

2026 Board of Review Exam

1. **If a Board of Review Member took training on May 5th of 2025, and the 2026 Board of Review is held on May 8th 2026, they meet the training requirement.**
 - a. True
 - b. False

2. **When the Board of Review determines an assessor's valuation to be incorrect, it determines a new value as follows: (select one)**
 - a. Establish a value between the assessor's value and the objector's value.
 - b. Establish an assessed value based on the objector's objection form, supported by the sworn testimony provided by the objector and their witnesses/documents.
 - c. Establish a value that the Board of Review members think is correct.

3. **For a Request of a Waiver of a Board of Review Hearing to be considered, the objector must do which of the following? (Mark all that apply)**
 - a. Designate an authorized Agent
 - b. Meet the 48-hour notice of intent to file an objection with the Board of Review
 - c. Attend the Open Book
 - d. File a complete objection form

4. **Communication between a Board of Review member and an objector about their property assessment outside of the Board of Review meeting is considered: (select one)**
 - a. Regulatory-compliant communication
 - b. Mediation
 - c. Ex Parte communication
 - d. Small talk

5. **Select the items that constitute effective sworn testimony during a Board of Review hearing (Mark all that apply)**
 - a. Verbal remarks from the property owner about the property condition
 - b. An appraisal from 2 years ago brought in by the property owner
 - c. Comparable sales referenced by the property owner's authorized agent
 - d. A completed objection form

6. **The Board of Review may convene in closed session to discuss a hearing.**
 - a. True
 - b. False

7. **Rank the following methods of valuation in the order in which they should be applied in accordance with the Rules of Best Evidence, as shown in the BOR Handbook page 53.**
 Sales of comparable properties
 Other relevant evidence of value provided by the objector
 An arm's length sale of the subject property

8. Comparable properties must include the following elements: (Mark all that apply)

- a. Similar square footage
- b. They are located in the same municipality
- c. Similar condition and materials
- d. Same year built
- e. Same property classification

9. As a quasi-judicial body, the Board of Review may do all of the following: (Mark all that apply)

- a. Correct errors on the assessment roll
- b. Make decisions based on evidence presented under oath
- c. Cross-examine witnesses
- d. Discuss other relevant municipal topics
- e. Affirm the presumption of correctness granted by law to the assessor
- f. Act to waive a Board of Review Hearing
- g. Remove a Board of Review member from a hearing
- h. Set assessments based on the Findings of Fact, Determinations and Decision form

10. The assessor must attend all the following, except: (Mark all that apply)

- a. Board of Review Hearing
- b. Open Book
- c. Board of Review Determination
- d. Board of Review First Two-Hour Meeting

11. A roll call vote is required for Board of Review determinations and decisions.

- a. True
- b. False

12. The assessment roll may be provided or accessed electronically.

- a. True
- b. False

END OF BOR EXAM

Please provide your completed exam, along with your training affidavit, to your municipal clerk to certify that you've met the training requirement.

2026 BOR Exam Answer Key:

- 1. If a Board of Review Member took training on May 5th of 2025, and the 2026 Board of Review is held on May 8th 2026, they meet the training requirement.**

Correct answer is b – The exam must be completed within 12 months prior to the First BOR meeting, and each year’s approved training should be taken in preparation for that year’s meeting. Therefore, 2025 training would not be acceptable for a 2026 Board of Review.

- 2. When the Board of Review determines an assessor’s valuation to be incorrect, it determines a new value as follows:**

Correct answer is b – The BOR can only choose either the Assessor’s or Objectors' value, they may not set an alternate value or ‘meet in the middle’.

- 3. For a Request of a Waiver of a Board of Review Hearing to be considered, the objector must do which of the following?**

Correct answer is b & d – The objector must provide 48-hour notice of intent to file an objection with the BOR and file a completed objection form. However, the BOR may waive the 48-hour notice requirement, through an objector’s request to waive that requirement, when good cause is shown.

- 4. Communication between a Board of Review member and an objector about their property assessment outside of the Board of Review meeting is considered:**

Correct answer is c – a BOR member can only hear testimony or comments on an objection at a BOR hearing. An objector or their witnesses may not discuss the objection, except at the BOR hearing.

- 5. Select the items that constitute effective sworn testimony during a Board of Review hearing**

Correct answer is c – An Objector’s opinion(s), a two-year old appraisal, nor the objection form itself, constitute effective objector sworn testimony to overcome the presumption that the Assessor’s opinion is correct.

- 6. The Board of Review may convene in closed session to discuss a hearing.**

Correct answer is b – The BOR may NEVER go into closed session.

- 7. Rank the following methods of valuation in the order in which they should be applied in accordance with the Rules of Best Evidence in the BOR Handbook:**

The correct order is:

2 Sales of comparable properties

3 Other relevant evidence of value provided by the objector

1 An arm’s length sale of the subject property

- 8. Comparable properties must include the following elements:**

Correct answer is a, c, & e - Comparable properties can be in adjacent communities if they meet the other comparable criteria. Being built in the same year is not a determining factor.

9. As a quasi-judicial body, the Board of Review may do all of the following:

Correct answer is all answers except d. The BOR may not discuss other municipal business while it is in session.

The Board can remove members from the hearing at the request of an objector and if a BOR member has engaged in ex parte communication or has a bias or conflict of interest.

10. The assessor must attend all of the following, except:

Correct answer is c - The Assessor must attend the Open Book, the Board of Review first two-hour meeting to explain the level of assessment and address errors or corrections made to the roll, and all Board of Review hearings to provide testimony. They are not required to be present for determinations, but often they do stay/appear to hear the determinations.

11. A roll call vote is required for Board of Review determinations and decisions.

Correct answer is True – The Board should follow the Findings of Fact, Determinations and Decision form when making determinations. Here, a roll call vote is required for setting value.

12. The assessment roll may be provided or accessed electronically.

Correct answer is True -so long as the taxpayer has the ability to view all the information contained within the assessment roll that they wish to see, and that accommodations are made for those requesting assistance with access to the electronic assessment roll.