



BOARD OF REVIEW
September 10, 2025, 4-6 P.M., COUNCIL CHAMBERS

AGENDA

1. Call Board of Review to order
2. Roll call of members
3. By Motion, Selection of Chairperson
4. By Motion, Selection of Vice-Chairperson
5. Verify training requirements
6. Verify Confidentiality Ordinance 2.48.040
7. Approval of 2024 Board of Review minutes and 2025 Meet to Adjourn Board of Review minutes
8. Motion to approve Board of Review Policy and Procedures Manual
9. Receipt of assessment roll from Assessor
10. Review assessment roll
 - A. Changes from prior year
 - B. Advise Assessor of any applicable changes
11. Clerk's Statement
12. Review Taxpayers Notices of Intent to File Objections
13. Proceed to hearing objections
 - A. Swearing in of Board Members
 - B. Swearing in of Assessor
14. Board of Review Deliberations and roll call vote on each objection heard
15. Provide Notice of Board of Review Determination Form to objectors who are present and/or direct clerk to provide notices via certified mail
16. Schedule future Board of Review meetings as needed
17. Adjournment

NOTE: Any person who has a qualifying disability as defined by the Americans with Disabilities Act that requires the meeting or materials to be in an accessible location or format, may contact City Clerk Amy White at (715) 426-3408 or in person at 222 Lewis Street, for accommodations. Requests for accommodation should be made at least three (3) business days in advance of the meeting. Every effort will be made to arrange accommodation.

Posted to Website 9/8/25, City Hall, Police and Library Bulletin Board 9/8/25



Board of Review Member Training Affidavit

This affidavit confirms that one or more Board of Review (BOR) voting members attended training before the BOR met, satisfying state law (sec. 70.46(4), Wis. Stats.).

STATE OF WISCONSIN

County of ST CROIX

Co-muni code 55276

I, Amy White, the clerk for the CITY OF RIVER FALLS,

swear the following BOR voting member(s), who represent(s) the municipality's chief executive officer or the officer's designee(s), attended a Wisconsin Department of Revenue approved BOR training program before the BOR's first meeting. (sec. 70.46 (4), Wis. Stats.)

BOR member(s) and attendance date:

AMY WHITE

08/01/2025

Name

Date

08-14-2025 09:10 AM

Date electronically filed

awhite@rfcity.org

Clerk email



Board of Review Member Training Affidavit

Preparer Information

Name Amy White	Title Clerk
Email awhite@rfcity.org	Phone 715-426-3405

Signature Statement

Under penalties of law, I declare this form and all attachments are true, correct and complete to the best of my knowledge and belief.

Do you agree with the statement above?

YES NO

Submission Information

You successfully submitted your report. Print a copy for your records.

Comuni code: 55276
Submission date: 08-14-2025 09:10 AM
Confirmation: PA10720251494O1755180644571
Submission type: ORIGINAL



Board of Review Member Training Affidavit

This affidavit confirms that one or more Board of Review (BOR) voting members attended training before the BOR met, satisfying state law (sec. 70.46(4), Wis. Stats.).

STATE OF WISCONSIN

County of PIERCE

Co-muni code 47276

I, Amy White, the clerk for the CITY OF RIVER FALLS,

swear the following BOR voting member(s), who represent(s) the municipality's chief executive officer or the officer's designee(s), attended a Wisconsin Department of Revenue approved BOR training program before the BOR's first meeting. (sec. 70.46 (4), Wis. Stats.)

BOR member(s) and attendance date:

AMY WHITE

08/01/2025

Name

Date

08-14-2025 09:12 AM

Date electronically filed

awhite@rfcity.org

Clerk email



Board of Review Member Training Affidavit

Preparer Information

Name Amy White	Title Clerk
Email awhite@rfcity.org	Phone 715-426-3405

Signature Statement

Under penalties of law, I declare this form and all attachments are true, correct and complete to the best of my knowledge and belief.

Do you agree with the statement above?

YES NO

Submission Information

You successfully submitted your report. Print a copy for your records.

