

# **BOARD OF REVIEW**

## **Description & Overview**

### **A. Members**

1. The Board of Review is made up of the Mayor, Clerk and all eight Council Members as provided by Section 2-4-1 of the City of Verona Code of Ordinances
2. The Assessor is NOT a member of the Board of Review

### **B. Duties**

1. The Board of Review is quasi-judicial body acting to verify and/or adjust assessments based on factual evidence provided
2. The Board of Review may adjust assessments if sworn oral testimony proves an assessment to be incorrect
3. The Board may correct any errors or omissions found on the assessment roll

### **C. BOR Member Roles**

1. Hear evidence presented as “judges” in a court of law
2. Consider only the evidence presented by sworn oral testimony when making a decision
3. Make determinations by roll call vote on the testimony provided at the meeting of the Board of Review
4. The Board of Review is legally bound to accept the assessor’s assessment as correct unless there is evidence that proves it to be incorrect
5. Members should not engage in conversation with taxpayers about differing opinions of assessments outside of the Board of Review

### **D. BOR Assessor Roles**

1. The Assessor attends all meetings and hearings of the Board of Review
2. The Assessor is not a voting member of the Board of Review and cannot participate in deliberations of the Board of Review
3. The Assessor submits evidence sustaining their assessment and cannot answer questions once the testimony is closed

### **E. Taxpayers at the Board of Review**

1. Taxpayers wishing to contest their assessment must file a written objection to the Clerk
2. The taxpayer must state their opinion of the property value
3. The taxpayer has the burden of overcoming the presumption of correctness granted by law to the Assessor’s valuation
4. The taxpayer must present factual evidence supporting their opinion of the property value

### **F. Timing of the Board of Review**

1. The Board of Review is required by law to meet once in May, but as the roll is usually not complete at this time the Board of Review adjourns to a later date after the completion of the assessment roll
2. The next meeting of the Board of Review (when the roll is complete) is a minimum of two hours and usually takes place in the summer months following an Open Book period where those wishing to contest their assessment may first speak with the Assessor to clarify their assessment before bringing their objection before the Board of Review