Notice of Board of Review Determination

Under state law (sec. 70.47(12), Wis. Stats.), your property assessment for the current year 20 19 as finalized by the Board of Review (BOR) is listed below.

Property owner

Gregory & Anne Hlavacka
2955 Baier Lane
La Crosse, WI 54601

General information

Date issued 6 - 5 - 2019
Parcel no. 17-50779-391
Address 2955 Baier Lane
Legal description

☐ Town ☐ Village ☒ City

Municipality La Crosse

Assessment information

20 19 Original Assessment		20 19 Final Assessment (determined by BOR)	
Land	$ 80,000	Land	$ 80,000
Improvements	$ 336,500	Improvements	$ 336,500
Personal property	$	Personal property	$
Personal property	$	Personal property	$
Personal property	$	Personal property	$
Total personal property	$	Total personal property	$
Total all property	$ 416,500	Total all property	$ 416,500

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 19 Tax Key Number: 17-50779-391

Personal Property Account Number(If applicable)

Property Address: 2955 Baier Ln

Property Owner: Gregory & Anne Hlavacka

Mailing Address: 2955 Baier Ln., La Crosse, WI 54601

January 1, 20 19 Assessment Value: 416,500

Land: 80,000 Improvements: 336,500 Total: 416,500

Hearing Date: June 3, 2019 Time: 10:00 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:

Nick Passe, Dan Ryan, Kenna Christians, Mike Brown, Susan Dillenbeck

Board members removed (if any):

Board Counsel present:

Property Owner/Objector's Attorney or Representative:

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

Nick Passe, Mike Brown, Susan Dillenbeck

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}:

Shannon Neumann, Anne Hlavacka, Patrick Burns

1. Sworn testimony by Property Owner/Objector: **Anne Hlavacka** **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 (if evidence presented only available to one side - list corroboration of that evidence):

Stated fair market value is $390,000. Gap between fair market value and assessed value. Bought lot, built modest home and moved in 2012. Assessed value for improvements between last year and this year is 34.6% higher. Home is not comparable to much larger very nice homes, with high end materials. They didn't do that - formica tops with vinyl siding. There are a lot of discrepancies in assessed value and fair market value as compared to others; doesn't understand what is going on. Stated values and sale of property at 221 17th Pl. S. Feels the fair market value in last year's tax bill is close to what most of them should be unless there has been a subsequent sale. Improvements had a huge jump over last year. In the 17th Place neighborhood where she grew up, couldn't sell for three years and sold at a loss, compared to what the value was. I know the values around town and acknowledge some very large nice homes may go at a premium, but a lot of nice homes not appraised at what ours is appraised. City is using data on comparables that are not comparable. There are other comparables out there; someone from the public needs to speak to them. The fair market value on tax bill is to give owners information if assessment placed on property is reasonable. Assessment increased dramatically; system is flawed. The two homes on both sides of her on last year's tax bill do represent their fair market value. They can predict from; I can't predict. What is different about her house?

2. Sworn testimony on behalf of property owner/objector was presented by the following other witnesses (if any):

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

3. Sworn testimony by Assessor **Shannon Neumann** **included:**

a) Estimated level of assessment for the current year is 100 %

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 4 other properties were presented:

Addresses of other properties:

2950 Baier Lane
315 29th St. S.
3020 Ebner Coulee Rd.
3005 Baier Lane

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

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

Stated her qualifications, and reviewed Report. Modern multi-story home inspected on March 7, 2013. Assessments are determined using market modified cost approach. Reviewed comparables and explained adjustments in type of construction, grade, square foot, amenities, etc. Comparable 2 is same area, less square feet, single story home. Comparable 3 is B quality home. 3005 Baier Lane has less square feet, better quality than subject, but sold $458,600. As to land, looks at sales and adjust to land. All four comparables are reliable. Subject home is of lesser quality, and is being valued as B quality, where some others are higher grade. Best comparable is the closest in proximity to the subject with the least adjustments to the subject. A buyer will look all over the place. But to find the value, look at the houses around you.

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

Patrick Burns

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

Persons will look at multiple points - age, amenities. Most comparable are similar in proximity. If you go to the south end of La Crosse, there is no new subdivision. Grading of the property is based on the condition. If you put in low grade materials, can't use that as a generalization as to quality of materials. Assessment has not changed since 2014. From 2014-18 assessment didn't change, but fair market value is driven by the state. We are using the cost approach that was just recently updated in 2018. We were using outdated costs from 2008 which was less than the home was built. Property should have been higher in 2012-2013 than it was, which is part of the reason for the spread. The market change hasn't been adjusted over time. Due to statute, we have to be within 10% and can't incrementally change value. Our point is to get in compliance. Estimated fair market value is derived from ratios of all classes of property sold over a period of time - commercial, apartment, home - that is not an accurate estimation of value and should not be considered in this defense because no one here to defend it.

C. DETERMINATIONS

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

100 %

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 DETERMINTION AS TO FAIR MARKET VALUE:

See Assessor Report

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 (Motion must be made and seconded.)

