VILLAGE OF WESTON, MARATHON COUNTY, WISCONSIN
OFFICIAL MEETING AGENDA OF THE BOARD OF REVIEW

Weston Municipal Center Board Room
4747 Camp Phillips Road, Weston, WI 54476

Day 1 in Session

Monday, June 16, 2025, 2:30 p.m. to 4:30 p.m.

A quorum of members from other Village governmental bodies (boards, commissions, and committees) may attend the above-noticed meeting to gather information. If a quorum of other government bodies are present this would constitute a meeting pursuant to "State of Wisconsin ex rel. Badke v. Greendale Village Bd., 173 Wis.2d 553,494 N.W.2d 408 (1993)". Therefore, no official actions other than those of the BOARD OF REVIEW shall take place.

Any interested persons may attend the meeting via the Zoom link listed below.

Join Zoom Meeting by Computer:
https://zoom.us/j/5445915099

Join Zoom Meeting by Phone: **Meeting ID: 544 591 5099**
+1 312 626 6799 US (Chicago)

1. Call meeting to order at 2:30 p.m.
2. Roll Call by Clerk.
   Maloney, Cronin, Ermeling, Jordan, Weiland, Zeyghami
3. Select a Chairperson for the Board of Review
4. Select a Vice-Chairperson for the Board of Review
5. Acknowledge Board of Review meeting notice was published in the Wausau Daily Herald on May 19, 2025, posted at the Village of Weston Municipal Center, and posted on the Village's website
6. Acknowledge that a member of the Board has attended the training requirements for the Board of Review for 2025
7. Approval of October 15, 2024, Board of Review Meeting Minutes
8. Verify that the Village has an ordinance for the confidentiality of income and expense information provided to the assessor under state law (sec. 70.47(7)(af)).
9. Review of new laws
   a. Discussion and/or action of Board of Review Procedures and updates; review of policy regarding the procedure for sworn telephone testimony and sworn written testimony and Policy/Procedure for waiver of Board of Review hearing request
10. Receive the Assessment Roll from the Assessor to the Clerk and Sworn Statements for the Clerk
11. Review the Assessment Roll and Perform Statutory Duties
    a. Examine the Roll
    b. Correct Description or Correction Errors
    c. Add Omitted Property
    d. Estimate Double Assessed Property

VILLAGE OF WESTON, WISCONSIN
OFFICIAL AGENDA OF THE BOARD OF REVIEW

12. Discussion and/or action - Certify Corrections of Error Under State Law (Sec. 70.43, Wis Stats)
13. Discussion and/or action - Verify with the Assessor that Open Book Changes Are Included in the Assessment Roll
14. Allow Taxpayers to Examine Assessment Data
15. During the First Two Hours, Consideration Of
    a. Waivers of the Required 48-Hour Notice of Intent to File Objection When There is Good Cause
    b. Requests for Waiver of the BOR Hearing Allowing the Property Owner an Appeal Directly to Circuit Court
    c. Requests to Testify by Telephone or Submit Sworn Written Statement
    d. Subpoena Requests
    e. Act on Any Other Legally Allowed/Required Board of Review Matters
16. Review Notice of Intent to File Objection
17. Proceed to Hear Objections, If Any and If Proper Notice/Waivers Given Unless Scheduled for Another
18. Consider/Act on Scheduling Additional Board of Review Date
19. Adjourn

In accordance with the requirements of Title II of the Americans with Disabilities Act of 1990 (ADA), the Village will not discriminate against qualified individuals with disabilities on the basis of disability in its services, programs or activities. If you need assistance or reasonable accommodations in participating in this meeting or event due to a disability as defined under the ADA, please call the Village Clerk at 715-359-6114 or clerks@westonwi.gov to discuss your accessibility needs. We ask your request be provided a minimum of 72 hours before the scheduled event or meeting. If a request is made less than 72 hours before the event the Village will make a good faith effort to accommodate your request.

This Notice was posted at the Village Municipal Center, on www.westonwi.gov and transmitted to media partners on June 11, 2025.

LocaliQ
Wisconsin
GANNETT

PO Box 630848 Cincinnati, OH 45263-0848

AFFIDAVIT OF PUBLICATION

Village Of Weston
4747 Camp Phillips RD
Schofield WI 54476-1574

STATE OF WISCONSIN, COUNTY OF BROWN

I being duly sworn, doth depose and say that I am an authorized representative of The Wausau Daily Herald, a newspaper at Wausau Wisconsin and that an advertisement of which the annexed is a true copy, taken from said paper, has been published in said newspaper in the issues dated:

05/19/2025

That said newspaper was regularly issued and circulated on those dates and that the fees charged are legal.

