

**SAMPLE**

**Town of Westford, Richland County**

**2023<sup>3</sup> Notice of Changed Assessment**

**THIS IS NOT A TAX BILL**

Under state law (Sec. 70.365, Wis. Stats.), your property assessment for the current year is listed below.

<b>Property Owner Mailing Address</b>	<b>Mailing Date</b>
Highland Wine Company Attn: Jonathan Bordeaux 2323 Brown Bottle Rd Suite 210 Greenville, WI 54942	April 1, 202 <del>2</del> 3

<b>Parcel Location and Description</b>	<b>Important Dates</b>
<b>Parcel number:</b> 12-3456-7890 <b>Property location:</b> 2323 Rolling Hills Dr <b>Legal Description:</b> This is the legal description for Mr. Bordeaux's property. The property is located at 2323 Rolling Hills Dr.	Monday, May 8th, 2023 <b>Open Book:</b> <del>Thursday, April 21st, 2022</del> <del>9:00 AM to 4:00 PM</del> Via Phone only June 1st 2023 <b>Board of Review:</b> <del>Thursday, May 12th, 2022</del> <del>5:00 PM to 7:00 PM</del> <b>Meeting Location:</b> Westford Town Hall 30874 CTH I Cazenovia, WI 53924

**General Information**

The assessor has completed an annual review of all properties in the municipality that have changed for the current assessment year. Examples of the types of property changes that the assessor reviews are: new construction, remodeling, land divisions, and agricultural use values, among others. If you have any questions concerning your valuation, there will be an Open Book session held by Associated Appraisal Consultants where you can meet with the assessor individually to discuss your concerns. **Please call Associated Appraisal at 920-749-1995 for an Open Book appointment.** Please have this assessment notice with you during your Open Book appointment.

Assessment Change General Property				PFC / MFL
Year	Land	Improvement	Total	Bldgs. on Leased Land
202 <del>2</del>	\$25,000	\$110,000	\$135,000	\$34,000
202 <sup>3</sup>	\$30,000	\$140,000	\$170,000	\$34,000
<b>Net change in property assessment value</b>			\$35,000	\$0
<b>Reason for change(s)</b>		New Construction or Revalue		
<b>Preliminary General Level of Assessment</b>		80.00%		

Note: If an Agricultural Land Conversion Charge Form PR-298 is enclosed, you must pay a conversion charge under state law (sec. 74.485, Wis. Stats.). See back side of this notice for more information.

**To Appeal Your Assessment**

**First, discuss with your local assessor** – questions can often be answered by the assessor during the Open Book process and not require an appeal to Board of Review (BOR).

**To file a formal appeal** – give notice of your intent to appeal by contacting the BOR clerk at least 48 hours before the BOR begins. Complete and file your appeal form with the BOR clerk no later than the first two hours of the BOR's first meeting. Make sure you file a completed form or the BOR may not review your appeal.

**For more information on the appeal process:**

- Contact your municipal clerk listed on the right.
- Review the "Guide for Property Owners" (<https://www.revenue.wi.gov/Pages/HTML/govpub.aspx>). Contact the Wisconsin Department of Revenue for a paper copy at [bpador@wisconsin.gov](mailto:bpador@wisconsin.gov) or (608) 266-7750.

**Notice of Assessment**

This notice of assessment has important information for you as a property owner.

**No action is required**

unless you disagree with your new assessed value.



**IMPORTANT DATES**

**Effective Assessment Date**

State law (Sec. 70.10, Wis. Stats.) requires assessed values to be estimated as of January 1st each year.

**Open Book**

Refers to a period of time when the completed assessment roll is open for examination. This period of time is an opportunity to discuss your assessed value with the assessor. You may request a change to your assessed value during the Open Book. The assessor may consider such a request based on a review of reasoning and evidence.

**Board of Review (BOR)**

The BOR is a quasi-judicial body that operates like court. The BOR's function is to hear evidence and testimony for any formal objections to assessments and decide whether to uphold or change the assessment. Under state law, the BOR must presume the assessor's valuation is correct unless the objector provides sufficient evidence to overcome that presumption. If you do not take action at the BOR, this may result in the loss of any further appeal options for your assessment.

**CONTACT INFORMATION**

**Assessor** - Bradley Murdock  
Associated Appraisal Consultants, Inc  
Ph. 920-749-1995  
Monday to Friday  
8:00 a.m. to 4:30 p.m.  
[info.apraz@gmail.com](mailto:info.apraz@gmail.com)

**Municipal Clerk**

Ursula Bauer  
Ph. (608)570-0047  
[westfordclerk-ub@gmail.com](mailto:westfordclerk-ub@gmail.com)  
[u.bauer@westfordwi.gov](mailto:u.bauer@westfordwi.gov)

### Assessment Information

State law (sec. 70.32, Wis. Stats.) requires the assessment of taxable property (except agricultural, agricultural forest, and undeveloped) at full value as of January 1 each year. Assessments at a percentage of full value are acceptable when applied uniformly. To determine if your assessment is fair, you must analyze it in relation to full value. This is done by dividing your assessment by the general level of assessment for your municipality.

Under Wisconsin law, generally, the assessor may not change the assessment of property based solely on the recent arm's length sale of the property without adjusting the assessed value of comparable properties in the same market area. For information on the assessment of properties that have recently sold, visit the Internet site of the Department of Revenue at <https://www.revenue.wi.gov/Pages/ERETR/data-home.aspx>.

### Agricultural Land Conversion Charge

State law (sec. 74.485, Wis. Stats.) requires a charge for land converted from agricultural use to residential, commercial, manufacturing, or exempt. If you disagree with the assessment, you may appeal the conversion, classification change from agricultural at the local Board of Review (BOR).

See the *Agricultural Assessment Guide* (<https://www.revenue.wi.gov/Pages/HTML/govpub.aspx#property>) and Use-value Conversion Charge common questions (<https://www.revenue.wi.gov/Pages/FAQS/home-pt.aspx>) for additional information.

### New Construction

State law (Sec. 70.10, Wis. Stats.) requires that all general property must be assessed as of January 1st. If a property is under construction on January 1st, the assessor determines the value of the partially constructed buildings or improvements as of that date. Property taxes for the current year will be based on the assessed value as shown on your notice of changed assessment.

### Additional Questions or Concerns

Please call the assessor, Associated Appraisal Consultants, Inc. at 920-749-1995, between the hours 8:00 a.m. and 4:30 p.m. Monday through Friday.