

NOTICE OF BOARD OF REVIEW

TOWN OF RUSSELL – BAYFIELD COUNTY – STATE OF WISCONSIN

6:00 p.m. - May 18, 2021 – Town Garage 35900 State Highway 13

- Sec. 70.47(7)(aa), Wis. Stats. provides that the BOR may deny a hearing to a property owner who does not allow the assessor to complete an exterior view. However, the Wisconsin Supreme Court expressed due process concerns regarding a similarly worded statute in *Milewski v. Town of Dover*, 2017 WI 79, 377 Wis. 2d 38, 899 N.W.2d 303. It is DOR's recommendation to allow a BOR hearing even if the property owner denied an interior or exterior view. The lack of access to view, and the credibility of evidence offered can be managed as an evidentiary issue at a BOR hearing, rather than denying access to the BOR.
- After the first BOR meeting and before the BOR's final adjournment, no person who is scheduled to appear before the BOR may contact, or provide information to, a member of the BOR about that person's objection except at a BOR session
- No person may appear before the BOR, testify to the BOR by phone or contest the amount of any assessment unless, at least 48 hours before the first meeting of the BOR or at least 48 hours before the objection is heard if the objection is allowed under sub. (3)(a), that person provides to the BOR clerk a notice as to whether the person will ask for removal under sub. (6m) and if so which member will be removed and the person's reasonable estimate of the length of time that the hearing will take
- When appearing before the BOR, the person must specify in writing, his or her estimate of the land value and improvements that he or she is objecting and the person must specify the information that he or she used to arrive at that estimate
- No person may appear before the BOR, testify to the BOR by phone or object to a valuation; if that valuation was made by the assessor or the objector using the income method; unless no later than seven days before the first meeting of the BOR the person supplies to the assessor all of the information about income and expenses, as specified in the manual under sec. 73.03(2a), Wis. Stats., that the assessor requests. The municipality or county shall provide by ordinance for the confidentiality of information about income and expenses that is provided to the assessor under this paragraph and shall provide exceptions 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 is not subject to the right of inspection and copying under sec. 19.35(1), Wis. Stats., unless a court determines before the first meeting of the BOR that the information is inaccurate.

Notice is hereby given this 12th day of April, 2021

David L. Good – Clerk/Treasurer