

NOTICE OF THE  
BOARD OF REVIEW  
Town of Linn  
Walworth County, Wisconsin

NOTICE IS HEREBY GIVEN that the Board of Review for the Town of Linn, Walworth County, Wisconsin for the year 2018 will be in session on Thursday, September 20, at 10:00 AM to 12:00 PM at the Town Hall located at W3728 Franklin Walsh Street, Zenda, Wisconsin, pursuant to Wisconsin Statutes Section 70.47 for reviewing and examining the assessment rolls.

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 an assessment of real or personal property if the person has refused a reasonable written request by certified mail of the assessor to enter onto the property to conduct an exterior view of the real or personal property being assessed.

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. The Board of Review may not hear an objection to the amount or valuation of property unless, at least 48 hours before the Board's first scheduled meeting, the objector provides to the Clerk of the Board of Review 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 shall waive the requirement during the first 2 hours of the Board's scheduled meeting, and the Board may waive that requirement up to the end of the 5<sup>th</sup> day of the session, or up to 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.

4. Objections to the amount or valuation of property shall first be made in writing and filed with the clerk of the Board of Review within the first 2 hours of the Board's first scheduled meeting, except that, upon evidence of extraordinary circumstances, the Board may waive that requirement up to the end of the 5<sup>th</sup> 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 may require objections to the amount or valuation of property to be submitted on forms approved by the Department of Revenue, and the Board shall require that any forms included 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 in support of the objections and made full disclosure before the Board, 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 by the Board.

5. When appearing before the Board the objecting person shall specify in writing the person's estimate of the value of the land and of the improvements that are subject of

the person's objection and specify the information that the person used to arrive at that estimate.

6. No person may appear before the Board of Review, testify to the Board 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 all of the information about income and expenses, as specified in the manual under Section 73.03(2a), Wis. Stats, that the assessor requests. The Town of Linn has an ordinance for confidentiality of information about income and expenses that is provided to the Assessor under this paragraph which provides exemptions for persons using the 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 determines that it is inaccurate, is not subject to the right of inspection copying under 19.35(1) WI Stats.

7. 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 unless the Board, 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.

8. No person may appear before the Board of Review, testify to the Board by telephone or contest the amount of any 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 under sub. (3)(a), that person provides to the clerk of the Board of Review notice as to whether the person will ask for removal of a member of the Board under sub. (6m)(a) and if so which member will be removed and the person's reasonable estimate of the length of time that the hearing will take.

Dated this 16<sup>th</sup> day of August, 2018

Submitted by: Sue Polyock, CMC/WCMC  
Town of Linn Clerk/Treasurer