



# VILLAGE OF WILLIAMS BAY

250 Williams Street | PO Box 580 | Williams Bay | WI | 53191 | [vi.williamsbay.wi.gov](http://vi.williamsbay.wi.gov)

Phone: 262-245-2700

## NOTICE

### **BOARD OF REVIEW MEETING THURSDAY, SEPTEMBER 4, 2025 AT 10:00 AM Village Hall Council Room 250 Williams Street Williams Bay, WI 53191**

## AGENDA

The following agenda items may be considered for Discussion, Consideration, or Action

- I. Call to Order
- II. Roll Call
- III. Confirmation of appropriate Board of Review and Open Meeting Notices
  - A. Affidavit of Publication from the Lake Geneva Regional News
- IV. Select a Chairperson for the Annual Board of Review
- V. Select a Vice-Chairperson for the Annual Board of Review
- VI. Minutes
  - A. Board of Review Meeting Minutes of July 13, 2023
  - B. Board of Review Meeting Minutes of September 4, 2024
  - C. Board of Review Meeting Minutes of June 2, 2025
- VII. Verify that a member has met the mandatory training requirements
  - A. Affidavit of Board of Review Training Participation
- VIII. Confirmation the Village of Williams Bay has adopted ordinance Sect. 1.04 (1)(e) which establishes confidentiality of income and expense information provided to the assessor under state law (Wis. Stats. 70.47 (7)(af)).
- IX. Review of any new legislation
- X. Adoption of Policies
- XI. Filing and summary of Annual Assessment Report by Assessor's Office
- XII. Receipt of the Assessment Roll and sworn statements by the Clerk
- XIII. Review the Assessment Roll and Perform Statutory Duties
  - A. Correct description of calculation errors, and omitted property, and eliminate double assessed property
- XIV. Discussion/Action - Certify all corrections of error under State Law (Sec. 70.43 Wis. Stats.)

**XV. Allow taxpayers to examine the Assessment Data**

**XVI. During the first two hours, consideration of:**

- A.** Waivers of the required 48-hour notice of intent to file an objection when there is good cause, requests for waiver of the BOR hearing allowing the property owner an appeal directly to circuit court, requests to testify by telephone or submit a sworn written statement, subpoena requests, and act on any other legally allowed/required Board of Review matters

**XVII. Review Notices of Intent to file Objection**

**XVIII. Proceed to hear Objections, if any and if proper notice/waivers given unless scheduled for another date**

**XIX. Schedule additional Board of Review dates (if required)**

**XX. Adjournment**

Tina Kolls  
Village Clerk

*It is possible a quorum of any governmental body of the municipality may be in attendance at the above stated meeting to gather information; no action will be taken by any governmental body at the above stated meeting other than the governmental body specifically referred to above in this notice.*

*Requests from persons with disabilities, who need assistance to participate in this meeting or hearing, should be made to the Village Clerk's office in advance so the appropriate accommodations can be made.*

Posted: 09/03/2025 10:00 AM

## AFFIDAVIT OF PUBLICATION

State of Florida, County of Orange, ss:

I, Edmar Corachia, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of THE LAKE GENEVA REGIONAL NEWS, a weekly newspaper published and distributed in the City of Lake Geneva, County of Walworth, State of Wisconsin, and that a notice, of which the annexed printed slip is a true copy, has been published in the said LAKE GENEVA REGIONAL NEWS for

the term of 1 weeks, once each week successively, commencing on May 14, 2025 and ending on May 14, 2025

Village of Williams Bay  
250 Williams Street  
PO Box 580  
Williams Bay, WI 53191

**ORDER NUMBER:** COL-WI-1100586

**Section:** Legal

**Category:** 0099 Legal Notices

**Notice ID:** 6v5FpsX6nHw1KBn47WVE

**PUBLISHED ON:** May 14, 2025

**TOTAL AD COST:** \$179.69

*Edmar Corachia*

\_\_\_\_\_  
Agent

### VERIFICATION

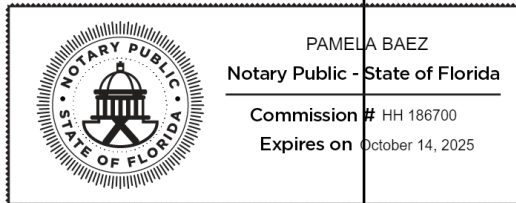
State of Florida  
County of Orange

Signed or attested before me on this: 05/20/2025

*Pamela Baez*

\_\_\_\_\_  
Notary Public

Notarized remotely online using communication technology via Proof.



