

**NOTICE OF BOARD OF REVIEW DETERMINATION**

In accordance with Section 70.47(12) of the Wisconsin Statutes you are hereby notified of your assessment for the current year 20\_\_\_\_ as finalized by the Board of Review for the property described. IF YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE REVERSE SIDE.

PR-302 (R. 11-07)

Town, Village or City of:		Date:	
Parcel No.:			
Legal Description or Property Address:			
_____ ORIGINAL ASSESSMENT		_____ FINAL ASSESSMENT As Determined by Board of Review	
Land		Land	
Improvements		Improvements	
Pers. Prop.		Pers. Prop.	
Pers. Prop.		Pers. Prop.	
Pers. Prop.		Pers. Prop.	
TOTAL PERSONAL PROP.		TOTAL PERSONAL PROP.	
TOTAL ALL PROPERTY		TOTAL ALL PROPERTY	

This format is designed to fit into a No. 10 window envelope with the window being 3 3/4" x 1 1/8" in size and placed 3/4" from the left end of the envelope and 1/2" from the bottom. Note: Larger window envelope openings will display portions of the form to the right and below the maximum address field causing Post Office sorting errors.

Ink: Black  
Paper: 20 lb., white

**SUGGESTED CONSTRUCTION SPECIFICATIONS**

1. 9 1/4" x 3 2/3" 2 part snapset with 3/4" stub, detaches to 8 1/2" x 3 2/3", carbon interleaf or carbonless
2. 8 1/2" x 3 2/3" 2 ply padded carbonless
3. 9 7/8" x 3 2/3" 2 part continuous with vertical perforations 11/16" from left and 11/16" from right to detach at 8 1/2" x 3 2/3"

(over)

## FURTHER APPEAL PROCEDURES

If you are not satisfied with the Board of Review's (BOR) decision, there are four appeal options available. Please Note: there are filing requirements for each appeal option. For more detailed information see the Property Assessment Appeal Guide at the following link:  
<http://www.revenue.wi.gov/pubs/slf/pb055.pdf>

Section 70.47(13) to Circuit Court - Action for Certiorari. Must be filed within 90 days after receiving the Determination Notice. The Court decides based on the written record from the Board of Review. No new evidence can be submitted.

Section 70.85 to Department of Revenue (DOR) - Within 20 days after receipt of the BOR's determination or within 30 days after the date specified on the affidavit under section 70.47(12) if there is no return receipt. A \$100 filing fee is required. The fair market value of the items or parcels cannot exceed \$1 million dollars. DOR may revalue the property any time before November 1 of the assessment year or within 60 days after receiving the appeal, whichever is later. If adjusted, the value is substituted for the original value and taxes paid accordingly. Appeal of the DOR's decision is to the Circuit Court.

Section 74.35 to Municipality - Recovery of Unlawful Tax. An unlawful tax is defined as: a clerical error in the description or computation of the tax, assessment of real property improvements not existing on the assessment date, property is tax exempt, property is not located in the municipality, a double assessment, or an arithmetic or similar error. The taxpayer does not need to appear at the BOR to appeal.

Section 74.37 to Municipality - Excessive Assessment. Must first appeal to the BOR and have not appealed the Board's decision to Circuit Court or to the Department of Revenue.

No claim for an excessive assessment may be brought under sections 74.35 or 74.37 unless the tax is timely paid. Claims under sections 74.35 or 74.37 must be filed with the municipality by January 31 of the year the tax is payable. If the municipality denies the claim, the taxpayer may appeal to Circuit Court within 90 days after receiving notice by registered or certified mail that the claim is disallowed.