

# Board of Review (BOR) - Filing Objections/Forms

Sec. [70.47](#), Wis. Stats.

## 1. What is considered "filing of the objection form" with the BOR clerk?

First, a property owner must provide the BOR clerk with a written or oral notice of intent to file an objection at least 48 hours before the first scheduled BOR meeting. The property owner must then fill out a written *Objection Form for Real Property Assessment* ([PA-115A](#)) or *Objection Form for Personal Property Assessment* ([PA-115B](#)). This written objection is considered filed if the BOR clerk's office receives it within the first two hours of the first BOR meeting. The law does not state whether filing by fax or email constitutes a written objection. Municipalities should adopt a consistent position concerning electronic filing.

If the property owner did not provide a 48-hour notice of intent to object, the property owner must submit the written objection form and request a waiver (of the notice of intent to file requirement) during the first two hours of the BOR's first meeting.

## 2. As a property owner, is there a specific form I should complete to provide my notice of intent to file an objection?

No. You must give the BOR clerk either a written or oral notice of intent. There is no specific form for your notice. The Wisconsin Department of Revenue (DOR) encourages you to submit a written notice. DOR also recommends the clerk's office maintain a log of telephone calls received as notices of intention to file objections. When a municipality receives a verbal notice of intent, they can request you complete the *official Objection Form for Real Property Assessment* ([PA-115A](#)) or *Objection Form for Personal Property Assessment* ([PA-115B](#)) 48 hours before the first meeting, which would also serve as notice of intent.

## 3. Can I appeal directly to the circuit court without going to the BOR?

- The BOR has the authority to waive a BOR hearing (at the request of the property owner, assessor or at its own discretion) and allow the property owner to appeal directly to the circuit court. To request a waiver, the property owner must:
  - Submit a *Request for Waiver of Board of Review Hearing* ([PA-813](#)) to the BOR clerk
  - Provide the BOR clerk with 48-hour notice of intent to appeal before the first BOR meeting
  - Complete the objection form *Objection Form for Real Property Assessment* ([PA-115A](#)) or *Objection Form for Personal Property Assessment* ([PA-115B](#))
- At the first BOR meeting:
  - BOR reviews hearing waiver requests

- BOR may grant the waiver and issue a decision, sustaining the assessment established by the assessor
- BOR may deny the waiver and require the property owner to appear before the BOR
- Circuit court:
  - An action under sec. [70.47\(13\)](#), Wis. Stats., must be commenced within 90 days of receipt of the notice for the waiving of the hearing. An action under sec. [74.37\(3\)\(d\)](#), Wis. Stats. Must be commenced within 60 days of receipt of the notice of the hearing waiver.
- If the BOR grants your waiver, you can no longer:
  - Claim an excessive assessment, under sec. [74.37](#), Wis. Stats.
  - Appeal to DOR, under sec. [70.85](#), Wis. Stats.

## Questions?

Contact us at [bapdor@wisconsin.gov](mailto:bapdor@wisconsin.gov).