1.

Brown

Moves: 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:

Dillenbeck

Seconds, (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.

Moves: 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:

Seconds, (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
Nick Passe	☑	☐
Dan Ryan	☑	☐
Kenna Christians	☑	☐
Mike Brown	☑	☐
Susan Dillenbeck	☑	☐

to adopt these Findings of Fact, Determinations and Decision on this 3rd day of June, 2019.

Teri Lehrke

Clerk of Board of Review

2019

CITY OF LA CROSSE
BOARD OF REVIEW

Appeal by Gregory & Anne Hlavacka
2955 Baier Ln
La Crosse WI 54601

Report Prepared by Shannon Neumann- State Certified Assessor II

Introduction

Name: Shannon Neumann

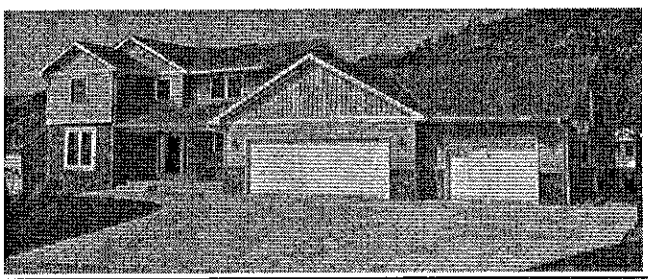
Position: Residential Property Appraiser- Office of City Assessor

I. Associates Degree in Real Estate Appraisal and Assessment.
II. Certified Assessor II- State of Wisconsin
III. Member of WAAO- Wisconsin Association of Assessing Officers
IV. Completed Appraisal Coursework and continuing education from
    a. Wisconsin Dept. of Revenue
    b. Institute For Municipal Assessors
    c. Appraisal Institute
    d. IAAO
    e. NCRAAO

Determine Market Value of Subject Property:

A. Highest and Best Use- Single family Residential
B. Land Value= $80,000
C. Improvement Value= $336,500
D. Total= $416,500

Subject Description:

A. Picture- 
B. Address- 2955 Baier Lane
C. Site- Level
D. Building- Modern Multi-Story
E. Other Improvements- Shed
F. Last time inspected- ~~05/14/2019~~ 03/07/13
G. Building Permits- N/A

Assessments are determined using a market modified cost approach, as part of a mass appraisal system. As further support for the assessment, a market comparison approach was done using comparable recent arm's length sales.

Sales Analysis:

A. Subject Sale- N/A
B. Comp #1 – 2950 Baier lane
C. Comp #2 - 315 29th Street South
D. Comp #3 - 3020 Ebner Coulee Road
E. Comp #4- 3005 Baier Lane

Conclusion- All 4 Comps deemed reliable Valid Arm's Length Sales.
-Indicated value range of $416,450 - $460,700

Income Approach- Since properties of this type are not typically bought and sold as income producing, the income approach is not deemed applicable in the appraisal of the subject property.

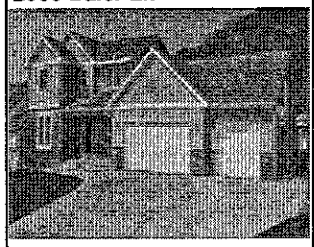
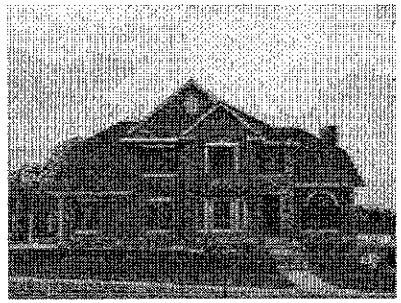
Conclusion- Based on my training, knowledge, education, and experience, along with the comparable properties in this report, it is my opinion that the market value of the subject property to be $416,300

City of La Crosse, La Crosse County

2019 Sales Comparison

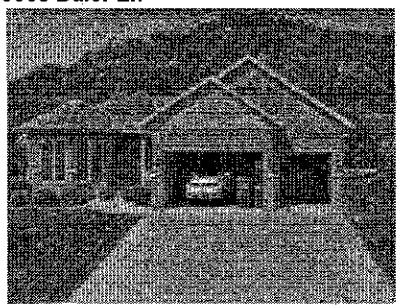
Tax key number: 017-050779-391
Property address: 2955 Baier Ln, City of La Crosse

Estimated fair market value: $416,500 *
Comparable market value: $445,200 (+6.9%) *

	Subject Property	Comparison 1		Comparison 2		Comparison 3	
Tax key number	**50779-391**	**50779-407**		**50779-381**		**50779-394**	
Site address	**2955 Baier Ln**	**2950 Baier Ln**		**315 29th St S**		**3020 Ebner Coulee Rd**	
							
