

SUMMARY OF BOARD OF REVIEW PROCEEDINGS

Sections 70.47 (12) & (17), Wisconsin Statutes

See reverse side for instructions.

NAME OF MUNICIPALITY Village of Fontana COUNTY Walworth YEAR 2011

TAXPAYER'S NAME	PROPERTY DESIGNATION PARCEL NUMBER AND COMPUTER NUMBER	ASSESSMENT APPEALED BY TAXPAYER		C L A S S	BOARD OF REVIEW		PERSONS APPEARING ON TAXPAYERS BEHALF
		Land	Improvements		Value Determination Amount	Date	
Carol Lobdell	STFV 00150C	Land	188200	A	188200	9/29/11	Carol Lobdell
		Land					
		Land					
		Improvements	247100	A	209300	9/29/11	
		Total Real Estate	435300	A	397500	9/29/11	
Personal Property							
Timothy Labrecque Paul D. Fitzpatrick	SCTJ 00021	Land	121000	A	121000	9/29/11	Paul Fitzpatrick
		Land					
		Land					
		Improvements	191900	A	191900	9/29/11	
		Total Real Estate	312900	A	312900	9/29/11	
Personal Property							
Mark A. Robinson Royce Robinson	STFV 00016	Land	202200	A	202200	9/29/11	Mark and Royce Robinson
		Land					
		Land					
		Improvements	196500	A	196500	9/29/11	
		Total Real Estate	398700	A	398700	9/29/11	
Personal Property							
		Land					
		Land					
		Land					
		Improvements					
		Total Real Estate					
Personal Property							
		Land					
		Land					
		Land					
		Improvements					
		Total Real Estate					
Personal Property							

Clerk's Affidavit

I, the undersigned declare that I have personally prepared this report and to the best of my knowledge and belief it is true and correct. As required by Section 70.47(12), prior to final adjournment the Notices of Decision of the Board of Review have been provided by personal delivery or mailed on the date indicated.

Clerk, Board of Review  Date 9/29/2011

Board of Review Forms

PR-302 BOR Determination Notice

NOTICE OF BOARD OF REVIEW DETERMINATION

IN ACCORDANCE WITH Section 70.47(12) of the Wisconsin Statutes you are hereby notified of your assessment for the current year 2011 as finalized by the Board of Review for the property described. IF YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE REVERSE SIDE.

Carol Lobdell
839 Tarrant Dr.
Fontana, WI 53125

PR-302 (R. 1-00)

Town, Village or City of: Fontana on Geneva Lake		Date: 9/29/11	
Parcel No.: STFV 00150C			
Legal Description or Property Address: 839 Tarrant Drive, Fontana, WI 53125			
2011 ORIGINAL ASSESSMENT		2011 FINAL ASSESSMENT As Determined by Board of Review	
Land	188200	Land	188200
Improvements	247100	Improvements	209300
Pers. Prop.		Pers. Prop.	
Pers. Prop.		Pers. Prop.	
Pers. Prop.		Pers. Prop.	
TOTAL PERSONAL PROP.		TOTAL PERSONAL PROP.	
TOTAL ALL PROPERTY	435300	TOTAL ALL PROPERTY	397500

FURTHER APPEAL PROCEDURES

There are four avenues available to you if you are not satisfied with the Board of Review decision as shown on the reverse of this form. Please note that each of these appeal options has definite filing requirements which must be met.

Section 70.47(13) provides for an appeal of a Board decision to the circuit court by an action for certiorari. No order will be issued by the court unless the petition is made within 90 days after the taxpayer receives notice of this Board's decision. No new evidence may be submitted; the court decides the case solely on the basis of the written record made at the Board of Review.

Section 70.85 provides for a written appeal of the Board's decision to the Department of Revenue within 20 days after receipt of the Board of Review's determination or within 30 days after the date specified on the affidavit under section 70.47(12) if there is no return receipt. A \$100 filing fee is required. The fair market value of the items or parcels being appealed cannot exceed \$1 million dollars. The Department may revalue the property any time before November 1 of the assessment year or within 60 days after receiving the appeal, whichever is later. If adjusted, the value is substituted for the original value and taxes paid accordingly. Appeal of the Department's decision is to the circuit court.

Section 74.35 provides an appeal to the municipality for the recovery of an unlawful tax. An unlawful tax is: a clerical error in the description of the property or the computation of the tax, the assessment of real property improvements that did not exist on the assessment date, the property is exempt from taxation, the property is not located in the municipality, a double assessment was made, or an arithmetic, transpositional or similar error has occurred. The taxpayer need not appear at the Board of Review to pursue this appeal.

Section 74.37 provides for an appeal to the municipality for an excessive assessment. The taxpayer must have appealed to the Board of Review and cannot have appealed the Board's decision to circuit court or to the Department of Revenue. This option is not available for appeals on property located in Milwaukee County.

No claim or action for an excessive assessment may be brought under sections 74.35 or 74.37 unless the tax for which the claim is filed, or any authorized installment of the tax, is timely paid. The claim for taxes paid to the wrong municipality must be filed with the municipality within two years of the last date specified for timely payment of the tax. All other claims under sections 74.35 or 74.37 must be filed with the municipality by January 31 of the year in which the tax is payable. If the municipality denies the claim, the taxpayer may appeal to circuit court within 90 days after receiving notice by registered or certified mail that the claim is disallowed.

Board of Review Forms

PR-302 BOR Determination Notice

NOTICE OF BOARD OF REVIEW DETERMINATION

IN ACCORDANCE WITH Section 70.47(12) of the Wisconsin Statutes you are hereby notified of your assessment for the current year 20____ as finalized by the Board of Review for the property described. IF YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE REVERSE SIDE.

Timothy A. Labrecque
Paul D. Fitzpatrick
914 Tarrant Dr.
Fontana, WI 53125

PR-302 (R. 1-00)

Town, Village or City of: Fontana on Geneva Lake		Date: 9/29/11	
Parcel No.: SCTJ 00021			
Legal Description or Property Address: 914 Tarrant Drive, Fontana, WI 53125			
2011 ORIGINAL ASSESSMENT		2011 FINAL ASSESSMENT As Determined by Board of Review	
Land	121000	Land	121000
Improvements	191,900	Improvements	191900
Pers. Prop.		Pers. Prop.	
Pers. Prop.		Pers. Prop.	
Pers. Prop.		Pers. Prop.	
TOTAL PERSONAL PROP.		TOTAL PERSONAL PROP.	
TOTAL ALL PROPERTY	312900	TOTAL ALL PROPERTY	312900

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Mark A. Robinson
 Royce Robinson
 218 Dade Road
 Fontana, WI 53125

PR-302 (R. 1-00)

Town, Village or City of: Fontana on Geneva Lake		Date: 9/29/2011	
Parcel No.: STFV 00016			
Legal Description or Property Address: 250 Dade Road, Fontana, WI 53125			
2011 ORIGINAL ASSESSMENT		2011 FINAL ASSESSMENT As Determined by Board of Review	
Land	202200	Land	202200
Improvements	196500	Improvements	196500
Pers. Prop.		Pers. Prop.	
Pers. Prop.		Pers. Prop.	
Pers. Prop.		Pers. Prop.	
TOTAL PERSONAL PROP.		TOTAL PERSONAL PROP.	
TOTAL ALL PROPERTY	398700	TOTAL ALL PROPERTY	398700

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