Sworn to and subscribed before on 05/19/2025

Legal Clerk

Notary, State of WI, County of Brown

8-21-26

My commission expires

Publication Cost:	$146.60	
Tax Amount:	$0.00	
Payment Cost:	$146.60	
Order No:	11313482	# of Copies:
Customer No:	1012831	0
PO #:	LWIX0296712	

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

NICOLE JACOBS
Notary Public
State of Wisconsin

NOTICE OF OPEN BOOK AND BOARD OF REVIEW
Village of Weston, Marathon County, State of Wisconsin

NOTICE IS HEREBY GIVEN that pursuant to Wis. Stat. §70.45, the assessment roll for the year 2025 will be open for examination on June 3, 2025, at the Weston Municipal Center, 4747 Camp Phillips Road, Weston from 8:00 a.m. to 4:00 p.m.

NOTICE IS FURTHER GIVEN that the Board of Review for the Village of Weston, Marathon County, Wisconsin, shall hold its first meeting on June 16, 2025, from 2:30 p.m. to 4:30 p.m. at the Weston Municipal Center, 4747 Camp Phillips Road, Weston, WI 54476.

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

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 of Review.

The Board of Review may not hear an objection to the amount or valuation of property unless, at least 48 hours before the Board of Review's first scheduled meeting, the objector provides to the Board of Review's clerk written or oral notice of an intent to file an objection, except that upon a showing of good cause and the submission of a written objection, the Board of Review shall waive that requirement during the first 2 hours of the board's first scheduled meeting, and the Board of Review 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.

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 circumstances, the Board of Review 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 of Review may require objections to the amount or valuation of property to be submitted on forms approved by the Department of Revenue, and the Board of Review shall require that any forms include stated valuations 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 proceedings 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 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.

When appearing before the Board of Review, 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.

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 no later than 7 days before the Board of Review's first meeting supplies the assessor with all the information about income and expenses, as specified in the assessor's manual under Wis. Stat. §73.03 (2a), that the assessor requests. The Village of Weston has an ordinance for the confidentiality of information about income and expenses that is provided to the assessor under this paragraph that provides exceptions for persons using information in the discharge of duties imposed by law or the duties of their officer or by order of a court. The information that is provided under this paragraph, unless a court determined before the board's first meeting that it is inaccurate, is not subject to the right of inspection and copying under Wis. Stat. §19.35 (1), Wis. stats.

The Board of Review shall hear upon oath, by telephone, all ill or disabled persons who present to the Board a letter from a physician, physician assistant, or advanced practice nurse prescriber certified under Wis. Stat. §441.16(2) that confirms their illness or disability. No other person may testify by telephone unless the Board of Review, in its discretion, has determined to grant a property owner's or their representative's request to testify under oath by telephone or written statement.

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 objection is heard if the objection is allowed under Wis. Stat. §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.

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 enter onto property to conduct an exterior view of the real or personal property being assessed.

Notice is hereby given this 12th day of May, 2025.

Pamela S. Brehm
Village of Weston Clerk

WNAXLP
May 19 2025
LWIX0296712

Board of Review Member Training Affidavit

This affidavit confirms that one or more Board of Review (BOR) voting members attended training before the BOR met, satisfying state law (sec. 70.46(4), Wis. Stats.).

STATE OF WISCONSIN

County of MARATHON

Co-muni code 37192

I, Pamela Brehm , the clerk for the VILLAGE OF WESTON ,

swear the following BOR voting member(s), who represent(s) the municipality's chief executive officer or the officer's designee(s), attended a Wisconsin Department of Revenue approved BOR training program before the BOR's first meeting. (sec. 70.46 (4), Wis. Stats.)

BOR member(s) and attendance date:

Name	Date
JOE JORDAN	06/04/2025

06-05-2025 09:07 AM

Date electronically filed

pbrehm@westonwi.gov

Clerk email

Board of Review Member Training Affidavit

Preparer Information	
Name Pamela Brehm	Title Clerk
Email pbrehm@westonwi.gov	Phone 715-359-6114

Signature Statement

Under penalties of law, I declare this form and all attachments are true, correct and complete to the best of my knowledge and belief.

Do you agree with the statement above?

[X] **YES** [ ] **NO**

Submission Information

You successfully submitted your report. Print a copy for your records.