Summary of Comparison							
Sale date and price		Nov 2018	$525,000	Mar 2018	$389,750	Jul 2018	$412,000
Net adjustments			-$64,300		$26,700		$32,300
Comparable value			$460,700		$416,450		$444,300
Comparability rating			97		90		93
Gross adjustments			35%		35%		43%
Composite rating			89		84		84
Adjustments to last valid sale							
Neighborhood	GrandadView Est	GrandadView Est		GrandadView Est		GrandadView Est	
Flood plain							
Traffic	Cul de sac	Cul de sac					
Land							
Residential	1 lot	1 lot		1 lot		1 lot	
Buildings							
Single family							
Use	Single family	Single family		Single family		Single family	
Above grade area	2,783 SF	2,856 SF		1,861 SF		2,234 SF	
Below grade area	1,932 SF	1,392 SF		1,841 SF		2,234 SF	
Style	Modern Multi-Story	Modern Multi-Story		Modern Single Story		Ranch	
Grade	B	A	-$77,600	B+	-$11,500	B	
Yr built/Age/Eff age	2011 / 8 / 4	2006 / 13 / 4		2008 / 11 / 3	-$3,700	2007 / 12 / 11	$26,500
Exterior wall	Alum/vinyl	Alum/vinyl		Alum/vinyl+Masonry	-$1,000	Alum/vinyl	
Stories	2 story	2 story		1 story	-$9,100	1 story	-$8,800
First floor SF	1,932 SF	1,392 SF	$38,400	1,861 SF	$5,000	2,234 SF	-$20,700

Second floor SF	851 SF	1,464 SF	-$27,100	0 SF	$57,600	0 SF	$57,700
Full basement SF	1,932 SF	1,392 SF	$9,100	1,841 SF	$1,500	2,234 SF	-$4,900
FBLA	700 SF	1,044 SF	-$8,800	1,625 SF	-$23,300	1,964 SF	-$31,700
Rec room	300 SF (Average)	0 SF	$3,200	0 SF	$3,200	0 SF	$3,200
Bedrooms	3	3		3		3	
Bathrooms	3 full/1 half	3 full/1 half		3 full/0 half	$2,600	3 full/0 half	$2,700
Condition (CDU)	Average	Average		Average		Average	
Fireplaces	1 masnry/0 mtl/0 gas	1 masnry/0 mtl/0 gas		0 masnry/0 mtl/1 gas	$5,200	0 masnry/0 mtl/1 gas	$5,200
Additional fixtures		4		5	-$1,300	2	$2,700
Attached garage	1,024 SF	672 SF	$8,600	840 SF	$4,500	816 SF	$5,100
Open porch	108 SF	208 SF	-$2,600	134 SF	-$700	110 SF	-$100
Deck	0 SF	466 SF	-$5,800	220 SF	-$3,500	459 SF	-$5,800
Patio	0 SF	365 SF	-$2,900	0 SF		0 SF	
Utility shed, residential	8 x 14	0 SF	$1,200	0 SF	$1,200	0 SF	$1,200

* Any allocation of the total value estimated in this report between land and the improvements applies only under the stated program of utilitzation. The separate values must not be used individually a invalid if so used.

	Subject Property	Comparison 4		Comparison 5	Comparison 6
Tax key number	50779-391	50779-393			
Site address	2955 Baier Ln	3005 Baier Ln			
					
Summary of Comparison					
Sale date and price		Jun 2018	$399,000		
Net adjustments			$59,600		
Comparable value			$458,600		
Comparability rating			90		
Gross adjustments			40%		
Composite rating			82		
Adjustments to last valid sale					
Neighborhood	GrandadView Est	GrandadView Est			
Flood plain					
Traffic	Cul de sac	Cul de sac			
Land					
Residential	1 lot	1 lot.			
Buildings					
Single family					
Use	Single family	Single family			
Above grade area	2,783 SF	2,093 SF			
Below grade area	1,932 SF	2,043 SF			
Style	Modern Multi-Story	Modern Single Story			
Grade	B	B+	-$10,300		
Yr built/Age/Eff age	2011 / 8 / 4	2006 / 13 / 12	$26,500		
Exterior wall	Alum/vinyl	Alum/vinyl+Masonry	-$1,200		
Stories	2 story	1 story	-$8,100		
First floor SF	1,932 SF	2,093 SF	-$11,100		
Second floor SF	851 SF	0 SF	$57,700		
Full basement SF	1,932 SF	2,043 SF	-$1,800		
FBLA	700 SF	1,203 SF	-$12,900		
Rec room	300 SF (Average)	0 SF	$3,200		
Bedrooms	3	3			

Bathrooms	3 full/1 half	3 full/0 half	$2,700		
Condition (CDU)	Average	Average			
Fireplaces	1 masnry/0 mtl/0 gas	0 masnry/0 mtl/1 gas	$5,200		
Additional fixtures		2	$2,700		
Attached garage	1,024 SF	648 SF	$9,200		
Open porch	108 SF	64 SF	$1,300		
Deck	0 SF	140 SF	-$2,600		
Patio	0 SF	271 SF	-$2,100		
Utility shed, residential	8 x 14	0 SF	$1,200		

* Any allocation of the total value estimated in this report between land and the improvements applies only under the stated program of utilization. The separate values must not be used individually a invalid if so used.