**Open Book 2025  
VILLAGE OF WILLIAMS BAY  
Walworth County, Wisconsin**

**OFFICIAL NOTICE OF 2025 OPEN BOOK  
AND BOARD OF REVIEW MEETING**

NOTICE IS HEREBY GIVEN that the assessment roll for the Village of Williams Bay will be open for inspection during **Open Book on July 28, 2025 and July 29, 2025, between 9:00 am to 12:00 pm and 1:00PM to 5:00pm** in the Williams Bay Village Hall Council Room, 250 Williams St., Williams Bay, WI 53191. The Village's contracted assessor, Accurate Appraisal, LLC will have staff present to discuss how they arrived at your assessed value. If you wish to meet with an appraiser, please call Accurate Appraisal, LLC at (920) 749-8098 to schedule your appointment.

NOTICE IS HEREBY FURTHER GIVEN that the Board of Review for the Village of Williams Bay, Walworth County, Wisconsin, shall hold its first meeting on June 2, 2025 in the Williams Bay Village Hall Council Room, 250 Williams St., Williams Bay, WI 53191 for the purpose of calling the Board of Review into session during the 45-day period beginning on the 4th Monday of April, pursuant to 70.47(1), Wis. Stats. Due to the fact the assessment roll will not be completed at this time, the Board of Review will be adjourned until **September 4, 2025, from 10:00 am to 12:00 pm**, in the Williams Bay Village Hall Council Room, 250 Williams St., Williams Bay, WI 53191.

Please be advised of the following requirements to appear before the board of review pursuant to Wis. Stats. 70.47:

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

After the first meeting of the board of review and before the board'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 about the person's objection, except at a session of the board.

The board of review may not hear an objection to the amount or valuation of property unless, at least 48 hours before the board's first scheduled meeting, the objector provides to the board'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 shall waive that requirement during the first 2 hours of the board's first scheduled meeting, and the board 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.

Objections to the amount or valuation of property shall first be made in writing and filed with the clerk of the board of review within the first 2 hours of the board's first scheduled meeting, except that, upon evidence of extraordinary circumstances, the board 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 may require objections to the amount or valuation of property to be submitted on forms approved by the Department of Revenue, and the board 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 in support of the objections and made full disclosure before the board, 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.

When appearing before the board of review, the objecting 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.

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 of valuation, unless the person supplies the assessor with all the information about income and expenses, as specified in the assessor's manual under s. 73.03 (2a), Wis. stats., that the assessor requests. The Village of Williams Bay has an ordinance for the confidentiality of information about income and expenses that is provided to the assessor under this paragraph that provides exceptions for persons using information in the discharge of duties imposed by law or the duties of their officer or by order of a court. 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 s. 19.35 (1), Wis. stats.

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

No person may appear before the board of review, testify to the board by telephone, or contest the amount of any assessment unless, at least 48 hours before the first meeting of the board, or at least 48 hours before the objection is heard if the objection is allowed under s.70.47 (3) (a), Wis. stats., that person provides to the clerk of the board of review notice 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.

Tina Kolls, Village Clerk  
PUB: May 14, 2025 COL-WI-1100586 WNAXLP



# VILLAGE OF WILLIAMS BAY

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Phone: 262-245-2700

## UNOFFICIAL MINUTES BOARD OF REVIEW 7/13/2023 MEETING THURSDAY, JULY 13, 2023 AT 10:00 AM

### **I. Call to Order**

Clerk Kolls called the meeting to order at 10:00am.