Comuni code: 47276
Submission date: 08-14-2025 09:12 AM
Confirmation: PA10720251264O1755180746545
Submission type: ORIGINAL

- **Chapter 2.48 - BOARD OF REVIEW**

Sections:

- **2.48.010 - Membership.**

The board of review shall consist of the mayor, all alderpersons and the city clerk.

(Ord. 1997-13 (part): prior code § 1.51(1))

- **2.48.020 - Powers and duties.**

See Section 70.47, Wis. Stats.

(Ord. 1997-13 (part): prior code § 1.51(2))

- **2.48.030 - Sessions.**

At its first meeting, the board of review shall receive the assessment role and sworn statements from the clerk and prior to adjournment shall be in session at least one day from eight a.m. to twelve noon for taxpayers to appear and examine the assessment role and other assessment data and be heard in relation to the assessment. If the assessment role is not completed, the board shall adjourn for such time as is necessary to complete the roll, and shall post written notice on the outer door of the place of meeting stating to what time the meeting is adjourned.

(Ord. 1997-13 (part): prior code § 1.51(3))

- **2.48.040 - Confidentiality of records.**

Whenever the assessor, in the performance of the assessor's duties, requests or obtains income and expense information pursuant to Section 70.47(7)(af), Wisconsin Statutes, or any successor statute thereto, then, such income and expense information that is provided to the assessor shall be held by the assessor on a confidential basis, except, however, that the information may be revealed to and used by persons: in the discharging of duties imposed by law; in the discharge of duties imposed by office (including, but not limited to, use by the assessor in performance of official duties of the assessor's office and use by the board of review in performance of its official duties); or pursuant to order of a court. Income and expense information provided to the assessor under Section 70.47(7)(af), Wis. Stats., unless a court determines that it is inaccurate, is, per Section 70.47(7)(af) Wis. Stats., not subject to the right of inspection and copying under Section 19.35(1), Wisconsin Statutes.

(Ord. 2000-4: prior code § 1.51(4))

**CITY OF RIVER FALLS, WISCONSIN
BOARD OF REVIEW MINUTES
July 30, 2024, 4-6 p.m.**

Members Present: Jeff Bjork, Sean Downing, Scott Morrissette, Diane Odeen, Dan Toland, Amy White

Members Absent: Todd Bjerstedt, Nick Carow, Alyssa Mueller

Others Present: City Assessor Zac Schmidt

Clerk Amy White called the meeting to order at 4 p.m. The Pledge of Allegiance was said. White took a roll call.

White explained the Board would be in session for two hours. This is a maintenance year meaning updates for all properties were reviewed by the City's assessor, Accurate Appraisal. White provided information on the publishing and posting of the Board of Review agenda and affidavit.

White asked for a motion to select the Chairperson for the Board of Review

Members Morrissette and Odeen move to elect Dan Toland to be the Chair. The vote passed unanimously.

Chairperson Toland asked for a motion for the Vice-Chairperson for the Board of Review.

Members Bjork and Morrissette nominated Sean Downing as Vice Chair. The vote passed unanimously.

Chairperson Toland stated for the record that Board Members Amy White and Sean Downing have met the mandatory training required by State Statute 70.45(4) for Board of Review Members.

Toland stated for the record the City has a Confidentiality Ordinance. It is Chapter 2.48.040 in the City's Municipal Code. On the agenda was the Board's rules and procedures.

Vice Chairperson Downing talked about adopting standardizations. He said the municipality should adopt a policy on waivers. For review new laws, he talked about sworn testimony and sworn written testimony. The Board may allow it, but they don't have to. A policy should be in place. Downing also talked about how there cannot be cross-examination with written testimony. He talked about a person not being present but that their appraiser could be present instead. He said not all excuses (for not being present) are for good cause (life event). He said the Board adopts policies to ensure fairness. His suggestion is to send it back to the Clerk for review and craft something that is appropriate for the Board of Review.

Bjork asked if Downing had suggestions. Downing said the ones he just talked about, and to have the Clerk examine and find standards.

