

**NOTICE OF BOARD OF REVIEW
AND OPEN BOOK
STATE OF WISCONSIN
TOWN OF LINCOLN
POLK COUNTY**

OPEN BOOK – Virtual Open Book Thursday, September 11, 2025 from 10:00 a.m. – 12:00 p.m. Contact Bowmar Appraisal Inc at (715) 835-1141.

The Open Book session provides property owners with the opportunity to informally discuss their assessments with the Town Assessor. If you are unable to attend this meeting but have questions regarding your assessment, please call Town Assessor Bowmar Appraisal Inc. at (715) 835-1141.

Notice is hereby given that the **BOARD OF REVIEW** for the Town of Lincoln shall meet on Friday, September 19, 2025 from 10:00 a.m. to 12:00 Noon at the Lincoln Town Hall, 661 85th Street, Amery, WI. If necessary, additional dates will be used to reconvene said meeting, as determined by the Board.

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

1. 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. Open Book shall occur no less than 7 days prior to the Board of Review.

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

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

4. When appearing before the Board, 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 used to arrive at that estimate.

5. 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 to the assessor with all the information about income and expenses that the assessor requests, as specified in the Assessor's Manual under Wis. Stat. s. 73.03(2a). The Town of Lincoln 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 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 in this paragraph, unless a court determines that it is inaccurate, is not subject to the right of inspection and copying under Wis. Stat. s. 19.35(1).

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

7. No person may appear before the Board of Review, testify to the Board of Review by telephone, 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 Wis. Stat. s. 70.47(3)(a), that person, that person provides notice to the Board of Review Clerk 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.

Notice is hereby given this 26th day of August, 2025 by:
Stephanie Marciniak, Town Clerk