must sign the objection and indicate the office held.
- D. **Owner's completion of form.** The owner shall complete the objection form in its entirety, including, but not limited to:
1. The facts relied upon to support the claim that the Board should order a change in the assessed value of the subject property. *Absent other evidence, the amount of the tax or the amount of an increase in assessed value alone shall not constitute facts sufficient to warrant a change in assessed value.*
 2. The owner's opinion of the estimated fair market value for assessment purposes of the property as of January 1 of the assessment year in question;
 3. The date the property was acquired and the price paid;
 4. How the property was acquired;
 5. The date, description and cost of any improvements made since acquisition;
 6. The name and mailing address of the agent or representative when applicable; and

Documentation/information regarding a recent appraisal of the property or other documentation prepared by a third party that will provide evidence of the property's estimated fair market value for assessment purposes as of January 1 of the appraisal year for which the objection has been filed. If an appraisal and/or other documentation prepared by a third party is submitted as documentary evidence, the appraiser/preparer **must** be available to testify at the hearing. Without the appraiser's or preparer's hearing testimony, the Board has the discretion to assign limited or no evidentiary value to the appraisal or other document.

- E. **Time for filing.** Objections shall be filed with the Board Clerk, as designee of the Assessment Commissioner by the third Monday of May. Wis. Stat. § 70.47(16). An objection filed by personal delivery to the Board Clerk must be received by the Board Clerk by 4:45 p.m. on the third Monday in May. An objection filed by mail that has postage prepaid and is postmarked on or before the third Monday in May shall be deemed to have been timely filed. If the postmarked date is later than the third Monday in May, the objection shall be deemed invalid. Consistent with

applicable law, the Board expressly reserves the right to amend or modify the practices and procedures set forth in this Rule in response to a public health emergency declared by federal, state, or local authorities.

- F. **Late filed objections.** For purposes of these Rules, “late filed objections” include initial objections that are received after the statutory deadline (see Wis. Stat. § 70.47(16)) and objections for which the property owner failed to timely appeal a determination by the Board of Assessors (see Wis. Stat. § 70.07(6)). Late filed objections may be accepted if the Board, in its sole discretion, determines that extraordinary circumstances exist such that the objector has established good cause for the late filing (see Wis. Stat. § 70.47(3)(ak); 70.74(7)(a)).

Any taxpayer asking the Board to accept a late filed objection, as that term is defined above, must complete and return, on the “Late Objection/Late Appeal Form” provided by the Board Clerk, a written explanation of how the taxpayer’s request meets the below-referenced good cause standard. The Board will base its decision on the contents of that form, any accompanying substantiating documentation, and additional information that the Board Clerk may provide. Though the Board Clerk will notify the taxpayer of the public meeting at which the Board will discuss the taxpayer’s late filed objection, the taxpayer will not have the right to make arguments, present evidence, or testify at that meeting.

The Board will consider the circumstances of each late objection to determine whether extraordinary circumstances exist demonstrating good cause. Though each situation will be assessed on its individual merits, the mere assertion that the notice of assessment and/or the notice of the Board of Assessors’ determination was not received by the taxpayer generally will not constitute extraordinary circumstances demonstrating good cause for the Board to accept a late objection, nor will other scenarios that fall short of the extraordinary circumstances threshold. However, as one example, good cause may exist where the late objecting taxpayer can demonstrate that a notice was sent to the wrong location or that the notice was otherwise inaccurately completed or distributed by the Assessor’s Office or the Board Clerk. As an additional example, good cause may also exist when the taxpayer can show that they were medically incapacitated during a relevant time period.

The Board will not consider valuation arguments when deciding whether a late objection should be accepted.

- G. **Failure to provide information.** If the owner does not furnish the information requested on the objection form, the assessment objection is invalid and the Board shall take no further action. Prompt notice that an objection is invalid shall be

provided by the Board Clerk, in most circumstances by email or telephone, and the owner shall be afforded ten (10) business days' additional time to provide the requested information.