Odeen believed Downing's point about not being able to cross-exam a written statement and being able to assess the credibility of witnesses is very important but believes it is covered under rule 7 – no one may appear under oath by telephone or submit written statements under oath other than those who are ill or disabled. She believes it is covered. She said the Board needs them here if they want us to consider the sworn testimony.

Downing talked about having something more specific. Odeen asked if there has been an issue in the past. Downing said the State recommends on what is the best outcome. He spoke further in detail.

Chair Toland asked if the Board is following all the rules. White said yes; there are no specific policies. The draft policy provided was an example of what can be put together. Toland asked White to review them and provide suggestions. There was further discussion about reviewing the policies. White talked about what she would provide for the Board for next year. There was discussion about yearly review.

Toland said the assessor provided a written annual summary and asked if there were any questions. Downing asked if the open book changes were included in the roll. City Assessor Schmidt said yes. Toland confirmed the changes were made. Schmidt said yes.

White confirmed the assessment roll has been received and reviewed for errors. Open Book was held July 13, 1-3 p.m. The assessor utilized in person and telephonic appointments.

Toland said one objection would be heard today. White said a hearing is scheduled at 4:20 p.m. She reviewed rules/procedures stating the Board is a quasi-judicial body and Board members sit as judges to hear evidence. She provided further details including the order of the proceedings. According to state law, the Board must presume that the assessor's valuation is correct. To overcome the presumption, the objector must show the assessor's value is incorrect to the satisfaction of the Board by sworn testimony presented today. The Board is bound to accept the assessor's assessment is correct unless there is component sworn testimony not contradicted by other evidence that proves the assessment is incorrect. The Board cannot change values by the assessor. All valuation changes must be justified and based on sworn testimony.

White said a brief recess would be taken to get prepared and then call to order. She talked about filings by the objector including a motion to waive the Board of Review hearing. If the Board chooses to grant the waiver, the Board will not hear the case and the case will go to district court. The second is a request for telephone testimony. The Board will have to determine those two things prior to proceeding.

At 4:16 p.m., Chair Toland recessed the board for four minutes. At 4:20 p.m., White reconvened the Board of Review.

White said the case before the Board is for Hoss Investments, LLC. The property is located at 1063 E. Cascade Avenue, River Falls. She provided details regarding the property including the assessment amount. Gary Kohlenberg is the authorized representative for Hoss Investments. A waiver for the Board of Review was filed.

White will take a motion to either accept or deny the request. If it is accepted, it will proceed to district court; if it is denied, the Board will proceed with the hearing. **Odeen moved to accept the request to waive the Board of Review hearing.** Toland clarified that if this is accepted, this will take the Board out of it. White said yes. Toland asked if they could still take it to district court. White said yes. **Toland seconded the motion.**

Downing asked for discussion. His concern was judicial efficiency. That's not the same as comparable arms-length sale. Odeen said that was his reason for the request. Downing is curious what that means for the rest of his discussion. Odeen takes that to mean if he disagrees with the Board's ruling, he will take it to district court.

Odeen made the motion because district court is more formal and there would be an opportunity for representation and sworn testimony and calling witnesses. There's a more robust system for a hearing. Downing asked if there was a reason they couldn't be present. There was a previous engagement. There was a representative present for Hoss Investments. There was conversation about next steps.

Morrisette asked if the presumption that the assessor is correct is also true in district court. Schmidt didn't have experience with that, and White wasn't sure. She said the City Attorney recommended the Board to deny the request and proceed with the hearing. Downing asked why the City Attorney made the recommendation. White didn't have that explanation. There was discussion between Board members regarding the hearing going to the district court.

White said there was a first and second to approve the waiver of the Board of Review hearing. She asked for a vote. The vote to approve the request for a waiver failed with 4-2 with Downing, Bjork, Morrisette and White voting against and Toland and Odeen voting in favor. White will proceed with the hearing.

