

**VILLAGE OF ELM GROVE
2019 ASSESSMENT YEAR**

Notice of Intent to File Objection with Board of Review

I, _____ as the property owner or as agent for
_____, with an address of _____

hereby give notice of intent to file an objection on the assessment for the following property:

_____ for the 2019 Assessment Year in the Village of Elm Grove.

THIS NOTICE OF INTENT IS BEING FILED: (please mark one)

- At least 48 hours before the Board's scheduled meeting
- During the first two hours of the Board's scheduled meeting (please complete section A)
- Up to the end of the fifth day of the session or up to the end of the final day of the session if the session is less than five days (please complete section B)

FILING OF THIS FORM DOES NOT RELIEVE THE OBJECTOR OF THE REQUIREMENT OF TIMELY FILING A FULLY COMPLETED WRITTEN OBJECTION ON THE PROPER FORM WITH THE CLERK OF THE BOARD OF REVIEW.

Section A: The Board of Review may grant a waiver of the 48 hour notice of an intent to file a written or oral objection if a property owner who does not meet the notice requirement appears before the Board during the first two hours of the meeting, shows good cause for failure to meet the 48 hour notice requirement and files a written objection and the Village Assessor waives the 48 hour notice. My good cause is as follows:

Section B: The Board of Review may waive all notice requirements and hear the objection even if property owner fails to provide written or oral notice of an intent to object 48 hours before the scheduled meeting, and fails to request a waiver of the notice requirement during the first two hours of the meeting, if the property owner appears before the Board at any time up to the end of the fifth day of the session or up to the end of the final day of the session if the session is less than five days, and files a written objection and provides evidence of extraordinary circumstances and the Village Assessor waives the 48 hour notice. Proof of my extraordinary circumstances are as follows:

A WRITTEN OBJECTION ON THE PROPER FORM MUST BE PROPERLY FILED WITH THE CLERK OF THE BOARD OF REVIEW.

(Signature of Property Owner or Agent)

(Date)

(Received by Village)

(Date)

Objection to Real Property Assessment

To file an appeal on your property assessment, you must provide the Board of Review (BOR) clerk written or oral notice of your intent, under state law (sec. 70.47(7)(a), Wis. Stats.). You must also complete this entire form and submit it to your municipal clerk. To review the best evidence of property value, see the Wisconsin Department Revenue's *Property Assessment Appeal Guide for Wisconsin Real Property Owners*.

Complete all sections:

Section 1: Property Owner / Agent Information				* If agent, submit written authorization (Form PA-105) with this form			
Property owner name <i>(on changed assessment notice)</i>				Agent name <i>(if applicable)</i>			
Owner mailing address				Agent mailing address			
City		State	Zip	City		State	Zip
Owner phone () - - -		Email		Owner phone () - - -		Email	

Section 2: Assessment Information and Opinion of Value			
Property address		Legal description or parcel no. <i>(on changed assessment notice)</i>	
City	State	Zip	
Assessment shown on notice – Total		Your opinion of assessed value – Total	

If this property contains non-market value class acreage, provide your opinion of the taxable value breakdown:

Statutory Class	Acres	\$ Per Acre	Full Taxable Value
Residential total market value			
Commercial total market value			
Agricultural classification: # of tillable acres		@ \$ acre use value	
# of pasture acres		@ \$ acre use value	
# of specialty acres		@ \$ acre use value	
Undeveloped classification # of acres		@ \$ acre @ 50% of market value	
Agricultural forest classification # of acres		@ \$ acre @ 50% of market value	
Forest classification # of acres		@ \$ acre @ market value	
Class 7 "Other" total market value		market value	
Managed forest land acres		@ \$ acre @ 50% of market value	
Managed forest land acres		@ \$ acre @ market value	

Section 3: Reason for Objection and Basis of Estimate	
Reason(s) for your objection: <i>(Attach additional sheets if needed)</i>	Basis for your opinion of assessed value: <i>(Attach additional sheets if needed)</i>

