

Notice of Board of Review Determination

Under state law (sec. 70.47(12), Wis. Stats.), your property assessment for the current year 2019 as finalized by the Board of Review (BOR) is listed below.

Property owner

Buchner Properties #3 LLC
2704 7th St. S.
La Crosse, WI 54601

General information

Date issued 6 - 5 - 2019

Parcel no. 17-50774-75

Address 2647 15th St. S.

Legal description

☐ Town ☐ Village ☒ City

Municipality La Crosse

Assessment information

20 <u>19</u> Original Assessment		20 <u>19</u> Final Assessment (determined by BOR)	
Land	\$ 24,900	Land	\$ 24,900
Improvements	\$ 146,500	Improvements	\$ 146,500
Personal property	\$	Personal property	\$
Personal property	\$	Personal property	\$
Personal property	\$	Personal property	\$
Total personal property	\$	Total personal property	\$
Total all property	\$ 171,400	Total all property	\$ 171,400

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: 17-50774-75

Personal Property Account
Number(If applicable)

Property Address: 2647 15th St. S.

Property Owner: Buchner Properties #3 LLC

Mailing Address: 2704 7th St. S., La Crosse, WI 54601

January 1, 20 19

Assessment Value: 171,400

Land: 24,900

Improvements: 146,500

Total: 171,400

Hearing Date: June 3, 2019

Time: 11:00 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}:

Pat Burns, Josh Benrud, Doug Buchner

1. Sworn testimony by Property Owner/Objector: Doug Buchner included:

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

If yes: The subject property was sold for \$ 83,500 Date of sale 6/15/17

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):

Purchased second half of the property because they couldn't sell it as a half. Bought it from Peg Shilling. It was not listed. Knew the owner of the property next door and they helped each other out. No debt between the two. Cannot build duplex as a condo with separate water service. Exact same build; same problems.

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

Reviewed Report with the Board. Property is classified as a twindo. Made adjustments due to flooding concerns. Home was built up to code at the time; grandfathered in. Not all twindos in the city have separate water utilities; standard practice when they were built. They can be sold as individual units; are separate entities. If Inspection took away twindo rating, then it would be called a duplex. He reviewed the comps in the Report. The highest and best use for property is sold as individual units with full capability as a twindo. When he bought the property, it wasn't exposed to the market and the sale price didn't reflect market value. Not an arms length transaction. The objector's comparable is from 2016, is outdated and not arms length.

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

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

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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 DETERMINATION 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:

Christians

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	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Dan Ryan	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Kenna Christians	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Mike Brown	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Susan Dillenbeck	<input checked="" type="checkbox"/>	<input type="checkbox"/>

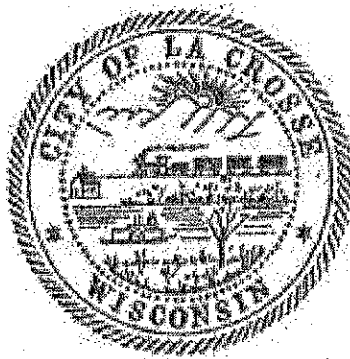
to adopt these Findings of Fact, Determinations and Decision on this 3rd day of June, 2019.

Teri Lehrke

Clerk of Board of Review

2019

**CITY OF LA CROSSE
BOARD OF REVIEW**

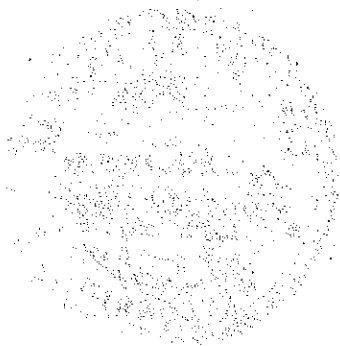


Appeal by Doug Buchner
2647 15th St S.
La Crosse, WI 54601

Report Prepared by Joshua Benrud – State Certified Assessor II & III

2016

CITY OF LA CROSS
BOARD OF REVENUE



Approved by Board of Revenue
2016 10/11/16
1/3 (Board 1/3/16)

Noted by the Board of Revenue - 10/11/16

Introduction

Name: Joshua Benrud

Position: Residential Property Appraiser- Office of City Assessor

- I. Certified Property Appraiser- State of Wisconsin
- II. Certified Assessor I- State of Wisconsin
- III. Certified Assessor II- State of Wisconsin
- IV. Certified Assessor III- State of Wisconsin
- V. Wisconsin Real Estate License
- VI. Member of WAAO- Wisconsin Association of Assessing Officers
- VII. Completed Appraisal Coursework from
 - a. Wisconsin Dept. of Revenue
 - b. Institute For Municipal Assessors
 - c. IAAO-International Association of Assessing Officers
 - Introduction to the Cost Approach to Value
 - Introduction to the Sales Comparison Approach
 - Mass Appraisal of Residential Property
 - Residential Modeling Concepts
 - 121 Hours Continuing Education

Purpose/Market Value:

Market value is the most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus.

