

Board of Review Hearing Chair's Duties & Script

1. Check that the Clerk has a digital or tape recorder (in good working order) ready to start at the beginning of the hearing, or that a court stenographer is ready to record.
2. Ask the Clerk to introduce the case for hearing.
3. Ask the Clerk to swear in all witnesses, including the Property Owner/Objector and Assessor. Have the Clerk administer the oath. The Clerk should note for the record all persons who have been sworn (each individual should state their name and address on the record).
4. Briefly outline the hearing procedures:
 - The person filing the objection will testify and present evidence first. The Assessor may then ask the Property Owner/Objector questions, after which the BOR members may ask any additional questions they have for the Property Owner/Objector.
 - After the Property Owner/Objector testifies, any other witnesses present in support of the Property Owner/Objector will testify. Each witness will be subject to questions from the Assessor and the BOR members.
 - After all witnesses for the Property Owner/Objector have testified, the Assessor will present his/her case in support of the assessment. The Property Owner/Objector may then ask the Assessor questions, followed by the BOR members.
 - After the Assessor testifies, any other witnesses present in support of the Assessor will testify. Each witness will be subject to questions from the Property Owner/Objector and the BOR members.
 - The Property Owner/Objector may respond to the Assessor's testimony by presenting any other evidence, followed by additional questioning from the Assessor and the BOR members.
 - The Assessor may then present any other evidence in support of the assessment, again subject to questioning from the Property Owner/Objector and the BOR members.
 - After all evidence has been submitted under oath, the Property Owner/Objector may make a brief summary of his/her case to the BOR.
 - The Assessor may follow with a brief summary of his/her case.
 - After each summary has been presented, the taking of testimony will be closed. The BOR will deliberate on the testimony in open session, either immediately following the testimony or at a later date to be announced.¹

¹ Note that the *2022 Guide for Board of Review Members*, published and updated annually by the Wisconsin Department of Revenue includes a list of Chairperson responsibilities. Among these, the Chair conducts the meetings in an orderly and legal manner, monitors the BOR's activities, and ensures that the BOR stays within its legal role as a quasi-judicial body.

**Board of Review Hearing
Chair's Duties & Script
(continued)**

5. Make the following statement to the Property Owner/Objector before taking their testimony:

The Board of Review wants you to understand that, under state law, the Board of Review is required to uphold the Assessor's valuation of your property as being correct, unless you by testimony can show the Assessor's valuation to be incorrect. In other words, the burden of proof is upon you as the taxpayer. Do you understand?

6. Begin the hearing by asking the Property Owner/Objector the following:

**For the record, please state your full name and address.
Please state what amount, in your opinion, is the fair market value of your property.**

7. Conduct the hearing following the format described in #4, above.

8. After all evidence has been presented and both the Property Owner/Objector and Assessor have made their final case summaries, state the following on the record:

I am now closing the testimony in this case. I will now open up deliberations in this case by asking the Board of Review members to state, based upon the sworn testimony presented, whether the Assessor's valuation of the property is correct or incorrect.

9. Follow the Findings of Fact, Determinations and Decision Form (blank form – pages 19-24; completed form – pages 25-30) to guide the BOR's deliberations, noting the sworn testimony entered into the record. Make sure the BOR's Determination follows the priorities listed in the "Rules of Best Evidence" graphic (page 17).

This sample script was originally prepared by John P. Macy of Municipal Law and Litigation Group, S.C., (262)548-1340, and was reviewed and modified by Rick Stadelman (now retired, formerly of the Wisconsin Towns Association), as well as the Office of Technical and Assessment Services of the Wisconsin Department of Revenue.

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