2019 Field Data Collection Worksheet for City of La Crosse, La Crosse County

May 31, 2019

Tax key number: 50779-391

Site addresses: 2955 Baier Ln

Owners: Gregory F. Hlavacka
Anne M. Hlavacka

Legal description: GRANDAD VIEW DAIRY FARM EST LOT 12 (Section 4)

Neighborhood: GrandadView Est

Traffic: Cul de sac

Water: City water

Sanitary: Sewer

Occupancy status:

Current Assessment				
Year	Tax Class	Acres	Land	Improvements
2019	Residential	0.375	$80,000	$336,500
	Totals	0.375	$80,000	$336,500

Access to Property	
Appraiser	
Date/time	
Entrance	
Witness	

Reminders			
Reminder Date	Type of Action	Assigned To	Note Text
5/31/2019	Revaluation w/full inspection	Shannon Neumann	Full inspection required

Inspection History			
Inspection Date	Type of Inspection	Completed By	Note Text
3/7/2013	Full inspection	Shannon Neumann	5/1/12sn BUILDING PERMIT Presently a 40 (B) quality,if home had higher quality of material then a higher grade would be warrented. 200amp/211 outlets,foyer ct,mudroom ct,office engineered cherry fl /no closet,open concept liv/kit,liv cathedral clg/gas firepl/carpet/recess lgts,kit & dinette 10'clg/recessligts/ engineer lam cherry fl/formica ctr/beyer cherry cabs/island/no blt ins/pendent lgt over island.Master bedrm sissor truss/carpet/pocket dr/wic*no rods/shelves,masterbath5 walkin shower(fibergl)2sinks/gard tub w/ct surround,1/2 bath chrry vanity,laundr rm vainyl fl/tube lt wash tub/no cabs UPPER-sitting area 2bedrms/carpeted/closets,f-bath vinyl fl/ct wall accent BASMT studed no fin. HOME VIN SIDING/VINYL CLAD WINDS/NO BLT IN/LAM FL/FORM CTR/VINY FL MENARDS FIX MDF/POPLAR DRS DESIGN IS THESE FOR AT LEAST A 45 (B+)QUALITY OR HIGHER, HOWEVER LESSOR QUALITY MATERIAL ARE IN PLACE TO SUPPORT THAT QUALITY GRADE. 3/7/13SN BUILDING PERMIT ALL TRIM AND HOUSE IN PLACE, ADDED BASMT FIN,FAMILY RM W/ OAK UNFIN STOCK CABS KITCHEN INCL SINK,VINYL FL,CARPET REMAINDER 1/2 BASMT, OFFICE RM W/EGRESS, ANOTHER ROOM W/O EGRESS WINDOW 1X3 NO CLOSET,FULL BATHRM STAND UP SHOWER VINYL FL COMPLETED BP

Land — Note: total acres from the legal description is 0.375

Land Use	Qty / UOM	Width / Depth	Sq Ft / Acres	Waterfront Type / Waterfront D/U	Description	Adj Description	Adj Amt
Residential	1		16,355	None	Total land	Contour: Level	0.00%
	Lots		0.375	n/a			

# of identical OBIs: 1

Other Building Improvement (OBI)

Main Structure	Modifications (Type, Size)	Photograph

2019 Field Data Collection Worksheet for City of La Crosse, La Crosse County

OBI type:	Utility shed, residential	Width:	8	LF	Grade:	C	not available
Const type:	Frame	Depth:	14	LF	Condition:	Average	
Year built:	2011	Flr area:	112	SF	% complete:	100%	
Location:							

# of identical OBIs:	Other Building Improvement (OBI)			
Main Structure			Modifications (Type, Size)	Photograph
OBI type:		Grade:		not available
Const type:		Condition:		
Year built:		% complete:		
Location:				

# of identical OBIs:	Other Building Improvement (OBI)			
Main Structure			Modifications (Type, Size)	Photograph
OBI type:		Grade:		not available
Const type:		Condition:		
Year built:		% complete:		
Location:				

2019 Field Data Collection Worksheet for City of La Crosse, La Crosse County

May 31, 2019

Stories

(10) 1 story | (20) 2 story | (27) 3 story w/attic
(11) 1 story w/attic | (21) 2 story w/attic | (28) 3.5 story
(15) 1.5 story | (25) 2.5 story | (31) 3 story w/attic

Style

(1) Ranch | (9) Contemporary | (16) Bungalow
(2) Bi-level | (10) Custom | (17) Town house
(4) Cape cod | (11) Cottage | (18) Historic
(5) Colonial | (12) Remodeled cottage | (19) Apartment
(6) Farmhouse | (14) Executive Mansion | (20) Twindo
(8) Split level | (15) Other | (26) Modern Multi-Story

Use

(1) Single family | (4) 2 Family | (7) 3 Family
(2) Mother-in-law | (5) Apartment
(3) Condominium | (6) Commercial