White said a request was made for telephone testimony for Gary Kohlenberg. The Board should take that into consideration. Downing asked a clarifying question about the request for telephone testimony. He feels it is a reasonable request. White said that is up to the Board. Odeen asked for telephone testimony. There was further discussion. Toland asked how long they have known about the Board of Review. White said the date had been

set for several months but they filed the objection on Friday. Morrisette stated since they knew the date in advance, they should have been able to appear. **The motion to deny the request for telephone testimony passed unanimously.**

White called for a short recess at 4:35 p.m. so the objector could prepare. White swore in the Board of Review members. When the meeting resumed, objector Ryan Hoefler and City Assessor Zac Schmidt were sworn in by White. Toland called for the taxpayer to present his case.

Hoefler explained that with college housing, one of the challenges is that the school system has had a dramatic decrease in attendance, and that the college housing market has collapsed substantially in the River Falls area. He said despite this, the property's tax assessment value has doubled. He believes an income approach should be used. He asked for consideration because River Falls is a great market and he hopes that the University of WI – River Falls will see attendance start to turn around.

Hoefler asked Assessor Schmidt how he does assessments for college housing in a 5-bedroom property that isn't done outside of the college housing based on market rate, including inflation. He believes it should be looked at from a bigger perspective. He mentioned competitors have much larger vacancy rates than they used to, and noted the 3 different ways on which an assessment could be based: income value, market value, and rebuild aspect. He asked how an assessment can be made without taking that into consideration.

Toland asked Schmidt if he had any questions; Schmidt said no. Schmidt said he could answer Hoefler's question. He confirmed that the property had been purchased in February 2019, and the assessment history showed the property went to fair market value back in 2021. His said it's based on the purchase price.

Toland asked if anyone had any questions.

Odeen asked Hoefler to explain his role with this property. Hoefler said he is one of multiple investors. He said though he doesn't live in River Falls, he sees it as a good opportunity and states things were different when they purchased the property. Odeen asked if he has any expertise in valuing real estate. Hoefler answered that he has purchased several properties with other investors. He said the income method includes mortgage, expenses, maintenance, and utilities. He believes he is well-versed.

Downing stated the Board needs substantial evidence. He asked if Hoefler had any recent arms-length sales the board could see. Hoefler said he does not believe there are any 5-bedroom properties that have been transacted since the property in question, but he isn't sure. Downing asked if there was a property valuation completed by a person with a certified general appraiser license as of January 1, 2023. Hoefler said he didn't believe Gary Kohlenberg has his license. Downing asked if a recent appraisal had been done on the property. Hoefler said no, a formal appraisal had not been done.

Morrisette asked if this property was an arms-length transaction. Hoefler said yes. Morrisette asked if Hoefler and his fellow investors knew it had the potential to fluctuate; Hoefler said the history hadn't indicated fluctuation. He said now there is much greater fluctuation than anyone could have anticipated, excessive vacancy, and increasing costs. Morrisette asked to confirm that this had been a risk they were willing to take; Hoefler said yes.

Morrisette asked if they had any plans to remodel. Hoefler said based on trends, they don't want to remodel if enrollment is down. He said they would be willing to do whatever might benefit the community, but they also need income to do that.

Hoefler said he doesn't believe property taxes are based on income, but he believes it should be a consideration. Morrisette said the Assessor disputed that. Schmidt reiterated it was based on purchase price.

Downing reminded Hoefler that the burden of proof is on the taxpayer because the board needs evidence.

Bjork asked if they rent per room or per unit. Hoefler said they've done both. There was further discussion about rent prices and whether they've increased.

Schmidt asked if there had been any structural changes to the property. Hoefler stated the roof had to be replaced because of hail damage, but otherwise no. Schmidt said the roof replacement would be considered maintenance. He said he had no further questions.

Toland said the Assessor can present his case.

Schmidt said the sale went to fair market value. He said a review team examined emails from Gary Kohlenberg with data about income and expenses, despite it being a maintenance year. He said they found the value of the property to be the same since 2021.

Toland asked Hoefler if he had any questions for the assessor.

