

NOTICE OF MEETING TO ADJOURN BOARD OF REVIEW TO A LATER DATE
STATE OF WISCONSIN
VILLAGE OF CHENEQUA, WAUKESHA COUNTY

NOTICE IS HEREBY GIVEN, the Board of Review will meet on the 17th day of July, 2024 at 1:00 p.m. for the purpose of calling the Board of Review into session.

Objection form(s) for Real Property Assessment and/or for Personal Property Assessment may be obtained at the Village Clerk's Office, 31275 W County Road, Chenequa. Intent to file objections must be filed in the Office of the Village Clerk at least 48 hours prior to the first meeting of the Board of Review which means by Monday, July 15th, 2024, at 1:00 p.m. in person or by mail, by midnight if by fax or e-mail. A waiver to the 48-hour notice may be granted by the Board of Review during the first two hours of the meeting on July 17th, 2024, if the applicant shows good cause for the failure to meet the 48-hour notice requirement.

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'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.
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 Review's first scheduled meeting, except that, upon evidence of extraordinary circumstances, 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. 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 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 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 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.

4. When appearing before the Board, the person shall specify, in writing, the person's estimate of the value of the land and of the improvements that are the subject of the person's objection and specify the information that the person used to arrive at that estimate.
5. No person may appear before the Board of Review, testify to the Board by telephone or object to a valuation; if that valuation was made by the Assessor or the Objector using the income method; unless no later than 7 days before the first meeting of the board of review the person supplies to the assessor all of the information about income and expenses, as specified in the manual under s. 73.03 (2a), that the assessor requests. The municipality or county shall provide by ordinance for the confidentiality of information about income and expenses that is provided to the assessor under this paragraph and shall provide exceptions for persons using the information in the discharge of duties imposed by law or of the duties of their office or by order of a court. The information that is provided under this paragraph is not subject to the right of inspection and copying under s. 19.35 (1) unless a court determines before the first meeting of the board of review that the information is inaccurate. The Village of Chenequa has an ordinance for the confidentiality of information about income and expenses that is provided to the Assessor under this paragraph and shall provide exceptions for persons using the information in the discharge of duties imposed by law or of the duties of their office or by order of a court.
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. § 70.47(3)(a), that person provides notice to the Board of Review Clerk as to whether the person will ask for the removal of a member of the Board of Review and, if so, which member, and provides a reasonable estimate of the length of time the hearing will take.

Pursuant to Wis. Stat. § 70.45, the assessment roll for the year 2024 assessment will be open for examination beginning on the 4th day of June, 2024 (following Open Book) from 8:00 a.m. until 4:30 p.m. Monday through Thursday and from 8:00 a.m. until 3:00 p.m. on Fridays.

Additionally, Assessor Sam Monroe of Tyler Technologies, will be available at the Village Hall, 31275 W County Road K, Chenequa, Wisconsin on the 17th day of June, 2024 from 10:00 am to 1:00 p.m. for Open Book. Instructional material will be provided at the Open Book to persons who wish to object to valuations under Wis. Stat. § 70.47. If you wish to make an appointment, contact Sam Monroe at 1-812-483-0653.

Notice is hereby given this 17th day of May, 2024 by:

Deanna Braunschweig, Village Clerk-Treasurer