

**Town of Eau Pleine, Marathon County**

**Notice of Open Book and Board of Review**

**NOTICE** IS HEREBY GIVEN: The Town of Eau Pleine, Marathon County assessment roll for the year 2025 will be open for examination on May 7, 2025 from 6:30 pm to 8:30 pm at the Eau Pleine Town Hall, 111630 Equity St., Stratford, WI 54484. Instructional material about the assessment, how to file an objection, and Board of Review procedures under Wisconsin law will be available at that time.

**NOTICE** IS HEREBY GIVEN: The Board of Review for the Town of Eau Pleine, Marathon County, shall meet on May 20, 2025 from 6:30 pm to 8:30 pm at the Town of Eau Pleine Town Hall, 111630 Equity Street, Stratford, Wisconsin, 54484.

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

1. No person shall be allowed to appear before the Board of Review, to testify to the board by telephone, or to contest the amount of any assessment of real or personal property if the person has refused a reasonable written request by certified mail of the assessor to view such property.
2. 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 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 meeting.
3. The Board of Review may not hear an objection to the amount or valuation of property unless, at least 48 hours before the board's first scheduled meeting, the objector provides to the board's clerk written or oral notice of intent to file an objection, except that upon a showing of good cause and the submission of a written objection, the board shall waive that requirement during the first 2 hours of the board's first scheduled meeting, and the board 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.
4. Objections to the amount or valuation of property shall first be made in writing and filed with the clerk of the Board of Review within the first 2 hours of the board's first scheduled meeting, except that, upon evidence of extraordinary circumstance, the board 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 may require objections to the amount or valuation of property to be submitted on forms approved by the Department of Revenue, and the board shall require that any forms include stated valuation 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 to the valuation of improvements to that land. No person may be allowed in any action or proceeding 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 in support of the objections and made full disclosure before the board, under oath, of all of 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.
5. 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 that the person used to arrive at that estimate.
6. 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 the Assessor with all the information about income and expenses, as specified in the assessor's manual under s. 73.03 (2a), Wis. Stats., that the Assessor requests. The Town of Eau Pleine has an ordinance for the confidentiality of information about income and expenses that is provided to the Assessor under this paragraph, that provides exemptions for persons using information in the discharge of duties imposed by law or the duties of their office or by order of a court. The information that is provided under this paragraph, unless a court determined that it is inaccurate, is not subject to the right of inspection and copying under s. 19.35(1) of Wis. stats.
7. The Board shall hear upon oath, by telephone, all ill or disabled persons who present to the Board a letter from a physician, surgeon or osteopath that confirms their illness or disability. No other persons may testify by telephone unless the Board, in its discretion, has determined to grant a property owner's or the representative's request to testify under oath by telephone or written statement.
8. No person may appear before the Board of Review, testify to the board by telephone, or contest the amount of any assessment unless, at least 48 hours before the first meeting of the board, or at least 48 hours before the objections is heard if the objection is allowed under s.70.47 (3)(a), Wis. stats., that person provides to the clerk of the Board of Review notice 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.

Deanna Landwehr, Clerk  
Posted this 29<sup>th</sup> day of March, 2025

Posted at Recycling Center, Town Hall display board, Town Hall Door and town website

Emailed to Record Review Reporter

Clerks notes:

Post this notice on the door of the town hall and on the town website. The Board of Review must meet for a minimum of 2 hours at its first session. Department of Revenue has created form PA-814 for requesting to testify by phone or written statement.

\*The Department of Revenue recommends providing access to Board of Review.

New law changes in 2020 no longer require publication of these notices