

**VILLAGE OF YORKVILLE  
RACINE COUNTY, WISCONSIN  
2019 BOARD OF REVIEW NOTICE**

**NOTICE IS HEREBY GIVEN** this 7<sup>th</sup> day of June, 2019, that the 2019 Board of Review for the Village of Yorkville, Racine County, Wisconsin, shall reconvene on Wednesday, June 26, 2019, from 5:00 p.m. to 7:00 p.m., in the Yorkville Village Board Room, located in the Union Grove Municipal Center, 925 15<sup>th</sup> Avenue, Union Grove, Wisconsin.

Please be advised of the following requirements to appear before the Board of Review and procedural requirements if appearing before the Board of Review:

After the first meeting of the Board of Review and before the Board of Review'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 of Review about the person's objection, except at a session of the Board of Review.

The Board of Review may not hear an objection to the amount or valuation of property unless, at least 48 hours before the Board of Review's first scheduled meeting, the objector provides to the Board of Review'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 of Review shall waive that requirement during the first two hours of the Board of Review's first scheduled meeting, and the Board of Review may waive that requirement 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 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 two hours of the first scheduled meeting.

Objections to the amount or valuation of property shall first be made in writing and filed with the Board of Review's clerk within the first two hours of the Board of Review's first scheduled meeting, except that, upon evidence of extraordinary circumstances, the Board of Review may waive that requirement 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. The Board of Review may require objections to the amount or valuation of property to be submitted on forms approved by the Department of Revenue, and the Board of Review 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 of Review in support of the objections and made full disclosure before the Board of Review, 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 of Review.

No person may appear before the Board of Review, testify to the Board of Review by telephone, or contest the amount of any assessment unless, at least 48 hours before the first meeting of the Board of Review or at least 48 hours before the objection is heard if, pursuant to Wisconsin Statutes 70.47(3)(a), the objection is allowed because the person has been granted a waiver of the 48-hour notice of an intent to file a written objection by appearing before the Board of Review during the first two hours of the meeting and showing good cause for failure to meet the 48-hour notice requirement and

files a written objection, that person provides to the Board of Review's clerk notice as to whether the person will ask, pursuant to Wisconsin Statutes Section 70.47(6m), for the removal of any Board of Review member 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 Board of Review, the objecting person shall specify in writing the person's estimate of the land and improvement values that are the subject of the person's objection and shall 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 of Review 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 objector supplies to the Assessor all of the information about income and expenses, as specified in the assessor's manual under Wisconsin Statutes Section 73.03(2a), that the Assessor requests. The Village of Yorkville provides by 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 the information in the discharge of duties imposed by law or 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 and copying under Wisconsin Statutes Section 19.35(1).

The Board of Review shall hear upon oath, by telephone, all ill or disabled persons who present to the Board of Review a letter from a physician, surgeon or osteopath that confirms their illness or disability. No other persons may testify by telephone or written statement unless the Board of Review, in its discretion, has determined to grant an objector's or their representative's request to testify under oath by telephone or written statement.

Anyone wishing to file an objection to the Board of Review must contact the Clerk-Treasurer (Michael McKinney, 262-878-2123, [michael@villageofyorkville.com](mailto:michael@villageofyorkville.com), 925 15<sup>th</sup> Avenue, Union Grove, Wisconsin 53182) to complete and submit the required objection form prior to appearing before the Board of Review. Objections will be scheduled to be heard by the Board of Review in the order in which they are received by the Clerk-Treasurer.

Michael McKinney  
*Clerk-Treasurer*