10/8/2026
Board of Review
Table of Contents

Page(s)	Item
1	**Table of Contents**
2	**Agenda #7a:** 6/17/2025 Board of Review Meeting Minutes
3	**Agenda #7b:** 5/19/2026 Board of Review Meeting Minutes
4	**Agenda #7c:** 8/18/2026 Board of Review Meeting Minutes
5	**Agenda #8:** Sec. 2-500 Confidentiality ordinance
6-7	**Agenda #9:** Board of Review Policy on Procedure for Sworn Telephone or Sworn Written Testimony Requests
8-9	**Agenda #10:** Policy on Procedure for Waiver of Board of Review Hearing Requests
10	**Agenda #11:** Sec. 2-495(b) Alternate Members

Town of Peshtigo BOARD OF REVIEW MINUTES
Tuesday, June 17, 2025
9 a.m. – 11 a.m.

1) Call to order**: Chairperson Friday called the meeting to order at 9:00am.**
2) Roll call: **4 present- Chairperson Friday, Supervisor Coble, Supervisor Wortner, and Supervisor Joy. Supervisor Bergeson not present.**
3) Verification that proper notice was given: **Chairperson Friday and Clerk Okins verified.**
4) Select Vice-Chairperson: **Unanimous consent to appoint Supervisor Coble as Vice-Chairperson.**
5) Verify that at least one Board of Review (BOR) member has met the annual mandatory training requirements (verified 6/3/2025): **Chairperson Friday has been trained. Clerk Okins verified.**
6) Verify that the Town has an ordinance for confidentiality of income and expense information provided to the Assessor under state law (Wis. Stat. § 70.47(7)(af)) (Section 2-500, Code of Ordinances, Town of Peshtigo, Wisconsin): **Chairperson Friday verified.**
7) Verify that the Town has policy on procedure for sworn telephone or sworn written testimony request (Adopted 6/20/2023): **Chairperson Friday verified.**
8) Verify that the Town has an ordinance for policy on procedure for waiver of BOR hearing requests (Adopted 6/20/2023): **Chairperson Friday verified.**
9) Verify that the Town has an ordinance to appoint alternate members to the BOR (Section 2-495(b), Code of Ordinances, Town of Peshtigo, Wisconsin): **Chairperson Friday verified.**
10) Review of new laws: **None heard.**
11) Review the Assessor's level of assessment (Annual Assessment report or similar document)
12) Receipt of the assessment roll by the Clerk from the Assessor
13) Receive the Assessment roll and sworn statements from the Clerk
14) Review the Assessment Roll and perform statutory duties:
    a. Examine the roll
    b. Correct description or calculation errors
    c. Add omitted property
    d. Eliminate double assessed property
15) Discussion/Action – certify all corrections of error under state law (Wis. Stat. § 70.43)
16) Discussion/Action – verify with the Assessor that open book changes are included in the assessment roll
17) Allow taxpayers to examine assessment data
18) Consideration of:
    a. Waivers of the required 48-hour notice of intent to file an objection when there is good cause
    b. Requests for waiver of the BOR hearing allowing the property owner an appeal directly to the circuit court
    c. Requests to testify by telephone or submit a sworn written statement: **None presented.**
    d. Subpoena requests
    e. Act on any other legally allowed or required BOR matters
19) Review Notices of Intent to File Objection: **None presented.**
20) Proceed to hear objections and if proper notice/waivers given, unless scheduled for another date: **None heard.**
21) Consider/act on scheduling additional BOR date(s): **N/A**
22) Discuss revaluation/adjustment plan for the future
23) Motion to Adjourn: **Unanimous consent to adjourn at 11:00am.**

Kayla Okins, Clerk 06/19/2025

DRAFT

MEETING MINUTES
Town of Peshtigo Board of Review
Meeting to Adjourn to Later Date
Tuesday, May 19, 2026 at 6 p.m.

1) Call to order: Chairperson Friday called the meeting to order at 6:00pm.
2) Pledge of Allegiance
3) Roll call: Present: Chairperson Friday, Supervisor Wortner, Supervisor Bergeson, and Assessor Brian Frank
Not present: Supervisor Coble and Supervisor Ryder
4) Verification of proper notice: Chairperson Friday verified.
5) Verification of at least one Board of Review member has met the annual mandatory training requirements: Clerk Okins verified both Chairperson Friday and Supervisor Wortner have met the requirements. Full board, assessor team, and BOR alternates will review the training together closer to Board of Review.
6) Due to the fact the Assessment Roll is not complete, Board of Review will be adjourned until August 18, 2026 at 6 p.m.
7) Adjourn: Unanimous consent to adjourn at 6:02pm.