Hoefler asked about the timeline for the maintenance period. Schmidt said the following year (2025) is a revaluation period, so there would be assessments on all properties in River Falls.

Hoefler asked how Schmidt assesses properties that were purchased with arms-length agreements. Schmidt said if there was an appraisal done, he would look at the appraisal. He said there was no appraisal for this property, so in this case he used an income approach for the value of the property. Hoefler asked to clarify that an appraisal takes precedence over an income approach. Schmidt said usually, yes. There was further discussion regarding appraisals and how they are conducted.

Toland asked if any Board of Review members had questions for the Assessor.

Morrisette asked how much weight is given to an appraisal when it's ordered by either the buyer or the seller. Schmidt said it needs to be from a credible source and not associated with the owner or the seller. He said 90% of appraisals come from banks.

Morrisette asked about other approaches, such as cost or sales. Schmidt said with the income approach, they follow the Department of Revenue procedures.

Downing asked if Schmidt had ever discovered errors in similar property of value in cases like this before. Schmidt said not to the opinion of value from the objector.

Toland asked Hoefler if he had any other testimony.

Hoefler asked how the investors and the Assessor could be so out of alignment if they both used the income method. He asked how Schmidt had derived that method, and whether he had a document. Schmidt said he had a 2023 rent roll and a spreadsheet of direct capitalization. He stated they use a cap rate of 6%.

Hoefler said he had no further testimony. Toland asked him to briefly summarize his case for the Board.

Hoefler said the thing outside of their control is taxes.

Toland closed testimony and opened discussion for the Board of Review and findings of facts.

Odeen said the Board's role is not to determine whether the property is a good investment, but rather to determine the fair market value of the property. There are strict guidelines for how that is determined, and the Board did not receive any competent evidence for the fair market value. She said there was no professional assessment or appraisal. She stated taxes didn't rise at fair market value for a couple years, and it will be part of the reassessment by the City in 2025.

White explained the Board's options per Wisconsin State Statute 70.47(9)(a): the majority in roll call vote determine that the Assessor's valuation was correct, or the property owner's value is reasonable in light of all reasonable evidence.

Downing motioned that the Assessor is correct in his valuation; Bjork seconded the motion. White took roll call. The motion passed unanimously.

Toland stated that the Board agrees that the Assessor is correct in his valuation. White said we are reiterating by motion that the Assessor's valuation is correct.

Toland recessed the Board of Review until 5:58 p.m. to print the Notice of Board of Review Determination for the objector. Toland reopened the Board of Review at 5:58 p.m.

White motioned to adjourn the meeting; Bjork seconded the motion. The Board of Review adjourned at 6:00 p.m.

Respectfully Submitted,

Katie Asproth, Office Support Specialist



BOARD OF REVIEW
May 27, 2025, 6:15 p.m.

Members Present: Todd Bjerstedt, Jeff Bjork, Nick Carow, Sean Downing, Scott Morrissette, Alyssa Mueller, Diane Odeen, Dan Toland

Members Absent: Dan Toland

Clerk White called the meeting to order at 6:15 p.m. Roll call was taken.

Clerk White stated the purpose of the meeting was to meet to adjourn until the Board of Review Meeting on September 10, 2025, at 4 p.m. at which time the assessment roll will be completed.

MSC Bjerstedt/Odeen move to adjourn until that time. Unanimous.

Clerk White stated with all in favor, the board would recess until September 10, 2025 at 4 p.m.

Meeting adjourned at 6:16 p.m.

Respectfully Submitted,

Amy White
Community Services Director/City Clerk



City of River Falls Board of Review Rules and Procedures

Contents

Intro 1 - Authority	2
Intro 2 - Regulations	2
Intro 3 - Board's Function	2
Rule 1 - Officer Selection and Duties	2
Rule 2 - Filing	2
Rule 3 - Forms	2
Rule 4 - Scheduling Objections	3
Rule 5 - Board of Review Hearing Waiver	4
Rule 6 - Subpoenas	4
Rule 7 - Sworn Telephone Testimony	4
Rule 8 - Withdrawal of Objection	4
Rule 9 - Conflict of Interest	4
Rule 10 - Hearings	5
Rule 11 - Failure to Appear	5
Rule 12 - Transcript	5
Rule 13 - Reconsideration and Rehearing	5
Rule 14 - Amendments to Rules and Procedures	5
Rule 15 - Copies of Rules	5

Adopted by City of River Falls Board of Review on .

