

VILLAGE OF PADDOCK LAKE BOARD OF REVIEW
6969 236TH AVENUE, PADDOCK LAKE, WISCONSIN
MAY 21, 2026 - 2 PM

Agenda

1. Call the Board of Review (BOR) to order & Meeting Recording Announcement.
2. Roll Call - Confirmation of appropriate BOR and Open Meetings notices.
3. Select a Chairperson for BOR.
4. Select a BOR Vice-Chairperson.
5. Verify that at least one BOR member has met the mandatory training requirements.
6. Verify that the Village has an ordinance for the confidentiality of income and expense information provided to the Assessor under state law (Wis. Stat. § 70.47(7)(af)).
7. Review of new laws.
8. Review policy regarding the procedure for sworn telephone testimony and sworn written testimony.
9. Review of policy regarding the procedure for waiver of BOR hearing requests.
10. Review of the Assessor's level of assessment (Annual Assessment Report or similar document).
11. Receipt of the assessment roll by the Clerk from the Assessor.
12. Receive the Assessment Roll and sworn statements from the Clerk.
13. Review the Assessment Roll and perform statutory duties:
 - a. Examine the Roll
 - b. Correct description or calculation errors
 - c. Add omitted property
 - d. Eliminate double-assessed property.
14. Discussion/Action - Certify all correction(s) of any error(s), under state law (Wis. Stat. § 70.43).
15. Discussion/Action: Verify with the Assessor that open-book changes are included in the assessment roll.
16. Allow taxpayers to examine assessment data.
17. During the first two hours, consideration of:
 - a. Waivers of the required 48-hour notice of intent to file an objection when there is good cause,
 - b. Requests for waiver of the BOR hearing allowing the property owner to appeal directly to the circuit court,
 - c. Requests to testify by telephone or submit a sworn written statement,
 - d. Subpoena requests, and
 - e. Act on any other legally allowed or required BOR matters.
18. Review Notices of Intent to File Objection.
19. Proceed to hear objections, if any, and if proper notice/waivers are given unless scheduled for another date.
20. Consider/act on scheduling additional BOR Date(s).
21. Adjourn (to a future date if necessary).

This Notice was posted at the following places:

**BMO HARRIS BANK– PADDOCK LAKE BRANCH
PADDOCK LAKE VILLAGE HALL
COMMUNITY STATE BANK – PADDOCK LAKE BRANCH**

May 13, 2026

**Signed: _____
Michelle Shramek
Clerk/Treasurer**

"Notice is hereby given that a majority of any other village commission, committee or board may be present at this meeting to gather information about a subject over which they may have decision making responsibility. It is intended that this notice shall constitute an adequate notice of meeting pursuant to State ex rel Badke v. Greendale Village Bd., 173 Wis.2d 553, 494 N.W. 2d 408 (1993), although none of the other village commissions or boards will take any formal action at this meeting".