

Notice of Board of Review Determination

Under state law (sec. 70.47(12), Wis. Stats.), your property assessment for the current year 20 17 as finalized by the Board of Review (BOR) is listed below.

Property owner

JJAWC SOUTH LLC
301 SKY HARBOUR DR
LA CROSSE WI 54603

General information

Date issued 05 - 22 - 2017

Parcel no. 17-20300-40

Address VINE ST

Legal description

☐ Town ☐ Village ☒ City

Municipality LA CROSSE

Assessment information

20 <u>17</u> Original Assessment		20 <u>17</u> Final Assessment (determined by BOR)	
Land	\$ 403,700	Land	\$ 403,700
Improvements	\$ 113,900	Improvements	\$ 113,900
Personal property	\$	Personal property	\$
Personal property	\$	Personal property	\$
Personal property	\$	Personal property	\$
Total personal property	\$	Total personal property	\$
Total all property	\$ 517,600	Total all property	\$ 517,600

Appeal information

If you are not satisfied with the BOR's decision, there are appeal options available. **Note:** Each appeal option has filing requirements. For more information on the appeal process, review the Property Assessment Appeal Guide. Visit revenue.wi.gov and search keyword "Assessment Appeal."

Appeal to:

Department of Revenue (DOR) – must file within 20 days after receipt of the BOR's determination notice or within 30 days after the date specified on the affidavit if there is no return receipt. A \$100 filing fee is required. The fair market value of the items or parcels cannot exceed \$1 million dollars. DOR 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. (sec. 70.85, Wis. Stats.)

Circuit Court - Action for Certiorari – must file within 90 days after receiving the determination notice. The Court decides based on the written record from the BOR. You cannot submit new evidence. (sec. 70.47(13), Wis. Stats.)

Municipality - Excessive Assessment – must first appeal to the BOR and have not appealed the BOR's decision to Circuit Court or to DOR. You cannot claim an excessive assessment under sec. 74.37, Wis. Stats., unless the tax is timely paid. A claim under section 74.37 must be filed with the municipality by January 31 of the year the tax is payable.

**City of La Crosse
Board of Review
Findings of Fact, Determinations and Decision**

A. PROPERTY IDENTIFICATION AND FINDINGS OF FACT

Assessment Year: 20 17

Tax Key Number: 17-20300-40

Personal Property Account
Number(If applicable)

Property Address: Vine Street

Property Owner: JJAWC LLC

Mailing Address: 301 Sky Harbour Dr., La Crosse, WI 54603

January 1, 20 17

Assessment Value: 517,600

Land: 403,700

Improvements: 113,900

Total: 517,600

Hearing Date: May 22, 2017

Time: 9:30 a.m.

Objector Received written confirmation of Hearing Date: Yes: ☒ No: ☐

(OR)

Both Objector and Assessor waived 48-hour notice of hearing: Yes: ☐ No: ☐

{Note: Taxpayer must have filed written objection before or at Board of Review}

Check one of the following:

☒ Timely notice of "Intent to File an Objection" was provided by objector to clerk (either in writing or orally) at least 48 hours prior to first full session of Board of Review

(OR)

☐ Waiver was granted by Board of Review for:

☐ Good Cause or

☐ Extraordinary Circumstances

Board members present:

Kara Burgos, Sean O'Flaherty, Mike Brown, Kenna Christians

Board members removed (if any):

Board Counsel present:

Property Owner/Objector's
Attorney or Representative:

Gregory Stein

Board Members with certified training (must have at least one):

Kara Burgos, Mike Brown

B. TESTIMONY

The following individuals were sworn as witnesses by the Board of Review Clerk {include Property Owner/Objector (or his/her representative, if testifying) and Assessor}:

Mark Schlafer, Pat Burns, Gregory Stein

1. Sworn testimony by Property Owner/Objector: Gregory Stein included:

a) A recent sale of the subject property: Yes: ☐ No: ☒

If yes: The subject property was sold for \$ Date of sale

b) Recent sales of comparable properties: Yes: ☐ No: ☒

If yes: A total number of other properties were presented:

Addresses of other properties:

c) Other factors or reasons (if presented): Yes: ☐ No: ☐

If yes: List of summary factors or reasons presented by property owner/objector; for example, cost or income approach, easements that restrict building, environmental issues:

2. Sworn testimony on behalf of property owner/objector was presented by the following other

witnesses (if any):

Believes fair market value is \$0. Believes parking lot is integral to other property. Wants to combine testimony with 525 2nd St. N.

Two parcels. One is parking lot. Parking lot is integral to the use of the other parcel which contains the buildings that are under question and are contaminated with asbestos. Handed out condemnation order related to building and the rescinding of the condemnation order by the courts and agreed to by the City. Of importance is on rescinding of order on page 2, number 5, part of agreement says until existing renovations occur on the property in order to bring the building up to minimum standards and appropriate permits have been issued it will continue participation in City's Vacant Building Registration Program and not utilize the building for human habitation, occupancy or use other than transient use.