Exterior Wall

(1) Wood | (7) Brick | (13) Cement board
(2) Block | (8) Stone
(3) Stucco | (9) Msnry/frame
(4) Alum/vinyl | (10) Log
(5) Asbestos/asphalt | (11) Split log
(6) Metal | (12) Other

Masonry adjust: _____ SF

Roof

(1) Asphalt shingles | (3) Tile | (5) Metal
(2) Wood shakes | (4) Flat | (6) Slate

Yr

Year built: 2011 Remodeled: _____

Heating / Cooling

(0) None | (6) Oil, forced air | (12) Space (1 unit)
(1) Gas, forced air | (7) Oil, hot water | (13) Space (2 units)
(2) Gas, hot water | (8) Oil, steam | (14) Space (3 units)
(3) Electric, forced air | (9) Wood/coal, forced a | (15) Woodfired, interior
(4) Electric, baseboard | (10) Wood/coal, hot wat | (16) Woodfired, exterior
(5) Electric, hot water | (11) Wood/coal, steam | (18) Gas, steam

(0) No A/C | (1) A/C, same ducts | (2) A/C, separate ducts

Rooms

Bedrooms: 3 Full baths: 3
Family rooms: 1 Half baths: 1
Other rooms: 5 Living units: 1

Ratings

Equipment: Average
Kitchen: Average
Bath: Average
Interior: Average
Exterior: Average

Miscellaneous

Masonry stacks: 1 openings: 1 addt'l stories: _____
Metal stacks: _____ openings: _____ addt'l stories: _____
Gas only FPs: _____ (openings)
Bsmt garage: _____ (stalls)
Dormers, shed: _____ LF Gable/hip: _____ LF

Plumb

Whirlpools: _____ Add'l fixtures: 4
Hottubs: _____ Rough-ins: _____

Living Areas

Full basement:	1,932	SF
Crawl space:		SF
Rec room:	300	SF
Rec room rating:	Average	
FBLA:	700	SF
1st floor:	1,932	SF
2nd floor:	851	SF
3rd floor:		SF
Finished attic:		SF
Unfinished attic:		SF
Unfinished area:		SF

