

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

1. First, make sure that the Clerk either has the tape recorder recording or that the court reporter/stenographer is ready.
2. Ask the Clerk to introduce the case that will be the subject of the hearing.
3. Ask the Taxpayer, all witnesses and the Assessor to be sworn. Have the Clerk administer oaths. The Clerk should note for the record all persons who have been sworn. If the Clerk does not know all of the names, have each individual that is sworn state his or her name for the record.
4. Chairperson may briefly outline the hearing procedures for all assembled:
 - a) The Taxpayer filing the objection will testify and present evidence first. The Assessor may then ask the Taxpayer questions. The BOR members may also ask the Taxpayer questions.
 - b) After the Taxpayer has testified, any other witnesses present in support of the Taxpayer will testify. Each witness is subject to questions from both the Assessor and the BOR members.
 - c) Following all witnesses in support of the Taxpayer, the Assessor shall present his/her case in support of the assessment.
 - d) The Assessor shall be subject to any questions of the Taxpayer first. Then the Assessor shall be subject to questions of the BOR members.
 - e) The Taxpayer may present any other evidence, which again is subject to questions from the Assessor and/or BOR members.
 - f) The Assessor may provide any other evidence, which again is subject to questions from the Taxpayer and/or BOR members.
 - g) After all evidence has been submitted under oath, the Taxpayer may first make a brief summary of his/her case to the BOR.
 - h) The Assessor may follow with a brief summary of his/her assessment.
 - i) After the summaries the taking of testimony will be closed.
 - j) The BOR will deliberate on the testimony in open session either immediately following the testimony or at a later date to be announced.
5. Chairperson also makes the following statement to the Taxpayer before taking the testimony of the Taxpayer:

“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 your testimony can show the assessor’s valuation to be incorrect. In other words, the burden of proof is upon you. Do you understand that?”

6. Now begin the hearing by asking the Taxpayer:

“For the record, please state your full name and address. ... And also state what in your opinion the fair market value of your property is.”

7. Chairperson conducts the hearing along the format described in paragraph 4 above.

8. After all evidence has been presented and both the Taxpayer and the Assessor have made their final summaries, the Chairperson should state on the record as follows:

“I am now closing the testimony in this case. I will now open up the deliberations in this case by asking the board of review members to state, based upon the sworn testimony presented, whether the Assessor’s valuation is correct or incorrect.”

9. If the board of review uses the “Findings of Fact, Determinations, and Decision” form the deliberations should follow thusly: First, noting the sworn testimony entered in the record. Second, the board or review should make its determination on page 4, which adheres to the priorities given in “Rules of Best Evidence” table.

* 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.