

**NOTICE OF THE BOARD OF REVIEW  
FOR THE CITY OF ALTOONA**

**NOTICE IS HEREBY GIVEN**, that the Initial Board of Review Meeting for the City of Altoona, Eau Claire County was held on the 26<sup>th</sup> day of May, 2022. The meeting convened at 5:45 pm at the Altoona Council Chambers located at 1303 Lynn Avenue, Altoona, WI and adjourned until September 29, 2022 at 5:00 p.m. at which time the Board will review and examine the assessment roll for real and personal property in the City of Altoona to perform such duties imposed by law.

**On-line viewing of the Assessment Roll: Please note the change to the Open Book. There will be an online viewing of the assessment roll beginning August 25, 2022** after which time there will be daily schedules available from the moment property owners receive their notice until the 48 hours before the Board of Review. To view the on-line assessment roll, please visit <http://accurateassessor.com/roll-books/> and click on ALTOONA.

**In-person viewing of the Assessment Roll:** Open Book will take place at Altoona City Hall, 1303 Lynn Avenue, Altoona, WI, on **September 8, 2022 from 11:30 a.m. – 1:30 p.m.**

Please be advised of the following requirements to appear before the Board of Review and procedural requirements if appearing before the Board:

Sec. 70.47(7)(aa), Wis. Stats., provides that the Board of Review may deny a hearing to a property owner who does not allow the assessor to complete an exterior view. However, the Wisconsin Supreme court expressed due process concerns regarding a similarly worded statute in *Milewski v. Town of Dover*, 2017 WI 79, 377 Wis. 2d 38, 899 N.W.2d 303. It is the Department of Revenue's recommendation to allow a Board of Review hearing even if the property owner denied an interior or exterior view. The lack of access to view, and the credibility of evidence offered can be managed as an evidentiary issue at a Board of Review hearing, rather than denying access to the Board of Review.

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 of Review about the person's objection, except at a session of the Board of Review.

No person may appear before the Board of Review, testify to the Board of Review by phone 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 sub. (3) (a), that person provides to the Board of Review clerk a notice as to whether the person will ask for removal under sub. (6m) and if so which member will be removed and the person's reasonable estimate of the length of time that the hearing will take.

When appearing before the Board of Review, the person must specify in writing, his or her estimate of the land value and improvements that he or she is objecting and the person must specify the information that he or she used to arrive at that estimate.

No person may appear before the Board of Review, testify to the Board of Review by phone or object to a valuation; if the assessor or objector made the valuation using the income method; unless the person supplies the assessor with all the information about income and expenses, as specified in the manual under state law (se. 73.03(2a), Wis. Stats.), that the assessor requests. The municipality or county must provide by ordinance for the confidentiality of information about income and expenses provided to the assessor under this paragraph and 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, unless a court determines that it is inaccurate, is not subject to the right of inspection and copying under state law (sec. 19.35(1), Wis. Stats.).

---

Cynthia M. Bauer, City Clerk

Notice is given under my hand and the corporate seal of the  
City of Altoona on this 19<sup>th</sup> day of August, 2022.