Comuni code: 37192

Submission date: 06-05-2025 09:07 AM

Confirmation: PA107202519700O1749132434544

Submission type: ORIGINAL

Board of Review
Affidavit of Training Participation

County of Marathon, State of Wisconsin

I, Joe Jordan (*your name*), being first duly sworn, do hereby state as follows:

1. That this affiant participated in Board of Review training on behalf of the Town/Village/City of Weston, Marathon County (*your home county*).
2. That this affiant is or is not (*circle one*) a member of the Board of Review of said town/village/city (*circle one*).
3. That on the 4th day of June, 2024, this affiant met the certified training requirement by:
   - ☒ Viewing the ~~2024~~ 2023 How to Conduct a BOR First Meeting.
   - ☐ Attending a BOR training by _____, who has been certified to teach by the Wisconsin Department of Revenue.
   - ☒ Providing a completed BOR exam to accompany this affidavit.

Dated this 5th day of June, ~~2024~~. 2025.

Joe Jordan
(*Your signature*)

Subscribed and sworn before me this 5th day of June, 2024.

Pamela S. Brehm
City/Town/Village Clerk, Town Chairperson, or Notary Public (*circle one*)

My commission ends 3-5-27

Pamela S. Brehm NOTARY PUBLIC STATE OF WISCONSIN

NOTES:

- *Persons swearing to false information are subject to criminal fines or jail under Wis. Stat. § 946.32, and the Board of Review hearing and deliberations may be found invalid.*
- *Give to town, village, or city clerk with completed exam to retain on file.*

VILLAGE OF WESTON, WISCONSIN
OFFICIAL MEETING MINUTES OF THE BOARD OF REVIEW

Tuesday, October 15, 2024, 2:00 p.m. to 7:00 p.m.

A) Opening Session.

1. **Call meeting to order at 2:00 p.m.**
   Maloney called the meeting to order at 2:00 p.m.

2. **Roll Call by Clerk.**

Members	Present
Cronin, Steve	YES
Ermeling, Barb	YES
Vacant	----
Maloney, Mark	YES
Pinsonneault, Jim	YES
Weiland, Jamie	YES (via Zoom)
Zeyghami, Hooshang	YES

3. **Select a Chairperson for the Board of Review.**

   Motion by Ermeling second by Cronin to nominate Maloney as Chairperson.

   Yes Vote: 6 No Votes: 0 Abstain: 0 Not Voting: 1 Result: PASS

Members	Present
Cronin, Steve	YES
Ermeling, Barb	YES
Vacant	----
Maloney, Mark	YES
Pinsonneault, Jim	YES
Weiland, Jamie	YES
Zeyghami, Hooshang	YES

4. **Select a Vice-Chairperson for the Board of Review.**

   Motion by Zeyghami second by Cronin to nominate Ermeling as Vice-Chairperson.

   Yes Vote: 6 No Votes: 0 Abstain: 0 Not Voting: 1 Result: PASS

Members	Present
Cronin, Steve	YES
Ermeling, Barb	YES
Vacant	----
Maloney, Mark	YES
Pinsonneault, Jim	YES
Weiland, Jamie	YES

Zeyghami, Hooshang	**YES**

5. Acknowledge Board of Review meeting notice was published in the Wausau Daily Herald on August 19, 2024, posted at the Village of Weston Municipal Center, and posted on the Village's website

Motion by Cronin second by Zeyghami to acknowledge the Board of Review meeting notice was published and posted.

Yes Vote: 6 No Votes: 0 Abstain: 0 Not Voting: 1 Result: PASS

Members	**Present**
Cronin, Steve	**YES**
Ermeling, Barb	**YES**
Vacant	**----**
Maloney, Mark	**YES**
Pinsonneault, Jim	**YES**
Weiland, Jamie	**YES**
Zeyghami, Hooshang	**YES**

6. Acknowledge that a member of the Board has attended the training requirements for the Board of Review for 2024.

Motion by Zeyghami second by Ermeling to acknowledge Hooshang Zeyghami, Barb Ermeling, and Mark Maloney attended Board of Review training in 2024.

Yes Vote: 6 No Votes: 0 Abstain: 0 Not Voting: 1 Result: PASS

Members	**Present**
Cronin, Steve	**YES**
Ermeling, Barb	**YES**
Vacant	**----**
Maloney, Mark	**YES**
Pinsonneault, Jim	**YES**
Weiland, Jamie	**YES**
Zeyghami, Hooshang	**YES**

7. Approval of 6/27/2023 Board of Review Meeting Minutes

Motion by Cronin, second by Pinsonneault to approve 6/27/2023 Board of Review Minutes. Motion carried.