- H. **Objections that do not comply with established procedures.** The Board, in open session, shall review all objections that the Board, the Board Clerk, or the Assessor believes may not comply with the requirements of these rules. The Board shall inform the owner of any denial and the reason for denial.
- I. **Objections must be on aggregate value.** Persons who own property with improvements may object to the aggregate value of the property, but no person who owns an improved property may object to only the valuation of the land or to only the valuation of improvements to the land. Wis. Stat. § 70.47(7).

VII. REQUESTS FOR WAIVER OF BOARD OBJECTION HEARINGS

- A. **Waiver of Hearing Permitted.** The Board may, at the request of the property owner or Assessor, or at the Board's discretion, waive the hearing of an objection and allow the owner to have the assessment reviewed by a court. Wis. Stat. § 70.47(8m).
- B. **Waiver Request Form.** An owner requesting waiver of the Board hearing shall submit the request on a form prescribed by the Board and shall indicate on the form the basis for the request and whether the Assessor agrees with the hearing waiver request. The Board Clerk shall not submit a hearing waiver request to the Board for consideration unless the form has been signed by the owner.
- C. **Assessor's Position on Waiver Request.** If the request form does not indicate whether the Assessor agrees with the waiver request, the Board may require the Assessor to submit to the Board, within three (3) business days, a concise written statement of the Assessor's position on the waiver request and to provide a copy of the statement to the owner.
- D. **Waiver Request Considered at Board Meeting.** Before the Board takes action on a request for waiver, the request shall be included on the agenda of a publicly noticed Board meeting. The Assessor and the owner shall both have the opportunity, though not the obligation, to concisely present their positions regarding the requested waiver to the Board. The Board may approve the hearing waiver request by a vote of the majority of the Board members present.

- E. **Effect of Waiver on Assessed Amount.** If the Board waives the hearing, the Board shall submit the notice of decision using the assessed amount as the finalized amount.

VIII. REQUESTS FOR INCOME INFORMATION; SUBPOENAS; SUBPOENA RETURN HEARINGS; INSPECTIONS

- A. **Income Data.** If the opinion of value is to be supported with evidence based on an income study, there shall be presented: the gross income, net income, expenses, and capitalization method and rate or rates employed; and the owner shall provide all books, ledgers, balance sheets, check registers, receipts, or other documentation related to the foregoing, that are kept by the owner, or copies thereof, or other pertinent information as may be requested by the Assessor as specified in Section 73.03(2a) of the Manual.
- B. **Property owner must provide requested income and expense information.** No owner may appear before the Board, testify to the Board by telephone, or otherwise object to a valuation if the valuation at issue was made by the Assessor or the owner using the income method, unless the owner supplies to the Assessor all of the information about income and expenses, as specified in the Manual, that the Assessor requests. Wis. Stat. §70.47(7)(af). Such information must be provided within fifteen (15) business days of receipt of the Assessor's request.
- C. **Subpoena Powers.** Consistent with Wis. Stat. § 70.47(8)(d), at the request of the Assessor or on its own motion the Board, or any member thereof, shall issue subpoenas for the attendance of witnesses ("subject") and/or production of documents. The Board reserves the right to dismiss objections if the owner fails to comply with the subpoena.
 - 1. *Subpoena Return Hearings.* Any document subpoena issued shall clearly inform the subject of a hearing time, date, and location at which all requested documents must be produced. This hearing shall be known as a "subpoena return hearing." The purpose of the subpoena return hearing is to allow the Board to take testimony from both the taxpayer and the Assessor's representative before deciding any subpoena-related disputes. It is therefore critical that both parties participate in the subpoena return hearing; the absence of one party may increase the likelihood of a dismissal for subpoena non-compliance.