Note: 2023 Wisconsin Act 12 repealed personal property taxes effective as of January 2024.

Intro 1 - Authority

The Board of Review is established and operates under the laws set forth in Chapter 70 of the Wisconsin Statutes and relevant published decisions of the Wisconsin Courts.

Intro 2 - Regulations

Besides these rules there are additional provisions that also govern and guide the Board, which are not enumerated herein. The Assessor, property owner and the public have rights and procedures as well that must be followed. Anyone involved in filing a real objection should also review and understand Wisconsin Statutes, Chapter 70, and the Wisconsin Department of Revenue's Guides for Property Owners. The Board, its Clerk and its legal counsel can only provide answers on procedural matters and therefore property owners may wish to consult with an attorney when filing an objection.

Intro 3 - Board's Function

The Board is a quasi-judicial body whose duty is to hear sworn oral testimony regarding assessed values.

The Board is to determine whether objections are completed and timely filed; to consider requests to waive objections to circuit court; to issue subpoenas; to schedule and conduct hearings on objections; and to make determinations as to whether the Assessor's valuation is correct.

Rule 1 - Officer Selection and Duties

1. The Board shall select a chairperson and vice-chairperson at the beginning of each annual session.
2. Chair. The Chair shall preside over all meetings of the Board. In the absence of the Chair, the Vice-Chair shall assume the duties of the Chair.
3. Rulings. During the hearing, the Chair shall make all rulings regarding procedural matters and the admission or exclusion of evidence. If circumstances prove necessary, the Chair has the authority to make rulings regarding procedural matters and the admission or exclusion of evidence which may arise at a time when the Board is not in session.

Rule 2 - Filing

Any document required to be filed with the Board or the Board's Clerk, may be submitted in person, by e-mail, or by U.S. mail to the City Clerk. All documents submitted after 5:00 P.M., Central Standard Time, Monday through Friday, are considered as filed on the following business day. **Forms must be submitted no less than 48 hours prior to the start of the Board's 2-hour meeting.**

Rule 3 - Forms

- A. Objectors must use Wisconsin Department of Revenue forms for objections (PA-115A - real property), agent authorizations (PA 105) and requests for waivers (PA 813, R. 10-16). These forms are available in person at the City Clerk's office or online from the Wisconsin Department of Revenue and the City:

- a. <https://www.revenue.wi.gov/Pages/HTML/formpub.aspx>
- b. <https://www.rfcity.org/1077/City-Assessor>

- B. A separate objection form shall be completed and filed for each property tax key number being appealed.
- C. A new agent form must be filed with each objection regardless of whether the agent has represented the property owner and filed one in other years because each assessment year is a separate file, independent of previous proceedings.
- D. All notices of intent to file an objection, objections, agent authorizations, and request for waiver forms submitted to the City Clerk are final and may not be altered, supplemented, amended, or otherwise changed and resubmitted unless a written withdrawal is filed with the City Clerk and new documents are submitted no less than 48 hours prior to the start of the Board's 2-hour meeting.