Property is two-fold - maintenance, deteriorating condition and contains asbestos. \$2.4 million estimate that relates to abatement of asbestos. Abatement needs to take place due to zoning which is now commercial business. Prior it was industrial zoning. As of today without remediation and without additional work on the building, the property cannot be developed, inhabited; cannot be rented. There is no sale of subject property. No comparable sales. Assessor's Manual says if no arms length sale of subject or reasonable comparable sales, consider market value of contaminated property, how much will it cost to cure contamination, estimate what property would sell without contamination and subtract the cost to cure.

Assessed value of the two parcels together is \$2,051,700. Pursuant to the Manual the asbestos remediation cost of \$2.4 million is subtracted, and have a net cost of remediation of -\$348,300. Believe value of two properties is zero or a nominal amount as prescribed by the Manual.

No formal certification or degrees. A number of courses through IAEO plus 25 years of experience. Viewed property outside this morning, but not inside. Is not aware of any improvements.

Does not know the purchase price in 1997. Agrees that the value for the land is \$403,700 without further investigation. Objection is the whole thing; the cost to cure goes against the whole value of the land. Must cure the contamination related to the asbestos. Removing the building doesn't change the abatement of the asbestos that has to be done.

Project in future but has no purpose to the value on 1/1/17.

Abatement costs in building are in anticipation for using the building, not tearing it down.

Parking lot is integral to other parcel. Have included it together with contaminated property.

Summary of testimony of other witnesses for objector (if any):

3. Sworn testimony by Assessor Burns included:

a) Estimated level of assessment for the current year is %

b) A recent sale of the subject property: Yes: ☐ No: ☒

If yes: The subject property was sold for \$ Date of sale

c) Recent sales of comparable properties: Yes: ☒ No: ☐

If yes: A total number of 5 other properties were presented:

Addresses of other properties:

400 3rd St. S.
200 La Crosse St.
615 2nd St. S.
210 Jay St.
315 State St.

d) Other factors or reasons (if presented): Yes: ☐ No: ☐

If yes: List of summary factors or reasons presented by Assessor::

4. Sworn testimony (if any) on behalf of the assessor was presented by:

Pat Burns stated his qualifications with over 30 years of municipal assessment background.

Handout distributed. The last page shows how arrived at value of the parking lot parcel. Used front foot value of 1,350 x frontage to come up with value x depth factor. Rectangular parcel and small parcel on Vine St. Lot size 48,939 sq. ft. or \$8.25/sq. ft. Improvements installed in 2007 to arrive at value of \$517,600 which is current assessment. On second page created a grid of current sales; land value had not been reviewed since 2011. If doing property today, would be somewhere in this price range. Explained comparables and adjustments for differences. The first three comparables were used; 4th and 5th were not weighted because of government sales, contingencies. Assessment currently is half the value. If valued today, it would be twice.

This site is not contaminated.

5. Summary of testimony of other witnesses for assessor (if any):

Schlafer stated his qualifications with over 40 years of municipal assessment background.

In chapter 12 of Wisconsin Property Assessment Manual under contaminated property, accepts what Mr. Stein read. There is no recent arms length transaction. Statutes go on to say if there is no recent sale, arms length of comparables should be considered as a basis for the assessment. If comparables are exposed to similar contamination, there is no cause to adjust for contamination. Burns will show how we arrived at current assessment. Separate vacant lot is currently being used for profit; rented out to neighboring parcels. It is being used for gain and zero value is a frivolous claim. As for assessment on building itself, Pat Burns will show that consideration for contamination has been given to this property since the 1990s. Owners brought to their attention multiple times - settling, lack of this, lack of that - down to almost nothing.

C. DETERMINATIONS

1. The assessor's estimated level of assessment* of the municipality has been determined to be

%

2. The Board of Review finds that there was a recent sale of the subject property: Yes: ☐ No: ☐

- a) The sale was an arm's-length transaction. Yes: ☐ No: ☐
- b) The sale was representative of the value as of January 1 Yes: ☐ No: ☐
- c) The Board finds that the sale supports the assessment. Yes: ☐ No: ☐
- d) If all answers are 'yes':

d1. What is the sale price?

d2. What if any adjustments, based on the evidence presented, should be made for such considerations as time between the date of sale and the January 1 assessment date non market class value in the selling price (ag-use value and fractionally assessed classes), and/or other physical changes that occurred to the property between the sale date and the January 1 assessment date?

d3. What is the full market value?

If responses in 2 through 2c were "yes", upon completion of the section, proceed to section D, Decision, check all that apply and determine the assessed value.