Section 4: Other Property Information

- A. Within the last 10 years, did you acquire the property? Yes No
 If Yes, provide acquisition price \$ _____ Date - - Purchase Trade Gift Inheritance
(mm-dd-yyyy)
- B. Within the last 10 years, did you change this property (ex: remodel, addition)? Yes No
 If Yes, describe _____
 Date of changes - - Cost of changes \$ _____ Does this cost include the value of all labor (including your own)? Yes No
(mm-dd-yyyy)
- C. Within the last five years, was this property listed/offered for sale? Yes No
 If Yes, how long was the property listed *(provide dates)* - - to - -
(mm-dd-yyyy) (mm-dd-yyyy)
 Asking price \$ _____ List all offers received _____
- D. Within the last five years, was this property appraised? Yes No
 If Yes, provide: Date - - Value _____ Purpose of appraisal _____
(mm-dd-yyyy)
 If this property had more than one appraisal, provide the requested information for each appraisal. _____

Section 5: BOR Hearing Information

- A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): _____
Note: This does not apply in first or second class cities.
- B. Provide a reasonable estimate of the amount of time you need at the hearing _____ minutes.

Property owner or Agent signature	Date (mm-dd-yyyy) - -
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Objection Form for Personal Property Assessment

To file an appeal on your property assessment, you must provide the Board of Review (BOR) clerk written or oral notice of your intent, under state law (sec. 70.47(7)(a), Wis. Stats.). You must also complete this entire form and submit it to your municipal clerk. To review the best evidence of property value, see the Wisconsin Department Revenue's *Property Assessment Appeal Guide for Wisconsin Real Property Owners*.

Complete all sections:

Section 1: Property Owner / Agent Information				* If agent, submit written authorization (Form PA-105) with this form			
Property owner name <i>(on changed assessment notice)</i>			Agent name <i>(if applicable)</i>				
Owner mailing address			Agent mailing address				
City	State	Zip	City	State	Zip		
Owner phone () -	Email		Agent phone () -	Email			

Section 2: Assessment Information and Opinion of Value			
Property address		Legal description or parcel no. <i>(on changed assessment notice)</i>	
City	State	Zip	
Assessment shown on notice – Total		Your opinion of assessed value – Total	
Assessment as shown on notice:		Your opinion of value as of January 1:	
Boats and other watercraft _____		Boats and other watercraft _____	
Machinery, tools and patterns _____		Machinery, tools and patterns _____	
Furniture, fixtures and equipment ... _____		Furniture, fixtures and equipment ... _____	
All other personal property _____		All other personal property _____	
Total _____		Total _____	

Section 3: Reason for Objection and Basis of Estimate
Reason(s) for your objection and basis for your opinion of assessed value: <i>(attach additional sheets if needed)</i>

Section 4: Other Property Information	
List all other personal property you own (in the same municipality) that you are not appealing:	
Description of Personal Property	Assessment
	\$
	\$
	\$
	\$
	\$

Section 5: BOR Hearing Information
A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): _____ Note: This does not apply in first or second class cities.
B. Provide a reasonable estimate of the amount of time you need at the hearing _____ minutes.

Property owner or Agent signature	Date (mm-dd-yyyy) - -
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Request to Testify by Telephone or Submit a Sworn Written Statement at the Board of Review (BOR)

Section 70.47(8), Wis. Stats., states "...Instead of appearing in person at the hearing, the board may allow the property owner, or the property owner's representative, at the request of either person, to appear before the board, under oath, by telephone or to submit written statements, under oath, to the board. ..."

NOTE: The legal requirements of the Notice of Intent to Appear at the BOR must be satisfied and the Objection Form must be completed and submitted to the BOR as required by law prior to the Request to Testify by Telephone or Submit Sworn Written Statement form being submitted.

Municipality	County
Property owner's name	Agent name (if applicable)
Owner's mailing address	Agent's mailing address
Owner's telephone number () - <input type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone	Agent's telephone number () - <input type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone
Owner's email address	Agent's email address

Please provide the following information on the property and the assessment to which you are objecting. (Attach additional sheets, if necessary.)

1. Property address _____

2. Legal description or parcel number from the current assessment roll _____

3. Total Property Assessment _____

4. If agent, attach signed Agent Authorization form, PA-105

Testify by telephone* Submit sworn written statement

Basis for request _____

*If the request is approved, provide the best telephone number to reach you () - _____

Owner's or Agent's signature	Date - -
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For Board Use Only

Approved Denied

Reason _____

Taxpayer advised _____
Date