

**Board of Review
Affidavit of Training Participation**

County of MILWAUKEE, State of Wisconsin

I, JOHN KAROL (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 WEST ALLIS, MILWAUKEE 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 13TH day of MAY, 2025, this affiant met the certified training requirement by:

- ☒ Viewing the 2025 How to Conduct a BOR First Meeting.
- ☒ Attending a BOR training by CITY OF WEST ALLIS who has been certified to teach by the Wisconsin Department of Revenue.
- ☒ Providing a completed BOR exam to accompany this affidavit.

Dated this 13TH day of MAY, 2025.

[Signature]
(Your signature)

Subscribed and sworn before me this 13 day of MAY, 2025.

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

My commission ends April 29, 2029



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 *FOR WEST ALIS*
- ☒ 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.

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.

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.