Determine Market Value of Subject Property:

- A. Highest and Best Use- Single family Residential
- B. Land Value= \$ 24,900
- C. Improvement Value= \$ 146,500
- D. Total= \$ 171,400

Subject Description:



- A. Picture- [Image]
- B. Address- 2647 15th St. S
- C. Site- Level with walk out Basement
- D. Building- Twindo
- E. Other Improvements- NA
- F. Last time inspected- 02/24/2010
- G. Building Permits- NA

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- Not a Market Sale
- B. Comp #1- 4650 Juniper St.
- C. Comp #2- 4382 Mariah Dr.
- D. Comp #3- 3616 Parkwood Pl.
- E. Comp #4- 3619 Parkwood Pl.
- F. Conclusion- All 4 Comps deemed reliable Valid Arm's Length Sales.

-Indicated value range of \$ 175,000-190,000

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 is- \$ 171,400 .

2019 Property Records for City of La Crosse, La Crosse County

May 23, 2019

Tax key number: 017-050774-075

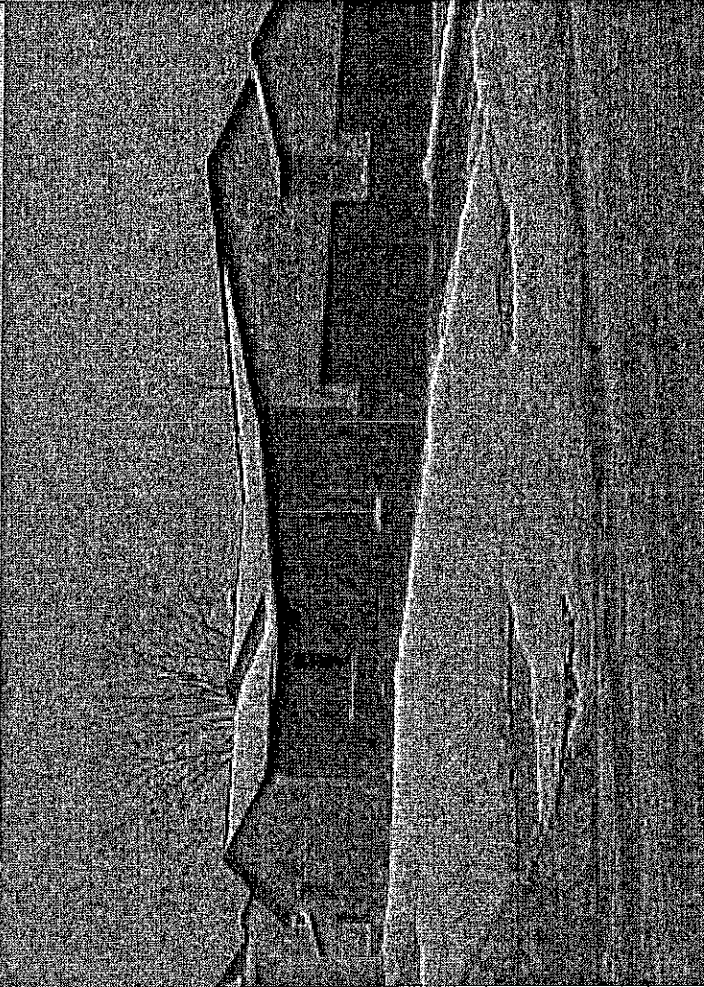
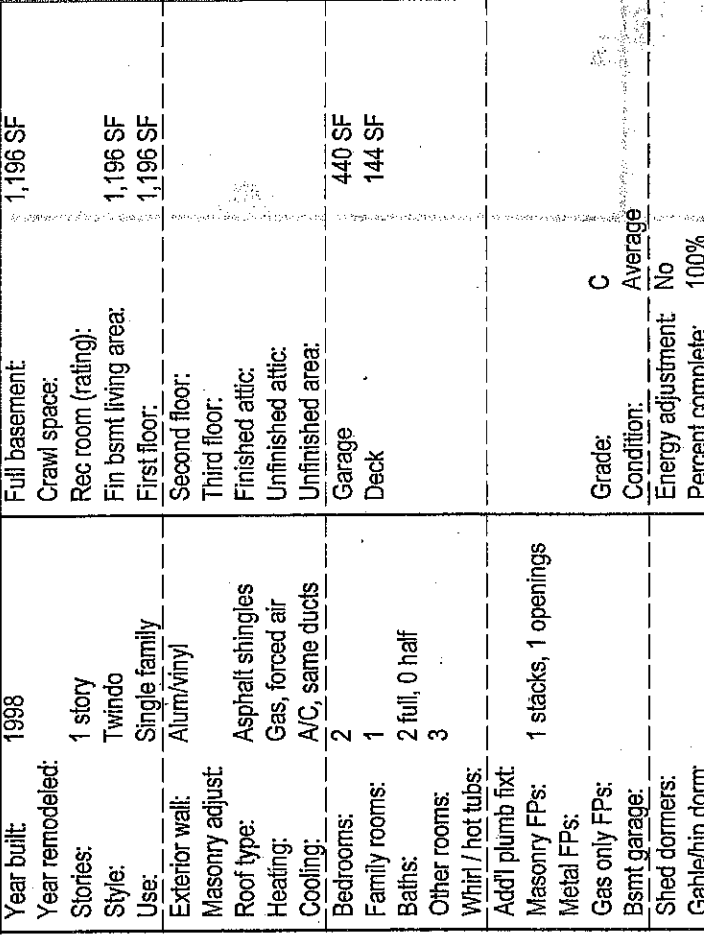