2. *Alternative to Subpoena Return Hearing.* Any document subpoena issued shall clearly inform the subject that, in lieu of attending the subpoena return hearing, he or she may provide copies of all subpoenaed documents to the Board Clerk prior to the subpoena return hearing date.
 3. *Failure or Refusal to Provide Documents.* Any document subpoena issued shall clearly inform the subject that, should he or she fail or refuse to provide some or all of the subpoenaed documents, he or she may attend the subpoena return hearing to explain that failure or refusal.
 4. *Dismissal for Non-Compliance.* At its discretion the Board may, having afforded the subpoena subject the opportunity to either comply with the document subpoena or to explain any non-compliance via the subpoena return hearing process, dismiss the objection. 70.511(2)(b)
 5. *Depositions Not Permitted.* No subpoena to take a deposition shall be issued nor shall depositions be considered for any purpose by the Board. Wis. Stat. §70.47(8)(d). See Rule VIII.C.
- D. **Transmittal of Data.** If the owner has submitted data requested under (A.) of this Rule to the Assessor within the specified time, the Assessor shall mail a response at least five (5) business days prior to the hearing. The response shall be mailed to the address shown on the objection form.
- E. **Interior property inspection by Assessor.** An owner's refusal to permit interior inspection of a property by the Assessor shall not prevent that owner from appearing before the Board or contesting the assessed value of that property.
- F. **Exterior property inspection by Assessor.** An owner's refusal to permit exterior inspection of a property by the Assessor shall not prevent that owner from appearing before the Board or contesting the assessed value of that property; however, such a refusal may be considered by the Board as an evidentiary factor when rendering its decision. See Wis. Stat. § 70.47(7)(aa).

IX. SCHEDULING OF OBJECTION HEARINGS

- A. **Scheduler.** The Board Clerk shall schedule objection hearings after consultation with the Chairperson.
- B. **Notification of Objection Hearing Date.** The Board Clerk shall notify the Assessor and owner of the date and time of an objection hearing at least fifteen (15) business days in advance of the hearing unless this requirement is waived by the owner and the Assessor. The notice of hearing shall inform the owner of the

procedures for requesting an alternate objection hearing date and provide other relevant information to help the owner understand the hearing process.

- C. **Confirmation of Objection Hearing Date.** The owner shall confirm the objection hearing date at least ten (10) business days prior to the scheduled hearing.
- D. **Postponing & Rescheduling Objection Hearings.** Owners shall make every effort to attend an objection hearing as originally scheduled. However, under some circumstances, an objection hearing may be postponed and rescheduled:

1. *Postponement & Rescheduling Requests Received by the Clerk More Than Ten (10) Business Days Prior to Objection Hearing.*

The Board Clerk will grant one such postponement and rescheduling request as a matter of course. Such requests may be conveyed in writing or by phone, and need not articulate a specific reason for the request.

2. *Postponement & Rescheduling Requests Received by the Clerk Between Ten (10) and (2) Business Days Prior to Objection Hearing.*

The Board Clerk shall have the independent discretion to grant the postponement and rescheduling request provided that the owner articulates cause for the request. If the Board Clerk has reason to doubt that cause exists for an initial postponement request, the Board Clerk may seek input from the Chairperson pursuant to Rule III(C) or, if necessary, from the entire Board at a publicly-noticed meeting.

3. *Postponement & Rescheduling Requests Received by the Clerk Fewer Than Two (2) Business Days Prior to Objection Hearing.*

Only the Board may, at its discretion, grant a postponement and rescheduling request received by the Clerk fewer than two (2) business days before a hearing. In such instances, because the request was not received until shortly before the objection hearing, the owner must establish “extraordinary circumstances” that constitute good cause for the request. In most circumstances, the Board will discuss such late requests to postpone and reschedule at the originally scheduled hearing date/time.

In the context of this rule, any burden to establish “cause” or “good cause” for the request to postpone and reschedule falls entirely on the taxpayer. Any taxpayer asking the Board Clerk or the Board to find “cause” or “good cause” for postponing and rescheduling a hearing must complete and return, on the “Postponement &

Rescheduling Request Form” provided by the Board Clerk, a written explanation of the reason(s) for the taxpayer’s request. The Clerk and/or Board will base their decision on the contents of that form, any accompanying substantiating documentation, and additional information that the Board Clerk may provide. Though the Board Clerk will notify the taxpayer of the public meeting at which the Board will discuss the taxpayer’s request to postpone and reschedule, the taxpayer will not have the right to make arguments, present evidence, or testify at that meeting, though the Board may permit such testimony or arguments at its discretion.

