

THE APPEAL PROCESS

What if I Don't Agree with My Assessment?

Each property has an assigned assessor. You may speak with your assessor to find how the determination was made, which factors were considered and what records are kept regarding your property.

After This Review, if I Still Think the Assessment is Incorrect, What Can I Do?

The next step is to file an appeal with the Assessor's Office during the Open Book period. Forms are available in the Assessor's Office on or around the third week in April. The objection must be written and filed on or before the third Monday in May. This date is a Wisconsin State mandate and cannot be extended.

When You Receive Your Tax Bill in December, is it Too Late to File an Objection?

Yes. All initial objections must be filed within the open book period dated between the end of April and the third Monday in May. This date cannot be extended. Any non-payment of taxes under protest does not constitute an assessment objection unless an appeal had first been filed with the Board of Review.

What Happens if I File an Objection?

Your appeal will be assigned to an assessor from this department. The assessor will first need to view the inside and outside of your property. During that inspection, you may provide any additional information that will be helpful in aiding in the assessment.

After the review, the assessor will recommend a value to the Board of Assessors, a group of supervisors responsible for reviewing all assessment objections. You will receive a written notification of that decision.

If I Still Don't Agree?

Your next step is a hearing before the Board of Review. After receiving the letter from the Board of Assessors, you must respond to our office within 15 days of notification requesting this hearing.

What is the Board of Review?

The Board of Review, a citizen panel of between five and nine members, are chosen by the Mayor. They assemble to hear evidence from both the taxpayer (you) and the assessor to determine the accuracy of your assessment. State law puts the burden of proof on you, the taxpayer, to show that the assessment is incorrect. Your presented evidence must be strong enough to disprove the assessor's value given. STATING THAT YOUR PROPERTY TAXES ARE TOO HIGH IS NOT RELEVANT TESTIMONY.

The strongest evidence you can present includes the data you found while determining your property's worth. Again, this includes such fact-based research as: comparable sales data and assessments of properties that are similar and in close proximity to yours, and/or an oral testimony from a witness who has made a recent appraisal of your property. There is additional information you can find on the State of Wisconsin Department of Revenue website at: revenue.wi.gov/Pages/Municipalities/boardofreview.aspx

Does the Board of Review Have the Final Say?

If you do not agree with the decision made by the Board of Review, your next step is to appeal to the Circuit Court.

Your Board of Review determination letter will supply further details on your Circuit Court options.

Appeals may also be withdrawn or settled at any stage of the process.

IMPORTANT DATES TO REMEMBER

- **January 1** - ASSESSMENT DATE: All properties are assessed as it existed on this date.
- **March 1** - Last day to file PERSONAL PROPERTY returns.
- **End of April** - ASSESSMENT NOTICES MAILED to property owners. Assessment Role available for Inspection.
- **During the 45-day period beginning on the 4th Monday of April and the 2nd Monday in May** - BOARD OF REVIEW shall begin to meet anytime during this period.
- **Second Monday in May** - BOARD OF ASSESSORS MEETS.
- **Third Monday in May** - DEADLINE FOR FILING WRITTEN OBJECTIONS.
- **Jan. 31 (the following year)** - FULL PAYMENT OF TAXES DUE – **OR** – if paying in installments, due date of first installment payment.

GLOSSARY

ASSESSED VALUE: An estimate of value assigned to taxable property by the assessor for purposes of taxation.

MARKET VALUE: The amount a typical, well-informed purchaser would be willing to pay for a property. For a sale to represent market value, the seller must be, without pressure, willing to sell and the buyer must be willing, but under no obligation, to purchase. The property must be on the market for a reasonable length of time, payment must be cash or its equivalent and the financing must be typical for that type of property.

OPEN BOOK: The period of time in which assessment notices are released (end of April) and the deadline for filing an objection, which is always the third Monday in May. During this time, assessors are on hand during hours of operation a for consultation on how your assessment was determined.

REAPPRAISAL OR REVALUATION: Placing current values on taxable properties for purposes of a new assessment.

TAX BASE: The total assessed value of all assessments in a municipality.

TAX LEVY: The total amount of property tax money that a taxing unit (schools, city, county, etc.) needs to raise to provide services.

TAX RATE OR MILL RATE: The tax levy divided by the tax base. This is often expressed in terms of dollars per hundred or per thousand. The tax rate is multiplied by the assessed value to determine the amount of taxes each property owner must pay.



DOA 1/27/23

City of Milwaukee does not discriminate on the basis of disability.

This material is available in alternative formats for individuals with disabilities upon request. Please contact 414-286-3475, ADACoordinator@milwaukee.gov or TTY: 711.

Understanding Your Assessment



Assessment & Property Info:
414-286-3651

Ask the Assessor web form:
milwaukee.gov/AskAssessor

Email: Assessor@milwaukee.gov

Office Hours:
Monday - Friday, 8:00 a.m. - 4:45 p.m.
City Hall, 200 E. Wells Street, Room 507,
Milwaukee, WI 53202

Visit us online for additional information on your property assessment:
milwaukee.gov/assessor



ASSESSOR'S
OFFICE

THE ASSESSMENT PROCESS

Why Does the City Conduct a Revaluation?

Wisconsin law requires a market value assessment of all properties. The City of Milwaukee Assessor's Office annually revalues all property to reflect changes in the market.

During a reevaluation, all assessments are examined and, when necessary, adjustments are made, assuring that all property is assessed at market value. This establishes uniform and equitably distributed taxes for all Milwaukee property owners.