### **II. Roll Call**

Present: President Bill Duncan, Trustees Lowell Wright, Robert Umans, Adam Jaramillo, and Steven Russell

Also Present: Clerk Tina Kolls, Village Attorney Mark Schroeder, Village Assessor Luke Mack

Excused: Trustees George Vlach and Jim D'Alessandro

### **III. Confirmation of appropriate Board of Review and Open Meeting Notices**

Clerk Kolls stated that a notice of this meeting was published in the Lake Geneva Regional News on May 18, 2023.

### **IV. Select a Chairperson for the Annual Board of Review**

The motion to select a President Duncan as Chairperson for the Annual Board of Review was initiated by Trustee Umans and seconded by Trustee Wright. Unanimously carried.

### **V. Select a Vice-Chairperson for the Annual Board of Review**

The motion not to select a Vice-Chairperson was made by Trustee Wright and was seconded by Trustee Jaramillo. Unanimously carried.

### **VI. Minutes**

#### **A. Board of Review Meeting Minutes of 8/18/2022**

The motion to approve the Board of Review Meeting Minutes of 8/18/2022 was initiated by Trustee Wright and seconded by Trustee Umans. Unanimously carried.

#### **B. Board of Review Meeting Minutes of 6/5/2023**

The motion to approve the Board of Review Meeting Minutes of 6/5/2023 was initiated by Trustee Wright and seconded by Trustee Umans. Unanimously carried.

### **VII. Verify that a member has met the mandatory training requirements**

Clerk Kolls reported that Trustee Russell has met the training requirements for 2023.

### **VIII. Confirmation the Village of Williams Bay has adopted ordinance Sect. 12-1(b) which establishes confidentiality of income and expense information provided to the assessor under state law (Wis. Stats. 70.47 (7)(af)).**

Clerk Kolls confirmed that Ordinance 2022-12 has been adopted to meet this state law.

### **IX. Review of any new legislation**

Attorney Schroeder explained that there was no new legislature.

### **X. Filing and Summary of Annual Assessment Report by Assessor's Office**

Assessor, Luke Mack, asked for this item to be moved on the agenda to be right before the hearings. No objections.

The Assessor stated that this was a maintenance year for the Village's assessed value current to comply with the State. He stated that the Village's percentage was in good standing.

**XI. Receipt of the Assessment Roll and sworn statements by the Clerk**

Clerk Kolls received and signed the Assessment Roll.

**XII. Review the Assessment Roll and Perform Statutory Duties**

Village Assessor, Luke Mack, requested this item be moved to after any hearings are completed. There were no objections.

**A. Correct description of calculation errors, and omitted property, and eliminate double assessed property**

The motion to accept the 2023 Assessment Roll as presented was initiated by Trustee Umans and seconded by Trustee Wright. Unanimously Carried.

**XIII. Discussion/Action - Certify all corrections of error under State Law (Sec. 70.43 Wis. Stats.)**

Assessor Luke Mack reported that there were no corrections of error.

**XIV. Discussion/Action - Verify with the Assessor that Open Book changes are included in the Assessment Roll, and consider approval of the 2023 Assessment Roll**

Assessor, Luke Mack, verified that the Open Book changes are included in the Assessment Roll.

**XV. Allow taxpayers to examine the Assessment Data**

The Assessment Roll was available for examination.

**XVI. During the first two hours, consideration of:**

**A. Waivers of the required 48-hour notice of intent to file an objection when there is good cause, requests for waiver of the BOR hearing allowing the property owner an appeal directly to circuit court, requests to testify by telephone or submit a sworn written statement, subpoena requests, and act on any other legally allowed/required Board of Review matters**

There were no waivers filed to consider.

**XVII. Review Notices of Intent to file Objection**

Clerk Kolls stated that we will have Baywood Estates, LLC, Agent Roger Wolff, 154 Wood Street and Kurt Ripkey, Agent Roger Wolff, 100 Birch Walnut today.

**XVIII. Proceed to hear Objections, if any and if proper notice/waivers given unless scheduled for another date**

All notices were withdrawn.

**XIX. Schedule additional Board of Review dates (if required)**

Additional dates were not scheduled.

**XX. Adjournment**

The motion to adjourn was initiated by Trustee Umans and seconded by Trustee Wright at 12:02pm. Unanimously carried.

