## **PROPERTY OWNER RIGHTS**

Section 70.32 of the Wisconsin Statutes states, the value of real property should be based on "actual view." If an assessor is not allowed access to view a property, the assessment value is based on "the best information that the assessor can practicably obtain …" This means an assessor must estimate the value of property using the information they have available to them.

To ensure receiving a complete and accurate valuation, it benefits the homeowner to allow the assessor access to view the interior of their residence. For the purposes of valuation if access is denied, the assessor will then base the valuation on the next best information available. However, iffacts exist making an interior view necessary to complete an accurate valuation, the assessor may seek a special inspection warrant per section 66.0119 of the Wisconsin Statutes to view the interior of the home.

Section 70.05(4n) of the Wisconsin statutes requires the following notice: You have the right to refuse entry into your residence pursuant to section 70.05(4m) of the Wisconsin statutes. Entry to view your property is prohibited unless voluntarily authorized by you. Pursuant to section 70.05(4m) of the Wisconsin statutes, you have the right to refuse a visual inspection of the interior of your residence and your refusal to allow an interior inspection of your residence will not be used as the sole reason for increasing your property tax assessment. Refusing entry to your residence also does not prohibit you from objecting to your assessment pursuant to section 70.47(7) of the Wisconsin statutes.