

2026 Board of Review Procedures

If you would like to appear before the Board of Review, be sure to read this form **before** you continue. The Board of Review is a citizen body that is charged with hearing objections to property assessments, **not property taxes**.

- Your first step is to give a **Notice of Intent to File an Objection** to the Village Clerk by 9:00 am, May 12, 2026. This notice may be given via phone at 262-664-7800, email jfirkus@mtpleasantwi.gov or in person during normal business hours of M-F 8-5. Along with this notice, file a completely filled out Objection Form with any exhibits, (please see **evidence** below) to begin the hearing process.
- If you failed to meet the May 12th deadline, cases can still be heard by submitting the Completed Objection Form, along with any exhibits, (please see **evidence** below) with the Village Clerk within the first 2 hours of the first meeting of Board of Review on Thursday, May 14, 2026, no later than 11:00am. Once these forms are filed, Board of Review members will set your hearing.
- Board of Review will hear cases that have been scheduled by the Clerk's Department on May 14, 2026 at approximately 10am and will continue until all properly filed and scheduled cases are heard. **YOU OR YOUR REPRESENTATIVE AGENT MUST APPEAR WITH IN THE FIRST TWO HOURS ON MAY 14TH IF YOUR OBJECTION FORM HAS NOT BEEN PREVIOUSLY FILED TO BE HEARD OR YOUR APPEAL WILL NOT BE HEARD. (Agents must listed on your Objection form as well as complete an Agent Authorization form – PA-105)**

The Statutory date for filing of Objections due to "Good Cause" is Thursday, May 14 at 11 am. After this date and time, the Board of Review will determine if any objections will be heard due to "Extraordinary Circumstances" that caused property owner to fail to file in a timely manner.

The Objection form

- Every line must either have an answer or N/A written only for questions that do not apply to you. You must object to your **entire assessment**, not either the land or the improvements.
- The term "improvement" means any buildings that are on the land, not that you have necessarily made any improvements to the buildings on the land.
- State law requires that the form is filled out **completely | including the owner's opinion of value**, or your objection will not be heard
- Gather all the exhibits/evidence you plan on presenting to the Board of Review. This is an important step because **under Wisconsin State Law, the Assessor is presumed correct, and therefore the Board of Review cannot change an assessment without acceptable evidence on behalf of the property owner or their representative.**
- Objection forms must be filed with original signatures and eight (8) copies of supporting documentation.** Copies are your responsibility

Evidence the Board may Consider when Hearing your Objection:

- Recent sale of your property.
- Sale of **comparable** properties (approximately the same age, style, square footage, lot size, neighborhood, and condition).
- Recent appraisal of your property. You should bring your appraiser with you to discuss the appraisal.
- Other evidence relevant to the value of your property. **The Board of Review cannot change the value of your property without evidence.**

You are strongly encouraged to get the following publications from the Department of Revenue to assist you in understanding the entire process. **"Guide for Property Owners"**

Wisconsin Department of Revenue, Bureau of Assessment Practices, 125 S. Webster, Madison, WI 53708-8933

<https://www.revenue.wi.gov/Pages/home.aspx>

608-266-7750

Appeal Procedures

If you do not agree with the decision of the Board of Review, you may appeal to the Department of Revenue or to the Circuit Court. Please refer to the above guides for procedures. You will be notified in writing of the Board's decision. In the notification there will be an explanation on how to appeal further if you are dissatisfied.

Still have questions? Please call the **Village Clerk's Office at (262) 664-7800** and we'll do our best to help you.