** The relationship between the assessed value and the equalized value of non-manufacturing property minus corrections for prior year over or under charges within a municipality--town, city, or village. For example if the assessed value of all property subject to property tax in the municipality is \$2,700,000 and the equalized value (with no prior corrections) in the municipality is \$3,000,000 then the assessment level is said to be 90% ($\$2,700,000/\$3,000,000 = .90$ or 90%).*

3. The Board of Review finds that there are recent sales of comparable properties: Yes: ☐ No: ☐

If Yes, answer the following:

Property Owner

- a) Did the Property Owner present testimony of recent sales of comparable properties in the market area: Yes: ☐ No: ☐
- b) If yes, were the attributes satisfactorily adjusted for their differences from the subject and their contribution to value? Yes: ☐ No: ☐

Assessor

- c) Did the Assessor present testimony of recent sales of comparable properties in the market area: Yes: ☐ No: ☐
- d) If yes, were the attributes satisfactorily adjusted for their differences from the subject and their contribution to value? Yes: ☐ No: ☐

Conclusion

e) LIST THE PROPERTIES AND VALUES THAT THE BOARD OF REVIEW RELIES ON TO MAKE ITS DETERMINATION AS TO FAIR MARKET VALUE:

4. The Board of Review finds that the assessment should be based on other factors: Yes: ☐ No: ☐

If Yes, list the factors that the Board of Review relies on to make its determination as to fair market value:

What was the most credible evidence presented:

D. DECISION

1. Exercising its judgment and discretion, pursuant to Sec. 70.47(9)(a) of Wis. Statutes, the Board of Review by majority and roll call vote hereby determines: (mark all that apply)

- ☒ that the Assessor's valuation is correct;
- ☒ that the Assessor presented evidence of the fair market value of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual;
- ☒ that the Assessor presented evidence of the proper classification of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual;
- ☐ that the proper use values were applied to the agricultural land;
- ☐ that the proper fractional assessments were applied to undeveloped land and agricultural forest land classifications;
- ☒ that the property owner did not present sufficient evidence to rebut the presumption of correctness granted by law to the Assessor;
- ☒ that the Assessor's valuation is reasonable in light of all the relevant evidence;
- ☒ and sustains the same valuation as set by the Assessor;
- ☐ (in certain cases), It is not relevant to present assessments of other properties as a basis for the market value of the appeal property.

OR

2. Exercising its judgment and discretion, pursuant to Sec. 70.47(9)(a), of Wis. Statutes, the Board of Review, by majority and roll call vote hereby determines: (mark all that apply)

- ☐ that the Assessor's valuation is incorrect;
- ☐ that the property owner has presented sufficient evidence to rebut the presumption of correctness granted by law to the Assessor;
- ☐ that the property owner valuation is reasonable in light of the relevant evidence;
- ☐ that the fair market value of the property is:
- Land:
- Improvements:
- Total:
- ☐ that the level of assessment of the municipality is at
- ☐ and hereby sets the new assessment at
- Land:
- Improvements:
- Total:

I, Teri Lehrke Clerk of the Board of Review, do hereby certify that the members of the Board of Review voted as follows:

Name of Board of Review Member:	Yes	No
Kenna Christians	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Kara Burgos	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sean O'Flaherty	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Mike Brown	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>

to adopt these Findings of Fact, Determinations and Decision on this 22nd day of May, 2017.

Teri Lehrke

Clerk of Board of Review

DELIBERATIONS

- Must be held in open session.
- Can be done immediately after the case is heard, or can be done at another time. If later, the taxpayer should be advised of the time their case is to be deliberated.
- The "Findings of Fact, Determination and Decision" form may be used.
- The Board of Review Clerk will participate in completion of the "Findings of Fact, Determination and Decision" form prior to the motion.
- The Board of Review decision must be based on the evidence presented.

Upon conclusion of the deliberations and completion of the "Findings of Fact, Determination and Decision" form, the Chairperson will ask for a motion:

1. A MOTION TO AFFIRM THE ASSESSMENT, should be stated as follows:

I move that, exercising its judgment and discretion, pursuant to Sec. 70.47(9)(a) of the Wis. Statutes, the Board of Review, by majority and roll call vote hereby determines: (mark and state for the record all that apply)

- ☒ that the Assessor's valuation is correct;
- ☒ that the Assessor presented evidence of the fair market value of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual;
- ☒ that the Assessor presented evidence of proper classification of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual;
- ☐ that the proper use values were applied to the agricultural land;
- ☐ that the proper fractional assessments were applied to undeveloped land and agricultural forest land classifications;
- ☒ that the property owner did not present sufficient evidence to rebut the presumption of correctness granted by law to the Assessor;
- ☒ that the Assessor's valuation is reasonable in light of all the relevant evidence;
- ☒ and sustains the same valuation as set by the Assessor;
- ☐ (in certain cases), It is not relevant to present assessments of other properties as a basis for the market value of the appeal property.

OR

2. **A MOTION TO MODIFY THE ASSESSMENT**, should be stated as follows:

I move that, exercising its judgment and discretion, pursuant to Sec. 70.47(9)(a), Wis. Statutes, the Board of Review, by majority and roll call vote hereby determines: (mark and state for the record all that apply)

- ☐ that the Assessor's valuation is incorrect;
- ☐ that the property owner has presented sufficient evidence to rebut the presumption of correctness granted by law to the Assessor;
- ☐ that the property owner valuation is reasonable in light of the relevant evidence;
- ☐ that the fair market value of the property is:
- Land:
- Improvements:
- Total:

☐ that the aggregate level of assessment of the municipality is at

☐ and hereby sets the new assessment at:

Land:

Improvements:

Total:

{Note for Minutes}

Name of Board of Review Member who made motion:

Name of Board of Review Member who seconded motion:

I, Clerk of the Board of Review, do hereby certify that the members of the Board of Review voted as follows:

Name of Board of Review Member:	Yes	No
<input type="text" value="Kenna Christians"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="text" value="Kara Burgos"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="text" value="Sean O'Flaherty"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="text" value="Mike Brown"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>

to adopt this motion on this day of , 20 .