/s/ Tina Kolls, Village Clerk

*These are not official Minutes until approved by the Governing Body.*



# VILLAGE OF WILLIAMS BAY

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## UNOFFICIAL MINUTES BOARD OF REVIEW 9/4/2024 MEETING WEDNESDAY, SEPTEMBER 4, 2024 AT 10:00 AM VILLAGE HALL COUNCIL ROOM 250 WILLIAMS STREET WILLIAMS BAY, WI 53191

### **I. Call to Order**

Clerk Kolls called the meeting to order at 10:01am.

### **II. Roll Call**

Present: Trustees Lowell Wright, Robert Umans, Jim D'Alessandro, Steven Russell

Also Present: Attorney Mark Schroeder, Clerk Tina Kolls, Zac Schmidt, Accurate Appraisal, LLC

Excused: President Duncan, Trustees Vlach and Jaramillo

### **III. Confirmation of appropriate Board of Review and Open Meeting Notices**

#### **A. Affidavit of Publication from the Lake Geneva Regional News**

Clerk Kolls confirmed that the appropriate notices had been completed.

### **IV. Select a Chairperson for the Annual Board of Review**

The motion to nominate Trustee Wright as the Chairperson for the Annual Board of Review was initiated by Trustee D'Alessandro and seconded by Trustee Umans. Unanimously carried.

### **V. Select a Vice-Chairperson for the Annual Board of Review**

The motion to nominate Trustee Umans as the Vice-Chairperson for the Annual Board of Review was initiated by Trustee Russell and seconded by Trustee Wright. Unanimously carried.

### **VI. Minutes**

#### **A. Board of Review Meeting Minutes of June 3, 2024**

The motion to approve the Board of Review Meeting Minutes of June 3, 2024 was initiated by Trustee Umans and seconded by Trustee Wright. Unanimously carried.

### **VII. Verify that a member has met the mandatory training requirements**

#### **A. Affidavit of Board of Review Training Participation**

Clerk Kolls reported that Trustee Jaramillo and Trustee Russell had both met the training requirements for this year.

### **VIII. Confirmation the Village of Williams Bay has adopted ordinance Sect. 12-1(b) which establishes confidentiality of income and expense information provided to the assessor under state law (Wis. Stats. 70.47 (7)(af)).**

Clerk Kolls confirmed that Ordinance 2022-12 had been adopted to meet this state law.

### **IX. Review of any new legislation**

Attorney Schroeder gave a summary of the new legislature.

**X. Filing and summary of Annual Assessment Report by Assessor's Office**

Assessor, Zac Schmidt stated that Accurate has been the Assessor for one year. Schmidt explained that in 2024 Accurate performed a maintenance service. Schmidt explained that the current contract with Accurate goes through 2026.

Schmidt explained that the last market update for the Village of Williams Bay was in 2022. Schmidt reviewed basic assessment data.

**XI. Receipt of the Assessment Roll and sworn statements by the Clerk**

Clerk Kolls received and signed the Assessment Roll.

**XII. Review the Assessment Roll and Perform Statutory Duties**

**A. Correct description of calculation errors, and omitted property, and eliminate double assessed property**

The motion to accept the 2024 Assessment Roll as presented was initiated by Trustee Russell and seconded by Trustee Umans. Unanimously carried.

**XIII. Discussion/Action - Certify all corrections of error under State Law (Sec. 70.43 Wis. Stats.)**

Assessor, Zac Schmidt, reported that there are no corrections of error.

**XIV. Discussion/Action - Verify with the Assessor that Open Book changes are included in the Assessment Roll, and consider approval of the 2024 Assessment Roll**

Assessor, Zac Schmidt, verified that the Open Book changes are included in the Assessment Roll.

**XV. Allow taxpayers to examine the Assessment Data**

The Assessment Roll was available for examination.

**XVI. During the first two hours, consideration of:**

**A. Waivers of the required 48-hour notice of intent to file an objection when there is good cause, requests for waiver of the BOR hearing allowing the property owner an appeal directly to circuit court, requests to testify by telephone or submit a sworn written statement, subpoena requests, and act on any other legally allowed/required Board of Review matters**

There were no waivers filed to consider.

