

Open Book and Board of Review

NOTICE IS HEREBY GIVEN pursuant to s. 70.45, Wis. Stats., the assessment roll for the 2023 assessment year will be open for examination starting April 25, 2024 from 9AM-11AM.

OPEN BOOK sessions will be conducted by phone. If you would like to set up a phone appointment, please contact Bowmar Appraisal, Inc. at (920) 733-5369 during regular business hours (M-F, 8:30-4:30) no later than 3 days prior to the Board of Review.

BOARD OF REVIEW, MAY 7, 2024 1:00 PM - 3:00 PM at City Hall

What is Open Book?

Open book is the period of time where you may meet with the city's contracted assessor to examine your property tax assessment and discuss how they arrived at your assessed value. Contact Omro City Hall at (920) 685-7000 to schedule an appointment with the assessor to discuss your property tax assessment. If you wish to dispute your property tax assessment you must attend the Board of Review.

What is the Board of Review?

Ordinarily, the Board of Review consists of municipal officials and functions like a quasi-judisdictional court in that it hears evidence that is presented. The municipal clerk also functions as the Board of Review clerk. The Board of Review has the duty of correcting any errors in assessment that have been made, inadvertently or otherwise. It is the duty of the Board of Review to carefully examine the roll and correct all apparent errors in descriptions or computations, and to add any property to the roll that the assessor may have omitted. However, the Board of Review must notify the property owners concerned and hold hearings before omitted property can be added to the assessment roll and before any other lawful changes can be made.

Once the assessor has valued the property, posted these values on the assessment roll, and signed the affidavit attached to the assessment roll, the values must be accepted as correct unless the testimony of sworn witnesses and the evidence they present indicate otherwise.

The Board of Review is responsible for raising and lowering any incorrect valuations as well as correcting any errors in the roll. It is important to note that the Board's function is not one of

valuation, but of deciding the validity of the facts presented, under oath, before it. All deliberations must be done in open session and the Board of Review is required to decide each objection by a roll call vote. If the Board of Review votes to change an assessment, it must state on the record the amount of the correct assessment and that the correct assessment is reasonable in light of all relevant evidence received. Notices of the Board’s determinations are to be sent to property owners as the Board completes its work.

Manufacturing assessments are reviewed by the Tax Appeals Commission, rather than the local Board of Review.

How do I appeal to the Board of Review?

To schedule an appointment before the Board of Review, please complete the Notice of Intent to File Objection Form and Objection Form for Real Estate Assessment, and return them both to the City Clerk’s office at least 48-hours prior to the Board of Review.

Visit the [State of Wisconsin Department of Revenue](#) to read more on the Board of Review process. [State of Wisconsin Board of Review](#)

Objection Form For Real Property Assessment 68.52 KB

2024 Board of Review Notice 66.13 KB