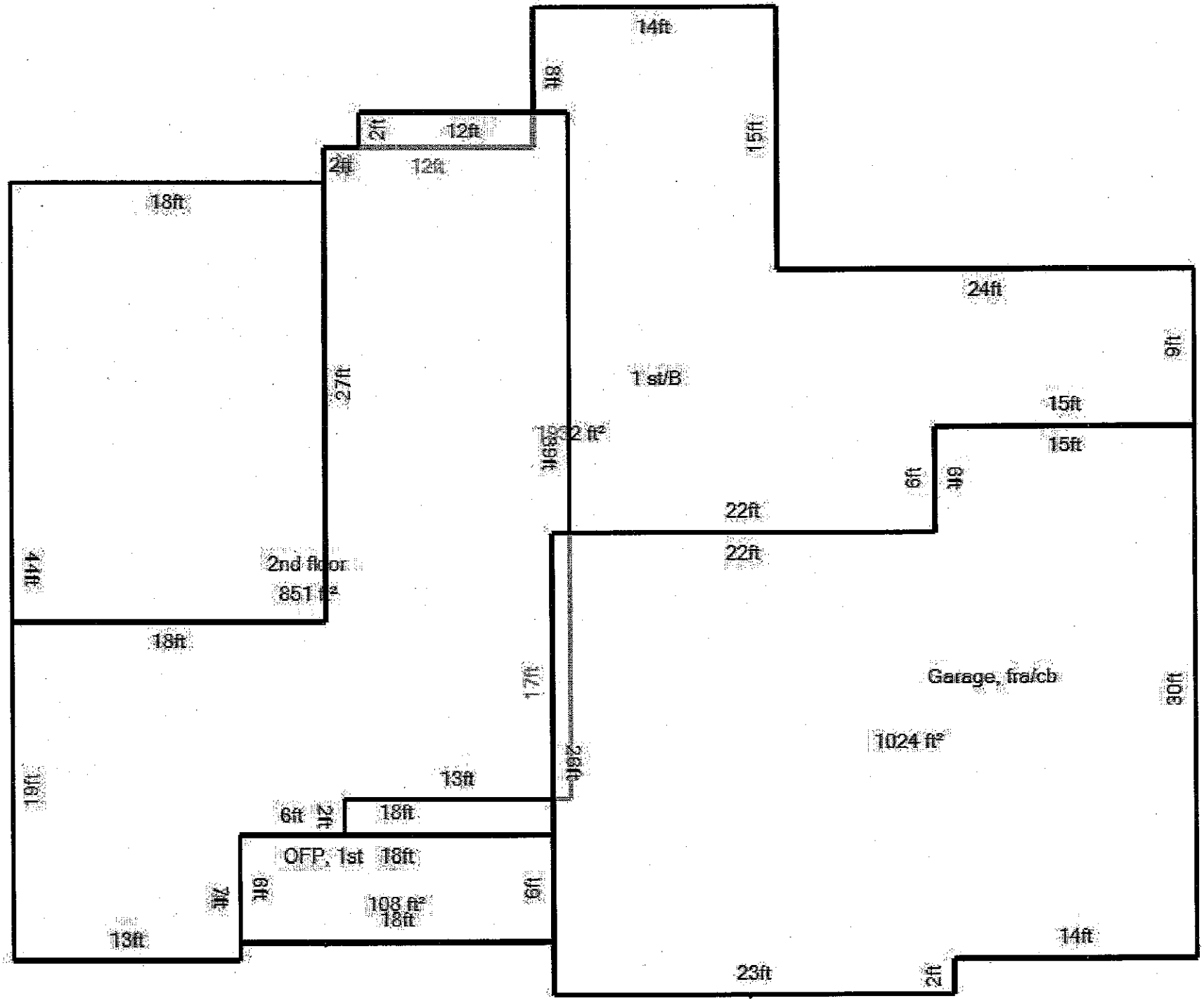
Overall

Grade:	B
% complete:	100%
Energy adjust?:	No

Attachments

Qty	Attachment Type	Construction Type	Area	Modifications (Type, Size)	Grade	% Complete	Yr Built	Condition
1	Garage	Frame or cb	1,024 SF		B	100%	2011	Average
1	Open porch	Frame, lower	108 SF		B	100%	2011	Average

2019 Field Data Collection Worksheet for City of La Crosse, La Crosse County



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.*

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MAY 17 2019
LA CROSSE
CITY ASSESSOR

Complete all sections:

Section 1: Property Owner / Agent Information — * If agent, submit written authorization (Form PA-105) with this form

Property owner name *(on changed assessment notice)*: Gregory F and Anne M Hlavacka	Agent name *(if applicable)*:
Owner mailing address: 2955 Baier Lane	Agent mailing address:
City: LaCrosse; State: WI; Zip: 54601	City; State; Zip
Owner phone: (608) 304-4170; Email: hlavackafamily@gmail.com	Owner phone: ( ) - ; Email

Section 2: Assessment Information and Opinion of Value

Property address: 2955 Baier Lane	Legal description or parcel no. *(on changed assessment notice)*: 17-50779-391
City: LaCrosse; State: WI; Zip: 54601	
Assessment shown on notice – **Total** $416,500	Your opinion of assessed value – **Total** $390,000 or less

If this property contains non-market value class acreage, provide your opinion of the taxable value breakdown: Not applicable

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)* see attached. Also inconsistancies in property valuation (RE and Improv)	Basis for your opinion of assessed value: *(Attach additional sheets if needed)* see attached. ↳ larger better homes valued less pro rate (more had same value)

Section 4: Other Property Information

A. Within the last 10 years, did you acquire the property? ☐ Yes ☒ No
If Yes, provide acquisition price $ _____ Date - - (mm-dd-yyyy) ☐ Purchase ☐ Trade ☐ Gift ☐ Inheritance

B. Within the last 10 years, did you change this property (ex: remodel, addition)? ☒ Yes ☐ No
If Yes, describe We built a home on the lot we purchased (Built in 2012) - City valued at time it was built
Date of changes - - (mm-dd-yyyy) Cost of changes $ _____ Does this cost include the value of all labor (including your own)? ☐ Yes ☐ No N/A

C. Within the last five years, was this property listed/offered for sale? ☐ Yes ☒ No
If Yes, how long was the property listed *(provide dates)* - - (mm-dd-yyyy) to - - (mm-dd-yyyy)
Asking price $ _____ List all offers received _____

D. Within the last five years, was this property appraised? ☐ Yes ☒ No
If Yes, provide: Date - - (mm-dd-yyyy) Value _____ Purpose of appraisal _____
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 10-15 minutes.

Property owner or Agent signature: [signature]	Date *(mm-dd-yyyy)*: 5/17/2019

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MAY 17 2019

LA CROSSE
CITY ASSESSOR

City of La Crosse
2019 Assessment Year

Notice of Intent to File Objection with Board of Review

I, Anne Hlavacka as the property owner or as agent for _____
(insert property owner's name or strike) with an address of 2955 Baier Lane LaCrosse WI
hereby give notice of an intent to file an objection on the assessment for the following property: _____
2953 Baier Lane LaCrosse WI 54601 (insert address of subject property)
for the 2019 Assessment Year in the City of La Crosse.

THIS NOTICE OF INTENT IS BEING FILED: (please mark one)

- ☑ at least 48 hours before the Board's first scheduled meeting
- ☐ less than 48 hours before the start of, but not later than the first two hours of, the Board's first scheduled meeting (please complete Section A)
- ☐ after the first two hours of the Board's first scheduled session, but no later than the end of the fifth day of the session or, if the session is less than five days, the end of the final day of the session (please complete Section B)

FILING OF THIS FORM DOES NOT RELIEVE THE OBJECTOR FROM THE REQUIREMENT OF TIMELY FILING A FULLY COMPLETED WRITTEN OBJECTION ON THE PROPER FORM WITH THE CLERK OF THE BOARD OF REVIEW.

