

**TOWN OF YORKVILLE
BOARD OF REVIEW NOTICE**

NOTICE IS HEREBY GIVEN this 25th day of April, 2014, that the Board of Review for the Town of Yorkville, Racine County, Wisconsin, shall hold its first meeting on Monday, May 12, 2014, at 6:00 p.m., in the Town Board Room at the Union Grove Municipal Center, 925 15th Avenue, Union Grove. The Board of Review will reconvene said meeting on Wednesday, June 25, 2014, from 6:00 p.m. to 8:00 p.m. at the same location. Open Book sessions will be held at the same location prior to the Board of Review on Tuesday, June 3, 2014, and Wednesday, June 4, 2014, from 3 p.m. to 7 p.m., by appointment with the Town Assessor (DH Assessments, 262-498-7473 or jhenke4737@gmail.com).

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

No person shall be allowed to appear before the Board of Review, to testify to the Board of Review by telephone, or to contest the amount of any assessment of real or personal property, if that person has refused a reasonable written request by certified mail of the Assessor to view such property.

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.

The Board of Review may not hear an objection to the 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's 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's first scheduled meeting, and the Board of Review may waive that requirement up to the end of the 5th day of the session or up to the end of the final day of the session, if the session is less than 5 days, with proof of extraordinary circumstances for failure to meet the 48-hour notice requirement and failure to appear before the Board of Review during the first 2 hours of the first scheduled meeting.

The Board of Review shall require objections to the valuation of property be submitted on forms approved by the 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 the 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 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 that 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 of Review.

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 because the person has been granted a waiver of the 48-hour notice of their intent to file a written or oral objection by appearing before the Board of Review during the first two hours of the meeting and showing good cause for failure to meet the 48-hour notice requirement and file a written objection, that

person provides to the Board of Review's clerk notice as to whether the person will ask for removal of any Board of Review members under Wisconsin Statutes Section 70.47(3)(a) and, if so, which member will be removed and the person's reasonable estimate of the length of time that the hearing will take.

When appearing before the Board of Review, the objector shall specify, in writing, their estimate of the aggregate land and improvement value that is the subject of their objection and shall specify the information that the objector used to arrive at that estimate.

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 that person supplies to the Assessor all of the information about income and expenses, as specified under Wisconsin Statutes Section 73.03(2a), that the Assessor requests. The Town of Yorkville provides by ordinance for the confidentiality of information about income and expenses that is provided to the Assessor under this paragraph and provides exceptions for persons using the information in the discharge of duties imposed by law, by their office or by court order. The information that is provided under this paragraph, unless a court determines that it is inaccurate, is not subject to the right of inspection and copying under Wisconsin Statutes Section 19.35(1).

The Board of Review shall hear upon oath, by telephone, all ill or disabled persons who present to the Board of Review a letter from a physician, surgeon or osteopath that confirms their illness or disability. No other persons may testify by telephone.

Anyone wishing to file an objection to the Board of Review must contact the Clerk-Treasurer (Michael McKinney, 262-878-2123, michael@townofyorkville.com or 925 15th Avenue, Union Grove, Wisconsin 53182) to complete and submit the required objection form prior to appearing before the Board of Review. Objections will be scheduled to be heard by the Board of Review in the order in which they are received by the Clerk-Treasurer.

Michael McKinney
Clerk-Treasurer
Town of Yorkville