Property address: 2647 15th St S

Traffic / water / sanitary: Light / City water / Sewer

Legal description: WENDLING TRUSSONI PRT LOT 7 BLOCK 1 BEG NW COR S89D58M13SE 125.76FT TO NE COR ALG E LN S1D45M54SE 36.76FT S88D17M44SW 125.67FT TO E RM LN S 15TH ST N1D47M 44SW 40.07FT TO POB SUBJ TO AGREE IN DOC NO. 1510329 & 1511106

Summary of Assessment		
Land		\$24,900
Improvements		\$146,500
Total value		\$171,400

Qty	Land Use	Width	Depth	Square Feet	Acres	Water Frontage	Description	Assess Value
1	Residential	38	126			None	Total land	\$24,900

Residential Building								
Year built:	1998	Full basement:	1,196 SF					
Year remodeled:		Crawl space:						
Stories:	1 story	Rec room (rating):						
Style:	Twindo	Fin bsmt living area:	1,196 SF					
Use:	Single family	First floor:	1,196 SF					
Exterior wall:	Alum/vinyl	Second floor:						
Masonry adjust:		Third floor:						
Roof type:	Asphalt shingles	Finished attic:						
Heating:	Gas, forced air	Unfinished attic:						
Cooling:	A/C, same ducts	Unfinished area:						
Bedrooms:	2	Garage	440 SF					
Family rooms:	1	Deck	144 SF					
Baths:	2 full, 0 half							
Other rooms:	3							
Whirl / hot tubs:								
Add'l plumb fixt:								
Masonry FPs:	1 stacks, 1 openings							
Metal FPs:								
Gas only FPs:								
Bsmt garage:								
Shed dormers:		Grade:	C					
Gable/hip dorm:		Condition:	Average					
		Energy adjustment:	No					
		Percent complete:	100%					

Total living area is 2,392 SF; building assessed value is \$146,500

May 23, 2019



2019 Property Records for City of La Crosse, La Crosse County

May 23, 2019

Building Permits			
Issued	Permit #	Purpose	Completed

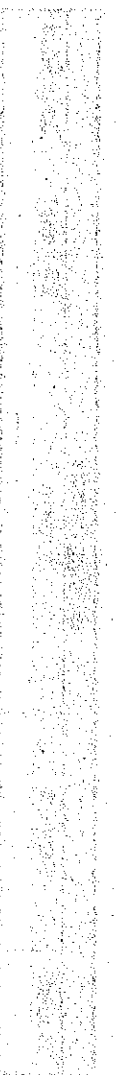
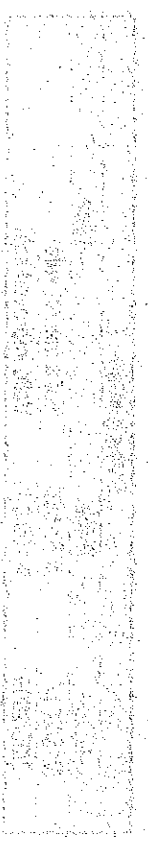
Sales History		
Date	Price	Type
6/15/2017	\$ 83,500	Not a market sale
12/30/2009	\$ 100,000	Valid improved sale