Clerk of Board of Review

{Either of these motions should be made and seconded by a member of the Board of Review based upon the decisions made on the **Findings of Fact, Determinations and Decision form**. Discussion may follow the making of the motion, but the decision on the Findings of Fact, Determinations and Decision form should be consistent with the motion as made and adopted by the Board of Review. The clerk should record the roll call vote on the **Findings of Fact, Determinations and Decision form**.}

{In the event of a tie vote of the Board of Review, the Assessor's valuation is sustained pursuant to Sec. 70.47 (9)(a) of the Wis. Statutes.}

Objection to Real Property Assessment

To file an appeal on your property assessment, you must provide the Board of Review (BOR) clerk written or oral notice of your intent, under state law (sec. 70.47(7)(a), Wis. Stats.). You must also complete this entire form and submit it to your municipal clerk. To review the best evidence of property value, see the Wisconsin Department Revenue's *Property Assessment Appeal Guide for Wisconsin Real Property Owners*.

Complete all sections:

Section 1: Property Owner / Agent Information				*If agent, submit written authorization with this form			
Property Owner's Name (on changed assessment notice) JAWC, LLC			Agent name (if applicable) Reinhart Boerner Van Deuren s.c., including but not limited to, Don M. Millis, Jessica Hutson Polakowski and Greg Stein				
Owner mailing address 301 Sky Harbour Dr			Agent's mailing address 22 E. Mifflin St, Suite 600				
City La Crosse	State WI	Zip 54603	City Madison	State WI	Zip 53703		
Owner Phone () -	Email	Agent phone (608) 229 - 2200		Email dmillis@reinhartlaw.com			

Section 2: Assessment Information and Opinion of Value			
Property address Vine Street		Legal description or parcel no. (on changed assessment notice) 17-20300-40	
City La Crosse	State WI	Zip 54601	
Assessment shown on notice – Total \$517,600		Your opinion of assessed value – Total \$0	

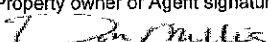
If this property contains non-market value class acreage, provide your opinion of the taxable value breakdown:

Statutory Class	Acres	\$ Per Acre	Full Taxable Value
Residential total market value			
Commercial total market value			
Agricultural classification: # of tillable acres	@	\$ acre use value	
# of pasture acres	@	\$ acre use value	
# of specialty acres	@	\$ acre use value	
Undeveloped classification # of acres	@	\$ acre @ 50% of market value	
Agricultural forest classification # of acres	@	\$ acre @ 50% of market value	
Forest classification # of acres	@	\$ acre @ market value	
Class 7 "Other" total market value		market value	
Managed forest land acres	@	\$ acre @ 50% of market value	
Managed forest land acres	@	\$ acre @ market value	

Section 3: Reason for Objection and Basis of Estimate	
Reason(s) for your objection: (Attach additional sheets if needed) Assessed value exceeds FMV because it is not uniform with the other assessments in the City. The assessment also violates the Uniformity Clause of the Wisconsin Constitution.	Basis for your opinion of assessed value: (Attach additional sheets if needed) The property is contaminated, see abatement summary dated 4/2017.

Section 4: Other Property Information	
A. How was this property acquired: (check the box that applies) Acquisition price \$ _____ Date 1997-1998 (mm-dd-yyyy) <input checked="" type="checkbox"/> Purchase <input type="checkbox"/> Trade <input type="checkbox"/> Gift <input type="checkbox"/> Inheritance	
B. Were there any changes made to this property (ex: Improvement, remodeling, addition) since acquiring it? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes, describe _____ Date of changes - - - - - Cost of changes \$ _____ Does this cost include the value of all labor (including your own)? <input type="checkbox"/> Yes <input type="checkbox"/> No (mm-dd-yyyy)	
C. During the last five years, was this property listed/offered for sale? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes, how long was the property listed (provide dates) - - - - - to - - - - - (mm-dd-yyyy) (mm-dd-yyyy) Asking price \$\$ _____ List all offers received _____	
D. Was this property appraised within the last five years? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes, provide: Date - - - - - Value \$ _____ Purpose of appraisal _____ (mm-dd-yyyy) If this property had more than one appraisal, provide the requested information for each appraisal. _____	

Section 5: BOR Hearing Information	
A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): _____ Note: This does not apply in first or second class cities.	
B. Provide a reasonable estimate of the amount of time you need at the hearing 30 _____ minutes.	

Property owner or Agent signature 	Date (mm-dd-yyyy) 5/15/2017
--	--------------------------------

STATE OF WISCONSIN

CIRCUIT COURT

LA CROSSE COUNTY

JJAWC, LLC,

Plaintiff,

ORDER FOR DISMISSAL

vs.