**XVII. Review Notices of Intent to file Objection**

There were no notices of intent to file objection to review.

**XVIII. Proceed to hear Objections, if any and if proper notice/waivers given unless scheduled for another date**

There were no objections to hear.

Board of Review recessed from 11:55am to 11:57am pending appearances.

**XIX. Schedule additional Board of Review dates (if required)**

Additional dates were not scheduled.

**XX. Adjournment**

The motion to adjourn was initiated by Trustee Umans and seconded by Trustee D'Alessandro at 12:01pm. Unanimously carried.

/s/ Tina Kolls, Village Clerk

*These are not official Minutes until approved by the Governing Body.*



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## UNOFFICIAL MINUTES BOARD OF REVIEW 6/2/2025 MEETING MONDAY, JUNE 2, 2025 AT 6:20 PM VILLAGE HALL COUNCIL ROOM 250 WILLIAMS STREET WILLIAMS BAY, WI 53191

### I. Call to Order

President Jaramillo called the meeting to order at 06:20pm.

### II. Roll Call

Present: President Adam Jaramillo, Trustees George Vlach, Lowell Wright, Robert Umans, Steven Russell, Mary Bartholomew, Susan Franzen

Also Present: Administrator David Lothspeich, Police Chief Justin Timm, Fire Chief Doug Smith, Village Engineer Doug Snyder, Public Works Director Wayne Edwards, Recreation Director Ryan Knop, Clerk Tina Kolls

### III. Announcements

- A. Open Book will be held in-person on Monday, July 28th and Tuesday, July 29th, from 9am - 5pm with a one hour lunch break from 12pm-1pm in the Village Hall Council Room

President Jaramillo announced that Open Book will be held in-person on Monday, July 28th and Tuesday, July 29th, from 9am - 5pm with a one hour lunch break from 12pm - 1pm in the Village Hall Council Room.

- B. The Assessment Roll is not completed at this time, and the Board of Review will adjourn until September 4, 2025, from 10:00am - Noon in the Village Hall Council Room.

President Jaramillo announced that the Assessment Roll is not completed at this time, and the Board of Review will adjourn until September 4, 2025, from 10:00am - Noon in the Village Hall Council Room.

### IV. Adjournment

The motion to adjourn was initiated by Trustee Wright and seconded by Trustee Russell at 06:21pm. Unanimously carried.

/s/ Tina Kolls, Village Clerk

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**Board of Review  
Affidavit of Training Participation**

County (add your home county) of WALWORTH, State of Wisconsin

I, SUSAN FRANZEN (your name), being first duly sworn, do hereby state as follows:

1. That this affiant participated in Board of Review training on behalf of the Town/Village/City of WILLIAMS BAY, WISCONSIN WALWORTH County (your home county).
2. That this affiant is or is not (circle one) a member of the Board of Review of said town/village/city (circle one).
3. That on the 17th day of MAY, 2025, this affiant met the certified training requirement by:

- ☒ Viewing one of the video options approved for 2025 BOR Training by the Wisconsin Department of Revenue.
- ☐ Attending a BOR training by \_\_\_\_\_, who has been certified to teach by the Wisconsin Department of Revenue.
- ☒ Providing a completed BOR exam to accompany this affidavit.

Dated this 19th day of May, 2025.

Susan Franzen  
(Your signature)

Subscribed and sworn before me this 19th day of May, 2025.

Jim Koller

City/Town/Village Clerk, Town Chairperson, or Notary Public (circle one)

My commission ends \_\_\_\_\_

**NOTES:**

- Persons swearing to false information are subject to criminal fines or jail under Wis. Stat. § 946.32, and the Board of Review hearing and deliberations may be found invalid.
- Give to town, village, or city clerk with completed exam to retain on file.

