

**Assessor's Duties
and
Possible Script to Support Valuation***

1. Assessor's role for BOR:
 - a) Cannot be member of BOR
 - b) Must attend all hearings of BOR
 - c) Is presumed to be an expert, but should be substantiated on the record
 - d) Should not run the meeting
 - e) May not participate in deliberations
 - f) May not vote
 - g) May not impeach his own affidavit and valuation
 - h) Should inform the BOR on the record at first meeting of BOR of the level of assessment
 - i) Must submit evidence in support of valuation on assessment roll
 - j) Must submit to examination by property owner/objector
 - k) Is required to provide full disclosure to BOR and make all books and records available to property owner/objector and BOR at hearing

- 2 Assessor may ask questions of property owner/objector and his/her witnesses after their testimony has been given.

3. Prior to the commencement of the hearing, the assessor should raise any procedural concerns, and if appropriate, make a request to dismiss the objection (i.e., denied interior inspection, income information).

4. Possible script for Assessor to present his/her case to BOR
 - a) Qualify yourself as an expert witness
 - a. Introduce yourself (stating name on the record)
 - b. Submit written curriculum vitae/resume for record
 - c. State employment qualifications
 - d. State educational training
 - e. State experience in assessing and appraisal (if any)
 - f. State the level of assessment

 - b) Description of Subject Property
 - a. Present picture of subject property
 - b. State assessor's familiarity with the subject property
 - c. State assessor's inspection history (if any) of subject property

 - c) Purpose/Market Value
 - a. State definition of market value
 - b. State that the valuation in this case has been done in accordance with both Sec. 70.32 of Wisconsin Statutes and the Wisconsin Property Assessment Manual

- d) State if recent arms-length sale of the subject property
 - a. State date of sale
 - b. State parties to sale (note that sale is arms length)
 - c. State price of sale
- e) (If no recent arms-length sale) State the sales price of reasonably comparable property
 - a. Name and identify address of comparable property
 - b. State date of each comparable sale
 - c. State parties to each sale (noting that sale is arms length)
 - d. Describe details of comparable property to establish it is comparable to subject property
- f) Other factors that may have been considered by assessor
 - a. Effect of zoning, conservation easement, conservation restriction under agreement with federal government or Chapter 91 Farmland Preservation, Sec. 70.32 (1g)
 - b. Impairment of the value of property due to presence of a solid or hazardous waste facility or because of environmental pollution, Sec. 70.32 (2)
 - c. If property has contaminated well or water system, the time and expense necessary to repair or replace the well or private water
 - d. In alternative to market value if no recent arms length sale, a verifiable replacement cost estimate of the subject property, less any depreciation
 - e. In alternative to market value if no recent arms length sale, for income producing property, an income approach to value, including the development of income, expenses, and the capitalization rate
 - f. A verifiable asking price, or listing contract, if the property is currently for sale
 - g. A recent Market Value estimate of the subject property
 - h. Other facts or conditions which affect the property's Market Value, such as: size and location of the land, size and age of buildings, original cost of buildings, amount of fire insurance, or any other facts or conditions that shed light on the property's Market Value
- g) Conclusion
 - a. Restate the value placed on subject property
 - b. Primary basis on which value has been established
- h) Thank you to BOR

5. Be prepared to answer questions of property owner/objector and BOR members

* This sample script was prepared by John P. Macy of Arenz, Molter, Macy & Riffle, S.C., (920)548-1340, and was reviewed and modified by Rick Stadelman of the Wisconsin Towns Association and the Equalization Directors and staff at the Wisconsin Department of Revenue.