Case No. 14-CV-819

CITY OF LA CROSSE, WISCONSIN
(BUILDING INSPECTION
DEPARTMENT),

Defendant.

La Crosse County WI
FILED

NOV 30 2015

PAMELA RADTKE
CLERK OF COURTS

Based on the Stipulation presented by the parties,

IT IS ORDERED:

1. That the Stipulation of the parties is approved by the court and incorporated
herewith.

2. That this action is hereby dismissed with prejudice and without costs.

Dated this _____ day of November, 2015.

BY THE COURT: The original was signed by
Gloria L. Doyle on the date indicated

11-30-15

Gloria L. Doyle
Circuit Court Judge

RECEIVED
NOV 30 2015
GLORIA L. DOYLE
JUDGE
LA CROSSE CO. WI

COPY

STATE OF WISCONSIN

CIRCUIT COURT

LA CROSSE COUNTY

JJAWC, LLC,

Plaintiff,

STIPULATION OF DISMISSAL

vs.

Case No. 14-CV-819

CITY OF LA CROSSE, WISCONSIN
(BUILDING INSPECTION
DEPARTMENT),

Defendant.

La Crosse County WI
FILED
NOV 30 2015
PAMELA RADTKE
CLERK OF COURTS

The parties, by their respective attorneys, stipulate and agree as follows:

1. The City's Official Order to Rehabilitate or Raze and Remove Structure dated 11/4/14 and its Inspection/Violation Notice dated 11/4/14 (hereafter the "Orders") relating to the real property and improvements located at 525 2nd Street North, La Crosse, Wisconsin are attached to plaintiff's Complaint as Exhibit "A".

2. The City's Official Order to Correct Condition of Premises dated 1/29/13 and its Official Order to Correct Conditions of Premises, Condemnation for Human Habitation, Occupancy or Use dated 1/29/13 (hereafter the "Orders") relating to the real property and improvements located at 525 2nd Street North, La Crosse, Wisconsin are attached to this Stipulation as Exhibit "B".

3. Since the issuance of the Orders, the parties have engaged in discussions regarding the development and rehabilitation of the real property and improvements described in the Orders.

4. Based on said discussions, defendant City of La Crosse hereby rescinds the Orders.

RECEIVED

NOV 30 2015

GLORIA L. DOY
JUDGE
LA CROSSE CO WI

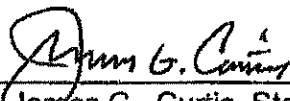
Stipulation of Dismissal
JJAWC, LLC v. City of La Crosse, Wisconsin (Building Inspection Department)
La Crosse County Case No.: 14-CV-819

5. Plaintiff JJAWC, LLC agrees that until existing renovation is occurring on the property in order to bring the building up to minimum standards, and appropriate permits have been issued, it will continue participation in the City's Vacant Building Registration Program and will not utilize the building for human habitation, occupancy or use, other than transient use relating to the development and rehabilitation of the property.

6. The court may forthwith enter the accompanying Order adopting the terms of this Stipulation and dismissing the action, with prejudice and without costs.


HALE, SKEMP, HANSON, SKEMP & SLEIK

Dated: 11/25/15

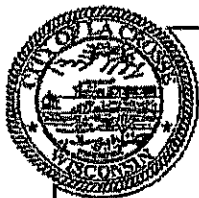
By: 
James G. Curtis, State Bar #1017951
Attorneys for Plaintiff

CITY OF LA CROSSE

Dated: 11/24/15

By: 
Crystal L. Jensen, State Bar #1055645
Attorneys for Defendant

RECEIVED JAN 31 2013



Building and Inspection Department

400 La Crosse St., La Crosse, WI 54601 • (608) 789-7530 • Fax: (608) 789-7589
http://www.cityoflacrosse.org inspection@cityoflacrosse.org

OFFICIAL ORDER TO CORRECT CONDITION OF PREMISES

JIAWC
301 SKY HARBOUR DR
LA CROSSE, WI 54603-1385

Ref No: 9446

Parcel: 017020008100

Location: 525 2ND ST N

A recent inspection of the above captioned premises revealed conditions that are in violation of the Ordinances for the City of LaCrosse and/or Wisconsin Administrative Code. Failure to correct the violations noted herein within the time set or failure to comply with the notice may subject you to prosecution and to penalties of up to \$500.00 per violation and/or other penalties in the manner provided in of the City of LaCrosse Municipal Code.

You are hereby ordered to correct each violation listed below by the following date: 03/29/2013, except as otherwise set forth below. Your failure to maintain compliance with this order may subject you to prosecution as noted above.

VIOLATION: The north/warehouse portion of this building has been found to be in severe disrepair. There are numerous holes/collapsed portions of the roof and the roof no longer is weather tight leading to water leaking into the building. This portion of the building needs to either be repaired (including all roof covering and any rotten portions of the roof deck. The steel rafters and purlins as well as the steel beams and girders shall be evaluated for structural integrity by a licensed engineer also.) The other option is to remove the north portion of the structure. Obtain the proper permits for either action before work is commenced. These permits shall be obtained within the next 60 days.