Yes Vote: 6 No Votes: 0 Abstain: 0 Not Voting: 1 Result: PASS

Members	Present
Cronin, Steve	YES
Ermeling, Barb	YES
Vacant	----
Maloney, Mark	YES
Pinsonneault, Jim	YES
Weiland, Jamie	YES
Zeyghami, Hooshang	YES

8. Verify that the Village has an ordinance for the confidentiality of income and expense information provided to the assessor under state law (sec. 70.47(7)(af))

Motion by Ermeling second by Cronin to acknowledge Village ordinance for the confidentiality of income and expense information provided to the assessor under state law (sec. 70.47(7)(af)).

Yes Vote: 6 No Votes: 0 Abstain: 0 Not Voting: 1 Result: PASS

Members	Present
Cronin, Steve	YES
Ermeling, Barb	YES
Vacant	----
Maloney, Mark	YES
Pinsonneault, Jim	YES
Weiland, Jamie	YES
Zeyghami, Hooshang	YES

9. Review of new laws

No new laws for 2024.

10. Discussion and/or action of Board of Review Procedures and updates

- Policy regarding the procedure for sworn telephone testimony and sworn written testimony
- Policy/Procedure for waiver of Board of Review hearing request

Motion by Pinsonneault, second by Zeyghami to acknowledge current policy regarding the procedure for sworn telephone testimony and sworn written testimony and policy/procedure for waiver of Board of Review hearing request. Motion carried.

Yes Vote: 6 No Votes: 0 Abstain: 0 Not Voting: 1 Result: PASS

Members	Present
Cronin, Steve	YES
Ermeling, Barb	YES

Vacant	**----**
Maloney, Mark	**YES**
Pinsonneault, Jim	**YES**
Weiland, Jamie	**YES**
Zeyghami, Hooshang	**YES**

11. Receive the Assessment Roll from the Assessor to the Clerk and Sworn Statements from the Clerk

Village Assessor Greg Schmidt was present. The Clerk received assessment roll and Affidavit was signed.

12. Review the Assessment Roll and Perform Statutory Duties
- a. Examine the Roll
- b. Correct Description or Correction Errors
- c. Add Omitted Property
- d. Estimate Double Assessed Property

Schmidt provided 2024 Value Summary by Class of Property. The Total Real Estate is $1,618,714,000. The amount of change from 2023 to 2024 is +$515,626,900. Overall assessment ratio is 100.24 percent.

13. Discussion and/or action - Certify Corrections of Error Under State Law (Sec. 70.43, Wis Stats)

None.

14. Discussion and/or action - Verify with the Assessor that Open Book Changes Are Included in the Assessment Roll

Schmidt advised the Board that all changes are included in the Assessment Roll.

15. Allow Taxpayers to Examine Assessment Data

No taxpayers came forward to review assessment data during the meeting.

16. During the First Two Hours, Consideration Of
- a. Waivers of the Required 48-Hour Notice of Intent to File Objection When There is Good Cause
- b. Requests for Waiver of the BOR Hearing Allowing the Property Owner an Appeal Directly to Circuit Court
- c. Requests to Testify by Telephone or Submit Sworn Written Statement
- d. Subpoena Requests
- e. Act on Any Other Legally Allowed/Required Board of Review Matters

None.

17. Review Notice of Intent to File Objection

Clerk Brehm noted that all Notices of Intent to File Objection are in the packet of materials provided to Board of Review members. Notices to File were attached to the Board Agenda and were provided for review of the Board of Review members.

Request was made by Pinsonneault to move Agenda Item #18 to be heard prior to Item #13. By unanimous agreement of Board members, item was heard prior to Item #13.

18. Proceed to Hear Objections, If Any and If Proper Notice/Waivers Given Unless Scheduled for Another

a. Paul Schroeder-6406 Quentin St Weston, WI 54476

Clerk Brehm introduced the objection of the Paul and Mary Schroeder property at 6406 Quentin Street. The following individuals were present and sworn in: Paul Schroeder, Mary Schroeder, and Assessor Greg Schmidt.

Testimony was taken by both parties. The Board of Review deliberated on the testimony and made the following determination.

Motion by Cronin second by Ermeling that the Assessor's valuation is reasonable in light of all the relevant evidence.

