

STEPS TO FILE AN OBJECTION TO REAL PROPERTY ASSESSMENT FORM

1. **At least 48 hours before the Board of Review (BOR) begins**, submit a *Notice of Intent to File an Objection* to the Village Clerk. These must be filed by 5:00 p.m. on July 14, 2025. Notice may be given via phone at 262-265-5130, email janine@villageofyorkville.com, or in person during normal business hours (Mon- Thu from 8:00 am to 4:30 p.m. and Fri 8:00 am to 2:00 p.m.).
2. Submit a fully completed ***Objection to Real Property Assessment*** form and any supporting evidence to the Village Clerk 48 hours before the BOR begins. *Cases will be scheduled upon receiving a completed objection form.* *Note: An Objection to Real Property Assessment can be filed no later than within the first 2 hours (5:00 p.m. to 7:00 p.m.) of the first meeting of Board of Review on Wednesday, July 16, 2025. If filed during the BOR's first meeting your case may not be heard that day and you the Board of Review members may schedule your case for another date and time.*
3. The Board of Review will hear cases that have been scheduled by the Clerk's Office on July 16, 2025, at approximately 5:00 p.m. and will continue until all properly filed and scheduled cases are heard. **YOU OR YOUR REPRESENTATIVE AGENT MUST APPEAR WITHIN THE FIRST TWO HOURS ON JULY 16TH IF YOUR OBJECTION FORM HAS NOT BEEN PREVIOUSLY FILED TO BE HEARD OR YOUR APPEAL WILL NOT BE HEARD.** *(Agents must be listed on your Objection form. A completed Agent Authorization form (PA-105) must be included with your submission.)*

THE OBJECTION FORM

- Do not leave any lines blank. If a question does not apply to you, please enter "N/A".
- 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.

THE BOARD OF REVIEW

The Board of Review is a statutorily-required local board. Per the Village ordinance, it consists of citizen members. It is a quasi-judicial (court-like) body empowered with three primary duties:

- The Board of Review can adjust assessments when they have been proven incorrect by sworn oral testimony.
- The Board of Review can correct errors or omissions in the descriptions or computations found on the assessment roll.
- The Board of Review can check the assessment roll for omitted property and double assessments.

RESOURCES

You are strongly encouraged to review the Department of Revenue's "2025 Guide for Property Owners" found at: <https://www.revenue.wi.gov/DOR%20Publications/pb060.pdf>. Additional resources and information about the process, procedures, and filing an objection can also be found at: <https://www.revenue.wi.gov/Pages/FAQS/slf-bor.aspx>

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. 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.

The following links are provided for your convenience:

- [Objection Form for Real Property Assessment](#)
- [2025 Guide for Property Owners \(PDF\)](#)
- [Agent Authorization Form - PA-105](#)