100-100000

100-100000

100-100000

100-100000



100-100000

2019 Sales Comparison



Tax key number: 017-050774-075

Property address: 2647 15th St S, City of La Crosse

Estimated fair market value: \$171,400*

Comparable market value: \$183.700 (+7.2%)*

[illegible]

Subject Property		Comparison 4	Comparison 5	Comparison 6
Tax key number Site address Summary of Comparison Sale date and price Net adjustments Comparable value Comparability rating Gross adjustments Composite rating Adjustments to last valid sale Neighborhood group Neighborhood Flood plain Traffic Land Residential Buildings Single family Use Above grade area Below grade area Style Grade Yr built/Age/Eff age Exterior wall Stories First floor SF Full basement SF FBLA Rec room Bedrooms	50774-075 2647 15th St S 	50700-055 3819 Parkwood Pl  Jul 2018 \$175,000 \$13,100 \$188,100 49 67% 45		
	Josh Southside South Avenue Light 38 front feet Single family 1,196 SF 1,196 SF Twindo C 1998 / 21 / 15 Alum/vinyl 1 story 1,196 SF 1,196 SF 1,196 SF 0 SF 2	Josh Southside Juniper Estates/Mill Cul de sac 8,189 square feet Single family 1,208 SF 1,208 SF Twindo C+ 1985 / 34 / 22 Wood 1 story 1,208 SF 1,208 SF 0 SF 557 SF (Average) 2		

Bathrooms	2 full/0 half	2 full/0 half		
Condition (CDU)	Average	Average		
Fireplaces	1 masny/0 mt/0 gas	1 masny/0 mt/0 gas		
Additional fixtures		0		
Attached garage	440 SF	464 SF	-\$500	
Open porch	0 SF	156 SF	-\$3,900	
Enclosed porch	0 SF	180 SF	-\$6,800	
Deck			\$2,100	
All other adjustments	144 SF	0 SF	-\$15,300	

* 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 or invalid if so used.

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 (Form PA-105) with this form	
Property owner name (on changed assessment notice) <u>Doug Buchner</u>			Agent name (if applicable) RECEIVED		
Owner mailing address <u>2704 S. 7TH ST</u>			Agent mailing address		
City <u>La Crosse</u>	State <u>WI</u>	Zip <u>54601</u>	City <u>La Crosse</u>		
Owner phone <u>(608) 769 1400</u>		Email	Owner phone <u>() -</u>		

Section 2: Assessment Information and Opinion of Value			
Property address <u>2647 S. 15TH ST</u>		Legal description or parcel no. (on changed assessment notice)	
City <u>La Crosse</u>	State <u>WI</u>	Zip <u>54601</u>	
Assessment shown on notice - Total <u>171,400</u>		Your opinion of assessed value - Total <u>125,000</u>	

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) <u>Don't feel that the increase is just. Twindo 1/2 of a duplex</u>	Basis for your opinion of assessed value: (Attach additional sheets if needed)

Section 4: Other Property Information	
A. Within the last 10 years, did you acquire the property? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If Yes, provide acquisition price \$ <u>83,500</u> Date <u>6-15-2017</u> <input checked="" type="checkbox"/> Purchase <input type="checkbox"/> Trade <input type="checkbox"/> Gift <input type="checkbox"/> Inheritance	
B. Within the last 10 years, did you change this property (ex: remodel, addition)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes, describe _____ Date of changes <u>- -</u> 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. Within the last five years, was this property listed/offered for sale? <input checked="" type="checkbox"/> Yes <input 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. Within the last five years, was this property appraised? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes, provide: Date <u>- -</u> 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 _____ minutes.	
Property owner or Agent signature <u>Doug Buchner</u>	Date (mm-dd-yyyy) <u>5-17-19</u>

1. The first part of the document is a list of the names of the persons who have been named in the proceedings. The names are listed in alphabetical order, and each name is followed by a number indicating the page on which the name appears. The names are as follows:

RECEIVED

City of La Crosse
2019 Assessment Year

MAY 17 2019

LA CROSSE
CITY ASSESSOR

Notice of Intent to File Objection with Board of Review

I, Doug Buchner as the property owner or as agent for
(insert property owner's name or strike) with an address of 2647 S. 15TH ST
hereby give notice of an intent to file an objection on the assessment for the following property:
(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) Doug Buch
(Date) 5-17-19

Received by: Shirley Rasmussen
Date: 5/17/19 Time: 3:30 p.m.

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.

100
100
100
100