Regardless of the circumstances, pursuant to Wis. Stat. § 70.47(8), the Board may grant only one postponement and rescheduling request during the same Board session for the same property.

In all situations in which an objection hearing is postponed and rescheduled at the owner’s request, interest on the claim shall permanently stop accruing on the date of the original scheduled hearing as provided in Wis. Stat. § 70.511(2).

- E. **Notice of Rescheduled Objection Hearing.** Notice of a rescheduled hearing following a postponement request will be sent to the owner via certified U.S. mail.
- F. **Public Health Emergencies.** Consistent with applicable law, the Board expressly reserves the right to amend or modify the practices and procedures set forth in this Rule in response to a public health emergency declared by federal, state, or local authorities.

X. APPEARANCES

- A. **Failure to Appear.** Except as otherwise provided in these Rules, if the objecting party fails to appear at the properly noticed hearing, the Board shall dismiss the objection without further notice unless the Assessor recommends a change to the assessment.
- B. **Alternatives to Personal Appearance.** Instead of appearing in person at the hearing, the Board may allow the owner to appear before the Board, under oath, by telephone, or to submit written statements, under oath, to the Board. Wis. Stat. § 70.47(8). An owner requesting, under this paragraph, to testify by telephone or to submit a sworn statement in lieu of personally appearing at the hearing shall submit such request in writing to the Board Clerk on a form prescribed by the Board. Additionally, the Board may permit parties or members to participate in meetings and hearings remotely via videoconferencing applications, provided that such

applications sufficiently ensure clear communications and do not interfere with the orderly and efficient conduct of the hearing.

- C. **Proof of Illness or Disability.** The Board shall hear sworn testimony by telephone from all ill or disabled witnesses who present a letter or other written signed and dated documentation to the Board from a physician, osteopath, physician assistant, or advanced practice nurse prescriber confirming the person's illness or disability. Wis. Stat. § 70.47(8).
- D. **Swearing of Remote Witnesses.** The Board Clerk shall swear all persons testifying by telephone in relation to an assessment.
- E. **Public Health Emergencies.** Consistent with applicable law, the Board expressly reserves the right to amend or modify the practices and procedures set forth in this Rule in response to a public health emergency declared by federal, state, or local authorities

XI. MEETINGS & HEARINGS

- A. **Open to Public.** All meetings shall be publicly held and open to all members of the public. Meetings shall be held in locations that are accessible to persons with disabilities. No formal action of any kind shall be introduced, deliberated upon, or adopted at any closed session or meeting. Wis. Stat. § 70.47 (2m).
- B. **Public Notice.** The Board Clerk shall give public notice of the first annual meeting of the Board as set forth in Wis. Stat. § 70.47(2). For all subsequent adjourned Board meetings, the Board Clerk shall comply with Wis. Stat. § 70.47(4) and with public meeting notice requirements as set forth in Wis. Stat. § 19.84.
- C. **Hours.** When in session, the Board typically meets on Tuesdays, Wednesdays, and Thursdays from approximately 9:00 a.m. to 1:00 p.m. The Board may meet at other times as necessary.
- D. **Role of Board Clerk.** At each meeting the Board Clerk shall ascertain whether the parties are present such that hearings can proceed as set forth on the agenda.
- E. **Presumption.** The Board shall presume that the Assessor's assessment is correct. The owner may rebut this presumption by a sufficient showing that the assessment is incorrect. Wis. Stat. § 70.47(8)(i). If the owner provides sufficient evidence of the property's estimated fair market value for assessment purposes as of January 1 of the objection year to rebut the presumption, the owner

nonetheless bears the sole burden of proving to the Board that the assessment is incorrect.