Note to add for clarification: Revaluation Assessor Frank will NOT be taking interior photos during revaluations.

Kayla Okins, Clerk 05/21/2026

DRAFT

MEETING MINUTES
Town of Peshtigo Board of Review
Meeting to Adjourn to Later Date
Tuesday, August 18, 2026 at 6 p.m.

1) Call to order: Chairperson Friday called the meeting to order at 6:00pm.
2) Pledge of Allegiance
3) Roll call: All present.
Chairperson Friday, Supervisor Coble, Supervisor Wortner, Supervisor Bergeson, Supervisor Ryder
Town Assessor Tom McGuire in attendance.
4) Verification of proper notice: Chairperson Friday verified.
5) Verification of at least one Board of Review member has met the annual mandatory training requirements (verified 5/19/2026): Verification that Chairperson Friday and Supervisor Wortner have completed the mandatory training, as verified on 05/19/2026.
6) Due to the fact the Assessment Roll is not complete, Board of Review will be adjourned until October 8, 2026 at 12 p.m.
7) Adjourn: Unanimous consent to adjourn the meeting at 6:01pm.

Kayla Okins, Clerk
08/18/2026

DRAFT

Sec. 2-500. Confidentiality.

Whenever the Assessor, in the performance of the Assessor's duties, requests or obtains income and expense information, the 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 discharge 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 a court order. Income and expense information provided to the Assessor under Wis. Stats. § 70.47(7)(af), unless a court determines that it is inaccurate, is, per Wis. Stats. § 70.47(7)(af), not subject to the right of inspection and copying under Wis. Stats. § 19.35(1).

(Ord. No. 202305-04, 06/20/2023)

Effective on: 6/20/2023

TOWN OF PESHTIGO
Board of Review Policy on Procedure for Sworn Telephone or Sworn Written Testimony Requests

(May, 2023)

PURPOSE:

The purpose of this policy is to outline and authorize consideration of the use of telephone or sworn written statements in lieu of testimony for Board of Review proceedings.

WHEREAS, Wis. Stat.§ 70.47(8) authorizes the Board of Review to consider requests from a property owner or the property owner's representative to testify under oath by telephone or to submit sworn written statements to the Board of Review; and

WHEREAS, the Wisconsin Department of Revenue has determined that the legal requirements of the Notice to Appear at the Board of Review must be satisfied and the Objection Form must be completed and submitted to the Board of Review as required by law prior to a Request to Testify by Telephone or Submit Sworn Written Statement form being considered;

NOW, THEREFORE, the Town Board of Review of the Town of Peshtigo, Marinette County, Wisconsin hereby adopts the following policy:

1. PROCEDURE:

Before the Board of Review (BOR) can consider a request from a property owner or the property owner's representative ("property owner") to testify by telephone or submit a sworn written statement, the property owner must first complete and file with the BOR clerk the following documents:

a) A timely Notice of Intent to appear at the BOR;
b) A timely Objection Form for Real Property Assessment (PA-115A); and
c) A fully completed Request to Testify by Telephone or Submit a Sworn Written Statement at Board of Review (Form PA-814).

Requests must be filed with the BOR clerk within the first 2 hours of the BOR's first full meeting. If the property owner fails to file the documents as required, the BOR will not consider the request.

2. CRITERIA:

The BOR may consider any or all of the following factors when deciding whether to grant or deny the request:

a) The property owner's stated reason(s) for the request as indicated on the PA-814;
b) Fairness to the parties;
c) The property owner's ability to procure in-person oral testimony and any due diligence exhibited by the property owner in

procuring such testimony;

d) Ability to cross examine the person(s) providing the testimony;
e) The BOR's technical capacity to honor the request; and
f) Any other factors that the BOR deems pertinent to deciding the request.

3. EFFECTIVE DATE:

This policy shall be effective upon passage.

Adopted and passed this 20th day of June, 2023, by the Board of Review of the Town of Peshtigo.

