

**Town of Iola**  
**Iola, Wisconsin**  
www.townofiola.com

Bruce Faldet, Supervisor  
Josh Franchuk, Supervisor

Mark Sprangers, Chairman

Steve Madson, Clerk  
Denis Walter, Treasurer

**Notice of Board of Review**

**STATE OF WISCONSIN**

**Town of Iola, Waupaca County**

Notice is hereby given that the Board of Review for the Town of Iola, Waupaca County, Wisconsin, shall hold its first meeting on April 26, 2022 from 6:00 pm – 8:00 pm at the Town Hall, 170 Depot Street in Iola, Wisconsin.

Board of Review operate like a Court of Law. Their function is NOT one of valuating your property assessment, but of making a decision on the validity of the facts presented that are DOCUMENTED and that can provide validity of an ERROR in the property assessment.

A Board of Review hearing is over the assessed value of Land and Improvements – the term TAXES has absolutely no place in any conversation or proceedings of the Board of Review. OPINION is not admissible at a Board of Review hearing.

Please be advised of the following requirements to appear before the Board of Review and procedural requirements if appearing before the Board of Review.

1. After the first meeting of the Board of Review and before the Board of Review's final adjournment, no person who is scheduled to appear before the Board of Review may contact or provide information to a member of the Board of Review about the person's objection, except at a session of the Board of Review. Open book shall occur no less than 7 days prior to the Board of Review.
2. The Board of Review may not hear an objection to the amount or valuation of property unless, at least 48 hours before the Board of Review's first scheduled meeting, the objector provides to the Board of Review Clerk written or oral notice of an intent to file an objection, except that upon a showing of good cause and the submission of a written objection, the Board of Review shall waive that requirement during the first 2 hours of the Board of Review, with proof of extraordinary circumstances for failure to meet the 48-hour notice requirement.
3. Objections to the amount or valuation of property shall first be made in writing and filed with the Board of Review Clerk within the first 2 hours of the Board of Reviews first scheduled meeting, except that, upon evidence of extraordinary

circumstances, the Board of Review may waive that requirement. The Board of Review may require objections to the amount or valuation of property to be submitted on forms approved by the Wisconsin Department of Revenue, and the Board of Review shall require that any forms include stated valuations of the property in question. Persons who own land and improvements to that land may object to aggregate valuation of that land and improvements to that land, but no person who owns land and improvements to that land may object only to the valuation of that land or only to the valuation of improvements to that land. No person may be allowed in any action or proceedings to question the amount or valuation of property unless the written objection has been filed and that person in good faith presented evidence to the Board of Review in support of the objections and made full disclosure before the Board of Review, under oath, of all of the person's property liable to assessment in the district and the value of that property. The requirement that objections be in writing may be waived by express action of the Board.

4. When appearing before the Board of Review, the objecting person shall specify in writing the person's estimate of the value of the land and of the improvements that are subject of the person's objection and specify the information used to arrive at that estimate.
5. No person may appear before the Board of Review, testify to the Board of Review by telephone, or object to a valuation if that valuation was made by the assessor or the objector using the income method of valuation, unless no later than 7 days before the first meeting of the Board of Review, the person supplies the assessor with all the information about income and expenses that the assessor requests, as specified in the Assessor's Manual under Wis. Stat. s. 73.03(2a). The Town of Iola has an ordinance for the confidentiality of information about the income and expenses that is provided to the assessor under this paragraph that provides exceptions for persons using information in the discharge of duties imposed by law or the duties of their officer or by order of a court. The information that is provided in this paragraph, unless a court determines that it is inaccurate, is not subject to the right of inspection and copying under Wis. Stat. s. 19.35(1).
6. The Board of Review shall hear upon oath, by telephone, all ill or disabled persons who present to the board a letter from a physician, physician assistant, or advanced practice nurse prescriber certified under s. 441.16(2) that confirms their illness or disability. No other persons may testify by telephone unless the Board of Review, in its discretion, has determined to grant a property owner's or their representative's request to testify under oath by telephone or written statement.
7. No person may appear before the Board of Review, testify to the Board of Review by telephone, or contest the amount of any assessment unless, at least 48 hours before the first meeting of the Board of Review, or at least 48 hours before the objection is heard if the objection is allowed under Wis. Stat. s. 70.47(3)(a), that person provides notice to the Board of Review Clerk and, if so, which member, and provides a reasonable estimate of the length of time the hearing will take.
8. No person shall be allowed to appear before the Board of Review, to testify to the board by telephone or to contest the amount of any assessment of real or personal property if the person has refused a reasonable written request by certified mail of

the assessor to enter onto property to conduct an exterior view of the real or personal property being assessed.

Notice is hereby given this 7<sup>th</sup> day of April, 2022

By: Steve Madson  
Town of Iola Clerk

Information can be obtained at the following:

Property Assessment Appeal Guide [www.revenue.wi.gov/pubs/slf/pb055.pdf](http://www.revenue.wi.gov/pubs/slf/pb055.pdf)  
2022 Guide for Property Owners [www.revenue.wi.gov/dor%20publications/pb060.pdf](http://www.revenue.wi.gov/dor%20publications/pb060.pdf)  
Objection Form (Real Estate) [www.revenue.wi.gov/dorforms/pa-115a.pdf](http://www.revenue.wi.gov/dorforms/pa-115a.pdf)  
Objection Form (Personal Property) [www.revenue.wi.gov/dorforms/pa-115b.pdf](http://www.revenue.wi.gov/dorforms/pa-115b.pdf)