Yes Vote: 5 No Votes: 1 Abstain: 0 Not Voting: 1 Result: PASS

Members	**Present**
Cronin, Steve	**YES**
Ermeling, Barb	**YES**
Vacant	**----**
Maloney, Mark	**YES**
Pinsonneault, Jim	**NO**
Weiland, Jamie	**YES**
Zeyghami, Hooshang	**YES**

b. Christopher Stamas-6306 Tower Ridge Pl, Weston, WI 54476

Clerk Brehm introduced the objection of the Christopher Stamas property at 6306 Tower Ridge Place, Weston. The following individuals were present and sworn in: Christopher Stamas and Assessor Greg Schmidt.

Testimony was taken by both parties. The Board of Review deliberated on the testimony and made the following determination.

Motion by Zeyghami, second by Cronin that the Assessor's valuation is reasonable in light of all the relevant evidence.

Yes Vote: 6 No Votes: 0 Abstain: 0 Not Voting: 1 Result: PASS

Members	Present
Cronin, Steve	YES
Ermeling, Barb	YES
Vacant	----
Maloney, Mark	YES
Pinsonneault, Jim	YES
Weiland, Jamie	YES
Zeyghami, Hooshang	YES

c. Cindy Wilke- 6102 Camp Phillips Rd, Weston, WI 54476

Objection withdrawn.

d. Steve Meinel- 8515 Alderson St, Weston, WI 54476

Clerk Brehm introduced the objection of the Steve Meinel property at 8515 Alderson Street. The following individuals were present and sworn in: Steve Meinel and Assessor Greg Schmidt.

Testimony was taken by both parties. The Board of Review deliberated on the testimony and made the following determination.

Motion by Ermeling, second by Cronin that the Assessor's valuation is correct and reasonable in light of all the relevant evidence.

Yes Vote: 5 No Votes: 1 Abstain: 0 Not Voting: 1 Result: PASS

Members	Present
Cronin, Steve	YES
Ermeling, Barb	YES
Vacant	----
Maloney, Mark	YES
Pinsonneault, Jim	NO
Weiland, Jamie	YES
Zeyghami, Hooshang	YES

e. Steve Meinel- 3107 Concord Ave, Weston WI 54476

Clerk Brehm introduced the objection of the USSAM property at 3107 Concord Avenue. The following individuals were present and sworn in: Steve Meinel and Assessor Greg Schmidt.

Testimony was taken by both parties. The Board of Review deliberated on the testimony and made the following determination.

Motion by Cronin, second by Zeyghami that the Assessor's valuation is reasonable in light of all the relevant evidence.

Yes Vote: 5 No Votes: 1 Abstain: 0 Not Voting: 1 Result: PASS

Members	Present
Cronin, Steve	**YES**
Ermeling, Barb	**YES**
Vacant	**----**
Maloney, Mark	**YES**
Pinsonneault, Jim	**NO**
Weiland, Jamie	**YES**
Zeyghami, Hooshang	**YES**

f. Tom Bradley- 3012 Vern St, Weston, WI 54476

Tom Bradley has scheduled a time to meet with the Assessor to review the valuation.

g. Mark E. Berg - 2608 Park Ridge Dr, Weston, WI 54476

Objection withdrawn.

h. Any other objections filed

19. Consider/Act on Scheduling Additional Board of Review Date

None.

20. Adjourn

Motion by Cronin second by Pinsonneault to adjourn the Board of Review at 5:16 p.m.

Yes Vote: 6 No Votes: 0 Abstain: 0 Not Voting: 1 Result: PASS

Members	Present
Cronin, Steve	**YES**
Ermeling, Barb	**YES**
Vacant	**----**
Maloney, Mark	**YES**
Pinsonneault, Jim	**YES**

Weiland, Jamie	**YES**
Zeyghami, Hooshang	**YES**

Sec 2.405 Confidentiality Of Income And Expense Records

TITLE AND PURPOSE
This ordinance is entitled Village of Weston Ordinance Relating to Confidentiality of Income and Expense Records. The purpose of this ordinance is to provide confidentiality of the records of taxpayers who provide income and expense record information to the Village Assessor under Wis. Stat. § 70.47(7)(af), and to exempt that information from being subject to the right of inspection or copying as a public record under Wis. Stat.§ 19.35(1).

AUTHORITY
The Village Board of the Village of Weston, Marathon County, Wisconsin, has the specific authority under Wis. Stat.§ 70.47(7)(af), to provide confidentiality to taxpayers of certain income and expense records provided to the Village Assessor by those taxpayers for purposes of valuation of real property in the Village of Weston, owned by those taxpayers.

