

I want to come to the Board of Review to contest the value of my property, what do I need to do?

Anyone who wants to contest the value of their property must, within 48 hours of the Open Book and Board of Review file a Notice of Intent to File an Objection with the Board of Review. This form can be obtained at the village office or on our website at springvalleywi.com

At the Open Book, you will meet with the assessor to discuss the value of your property, how it compares with similar properties and how the value was determined. The assessor has the ability to change the value if they see fit. If the assessor feels the value is correct but the property owner still contests the decision, it will go before the Board of Review. The property owner must convince the Board how he thinks the property should be valued.

The Board of Review is legally bound to accept the assessor's decision as correct unless there is evidence that proves the assessment is incorrect.

When presenting your case:

1. You have to allow the assessor to view the property if asked
2. You must provide a written or oral notice of intent to file an objection to the clerk of the Board of Review at least 48 hours before the scheduled Board of Review hearing.
3. You must complete the entire written objection form and file it with the clerk of the Board of Review.
4. Object to only the total valuation of the land and the improvements of a particular parcel.
5. Present factual evidence first – evidence that supports the opinion of the value stated on the objection form.
 - Recent sale of the subject property. The sale must be an "arms-length" transaction in order to be used as evidence value. Sales to relatives, sales under distressed circumstances, foreclosures, etc. cannot be used.
 - Recent sales of other comparable properties
 - Appraisals
 - Follow "Rules of Best Evidence"

Four Golden Rules

1. The assessors' values are presumed to be correct unless proven otherwise.
2. The board cannot change any value fixed by the Assessor except upon evidence presented to it by persons under oath.
3. The evidence must be factual in nature, not just matter of opinion
4. A small percentage difference between the market value established by the Assessor and the taxpayer's idea of value usually is not sufficient to warrant a change by the Board of Review.