Rule 4 - Scheduling Objections

- A. Generally. The Board will review the filed documents and determine whether to schedule a hearing.
 - 1. Objections will be rejected and not scheduled for a hearing if:
 - i. the objection form is not filled out in its entirety or objector fails to furnish any of the information requested on the objection form particularly Section 3 of the objection form (PA-115A or PA-115B);
 - ii. a form is not signed by the appropriate person or entity
 - iii. the agent form is not in compliance with Rule 3.C.
 - iv. the objection does not comply with the requirements of the Wisconsin Statutes;
 - v. the owner or the owner's agent fails to comply with a Board subpoena.
 - 2. Objections may be rejected for other reasons upon the request of the Assessor or on the Board's own motion.
- B. Late Filed Objections. The Board will use the following definitions in deciding whether late objections may be scheduled for a hearing.
 - 1. "Good cause" means the objector acted in good faith in filing even though it was late; the Assessor will not be prejudiced by the late filing; and the objector took prompt action to remediate the late filing. These can be shown by the reason for the objector's delay; the extent to which the objector undertook effort for compliance with the Board of Review rules and state statutes; the objector's prior experience with the Board of Review; and the objector's knowledge about Board of Review law and procedures.
 - 2. "Extraordinary Circumstances" means something beyond what is usual, regular, or customary, but something highly remarkable or non-reoccurring circumstances that are more severe than good cause.
 - 3. In determining good cause or extraordinary circumstances, the board can only consider information about why the filing was late, and not information about the property valuation.
 - 4. Failure to receive any notice required to be sent by Statute does not constitute good cause or extraordinary circumstances.
- C. Hearing Denial.
 - 1. A motion by the Board to deny a hearing means the Board shall not act on the objection as to the merits of the valuation.

2. The clerk must send written notice of the hearing denial that includes the reasons the Board of Review made that decision. The “Notice of Determination” under Wis. Stat. Sec. 70.47 (12) is not required to be sent.

Rule 5 - Board of Review Hearing Waiver

The Board may consider any or all the following in determining whether to grant a request to waive a Board hearing:

- A. A request by the Assessor to deny the hearing waiver because the objector or objector’s representative has not provided information to the Assessor in support of their opinion of valuation;
- B. The benefits or detriments of having a Board of Review record for a court review;
- C. The avoidance of lengthy and burdensome appeals;
- D. The inability to cross examine the person otherwise providing testimony to the Board;
- E. Any other circumstances that the Board deems pertinent to deciding whether to waive the hearing;
- F. Failure to comply with a subpoena.

Rule 6 - Subpoenas

At the request of the Assessor or the property owner, their agent or legal counsel, in advance of the hearing, the Board shall grant a request for subpoenas for the attendance of witnesses and/or the production of documents at the hearing. The Board may decide to issue a subpoena on its own motion at any time.

Subpoenas will be prepared by the party requesting them and must be filed with the Clerk for review by the Board’s counsel before being issued by the Chair. Subpoena service is the responsibility of the party requesting the subpoena.

Rule 7 - Sworn Telephone and Written Testimony

No one may appear under oath, by telephone, or submit written statements, under oath, other than those who are ill or disabled as provided for under §70.47(8), Wis. Stats.

Rule 8 - Withdrawal of Objection

Objection to an assessment may be withdrawn at any time prior to or at the time of the hearing by filing a written request signed by the owner or the owner’s agent.

Rule 9 - Conflict of Interest

Board members with a conflict of interest must excuse themselves from a hearing and determination on an objection. That member should not be counted on determining a quorum for the hearing and shall not participate in the hearing or determination in any manner.

Rule 10 - Hearings

- A. **Time limits.** The default time limit for residential cases is 20 minutes for each side and for commercial cases, 45 minutes for each side. The Board may allow more time if either the city or objector requests it at the beginning of the hearing. The Board has the final say in the amount of additional time it will allow.
- B. **Evidence.** The hearing need not be conducted according to the Rules of Evidence. Any relevant evidence may be admitted if it is the sort of evidence that reasonable persons are accustomed to relying on in the conduct of serious affairs. Failure to enter timely objection to evidence constitutes a waiver of the objection. The Board may act only upon the basis of evidence properly admitted into the record.
- C. **Exhibits.** Copies of all exhibits to be introduced at the hearing must be provided by the party presenting them, whether the Assessor or the Objector or their Agent. There must be enough copies to provide one to each member of the Board (7), the Assessor or the Objector, the Board Clerk, the Board's Counsel, and the court reporter (if applicable). Each document must be submitted to the Clerk to be given an exhibit identification prior to distribution and use in the hearing.
- D. **Legal Counsel's participation.** When represented by legal counsel, only one person may present the objection to the Board, either the property owner or legal counsel, although the property owner may be a witness.
- E. **Continuances.** If a hearing needs to be continued, the Board will work with the property owner and the Assessor to determine a mutually acceptable hearing time if it is sitting in session; otherwise, the Chair and the Clerk will work on scheduling outside of the Board session.

