2026 REVALUATION
FREQUENTLY ASKED QUESTIONS *(PART 5)*

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

Frank Assessments has mailed *Notice of Changed Assessment* letters to property owners which should be arriving to your mailbox very soon. 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. 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.

WHEN IS OPEN BOOK?

September 22, 2026 from 2 p.m. until 4 p.m. at Peshtigo Town Hall (appointment not necessary)

Further times available BY APPOINTMENT ONLY must be scheduled directly through Frank Assessments no later than 5 p.m. September 18, 2026:

September 23, 2026 from 8 a.m. until 6 p.m.
September 24, 2026 from 8 a.m. until 6 p.m.

To schedule an appointment:

Email: frank.brian@frankassessments.com
Call: (920) 484-5042
Website contact form: www.frankassessments.com

AFTER SPEAKING TO THE ASSESSOR, I STILL DISAGREE WITH MY PROPERTY ASSESSMENT. HOW DO I APPEAL MY ASSESSMENT TO THE BOARD OF REVIEW?

If you intend to file an objection, you must provide the Town Clerk with written or oral notice of intent to file *at least 48 hours* before the first scheduled Board of Review meeting after the assessment roll is complete. Board of Review is scheduled October 8, 2026 from 12 p.m. until 2 p.m., therefore, written or oral notice of intent to file an objection must be given to the Town Clerk *no later than* 12 p.m. on October 6, 2026. The Board of Review may waive the 48-hour deadline if you are able to show *good cause* for not providing notice of intent. You must also submit the *required objection form PA-115A prior to or during the 2-hour Board of Review meeting.* This form must be completed in its entirety or the Board of Review may not review your appeal. *It is the sole responsibility of the property owner to be certain the form is complete.* Objection forms are available from the Town Clerk or on Department of Revenue's State Prescribed Forms webpage.

ONCE I FILE THE OBJECTION FORM PA-115A AT OR BEFORE THE BOARD OF REVIEW MEETING ON OCTOBER 8TH, WHAT HAPPENS NEXT?

After confirming that the form has been completed in its entirety, 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.

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.*

CAN I DISCUSS MY CONCERNS REGARDING MY PROPERTY ASSESSMENT WITH BOARD OF REVIEW MEMBERS PRIOR TO THE HEARING?

State law *prohibits* you from contacting or providing information regarding your objection to any Board of Review member prior to the hearing. Board of Review members include Town board members Jennifer Friday, Clarence Coble, Jim Wortner, Tim Bergeson and Michael Ryder as well as Town residents Jim Devcich and Michael Dobson.

CAN BOARD OF REVIEW MEMBERS BE REMOVED FROM HEARINGS?

A Board of Review member shall recuse himself or herself from the hearing in the event of conflict of interest, bias or prejudice (ex: a separate pending court action). A property owner may request the removal of one Board of Review member for any reason and other Board of Review members for reasons of bias or prejudice pursuant to Wis. Stat. § 70.47(6m)(a)3. *This request must be made prior to or during the first 2 hours of the Board of Review's meeting*. If requesting removal of a Board of Review member for reasons of bias or prejudice, the property owner must submit a written affidavit that states the nature of the bias or prejudice with final determination made by the Board of Review.

WHAT SORT OF TESTIMONY SHOULD I EXPECT TO PROVIDE DURING THE HEARING?

The assessor's value and classification are presumed correct and the burden of proof is on you to prove otherwise.
To have the assessment reduced, you must prove the property is over assessed compared to sales in the area. To have the classification changed, you must prove the property is not classified according to its predominant use. More information is available in the Department of Revenue's 2026 Guide for Property Owners.

AM I ABLE TO APPEAL A BOARD OF REVIEW DECISION OR BYPASS THE BOARD OF REVIEW PROCESS ALTOGETHER AND APPEAL DIRECTLY TO THE CIRCUIT COURT?

A property owner may appeal to the circuit court or to the Department of Revenue. More information is available in the Department of Revenue's 2026 Guide for Property Owners. Furthermore, 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. Determination will be made at the 2-hour Board of Review meeting.

WHAT RESOURCES ARE AVAILABLE IF I HAVE MORE QUESTIONS?

Town of Peshtigo's official website www.townofpeshtigo.wi.gov

Frank Assessments' website www.frankassessments.com

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Town Clerk / Board of Review Clerk Kayla Okins:

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