(Name) Greg + Anne Hlavacka
(Date) 5-17-2019

Received by: Karen Lemmer
Date: 5-17-19 Time: 2:34 PM

Section A: The Board of Review shall grant a waiver of the 48-hour notice of an intent to file a written objection if a property owner who does not meet the notice requirement appears before the Board during the first two hours of the meeting, SHOWS GOOD CAUSE FOR FAILURE TO MEET THE 48-HOUR NOTICE REQUIREMENT AND FILES A WRITTEN OBJECTION. My good cause is as follows:

_____
_____
_____
_____

Section B: The Board of Review may waive all notice requirements and hear the objection even if the property owner fails to provide written or oral notice of an intent to object 48 hours before the first scheduled meeting, and fails to request a waiver of the notice requirement during the first two hours of the meeting, if the property owner appears before the Board at any time up to the end of the fifth day of the session or up to the end of the final day of the session if the session is less than five days, and FILES A WRITTEN OBJECTION AND PROVIDES EVIDENCE OF EXTRAORDINARY CIRCUMSTANCES. Proof of my extraordinary circumstances is as follows:

_____
_____
_____
_____

A WRITTEN OBJECTION ON THE PROPER FORM MUST BE PROPERLY FILED WITH THE CLERK OF THE BOARD OF REVIEW.

Jo 416500
feels 390 000
or less

17-50779-391

304-4170

Owner: Greg and Anne Hlavacka

Property: 2955 Baier Lane, La Crosse WI 54601

Year	Assessed/FMV	Real estate	Improvements	Total	Comments
2018	Assessed	76,000	250,000	326,000	Home built (2012)
2018	FMV	90,900	299,100	390,000	19.6% over assessed value
2019	Assessed	80,000	336,500	416,500	27.8% over 2018 assessed value

1. Assessments should be uniform" at the full value which could ordinarily be obtained therefore at private sale." This is considered full value. See section 70.32, Wis Stats. See also revenue.wi.gov. 2019 Property Assessment Appeal Guide for Wisconsin Real Property Owners.
2. 2019 assessment reasoning and/or software or other tools used are flawed.
    a. The assessed value for the real estate portion (driven typically by size, property type, and location) is under 2018 FMV estimate (normally determined from actual sales) by more than $10,000.
    b. The assessed value for improvements increased dramatically ($37,400) over 2018 FMV estimate. This is 12.50% higher than the 2018 FMV for improvements. Using the difference between 2018 and 2019 assessed values for improvements; the increase is $86,500, an increase of 34.6%. There is no evidence that would support these dramatic changes of 12.5% (from 2018 FMV) or 34.6% (2018 assessed value) in the value of improvements for this residence in 2019.
3. The increases in valuation as stated by assessor relate to property location. However, the actual increase is primarily related to the improvements (this home was built on an empty lot and completed in 2012).
4. The home is not comparable to the much larger area homes which contain significantly more expensive exterior and interior materials. For example, owner's exterior is vinyl siding, not wood or stone. Interior products are formica, not granite. There is minimal wood in the interior (painted with much being pine base). Recently sold (or for sale) homes in immediate area contain significantly more expensive materials. Other differences include home amenities and number of rooms, larger lots, swimming pool, etc. There are significant size differences – 2,783 square feet, 3 bedrooms (owner's home – 2955 Baier Lane) versus 3600 square feet, 4 bedrooms (29.4% larger - 2915 Baier Lane); 3,800 square feet, 4 bedrooms (36.5% larger - 2950 Baier Lane); 3,388 square feet, 4 bedrooms (21.7% larger - 2920 Baier Lane); 3,598 square feet, 4 bedrooms (29.3% larger - 2925 Baier Lane); 4,000 square feet, 4 bedrooms (43.7% larger - 2945 Baier Lane). These larger (and newer) homes may be more appealing to a small group of buyers looking to locate in La Crosse. The same is not the case for owner's home. Comparable homes exist in many other areas of La Crosse. Such information is relevant and has not been considered.
5. Assessor's focus on sale of recent larger, newer homes in the vicinity fails to consider what homes are comparable to owner's home. The owner built a more modest home in the city to be able to live in the city, not to sell the home. Comparable for assessment purposes should

consider other homes that would be considered by buyers and the value of those homes. The person likely to buy a home in La Crosse of more modest size without higher end amenities or materials is different than those seeking larger homes with more amenities and higher end materials.