Jennifer Friday

Jennifer Friday, Chairperson

ATTESTED:

K. A

Kayla Okins, Interim Clerk

TOWN OF PESHTIGO
Board of Review Policy on Procedure for Waiver of Board of Review Hearing Requests

(May, 2023)

PURPOSE:

The purpose of this policy is to authorize the Board of Review to consider requests to waive an objection and allow the taxpayer to have the assessment reviewed under Wis. Stats. § 70.47(13).

WHEREAS, Wis. Stat.§ 70.47(8m), authorizes the Board of Review to consider requests from a taxpayer or assessor, or at its own discretion to waive the hearing of an objection under Wis. Stat.§ 70.47(8), or in a 1st class city, under Wis. Stat.§ 70.47(16), and allow the taxpayer to have the taxpayer's assessment reviewed under Wis. Stat. §70.47(13); and

WHEREAS, Wis. Stat. § 70.47(8m) further states that for purposes of this subsection, the Board of Review shall submit the Notice of Decision under Wis. Stat. § 70.47(12) using the amount of the taxpayer's assessment as established by the municipal assessor as the finalized amount; and

WHEREAS, Wis. Stat.§ 70.47(8m) further states that for purposes of this subsection, if the Board of Review waives the hearing, the waiver disallows the taxpayer's claim on excessive assessment under Wis. Stat. §74.37(3), and, notwithstanding the time period under Wis. Stat.§ 74.37(3)(d), the taxpayer has 90 days from the notice of hearing waiver in which to commence an action under Wis. Stat. §74.37{3)(d); and

WHEREAS, the Wisconsin Department of Revenue has determined that the legal requirements of the Notice to Appear at the Board of Review must be satisfied and the Objection Form must be completed and submitted to the Board of Review as required by law by the taxpayer prior to a Request for Waiver being considered;

NOW, THEREFORE, the Town Board of Review of the Town of Peshtigo, Marinette County Wisconsin hereby adopts the following policy:

1. PROCEDURE:

Before the Board of Review (hereinafter BOR) can consider a request from a taxpayer or assessor or at its own discretion waive the hearing of an objection, the taxpayer must first complete and file with the BOR Clerk the following documents:

a) A timely Notice of Intent to appear at the BOR; and
b) A timely Objection Form for Real Property Assessment (PA-11SA).

If the owner fails to file the documents as required, no hearing will be scheduled on the objection. If the owner files the documents as required and a request from the owner or assessor is made to waive the hearing of an objection, or if the BOR considers waiving the hearing at its own discretion, the BOR shall use the following criteria to make its decision.

2. CRITERIA:

The BOR may consider any or all of the following factors when deciding whether to waive the hearing:

a) The benefits or detriments of the BOR process;
b) The benefits or detriments of having a record for the Court review;

c) Avoidance of unruly, lengthy, burdensome appeals;
d) Ability to cross examine the person(s) providing the testimony;
e) Any other factors that the BOR deems pertinent to deciding whether to waive the hearing.

3. EFFECTIVE DATE:

This policy shall be effective upon passage.

Adopted and passed this 20th day of June 2023, by the Board of Review of the Town of Peshtigo.

Jennifer Friday

Jennifer Friday, Chairperson

ATTESTED:

K. Okins

Kayla Okins, Interim Clerk

Sec. 2-495. Composition.

A. *Membership.* The board of review shall consist of the chairperson and town board supervisors. In addition, in the event that the appointed Town Clerk is a resident of the Town of Peshtigo, the Town Clerk will hereby be made a voting member of the Town of Peshtigo Board of Review.

B. *Alternate members.*

1. Pursuant to Wis. Stats. §§ 70.47(6m)(c) and 70.46(1), the town board hereby provides for the appointment of alternates to serve on the Board of Review in the event a standing board member of the Board of Review is removed pursuant to Wis. Stats. § 70.47(6m)(a), or recused pursuant to Wis. Stats. § 70.47(6m)(b).
2. The following electors of the town are hereby named as alternates, in the order indicated, to serve as alternate Board of Review Members:
   a. Alternate 1: Jim Devcich
   b. Alternate 2: Michael Dobson
3. The appointments made in this ordinance are for the Year 2026 Board of Review proceedings and succeeding years until such appointments are rescinded by action of the town board and effective upon posting as provided by law.

(Code 2006, § 2-5-1(a); Ord. No. 503, § 4, 2-15-2005; Ord. No. 202305-03, 06/20/2023; Ord. No. 202410-05, 10/15/2024; Ord. No. 202601-03, 01/20/2026)

Effective on: 1/20/2026