Pursuant to the City of La Crosse Municipal Code of Ordinances and pursuant to
s.Comm. N/A of the Wisconsin Administrative Code: Chapters 8 and 16.

By order of the Director of Building and Inspections, per Inspector : EDDIE.

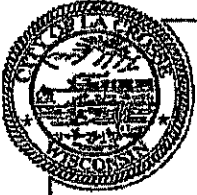
For further information call the above named Inspector at (608) 789-7582 or the department's main number (608) 789-7530.

This order was served via regular U.S. Mail on January 29, 2013.

Inspector: *Eddie*

GRAND RIVER - GREAT CITY
La Crosse • Wisconsin





RECEIVED JAN 31 2013

Building and Inspection Department

400 La Crosse St., La Crosse, WI 54601 • (608) 789-7530 • Fax: (608) 789-7589
<http://www.cityoflacrosse.org> inspection@cityoflacrosse.org

OFFICIAL ORDER TO CORRECT CONDITIONS OF PREMISES CONDEMNATION FOR HUMAN HABITATION, OCCUPANCY OR USE

JJAWC
301 SKY HARBOUR DR
LA CROSSE, WI 54603-1385

Ref No: 9442

Parcel: 017020008100 Location: 525 2ND ST N

THE ABOVE CAPTIONED STRUCTURE IS HEREBY CONDEMNED FOR HUMAN HABITATION, OCCUPANCY OR USE AND MAY NOT BE REINHABITED OR OCCUPIED FOR ANY USE WITHOUT PRIOR WRITTEN PERMISSION FROM THE BUILDING AND INSPECTIONS DEPARTMENT.

IMPORTANT NOTICE - READ CAREFULLY

A recent inspection at the above address revealed a property that is either DAMAGED, DECAYED, DILAPIDATED, UNSANITARY, UNSAFE, VERMIN INFESTED, LACKING MINIMUM MECHANICAL SYSTEM REQUIREMENTS AND/OR IS GENERALLY IN SUCH POOR CONDITION THAT IT CONSTITUTES A DANGER TO THE HEALTH AND/OR SAFETY OF THE OCCUPANTS AND/OR THE GENERAL PUBLIC.

NOW, therefore, pursuant to Subsection 8.01 (O) of the Code of Ordinances of the City of La Crosse, the above captioned property is hereby declared condemned for human habitation, occupancy or use.

Per City Ordinance 8.01 (L) all residential, commercial, or any other structure that is condemned as unfit for human habitation, abandoned, or vacant or is in violation of minimum maintenance standards shall register with the Building and Inspection Dept. and re-register every six months after till no longer condemned, vacant or abandoned. (see enclosed form) There shall be no fee for the initial registration. A fifty dollar inspection fee is required and the time of registration.

Occupancy of these premises is hereby rescinded and it shall be vacated no later than 1/29/13 @ 5:00 pm.

NUISANCE: This building has suffered a roof collapse in a couple different places on the east side of the structure. The remainder of the roof is in poor shape is not weather tight and is also in danger of collapse. This building will remain condemned until such time as the entire roof structure can be repaired and/or replaced.

The worst of the damage is on the north portion of the structure, if portions of the building would need to be used a structural engineer will need to sign off on the roof structure stating that there is no danger of collapse. A barricade would then have to be set up to separate the damaged area from the portion that would be used. Provide this office with stamped documentation from a licensed engineer.

RECEIVED JAN 8 1 2013



Building and Inspection Department

400 La Crosse St., La Crosse, WI 54601 • (608) 789-7530 • Fax: (608) 789-7589
<http://www.cityoflacrosse.org> inspection@cityoflacrosse.org

If the above violations are not corrected within the time specified, the violations may be corrected by the City and the cost thereof along with the City of La Crosse costs will be charged as a tax lien against the property. Failure on your part to eliminate this nuisance may also cause the issuance of a citation, which may result in a forfeiture of up to \$1,000.00 for each day of violation or other penalties as prescribed in Section 8.10 of the Municipal Code. If the nuisance or violation is not corrected or abated within the time given and the nuisance is corrected by the City, you may appeal the special charge to be assessed against your property by making a written request for a hearing stating the grounds for the appeal and delivery to the Public Works Office, 5th Floor, City Hall, 400 La Crosse Street, La Crosse, Wisconsin, along with a copy to the City of La Crosse Inspection Department. This appeal must be delivered to the Board of Public Works by 5:00 p.m. on the Tuesday before the Board of Public Works meeting each Friday.

By order of the Department of Building and Inspections per Inspector: EDDIE

For further information, call the above named Inspector at (608) 789-7582 or the department's main number (608) 789-7530. Department hours are from 7:30 a.m. to 5:00 p.m. weekdays.

This order was served via regular U.S. Mail on January 29, 2013.

Inspector: *Eddie*

Example 2: The subject is a 3 bedroom, 1 ½ bath ranch home on a 1 acre lot with a fireplace and a 2 car garage and *is* subject to contamination.