What is the Assessor's Role?

Our State certified assessors discover, list and place value, in a uniform manner, on all taxable real and personal property within the city. The assessor is not involved in the collection of property taxes.

What is the Difference Between Real and Personal Property?

Real Property, in regards to property tax purposes, includes land, buildings and the rights associated with ownership. Personal Property comprises of furniture, objects and related equipment owned or used for a business.

How Does the Assessor Value a Property?

Wisconsin Law requires property assessments be based on fair market value. Measuring the market value of one's property is a matter of determining the price a typical buyer would pay for it in its present condition.

An assessor uses tangible market-based research to make this determination. Examples of what our assessors might look at include: how similar properties in the area are selling, the cost to replace the property, rent the property may generate and other similar factors affecting its value. IT IS IMPORTANT TO NOTE THIS VALUE IS BASED AND INTERPRETED BY TRENDS IN THE MARKET PLACE. ASSESSORS DO NOT CREATE AN ARBITRARY VALUE.

Are Values Developed by Computer?

Computers, while fast and capable of advanced analysis, do not have the common sense and judgment required to verify assessments. Our assessors, on the other hand, are trained to look for relationships between property characteristics and market

value. They use the formulas and models developed by computer software as an aid in finding similar characteristics and to analyze sales prices to determine a more accurate estimated value.

It is essential for our assessors to familiarize themselves with the properties and the neighborhoods they serve to correctly review all assessments. This personal touch is not something performable by even the most sophisticated AI.

Can the Assessment on My Property Be Changed Even if the Assessor Has Not Been Inside My Property?

The law requires that property be valued from actual view OR the best information available to the assessor. Ideally, the assessor makes an assessment by seeing the inside and outside of a property. Unfortunately, that is not always possible. Making an assessment on best information available means basing that value on existing records of the property, including notes on prior home visits, as well as sales of similar properties in the municipality and other such area trends.

Will I be Penalized if I Don't Let the Assessor in When an Inspection is Requested?

It is to your advantage to allow an inspector inside your property when requested. An internal inspection ensures the most accurate assessment available. For certain commercial properties, denying an inspection may prevent an appeal of your assessment to the Board of Review. If an interior inspection is not allowed, assessors will update the records by looking at the property from outside, any historical records on file and market trends.

What Will Happen to My Assessment if I Improve My Property?

Improvements which increase the market value of a property will generally increase the assessed value. These include: adding rooms or garages; replacing asbestos or wood siding with aluminum or vinyl siding; substantial modernizations of kitchens or baths; central air conditioning; fireplaces; extensive remodeling.

Will My Assessment Increase if I Repair My Property?

Maintaining your property will help retain market value. Assessments will generally not increase for individual minor repairs. However, a combination of

small repairs may lead to an increased assessment. Minor repairs include: repairing concrete walks and driveways; replacing gutters and downspouts; replacing water heater; repairing or replacing roof; repairing porches and steps; repairing original siding; patching or repairing interior walls or ceilings; exterior painting; replacing electrical fixtures; replacing furnace; exterior awnings and shutters; weather stripping, screens, storm windows, or doors; exterior landscaping, including lawns, shrubbery, trees and flowers.

Do All Assessments Change at the Same Rate?

Individual variables determine how a property or neighborhood is viewed. In one area, a higher demand in sales may indicate a substantial increase in value on a given year; whereas another neighborhood may see no change, or even a decrease in property values.

Individual properties within the same neighborhood may also have desirable characteristics affecting the market value of a property. A property's style, age, or other specific distinctions may be in flavor with current homebuying trends. This could increase the interest of the property, which in turn, ups the market value.

The most common factors for determining a property's value include: Location, Condition, Square Footage, Number of Bedrooms/Baths/Rooms, Basement Finish, Garages, Etc.

Will I Be Notified if There is a Change in My Assessment?

Wisconsin law requires that a notice is sent to the owner of record whenever an assessment has changed in value.

What Can I Research to Confirm the Accuracy of My Assessment?

Determining the worth of your property involves you researching comparable sales and assessments of properties in your immediate area, or even contacting an independent appraiser. You may find recent sales data and assessment information at the Assessor's Office, or the Milwaukee Public Library. Both are open to the public for review during regular business hours. You may also find that information by visiting the Assessor's website at milwaukee.gov/assessor. If you do not feel your assessment is accurate based on your research, you may wish to continue onto the appeal process.

PROPERTY TAXES

How Will My Taxes Change as a Result of the New Assessment?

The amount you pay on your taxes is determined by the budgetary needs of the local schools, the city, county, sewer district, technical college and state reforestation. While the value of your property affects the share you pay, all of these taxing entities decide what services they will provide in the coming year and how much money they will need to provide those services.

When the budgets are finalized, the total of all budgets is divided by the total of the assessed values to determine the tax rate. This may also be called a mill rate.

Total Budget/Total Assessed Values = Tax Rate

Your Property Taxes are then determined by dividing the tax rate by 1,000 and then multiplying by your assessment.

(Tax Rate/1000) x Assessed Value = Taxes

Where Do My Tax Dollars Go?

Although tax payments are made to the City of Milwaukee Treasurer's Office, a large share of those tax dollars are turned over to other governmental entities such as the schools, sewer districts, the county and the state.

City services such as Public Safety, Public Works, Health, Sanitation, Administration, Grant and Aid Projects are also sustained using your tax dollars. The City of Milwaukee, which enjoys a national reputation for safety and cleanliness, directly results from our quality municipal services.