

## **Filing an Objection with the**

### **BOARD OF REVIEW for the City of Antigo**

#### **Regarding Assessment of Real or Personal Property**

Please be advised of the following requirements to appear before the Board of Review and procedural requirements if appearing before the Board.

1. 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 view such property.
2. After the first meeting of the Board of Review and before the board'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 about the person's objection except at a session of the Board.
3. No person may appear before the Board of Review, testify to the Board by telephone, or contest the amount of assessment unless, at least 48 hours before the first meeting of the Board or at least 48 hours before the objection is heard if the objection is allowed because the person has been granted a waiver of the 48-hour notice of an intent to file a written objection by appearing before the Board during the first two hours of the meeting and showing good cause for failure to meet the 48-hour notice requirement and files a written objection, that the person provides to the Clerk of the Board of Review notice as to whether the person will ask for removal of any Board members and, if so, which member will be removed and the person's reasonable estimate of the length of time that the hearing will take.
4. When appearing before the Board, the 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 that the person used to arrive at that estimate.
5. No person may appear before the Board of Review, testify to the Board by telephone of subject, or object to a valuation; if that valuation was made by the Assessor or the Objector using the income method; unless the person supplies the Assessor all of the information about income and expenses, as specified in the manual under Sec. 73.03(2a), that the Assessor requests. The City of Antigo has an ordinance for the confidentiality of information about income and expenses that is provided to the Assessor under this paragraph which provides exemptions for persons using information in the discharge of duties imposed by law or of the duties of their office or by order of a court.

The information that is provided under this paragraph, unless a court determined that it is inaccurate, is not subject to the right of inspection and copying under Sections 19.35(1) of Wisconsin Statutes.

6. The Board shall hear upon oath, by telephone, all ill or disabled persons who present to the Board a letter from a physician, surgeon, or osteopath that confirms their illness or disability. No other persons may testify by telephone.