Rule 11 - Failure to Appear

If the property owner or property owner's agent or legal counsel fails to appear at the time scheduled for the hearing before the Board, the assessment objection shall be dismissed without a hearing.

Rule 12 - Transcript

In an appeal or other court proceedings, the meeting record shall be transcribed at the expense of the appealing party. No transcript will be prepared without pre-payment of the estimated cost.

Rule 13 - Reconsideration and Rehearing

The decision of the Board regarding an objection is final. By law, the Board cannot reconsider or rehear an objection unless ordered to do so by the Court.

Rule 14 - Amendments to Rules and Procedures

These rules and procedures may be amended from time to time as required or determined by the Board of Review.

Rule 15 - Copies of Rules

Copies of these rules and procedures shall be kept on file in the Office of the City Assessor and the Office of the City Clerk and shall be made available for public review on the City's website and in person at City Hall during regular business hours.

AFFIDAVIT OF PUBLICATION

Pierce County Journal
PO Box 4
Prescott, Wisconsin 54021
(715) 273-8078

Katie Asproth
222 Lewis Street
River Falls, WI 54022

Description: 2025-9-10 Board of Review Official Notice

State of Florida, County of Orange, ss:

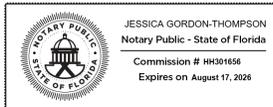
Edmar Corachia, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of Pierce County Journal, a weekly newspaper published in the County of Pierce, State of Wisconsin, and the legal notice of which the annexed text, taken from the paper, is a copy and was published in said newspaper, once each week for 1 successive week(s).

PUBLICATION DATES: August. 6 2025

NOTICE ID: W35eb6T22haomLM6wEGJ
Publication Fee: \$78.50

Edmar Corachia

(Signed) _____



VERIFICATION

State of Florida
County of Orange

Subscribed in my presence and sworn to before me on this: **08/11/2025**

J. Asproth

Notary Public

Notarized remotely online using communication technology via Proof.

**CITY OF RIVER FALLS
OFFICIAL NOTICE OF
BOARD OF REVIEW**

NOTICE IS HEREBY GIVEN that the City of River Falls Board of Review will meet for a minimum of two hours on **Wednesday, September 10**, beginning at 4 p.m., in the Council Chambers of City Hall, 222 Lewis Street, River Falls, Wisconsin, to consider objection notices, whereby sworn testimony from property owners objecting to their property assessments will be taken pursuant to Sec 70.47(1) of the Wis. Statutes. If necessary, additional hearings could be scheduled.

"Objection form(s) for Real Property Assessment" may be obtained at the City Clerk's Office. **Intent to file objections must be filed in the Office of the City Clerk at least 48 hours prior to the scheduled meeting (by 4 p.m., Monday, September 8, of the Board of Review.**

Be advised of the following requirements pursuant to Wis. Stats. 70.47(7):

- (aa) 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 if the person has refused a reasonable written request by certified mail of the assessor to enter onto property to conduct an exterior view of the property being assessed.
- (ab) The managing entity or its designees may be considered the taxpayer as an agent for the time-share owner and may file one objection and make one appearance before the board of review concerning all objections relating to a particular real property improvement and the land associated with it.
- (ac) 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 that person's objection except at a session of the board.
- (ad) 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 sub. (3) (a) , that person provides to the clerk of the board of review notice as to whether the person will ask for removal under sub. (6m) (a) and if so which member will be removed and the person's reasonable estimate of the length of time that the hearing will take. (ae) 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. (af) 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.

Amy White, City Clerk
Published: Pierce County
Journal August 6, 2025
Posted: July 8, 2025

WNAXLP 8 6