

Board of Review (BOR): Assessor's Script for a Hearing*

1. Assessor's role for BOR:
 - a) Cannot be member of BOR;
 - b) Must attend all hearings of BOR;
 - c) Is presumed to be an expert, but that should be substantiated on the record;
 - d) Should not run the meeting;
 - e) May not participate in deliberations;
 - f) May not vote;
 - g) May not impeach his or her own affidavit and valuation;
 - h) Should inform the BOR on the record at the first meeting of BOR of the level of assessment;
 - i) Must submit evidence in support of the valuations on assessment roll;
 - j) Must submit to examination by the Taxpayer;
 - k) Is required to provide full disclosure to BOR and make all books and records available to Taxpayer and BOR at the hearing.

2. Assessor may ask questions of Taxpayer and his/her witnesses after each person's testimony has been given.

3. Prior to the commencement of the hearing, the Assessor should raise any procedural concerns, and if appropriate, make a request to dismiss the objection (i.e., Assessor was denied interior inspection, refused income information, etc.).

4. Possible script for Assessor to present his/her case to BOR.
 - a) Qualify yourself as an expert witness:
 - a. Introduce yourself (stating name on the record);
 - b. Submit written curriculum vitae/resume for record;
 - c. State employment qualifications;
 - d. State educational training;
 - e. State experience in assessing and appraisal (if any);
 - f. State the level of assessment.

 - b) Description of Subject Property:
 - a. Present picture of subject property;
 - b. State Assessor's familiarity with the subject property;
 - c. State Assessor's inspection history (if any) of subject property.

 - c) Purpose/Market Value:
 - a. State definition of market value;
 - b. State that the valuation in this case has been done in accordance with both Wis. Stat. § 70.32 and the Wisconsin Property Assessment Manual.

 - d) State regarding a recent arm's-length sale of the subject property (if any):
 - a. State the date of the sale;
 - b. State the parties to the sale (note that sale is arm's-length);

- c. State the price of the sale.
 - e) If no recent arm's-length sale, state the sales price of a reasonably comparable property:
 - a. Name and identify the address of the comparable property;
 - b. State the date of each comparable sale;
 - c. State the parties to each sale (noting that the sale is arm's-length);
 - d. Describe the details of the comparable property to establish that it is comparable to subject property.
 - f) Other factors that may be considered by the Assessor:
 - a. The effect of: zoning, conservation easements, conservation restrictions under agreement with either the federal government or Chapter 91 Farmland Preservation. § 70.32(1g);
 - b. The effect of the presence of a solid or hazardous waste facility or of environmental pollution as defined in § 299.01(4). § 70.32(1m);
 - c. If property has a contaminated well or water system, the time and expense necessary to repair or replace it;
 - d. In the alternative to market value if there is no recent arm's-length sale, a verifiable replacement cost estimate of the subject property, less any depreciation;
 - e. In the alternative to market value if there is no recent arm's-length sale, for income producing property, an income approach to value, including the development of income, expenses, and the capitalization rate;
 - f. A verifiable asking price, or listing contract, if the property is currently for sale;
 - g. A recent Market Value estimate of the subject property;
 - h. Other facts or conditions which affect the property's Market Value, such as: the size and location of the land, the size and age of buildings, the original cost of the buildings, the amount of fire insurance, or any other facts or conditions that shed light on the property's Market Value.
 - g) Conclusion:
 - a. Restate the value placed onto the subject property;
 - b. State the primary basis on which the value has been established.
 - h) Inform BOR that your evidence is concluded.
5. Be prepared to answer questions of the Taxpayer and BOR members.

* This sample script was prepared by Atty. John P. Macy of Arenz, Molter, Macy & Riffle, S.C., (920) 548-1340, and was reviewed and modified by Atty. Rick Stadelman of the Wisconsin Towns Association and the Equalization Directors and staff at the Wisconsin Department of Revenue.