



Policy on Procedure for Waiver of Board of Review Hearing Requests Board of Review – 2026

WHEREAS, Wis. Stat. § 70.47(8m), authorizes the Board of Review (hereinafter BOR) to consider requests from a taxpayer or assessor, or at its own discretion to waive the hearing of an objection under Wis. Stat. § 70.47(8), or in a 1st class city, under Wis. Stat. § 70.47(16), and allow the taxpayer to have the taxpayer's assessment reviewed under Wis. Stat. § 70.47(13); and

WHEREAS, Wis. Stat. § 70.47(8m) further states that for purposes of this subsection, the BOR shall submit the Notice of Decision under Wis. Stat. § 70.47(12) using the amount of the taxpayer's assessment as established by the municipal assessor as the finalized amount; and

WHEREAS, Wis. Stat. § 70.47(8m) further states that for purposes of this subsection, if the BOR waives the hearing, the waiver disallows the taxpayer's claim on excessive assessment under Wis. Stat. § 74.37(3), and, notwithstanding the time period under Wis. Stat. § 74.37(3)(d), the taxpayer has 60 days from the notice of hearing waiver in which to commence an action under Wis. Stat. § 74.37(3)(d); and

WHEREAS, Wis. Stat. § 70.47(7)(a) states that the taxpayer must submit proper notice of intent to file an objection and a written objection on the Objection Form approved by the Department of Revenue to the BOR prior to a Request for Waiver being considered;

WHEREAS, Wis. Stat. § 70.47(7)(af) states that if the assessment was set based on the income approach, then the taxpayer must submit income and expense information to the City Assessor no less than 7 days prior to the first meeting of the BOR;

NOW, THEREFORE, the Board of Review of the City of West Allis, Milwaukee County does hereby adopt or reaffirm the following Waiver Policy:

1) PROCEDURE:

Before the BOR can consider a request from a taxpayer or assessor, or at the BOR's own discretion waive the hearing of an objection, the taxpayer must first complete and file the following documents:

- a) A timely Notice of Intent to File an Objection submitted to the BOR Clerk;
- b) A timely Objection Form for Real Property Assessment (DOR form PA-115A) submitted to the BOR Clerk; and

Recipient Name

Date

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c) Where applicable, income and expense information submitted to the City Assessor.

If the owner fails to file the documents as required, no hearing will be scheduled on the objection.

If the owner files the documents as required and a request from the owner or assessor is made to waive the hearing of an objection, or if the BOR considers waiving the hearing at its own discretion, the BOR shall use the following criteria to make its waiver decision.

2) CRITERIA:

The BOR may consider any or all of the following factors when deciding whether to waive the hearing:

- a) The benefits or detriments of the BOR process;
- b) The benefits or detriments of having a record for Court review;
- c) Avoidance of unruly, lengthy, burdensome BOR appeals;
- d) Ability to cross-examine the person(s) providing the testimony;
- e) Any other factors that the BOR deems pertinent to deciding whether to waive the hearing.

3) EFFECTIVE DATE:

This Policy shall be effective upon passage or reaffirmation.

This Policy is adopted on this 14th day of May, 2026.

Board of Review Chairperson

Board of Review Clerk