

VILLAGE OF ELM GROVE
OFFICIAL NOTICE – BOARD OF REVIEW AND OPEN BOOK

Notice is hereby given that Open Book for the Village of Elm Grove is scheduled for May 13, 2019 from 9:00 am to 4:30 pm at Village Hall, 13600 Juneau Blvd., Elm Grove Wisconsin.

Notice is hereby given that the Board of Review for the Village of Elm Grove, Waukesha County, Wisconsin, will meet on May 29, 2019 at 5:00 pm at 13600 Juneau Boulevard.

'Objection form(s) for Real Property Assessment' and/or 'Personal Property Assessment' may be obtained at Village Hall, 13600 Juneau Blvd. or at www.elmgrovetwi.org or by calling 262-782-6700. Intent to file objections **must be filed in the Office of the Village Clerk at least 48 hours prior to the start of the Board of Review.** A waiver to the 48 hour notice may be granted by the Board of Review during the first two hours of the meeting if the applicant shows good cause for the failure to meet the 48 hour notice requirement.

Please be advised of the following requirements to appear before the Board of Review pursuant to Wis. Stats. 70.47(7) and procedural requirements if appearing before the board:

No person will 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 enter onto property to conduct an exterior view of the real or personal property being assessed.

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.

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 Board's clerk 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 that requirement during the first 2 hours of the Board's first scheduled meeting.

Objections to the amount or valuation of property shall first be made in writing and filed with the clerk of the Board of Review no less than 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 5th 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 include 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 of the Board.

When appearing before the Board of Review, the objecting 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.

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 the person supplies the assessor with all the information about income and expenses, as specified in the assessor's manual under §73.03 (2a), Wis. stats., that the assessor requests no later than 7 days before the first meeting of the Board of Review. The Village of Elm Grove has an ordinance for the confidentiality of information about income and expenses that is provided to the assessor under this paragraph that provides exceptions for persons using information in the discharge of duties imposed by law or the duties of their officer 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 §19.35 (1), Wis. stats.

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.

Before the Board of Review can consider other requests to testify by telephone or submit a sworn statement, the owner must first complete and file with the clerk of the Board of Review: timely Notice of Intent to Appear, timely Objection Form, and Request to Testify by Telephone or Submit Written Statement at Board of Review (DOR Form PA-814). The Board of Review may consider factors in the Official Policy of the Board of Review whether or not it will consider the request.

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 §70.47 (3) (a), Wis. stats., that person provides to the clerk of the Board of Review notice as to whether the person will ask for the removal of a member of the Board of Review and, if so, which member, and provides a reasonable estimate of the length of time the hearing will take.

Mary S. Stredni CMC, CPM, CPFA
Village Clerk
April 8, 2019