ADOPTION OF ORDINANCE
This ordinance, adopted by a majority of the Village Board on a roll call vote with a quorum present and voting and proper notice having been given, adopts by reference Wis. Stat.§ 70.47(7)(af), providing for the confidentiality of information regarding income and expenses.

ADOPTION BY REFERENCE AND CONFIDENTIALITY REQUIREMENT
Wis. Stat. § 70.47(7)(af), is adopted by reference. Income and expense information provided by a property owner to the Village Assessor for the purpose of establishing valuation for assessment purposes by the income method of valuation shall be confidential and not a public record open to inspection or copying under Wis. Stat. § 19.35(1). Unless a court determines that the information is inaccurate, the information provided to the assessor is not subject to the right of inspection or copying as a public record under Wis. Stat. § 19.35(1).

EXCEPTIONS TO CONFIDENTIALITY
A Village officer in the Village of Weston may make public disclosure or allow access to income and expense information provided by a property owner to the Village Assessor for the purpose of establishing valuation for assessment purposes by the income method of valuation in his or her possession as provided below:

1. The Village Assessor shall have access to the provided income and expense information in the performance of his or her duties.
2. The Board of Review may review the provided income and expense information when needed, in its opinion, to decide upon a contested assessment.
3. Any person or body who has the right or whose duty in his or her office is to review the provided income and expense information shall have access to the information.
4. A Village officer who is complying with a court order may release the provided income and expense information in accordance with the court's order.

5. If the provided income and expense information has been determined by a court to be inaccurate, the information is open and public.
6. If the property owner has provided written approval for public disclosure or limited disclosure to that person, and the Village Board of the Village of Weston has approved the disclosure, the provided income and expense information is open and public to the extent approved.

PENALTY PROVISIONS

Any person, partnership, corporation, or other legal entity that fails to comply with the provisions of this ordinance shall, upon conviction, pay a forfeiture of not less than $500 nor more than $1,000, plus the applicable surcharges, assessments, and costs for each violation. Each day a violation exists or continues constitutes a separate offense under this ordinance. In addition, the Village Board may seek injunctive relief from a court of record to enjoin further violations.

SEVERABILITY

If any provision of this ordinance or its application to any person or circumstance is held invalid, the invalidity does not affect other provisions or applications of this ordinance that can be given effect without the invalid provision or application, and to this end the provisions of this ordinance are severable.

HISTORY

Approved by Ord. Chapter 2 Art IV Confidentiality of Income and Expense Sec 2.405 on 2/28/2000
Amended by Ord. 2.142 Income and Expense Records on 7/21/2011
Amended by Ord. 2.214 Standing Committees on 12/10/2011

Village of Weston POLICY MANUAL		
Issue Date 06/27/2023	**Policy Title:** ***Sworn Telephone or Sworn Written Testimony Requests***	**Policy No.**
Revision Date		

PURPOSE
Wis. Stat. 70.47(8m), authorizes the Board of Review (hereinafter BOR) to consider a request from a property owner or the property owner's representative to testify under oath by telephone or to submit sworn written statements to the BOR.

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

PROCEDURE
Before the 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 to 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.

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
f) Any other factors that the BOR deems pertinent to deciding the request

Village of Weston POLICY MANUAL		
Issue Date 06/27/2023	**Policy Title:** ***Procedure for Waiver of Board of Review Hearing Requests***	**Policy No.**
Revision Date		

PURPOSE

Wis. Stat. 70.47(8m), authorizes the Board of Review (hereinafter "BOR") to consider request from a tax payor or assessor, or at its own discretion to waive the hearing of an objection under Wis. Stat. 70.47(8), and allow the taxpayer to have the taxpayer's assessment reviewed under Wis. Stat. 70.47(13).

Wis. Stat. 70.47 (8m) further states that for purposes of this subsection, the BOR 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.

Wis. Stat. 70.47 (8m) further states that for purposes of this subsection, the BOR waives the hearing, the waiver disallows the taxpayer's claim on excessive assessment under Wis. Stat. 70.37(3), and, notwithstanding the time period under Wis. Stat. 70.37(3)(d), the taxpayer has 60 days from the notice of hearing waiver in which to commence an action under Wis. Stat. 70.37(3)(d).

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

PROCEDURE

Before the 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
b) A timely Objection Form for Real Property Assessment (PA-115A)

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.

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; and
e) Any other factors that the BOR deems pertinent to deciding whether to waive the hearing.