6. Additional evidence that there are flaws in the assessment procedure and calculation relates to how other properties are being valued. Owner has firsthand knowledge of the value and sale of a property in a highly desired area of La Crosse that is located about one mile from owner's home. That property (221 South 17th Place) sold in November 2016 at a loss from the value established in 2013 (at the time of death of the property owner). At the time of sale (in late 2016), the FMV on the assessment was noted as $264,200. The property sold for $223,500. The City now plans to assess that property at $273,500. A home with 4 bedrooms on that street (2 doors away) sold in July 2018 for$219,900.
7. As noted, there are many more comparable homes in La Crosse (in highly desired areas) that are being valued at much lower rates than owner's home. Those homes are more likely to be an actual comparable to owner's home than the ones that appear to have been considered in determining the value of owner's property. While it appears even those homes may be over assessed, they are being assessed at a far less rate (value) than owner's home. These homes should be considered in making a valuation as such homes are likely to be considered by persons who would have an interest in owner's home. That failure of using appropriate comparable makes the assessment valuation flawed.
8. Owner further notes that changes in property valuation are not supported by existing population or per capita facts for La Crosse. Few residents are able to afford homes with the values being used by the city. Increased taxes are surely to follow and will go beyond just the city as the valuation impacts school, technical college and county taxes. This makes properties that are modest like the owner's home even less attractive due to tax rates and the ability to build outside La Crosse for less and pay lower taxes. This situation makes it even more likely that the assessed property value is overstated.
9. An increase in property valuation for assessment purposes in one year of $90,500 (($416,500-$326,000 – 27.8%) is irresponsible.
10. For the foregoing reasons, owner's home has been overvalued for assessment purposes. Owner objects to the assessment and specifically, to the assessed value placed on improvements. Owner requests that the total assessment be lowered to be in line with true comparable and that it not exceed the stated FMV on the 2018 tax bill ($390,000).

STATE OF WISCONSIN

PROPERTY TAX BILL
La Crosse County
City of LaCrosse

2018 Real Estate
Bill Number 15627

Correspondence should refer to Tax Parcel 17-50779-391

IMPORTANT: See reverse side for Important Information.

Be sure this description covers your property. This description is for property tax bill only and may not be a full legal description.

04-15 N-07 Acres 0.380 Document No 1469202
2955 BAIER LN
GRANDAD VIEW DAIRY FARM EST LOT 12

GREGORY F, ANNE M
HLAVACKA
2955 BAIER LN
LA CROSSE WI 54601-6196

Assessed Value Land	Ass'd Value Improvement	Total Assessed Value	Assessed Woodland	Ave. Assmt. Ratio	Net Assessed Value 0.029166859
76,000	250,000	326,000	0	83.5940276	Rate (Does NOT reflect credit)
Est Fair Mkt Land	Est Fair Mkt Improvement	Total Est Fair Mkt.	Est Fair Mkt Woodland	School Taxes reduced by	A Star in this box means unpaid prior year taxes
90,900	299,100	390,000	0	school levy tax credit 722.96	

Taxing Jurisdiction	2017 Est. State Aids Allocated Tax Dist	2018 Est. State Aids Allocated Tax Dist	2017 Net Tax	2018 Net Tax	% Tax Change
STATE OF WISCONSIN	0.00	0.00	0.00	0.00	0.00
La Crosse County	2,041,663.00	2,032,657.00	1,336.32	1,345.35	0.70
Local Municipality	13,213,869.00	12,953,495.00	3,939.37	3,927.32	-0.30
LA CROSSE SCHOOL	31,002,234.00	31,199,497.00	3,640.22	3,652.36	0.30
WTC	3,737,920.00	3,910,984.00	579.53	583.37	0.70
		Total	**9,495.44**	**9,508.40**	**0.10**
		First Dollar Credit	78.39	78.61	0.30
		Lottery Credit	137.18	190.92	39.20
		Net Property Tax	**9,279.87**	**9,238.87**	**-0.40**

Net Property Tax 9,238.87

FOR INFORMATIONAL PURPOSES ONLY - Voter-Approved Temporary Tax Increases

Taxing Jurisdiction	Total Additional Taxes	Total Additional Taxes Applied to Property	Year Increase Ends

On or prior to 07/31/19

Make Check Payable to:

La Crosse City Treasurer
400 LA CROSSE ST
LA CROSSE WI 54601-3396

Total Due For Full Payment

Pay By 01/31/19 9,238.87

Installment Options

DUE DATE	AMOUNT
01/31/19	2,166.52
03/31/19	2,357.45
05/31/19	2,357.45
07/31/19	2,357.45

WARNING: If not paid by due dates, installment option is lost and total tax is delinquent subject to interest and if applicable, penalty.
Failure to pay on time. See reverse.

To receive receipt, enclose a self-addressed stamped envelope
All payments can be seen at www.lacrossecounty.org

REMIT THIS WITH PAYMENT

2018 Real Estate Bill Number 15627

Correspondence should refer to number
Tax Parcel 17-50779-391

City of LaCrosse
2955 BAIER LN
GRANDAD VIEW DAIRY FARM EST

**To pay in person, check hours of operation @
www.cityoflacrosse.org/treasurer

INSTALLMENT OPTIONS

DUE DATE	AMOUNT
01/31/19	2,166.52
03/31/19	2,357.45
05/31/19	2,357.45
07/31/19	2,357.45

GREGORY F, ANNE M
HLAVACKA
2955 BAIER LN
LA CROSSE WI 54601-6196