Sale 1 is a 3 bedroom, 1 ½ bath ranch home on a 1-acre lot with a fireplace and a 1-car garage and *is not* subject to contamination. It sold last year for \$149,900.

Sale 2 is a 3 bedroom, 1 ½ bath ranch home on a 1-acre lot with a 2-car garage but without a fireplace and *is* subject to contamination. It sold 6 months ago for \$140,000.

Sale 3 is a 3 bedroom, 2-bath ranch home on a 1-acre lot with a fireplace and a 1-car garage and *is not* subject to contamination. It sold last month for \$159,000.

The market indicates that sales prices increased 5 percent in the last year; 2 bathrooms are worth \$2,500 more than 1 ½ baths; fireplaces are worth \$5,500; 2 car garages are worth \$3,500 more than 1 car garages; and the presence of contamination has a negative effect on value of \$10,000. The sales comparison grid follows:

	Subject	Sale 1	Sale 2	Sale 3
Sales price		\$149,900	\$140,000	\$159,100
Time adjustment		+5%	+2.5%	-
Time adj. sales price		\$157,400	\$143,500	\$159,100
No. of bathrooms	1 ½	1 ½	1 ½	2
Bathroom adjustment		-	-	-\$2,500
Fireplace	Yes	Yes	No	Yes
Fireplace adjustment		-	+\$5,500	-
Garage	2 car	1 car	2 car	1 car
Garage adjustment		+\$3,500	-	+\$3,500
Contamination	Yes	No	Yes	No
Contamination adjustment		-\$10,000	-	-\$10,000
Adjusted sales price		\$150,900	\$149,000	\$150,100

Since the comparable sales all fall into a narrow range around \$150,000, the selected estimate of the market value of the property is \$150,000.

3. If there is no arm's-length sale of the subject property, and there are no sales of reasonably comparable property, consider all other factors that affect market value according to professionally acceptable appraisal practices. In estimating the value of contaminated property, the primary consideration is how much will it cost to cure the contamination. Estimate what the property would sell for without the contamination and subtract the cost to cure the contamination. This is the procedure for estimating curable physical and functional depreciation when using the cost approach.

Example: A property has a contaminated well, and it will cost \$8,000 to drill a new well. The assessor has analyzed sales of comparable properties with good wells and estimates that the subject property would sell for \$164,000 without the contamination. In this example, the assessment should be reduced by \$8,000 to reflect the cost to cure. The adjustment may be higher or lower depending on the market's perception of the extent of the contamination and the effectiveness of the cleanup.

JJAWC, LLC 525 2nd Street Vine Street LaCrosse, Wisconsin #17-20008-110 & #17-20300-40

Assessment #17-20008-110	\$ 1,534,100
Assessment #17-20300-40	\$ 517,600
Total	\$ 2,051,700
Asbestos Remediation (Cost to Cure)	\$ 2,400,000
Net	\$ (348,300)

Nominal Value #17-20008-110	100
Nominal Value #17-20300-40	100

Environmental Related Costs

La Crosse Plow Building

April 2017

La Crosse Plow - Abatement Summary Only (no demolition costs)

Soft Costs -

- Hazardous Materials and Asbestos Investigation	\$24,400	
--Sub total	\$24,400	(Sunk costs)

Hard Costs -

Robinson Brothers Budget Estimate - based on walk-thru and scope documents prepared by Sigma August 2016

One-Story Building

- Blast lead containing structure and walls	\$200,000
- Asbestos abatement	\$758,000
- Hazardous materials	\$25,000
- Other (Electrical Boxes, Conduit, Etc)	\$6,000
--Sub total	\$989,000

Three-Story Building

- Blast lead containing structure and walls	\$672,000
- Asbestos abatement	\$110,000
- Hazardous materials	\$33,000
- Other (Electrical Boxes, Conduit, etc..)	\$95,000
--Sub total	\$910,000

-- Grand total - Abatement	\$1,923,400
----------------------------	-------------

La Crosse Plow - Site Remediation Summary

Soft Costs -

- Phase II investigation	\$37,250	(Sunk costs)
- Remediation investigation	\$21,200	(Sunk costs)
- Monitoring well abandonment	\$4,000	est future
- Soil mitigation services - Construction	\$10,000	est future
- Sub slab vent system	\$20,000	est future
- Engineered barriers field services	\$20,000	est future
- WDNR case closure request & WDNR fees	\$14,200	est future

--Sub total	\$126,650
-------------	-----------

Hard Costs - Estimated by Kraus Anderson based on design by Sigma

- Venting system (vapor mitigation subsurface)	\$200,000
- Contaminated soils removal for both buildings	\$150,000

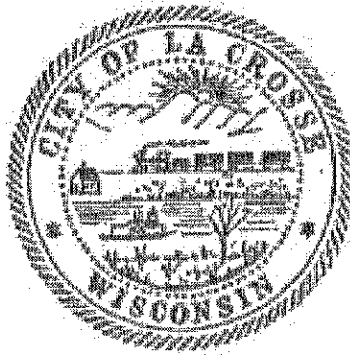
--Sub total	\$350,000
-------------	-----------