## 2025 BOR Exam

1. **The Board of Review voting members include:** *(Select all answers that apply)*
  - ☒ a. Town Chair
  - ☒ b. Elected Town Clerk
  - ☒ c. Village President
  - ☒ d. Village Clerk
  - ☒ e. Town Supervisors
  - ☐ f. Attorney
  - ☒ g. Members duly appointed by the governing body by ordinance
  - ☐ h. Assessor
2. **The Purpose of the Board of Review (BOR) is to:** *(Select all answers that apply)*
  - ☒ a. Provide a mechanism for a property taxpayer to contest their property's assessed value.
  - ☒ b. Based on sworn testimony, determine whether to uphold the Assessor's valuation.
  - ☒ c. Review the Tax Roll for mistakes, errors, and completeness.
  - ☐ d. Conduct other business when no one attends the first Two-Hour Meeting or between hearings.
3. **How many BOR members must remain to proceed with a hearing, if a member is removed?**
  - ☒ a. A minimum of 3 (even if quorum is present)
  - ☐ b. A quorum of the BOR
  - ☐ c. A minimum of 4
  - ☐ d. None of the above
4. **How many members of the BOR must attend the training?** *(Select all answers that apply)*
  - ☐ a. All the members of the BOR must attend BOR training every year.
  - ☒ b. At least one member of the BOR must attend BOR training every year.
  - ☐ c. The BOR Clerk must attend training every year.
  - ☐ d. The BOR Chair must attend training every year.
5. **Which of these statements about the Chair's BOR role are true?** *(Select all answers that apply)*
  - ☒ a. The Chair conducts each meeting or hearing in an orderly and legal manner.
  - ☒ b. The Chair should use the "First Meeting Agenda" form to keep the BOR on track.
  - ☐ c. The Chair may state their non-factual opinion on any objection case.
  - ☒ d. For each Objection Hearing, the Chair briefly outlines the hearing procedures.
  - ☒ e. At an objection hearing, the Chair should use the "Findings of Fact, Determination, and Decision" form or similar document.
  - ☐ f. The Chair shall allow any BOR member to state their non-factual opinion on any objection case.
6. **When reviewing the tax roll, the BOR may:** *(Select all answers that apply)*
  - ☒ a. Review the assessment roll for omitted property and double assessments.
  - ☒ b. Review the preceding year's issued building and razing permits to ensure that the municipal assessor has considered them appropriately.
  - ☒ c. Identify any errors or omissions in assessment roll descriptions or calculations that need correcting
  - ☐ d. Adjust any assessment the BOR thinks needs to be adjusted.
  - ☐ e. Redo the work of the municipal assessor.

## 2025 BOR Exam

7. The Board of Review may vote to split the difference in estimated fair market value between the assessor's and property owner's valuations.
- a. True
  - ☒ b. False
8. The property owner has the burden of proof and therefore testifies first at a BOR Hearing.
- ☒ a. True
  - b. False
9. The Assessor's BOR role includes: *(Select all answers that apply)*
- a. The Assessor can be a Board of Review member.
  - b. The Assessor advises the BOR on all matters before it.
  - ☒ c. The Assessor must attend the Open Book meeting.
  - ☒ d. The Assessor must attend the two-hour meeting.
  - ☒ e. The Assessor presents valuation evidence at the BOR hearing for any property assessment objection.
  - f. When all the testimony is over, the Assessor may give advice and pointers to help the Board.
10. Which of these statements about the Assessor's Valuation are correct? *(Select the best answer that applies)*
- a. The Assessor's property valuation is presumed to be correct and binding on the Board of Review if there is no sworn evidence showing it to be incorrect.
  - b. The Assessor may correct a property assessment during the Open Book.
  - ☒ c. All of the above.
11. At the BOR hearing, the BOR acts as a quasi-judicial body; in doing so: *(Select all answers that apply)*
- ☒ a. Board members decide solely on the sworn evidence presented to them.
  - ☒ b. Board proceedings are recorded, and findings of fact and a decision are made, with the objector receiving a notice of determination.
  - c. Board members may discuss upcoming cases with friends and local real estate experts to gather their own information before hearings.
  - ☒ d. Board of Review members are permitted to freely discuss the case evidence with each other during a hearing.
12. Are BOR meetings open to the public? *(Select all answers that apply)*
- ☒ a. Yes, BOR meetings are always open to the public.
  - b. Yes, but the BOR may go into a closed session as long as no formal action is introduced, deliberated on, or adopted during the closed session.
  - c. Yes, but the BOR may go into closed session if BOR members need to receive confidential legal advice from the municipal attorney.