F. **Hearing process.** The Board shall hear, upon oath, all persons who appear before it in relation to the assessment objection. Wis. Stat. § 70.47(8). The hearing shall proceed as follows:

1. The Board Clerk shall introduce the case by stating the year, key number, and other relevant identifying information. The Board Clerk will swear all persons testifying before the Board, whether in person, by virtual meeting, or by telephone, in relation to the assessment and provide the Board with a copy of the objection form, supporting submitted documentation and a photo of the subject property.
2. The owner and the owner's witnesses shall be heard first. Wis. Stat. § 70.47(8)(b). The Board and the Assessor may ask the owner questions. Wis. Stat. § 70.47(8)(c).
3. The Assessor and the Assessor's representative/witnesses shall be heard second. The Board and the owner may ask questions of the Assessor and any representatives or witnesses.. Wis. Stat. § 70.47(8)(c).
4. Both the owner and the Assessor/Assessor's representative may briefly summarize their positions.
5. The Board may examine, under oath, other persons it believes have knowledge of the value of the property being appealed. Wis. Stat. § 70.47(8)(c).
6. The Board may, and upon the request of the Assessor shall, compel the attendance of witnesses and production of all books, inventories, appraisals, documents, and other data which may throw light upon the value of the property. Wis. Stat. § 70.47(8)(d). *See also* Rule XIV.

G. **Hearing Code of Conduct.** The Board appreciates that hearings can be stressful, and that the issues discussed are of great significance to the parties. Nevertheless, all individuals appearing before the Board—whether property owners, witnesses, or representatives—are expected to abide by the following rules.

1. Carefully read all pre-hearing communications and follow any instructions in those communications, including regarding the required number of exhibit copies. Direct any pre-hearing questions to the Board Clerk.

Helpful resources regarding Board procedures can be found on the websites of the Wisconsin Department of Revenue's Board of and the City of Milwaukee Assessor's Office :

- <https://www.revenue.wi.gov/Pages/Municipalities/boardofreview.aspx>
- Taxpayers are particularly directed to the "Guide for Property Owners" and "Property Assessment Appeal Guide" links under the "Resources" section of the above website.
- <https://city.milwaukee.gov/assessor/AppealsandAssistance674/BoardofReview>

2. Arrive at, log in or call in to the hearing on time and be prepared to explain and support your position. Clearly label any exhibits and provide the requested number of exhibit copies.
3. Treat Board members, the Board Clerk, and all individuals appearing at the hearing with courtesy. Refrain from arguing with or directing personal remarks toward Board members, hearing participants, or staff.
4. Direct all concerns or questions that arise during the hearing to the presiding officer (the Chairperson or Vice-Chairperson) and comply with that person's instructions.
5. Respect the hearing process, which distinguishes between times when parties may ask questions, answer questions, present documents, and summarize their positions. *See* Rule XI.(F).
6. Refrain from talking over or interrupting Board members, witnesses, or representatives. The presiding officer will ensure that parties have sufficient opportunity to be heard.
7. Avoid "off the record" discussion of the hearing's subject matter with Board members, staff, or other hearing participants—whether before the hearing commences, during a break, or after the hearing concludes. All testimony and discussion shall occur "on the record" so that it is properly recorded and preserved.

H. **Evidence.** The hearing need not be conducted according to technical or formal rules relating to evidence and witnesses. Any relevant evidence may be admitted if it is the sort of evidence upon which reasonable persons would customarily rely in the conduct of serious affairs.

1. Failure to enter a timely objection to evidence constitutes a waiver of the objection.
 2. The Board may act only upon the basis of evidence properly admitted into the record.
 3. There shall be reasonable opportunity for the presentation of evidence, for the cross-examination of all witnesses, for argument, and for rebuttal. See Rules III.B and XI.F.
- I. **Legal Counsel.** The owner, the Assessor, and the Board may be represented by legal counsel.
- J. **Witnesses.** The owner and the Assessor may call witnesses to testify about the property.
- K. **Public Health Emergencies.** Consistent with applicable law, the Board expressly reserves the right to amend or modify the hearing practices and procedures set forth in this Rule in response to a public health emergency declared by federal, state, or local authorities.

