2026 REVALUATION
FREQUENTLY ASKED QUESTIONS *(PART 4)*

THE ASSESSOR VISITED MY PROPERTY TO COMPLETE AN ASSESSMENT. WHAT HAPPENS NEXT?

Once all of the data has been imported for all Town of Peshtigo properties and the date(s) of Open Book has been determined, Frank Assessments will mail *Notice of Changed Assessment* to property owners at least 30 days prior to Open Book *(anticipate late August / early September)*. The notice will contain the changed assessment amount, the time, date and place of Open Book and Board of Review, as well as information on procedures to use to object to the assessment.

WHAT IS OPEN BOOK?

Open Book refers to a period of time when the completed assessment roll is open for examination. This is an opportunity for you to review your property records, discuss how your assessment was made and provide reason for changing the value if appropriate. You may also view records of other properties as these are considered open records. The assessor must be present (in-person, via phone or video conference) at least 2 hours while the assessment roll is open. During Open Book, the assessor is allowed to make changes that are necessary to perfect the assessment roll. *Discussing your assessment with the assessor during Open Book may eliminate the need for a formal appeal to the Board of Review or circuit court.* When Open Book ends, any changes to your property assessment requires formal process in front of the Board of Review or circuit court.

WHAT IF I AM UNABLE TO MEET WITH THE ASSESSOR DURING OPEN BOOK OR I STILL DISAGREE WITH MY PROPERTY ASSESSMENT AFTER DISCUSSING WITH THE ASSESSOR DURING OPEN BOOK?

You may appeal your assessment to the Board of Review by filing an objection. If you intend to file an objection, you must provide the Town Clerk with written or oral notice of intent to file an objection *at least 48 hours* before the first scheduled Board of Review meeting after the assessment roll is complete. The Board of Review may waive the 48-hour deadline if it is shown *good cause* and you submit the *required objection form PA-115A prior to or during the first 2 hours of the Board of Review's first scheduled meeting after the assessment roll is complete.* Objection forms will be available from the Town Clerk or on Department of Revenue's State Prescribed Forms webpage.

ONCE I FILE AN OBJECTION AT THE FIRST SCHEDULED BOARD OF REVIEW MEETING AFTER THE ASSESSMENT ROLL IS COMPLETE, WHAT HAPPENS NEXT?

A Board of Review hearing will be scheduled for you to attend and present your evidence. At least a 48-hour notice of the hearing time must be given to you or your attorney and to the Town attorney and assessor. If all parties are present and waive the notice, the hearing may be held immediately.

WHAT IS THE ROLE OF THE BOARD OF REVIEW?

The Board of Review operates like a court, hearing evidence from you and the assessor before making a decision. The Board of Review can act *only* on sworn evidence presented at the hearing. The Board of Review's function is NOT one of valuation, but of deciding if the facts presented, under oath before the Board of Review, are valid. The Board of Review can only hear evidence relating to the assessment or value of your property. The Board of Review will not hear evidence or act if your concern is that your taxes are too high. *The assessor's value and classification are presumed correct and the burden of proof is on you to prove otherwise.*

WHAT IF I WOULD LIKE TO APPEAL DIRECTLY TO THE CIRCUIT COURT?

State law allows the Board of Review to waive the Board of Review hearing for you to appeal directly to the circuit court. While the Board of Review determines whether it will waive the Board of Review hearing, please notify the Town Clerk if you would like to appeal directly to the circuit court.

HOW CAN I AVOID THE NEED TO APPEAL MY NEW PROPERTY ASSESSMENT?

1. Allow the assessor to provide a most accurate property assessment by allowing access.
2. Upon receipt of *Notice of Changed Assessment*, contact the assessor if you have questions.
3. Attend Open Book (a period of time prior to Board of Review) when the assessment roll is open for examination allowing property owners an opportunity to discuss property values with the assessor and provide reasoning for changing the value, if appropriate.

More information regarding Open Book and Board of Review can be found on pages 21-28 of Wisconsin Department of Revenue's 2026 Guide for Property Owners.

WHAT RESOURCES ARE AVAILABLE IF I HAVE MORE QUESTIONS?

Town of Peshtigo's official website www.townofpeshtigo.wi.gov
Wisconsin Department of Revenue's 2026 Guide for Property Owners
Frank Assessments' website www.frankassessments.com

Brian Frank
P.O. Box 177
Fall River, WI 53932
Phone: 920-484-5042
Email: frank.brian@frankassessments.com

Contact the Town Hall *(revaluation procedural questions will likely be directed to Frank Assessments)*:

W2435 Old Peshtigo Road
Marinette WI 54143
Phone: 715-582-4332
Email: topinfo@townofpeshtigo.wi.gov
Office Hours: Tuesdays / Thursdays 10 a.m. – 2 p.m.

Contact Chairperson Jennifer Friday *(revaluation procedural questions will likely be directed to Frank Assessments)*:

Phone: 715-316-1698
Email: topchair@townofpeshtigo.wi.gov