-- Grand total - Site Remediation	\$476,650
-----------------------------------	-----------

-- Grand total - Environmental Related	\$2,400,050
--	-------------

2017

CITY OF LA CROSSE
BOARD OF REVIEW



JJAWC LLC
17-20300-040

Report Prepared by Pat Burns

LACROSSE ASSESSORS OFFICE
MARKET APPROACH

COMPUTER #	SUBJECT	COMPARABLE 1	COMPARABLE 2	COMPARABLE 3	COMPARABLE 4	COMPARABLE 5
17-20008-110	17-20008-110	20028-110	17-20009-075	17-30102-050	17-20027-090	17-200-070
Vine St	Vine St	400 3Rd St S	200 LaCrosse St	615 2Nd St S	210 Jay St	315 State St
		November 30, 2015	August 7, 2014	December 26, 2014	September 1, 2015	February 26, 2015
SALE PRICE	\$0	\$800,000	\$2,250,000	\$863,000	\$750,000	\$1,000,000
LAND SIZE	48,939	20,996	105,917	50,208	52,382	97,878
PRICE/BLDG SQ FT	\$0.00	\$38.10	\$21.24	\$17.19	\$14.32	\$10.22
AGE OF SALE (MONTHS)		0	0	0	0	0
TIME ADJ		1.00	1.00	1.00	1.00	1.00
ADJ PRICE/SF BLDG		\$38.10	\$21.24	\$17.19	\$14.32	\$10.22
ZONING	Community Bus	Community Bus	Community Bus	Industrial	Community Bus	Community Bus
LOCATION	Average	Similar	Similar	Similar	Similar	Similar
SHAPE	Irregular	Superior	Similar	Similar	Superior	Similar
FUNCTION	Average	Similar	Similar	Similar	Similar	Similar
LAND SQUARE FEE	48,939	20,996	105,917	50,208	52,382	97,878
OTHER		-9	8	0	0	7
TOTAL GROSS ADJ		19%	8%	0%	10%	7%
NET ADJ		-19%	8%	0%	-10%	7%
TOTAL \$ ADJ		-\$7.24	\$1.70	\$0.00	-\$1.43	\$0.72
VALUE PER/SQ FT		\$30.86	\$22.94	\$17.19	\$12.89	\$10.93
WEIGHTED VALUE	18					
RELIABILITY (1-10)	3		6	9	0	0
CONTRIBUTION %	16.67%		33.33%	50.00%	0.00%	0.00%
CONTRIBUTION \$	\$5.14		\$7.65	\$8.59	\$0.00	\$0.00
INDICATED VALUE PER/SQ FT	\$21.39	INDICATED VALUE	\$1,047,000	ASSESSOR	Patrick Burns	

NOTES: Subject assessment is \$403,700 or \$8.25 per square foot. Improvements are asphalt paving assessed at \$113,900 for a total of \$517,600. Comparable 4 and 5 were not weighted due to being government sales and performance contingency's.

17-20300-040

Vine Street

Area	FF		Frontage			Depth Factor		
37,123	1350	X	214.67	=	\$289,800	0.9689	=	\$280,800
<u>11,816</u>	1350	X	97.09	=	\$131,100	0.9375	=	<u>\$122,900</u>
48,939								\$403,700
								or
								\$8.25

Improvement is Asphalt Paving installed in 2007

Land Total	\$403,700
Improvement Total	<u>\$113,900</u>
	\$517,600

17-20008-110

Area	FF		Frontage			Depth Factor		
92,362	1350	X	360	=	\$486,000	1.05	=	\$510,300
55,848	1350	X	306.86	=	\$414,300	1.0396	=	\$430,700
<u>13,094</u>	1350	X	87.29	=	\$117,800	0.9975	=	<u>\$117,500</u>
161,304								\$1,058,500
								or
	Total Lot Size		170,326					\$6.56
			<u>161,304</u>					
			9,022 Western Triangle Area					
			X					\$1,058,500
			<u>\$6.56</u>					<u>\$59,200</u>
			\$59,200		Total Land Value			\$1,117,700

2003 Assessment of 525 2Nd Street North
495 Coded Building Heavy Industrial (Process)Manufacture
Low Quality
222,468 Building Size

				2003 \$/Bldg Size
	Building	RCN	\$9,985,525	\$44.89
	Refinements	RCN	<u>\$604,400</u>	
			\$10,589,925	\$47.60
12% Lead Removal/Tanks	Depreciation	80%	<u>-\$8,497,525</u>	-\$38.20
10% Demolition			\$2,092,400	
25% Economic Obsolescence				
10% Severe Settling	Other Dep/Obsolescence	81%	<u>-\$1,700,000</u>	-\$7.64
3% Plumbing			\$392,400	
7% Hvac				
7% Electrical				
<u>7% Roof Replacement</u>				
81%				
	+ 2007 Paving:		<u>\$24,000</u>	
	RCN:		\$416,400	\$1.87

Land Total	\$1,117,700		
Improvement Total	<u>\$416,400</u>	Assmt/Bldg Size	
	\$1,534,100	or	\$6.90