XII. OBJECTION BY BOARD MEMBER; CONFLICT OF INTEREST

- A. **Referral to Board of Assessors.** In those cases where a current member of the Board files an objection to a property assessment in which the Board member has an interest, such objection shall be referred to the Board of Assessors for recommendation, as with any other assessment.
- B. **Objecting Member's Role.** At the Board hearing on a current Board member's objection, the objecting member may appear and present evidence as would any other objecting taxpayer, but shall not be counted in determining a quorum and shall not participate as a Board member in the hearing, discussion, or vote concerning the assessment of the property in which the Board member has an interest.
- C. **Conflict of Interest.** Each member is obligated to advise the Board of any potential or actual conflict of interest presented by a matter that comes before the Board. No member should participate in the hearing, discussion, or vote on any matter for which a potential or actual conflict of interest may compromise that member's impartiality.

XIII. WITHDRAWAL OF OBJECTION

An objection to an assessment may be withdrawn at any time prior to or at the time of the hearing upon written request signed by the owner. In such cases, the assessment shall be sustained unless the Board determines that review of the assessment is necessary even absent an objection or appeal. In such an instance the Board shall provide proper notice to interested parties and the public and shall review the assessment it has reason to believe is incorrect, pursuant to Wis. Stat. § 70.47(10).

XIV. CONTINUANCES

The Board may continue a hearing to a later date. If the hearing is continued, the Chairperson shall direct the Board Clerk to work with the owner and the Assessor to determine a mutually agreeable hearing time and no further notice thereof need be given, except as required by law.

XV. RECORD OF MEETINGS

- A. **Meetings to Be Recorded.** All proceedings shall be taken in full by a recording device at the City's expense, subject to Wis. Stat. Ch. 814. Wis. Stat. § 70.47(8)(e). The Board Clerk is responsible for keeping an accurate record of all of the Board's proceedings.
- B. **Transcription.** The Board may order that the Board's proceedings, including hearings, be transcribed. If an objecting party has filed an appeal or other court proceeding, the relevant Board proceedings shall be transcribed at the expense of the City, subject to Wis. Stat. Ch. 814. Wis. Stat. § 70.47(8)(e).
- C. **Stenographic Reporter.** If an owner wishes to have the Board Clerk provide for a stenographic reporter, the owner must make a request at least one week prior to the date of the hearing and must deposit with the Board Clerk the per diem fee. The stenographic reporter shall be selected by the Board Clerk.
- D. **Copies of Recordings.** Citizens may request a copy of the tape recording of the proceedings at the fee set by the City.

XVI. DECISION OF THE BOARD

- A. **Assessor Presumed Correct.** The Board is legally bound to accept the Assessor's assessment as correct unless there is sufficient evidence that proves the assessment to be incorrect. Wis. Stat. § 70.47(8)(i). *See also* Rule XI(E).

- B. **Findings of Fact.** When written findings of fact are made, they shall completely and accurately disclose the Board's findings on all material points raised in the application and at the hearing.

- C. **Comparative Valuation.** When valuing a property by comparison with valid sales of other properties:
 - 1. The Board shall consider only those valid sales that, in its judgment, are sufficiently near in time to the January 1 assessment date;

 - 2. The Board shall consider only those sales that, in its judgment, are sufficiently alike, in respect to character, size, situation, geographic proximity, usability, and zoning or other use restrictions, to the property being valued as to be "reasonably comparable;" and

 - 3. The Board may consider the cash equivalent prices realized for the reasonably comparable properties sold as relevant to the value of the property at issue.

XVII. NOTICE OF DECISION

The Board Clerk shall notify the owner in writing of the Board's decision by United States mail addressed to the owner at the address indicated on the objection form. Wis. Stat. § 70.47(12).

XVIII. RECONSIDERATION AND REHEARING

The decision of the Board upon an objection is final. The Board shall not reconsider or rehear an objection except as ordered by a court of competent jurisdiction.

XIX. COPIES OF RULES

Copies of these Rules of Procedure shall be kept on file in the Assessor's Office and shall be available for public inspection at all times during regular business hours. The Rules shall also be accessible via the City of Milwaukee website.