## 2025 BOR Exam

13. Property owners are free to contact BOR members before their property tax appeal hearing to explain why they believe the assessor's fair market valuation is wrong.
- a. True
  - ☒ b. False
14. If the assessment roll is not completed by the fourth Monday in April or the 45 days thereafter, the BOR must: *(Select all answers that apply)*
- ☒ a. Hold an initial meeting during the 45-day period
  - ☒ b. Adjourn until the roll is completed
  - ☒ c. Have the BOR clerk post a written notice on the meeting place door, including the date and time the BOR will resume meeting
  - ☒ d. When the roll is completed, the BOR must meet and be in session two hours as required by state law or longer, as established by ordinance
  - e. Fine the assessor \$100 dollars per day until the assessment roll is complete
  - f. Skip convening the BOR that year and postpone hearing any property objections until the following year
15. The Assessor may decline to defend the assessment and may remain silent if he or she feels the objecting taxpayer has not presented enough evidence to overcome the presumption of correctness during the objection hearing.
- a. True
  - ☒ b. False

-- End of BOR Exam --

**Remember to attach your completed Exam to your Affidavit of Attendance and give it to your clerk.**

**Board of Review  
Affidavit of Training Participation**

County (add your home county) of Walworth, State of Wisconsin

I, Mary Bartholomew (your name), being first duly sworn, do hereby state as follows:

1. That this affiant participated in Board of Review training on behalf of the Town/Village/City of Williams Bay, Walworth County (your home county).
2. That this affiant is or is not (circle one) a member of the Board of Review of said town/village/city (circle one).

3. That on the 5th day of May, 2025, this affiant met the certified training requirement by:

- ☒ Viewing one of the video options approved for 2025 BOR Training by the Wisconsin Department of Revenue.
- ☐ Attending a BOR training by \_\_\_\_\_ who has been certified to teach by the Wisconsin Department of Revenue.
- ☐ Providing a completed BOR exam to accompany this affidavit.

Dated this 5th day of May, 2025.

Mary Bartholomew  
(Your signature)

Subscribed and sworn before me this 5th day of May, 2025.

Jim Kelly

City/Town/Village Clerk, Town Chairperson, or Notary Public (circle one)

My commission ends \_\_\_\_\_

**NOTES:**

- Persons swearing to false information are subject to criminal fines or jail under Wis. Stat. § 946.32, and the Board of Review hearing and deliberations may be found invalid.
- Give to town, village, or city clerk with completed exam to retain on file.

## 2025 BOR Exam

1. **The Board of Review voting members include:** *(Select all answers that apply)*
  - ☒ (a) Town Chair
  - ☒ (b) Elected Town Clerk
  - ☒ (c) Village President
  - ☒ (d) Village Clerk
  - ☒ (e) Town Supervisors
  - ☐ f. Attorney
  - ☒ (g) Members duly appointed by the governing body by ordinance
  - ☐ h. Assessor
2. **The Purpose of the Board of Review (BOR) is to:** *(Select all answers that apply)*
  - ☒ (a) Provide a mechanism for a property taxpayer to contest their property's assessed value.
  - ☒ (b) Based on sworn testimony, determine whether to uphold the Assessor's valuation.
  - ☒ (c) Review the Tax Roll for mistakes, errors, and completeness.
  - ☐ d. Conduct other business when no one attends the first Two-Hour Meeting or between hearings.
3. **How many BOR members must remain to proceed with a hearing, if a member is removed?**
  - ☒ (a) A minimum of 3 (even if quorum is present)
  - ☐ b. A quorum of the BOR
  - ☐ c. A minimum of 4
  - ☐ d. None of the above
4. **How many members of the BOR must attend the training?** *(Select all answers that apply)*
  - ☐ a. All the members of the BOR must attend BOR training every year.
  - ☒ (b) At least one member of the BOR must attend BOR training every year.
  - ☐ c. The BOR Clerk must attend training every year.
  - ☐ d. The BOR Chair must attend training every year.
5. **Which of these statements about the Chair's BOR role are true?** *(Select all answers that apply)*
  - ☒ (a) The Chair conducts each meeting or hearing in an orderly and legal manner.
  - ☒ (b) The Chair should use the "First Meeting Agenda" form to keep the BOR on track.
  - ☐ c. The Chair may state their non-factual opinion on any objection case.
  - ☒ (d) For each Objection Hearing, the Chair briefly outlines the hearing procedures.
  - ☒ (e) At an objection hearing, the Chair should use the "Findings of Fact, Determination, and Decision" form or similar document.
  - ☐ f. The Chair shall allow any BOR member to state their non-factual opinion on any objection case.
6. **When reviewing the tax roll, the BOR may:** *(Select all answers that apply)*
  - ☒ (a) Review the assessment roll for omitted property and double assessments.
  - ☒ (b) Review the preceding year's issued building and razing permits to ensure that the municipal assessor has considered them appropriately.
  - ☒ (c) Identify any errors or omissions in assessment roll descriptions or calculations that need correcting
  - ☐ d. Adjust any assessment the BOR thinks needs to be adjusted.
  - ☐ e. Redo the work of the municipal assessor.

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7. The Board of Review may vote to split the difference in estimated fair market value between the assessor's and property owner's valuations.
- a. True
  - ☒ b. False
8. The property owner has the burden of proof and therefore testifies first at a BOR Hearing.
- ☒ a. True
  - b. False
9. The Assessor's BOR role includes: *(Select all answers that apply)*
- a. The Assessor can be a Board of Review member.
  - b. The Assessor advises the BOR on all matters before it.
  - ☒ c. The Assessor must attend the Open Book meeting.
  - ☒ d. The Assessor must attend the two-hour meeting.
  - ☒ e. The Assessor presents valuation evidence at the BOR hearing for any property assessment objection.
  - f. When all the testimony is over, the Assessor may give advice and pointers to help the Board.
10. Which of these statements about the Assessor's Valuation are correct? *(Select the best answer that applies)*
- a. The Assessor's property valuation is presumed to be correct and binding on the Board of Review if there is no sworn evidence showing it to be incorrect.
  - b. The Assessor may correct a property assessment during the Open Book.
  - ☒ c. All of the above.
11. At the BOR hearing, the BOR acts as a quasi-judicial body; in doing so: *(Select all answers that apply)*
- ☒ a. Board members decide solely on the sworn evidence presented to them.
  - ☒ b. Board proceedings are recorded, and findings of fact and a decision are made, with the objector receiving a notice of determination.
  - c. Board members may discuss upcoming cases with friends and local real estate experts to gather their own information before hearings.
  - d. Board of Review members are permitted to freely discuss the case evidence with each other during a hearing.
12. Are BOR meetings open to the public? *(Select all answers that apply)*
- ☒ a. Yes, BOR meetings are always open to the public.
  - b. Yes, but the BOR may go into a closed session as long as no formal action is introduced, deliberated on, or adopted during the closed session.
  - c. Yes, but the BOR may go into closed session if BOR members need to receive confidential legal advice from the municipal attorney.

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13. Property owners are free to contact BOR members before their property tax appeal hearing to explain why they believe the assessor's fair market valuation is wrong.
- a. True
  - ☒ b. False
14. If the assessment roll is not completed by the fourth Monday in April or the 45 days thereafter, the BOR must: *(Select all answers that apply)*
- ☒ a. Hold an initial meeting during the 45-day period
  - ☒ b. Adjourn until the roll is completed
  - ☒ c. Have the BOR clerk post a written notice on the meeting place door, including the date and time the BOR will resume meeting
  - ☒ d. When the roll is completed, the BOR must meet and be in session two hours as required by state law or longer, as established by ordinance
  - e. Fine the assessor \$100 dollars per day until the assessment roll is complete
  - f. Skip convening the BOR that year and postpone hearing any property objections until the following year
15. The Assessor may decline to defend the assessment and may remain silent if he or she feels the objecting taxpayer has not presented enough evidence to overcome the presumption of correctness during the objection hearing.
- a. True
  - ☒ b. False

**-- End of BOR Exam --**

**Remember to attach your completed Exam to your Affidavit of Attendance and give it to your clerk.**