

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 #2 LLC
2704 7th St. S.
La Crosse, WI 54601

General information

Date issued 6 - 5 - 2019

Parcel no. 17-10060-50

Address 819 Wall St.

Legal description

☐ Town ☐ Village ☒ City

Municipality La Crosse

Assessment information

2019 Original Assessment		2019 Final Assessment (determined by BOR)	
Land	\$ 10,700	Land	\$ 10,700
Improvements	\$ 53,100	Improvements	\$ 53,100
Personal property	\$	Personal property	\$
Personal property	\$	Personal property	\$
Personal property	\$	Personal property	\$
Total personal property	\$	Total personal property	\$
Total all property	\$ 63,800	Total all property	\$ 63,800

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: 17-10060-50

Personal Property Account
Number(If applicable)

Property Address: 819 Wall St.

Property Owner: Buchner Properties #2 LLC

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

January 1, 20 19

Assessment Value: 63,800

Land: 10,700

Improvements: 53,100

Total: 63,800

Hearing Date: June 3, 2019

Time: 11:20 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}:

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 \$ 15,000 Date of sale 4 yrs. ago

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):

Bought four years ago for \$15,000 at a lower price because of its condition. When he took over the place, he let the tenant stay. Numerous repairs were needed. With the condition, it should not have increased in assessment. Assessor was unable to walk through property. There is no off-street parking. Gets \$500 per month in rent. Someone told him about the property, that they were looking for a buyer. The property was not on the open market; someone referred him. Owner wanted to get rid of the property. It was infested with bugs. County was taking care of the renter who couldn't shovel or mow the grass. Utilities are extra.

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 Josh Benrud 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 5 other properties were presented:

Addresses of other properties:

1114 Clinton St.
1507 Liberty St.
1512 Kane St.
1341 Avon St.
1332 Rose St.

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

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

We had accurate data, so there wasn't a need to come out and view the property. With the volume of notices, unless there was an error, there was no need to visit. Market adjustments were applied universally throughout the city. He was in home in 2005. It was not a market sale because Deke Swanson is another landlord, which is often seen in sales. It is not reflective of full market value, not arms length. He reviewed the comparable properties on grid sheet in his Report. He does not use income based approach for single family homes; it is not an approach for that style home. Data is accurate, keying off the same costs and tables all properties are using; no evidence to contradict the data.

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

--

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.

Ryan

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"/>

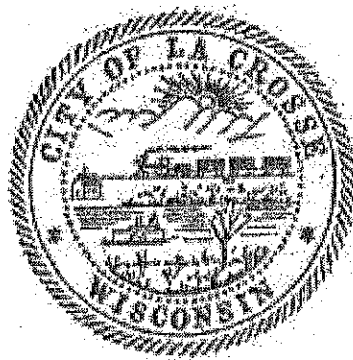
to adopt these Findings of Fact, Determinations and Decision on this 3rd day of June, 2019.

Teri Lehrke

Clerk of Board of Review

2019

CITY OF LA CROSSE
BOARD OF REVIEW



Appeal by Doug Buchner
819 Wall St
La Crosse, WI 54601

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

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= \$ 10,700

C. Improvement Value= \$ 53,100

D. Total= \$ 63,800

Subject Description:



- A. Picture- 
- B. Address- 819 Wall St.
- C. Site- Level
- D. Building- Basic Single Story
- E. Other Improvements- NA
- F. Last time inspected- 08/10/2005
- G. Building Permits- Demo Shed 11/07/2007

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- 1114 Clinton St.
- C. Comp #2- 1507 Liberty St.
- D. Comp #3- 1512 Kane St.
- E. Comp #4- 1341 Avon St.
- F. Comp #5- 1332 Rose St.
- G. Conclusion- All 5 Comps deemed reliable Valid Arm's Length Sales.
-Indicated value range of \$ 69,000-89,900

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- \$ 63,800.

Conclusion: The authors have shown that the knowledge, attitudes and beliefs of the general public in the United Kingdom are in line with the recommendations of the World Health Organization (WHO) and the Centers for Disease Control and Prevention (CDC) regarding the use of face masks and hand hygiene to prevent the spread of COVID-19.

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

May 23, 2019

Tax key number: 017-010060-050

Property address: 819 Wall St

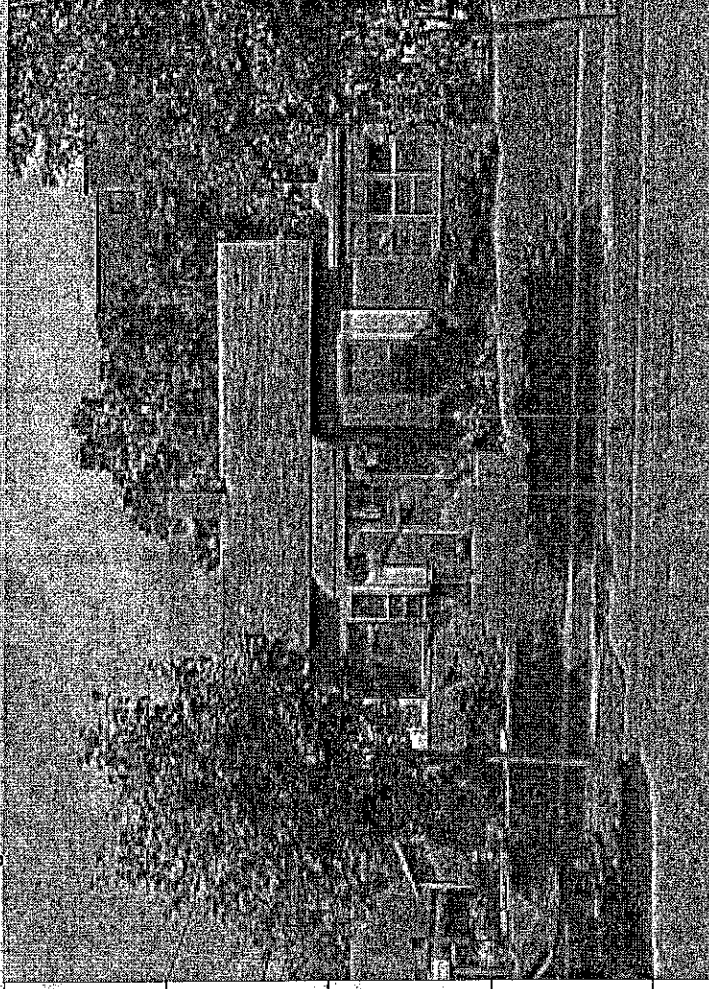
Traffic / water / sanitary: Light / City water / Sewer

Legal description: JANE COLE ADDITION LOT 1 EX E1/2 BLOCK 12 & EX W 10FT TAKEN FOR ALLEY IN V77 P603

Summary of Assessment	
Land	\$10,700
Improvements	\$53,100
Total value	\$63,800

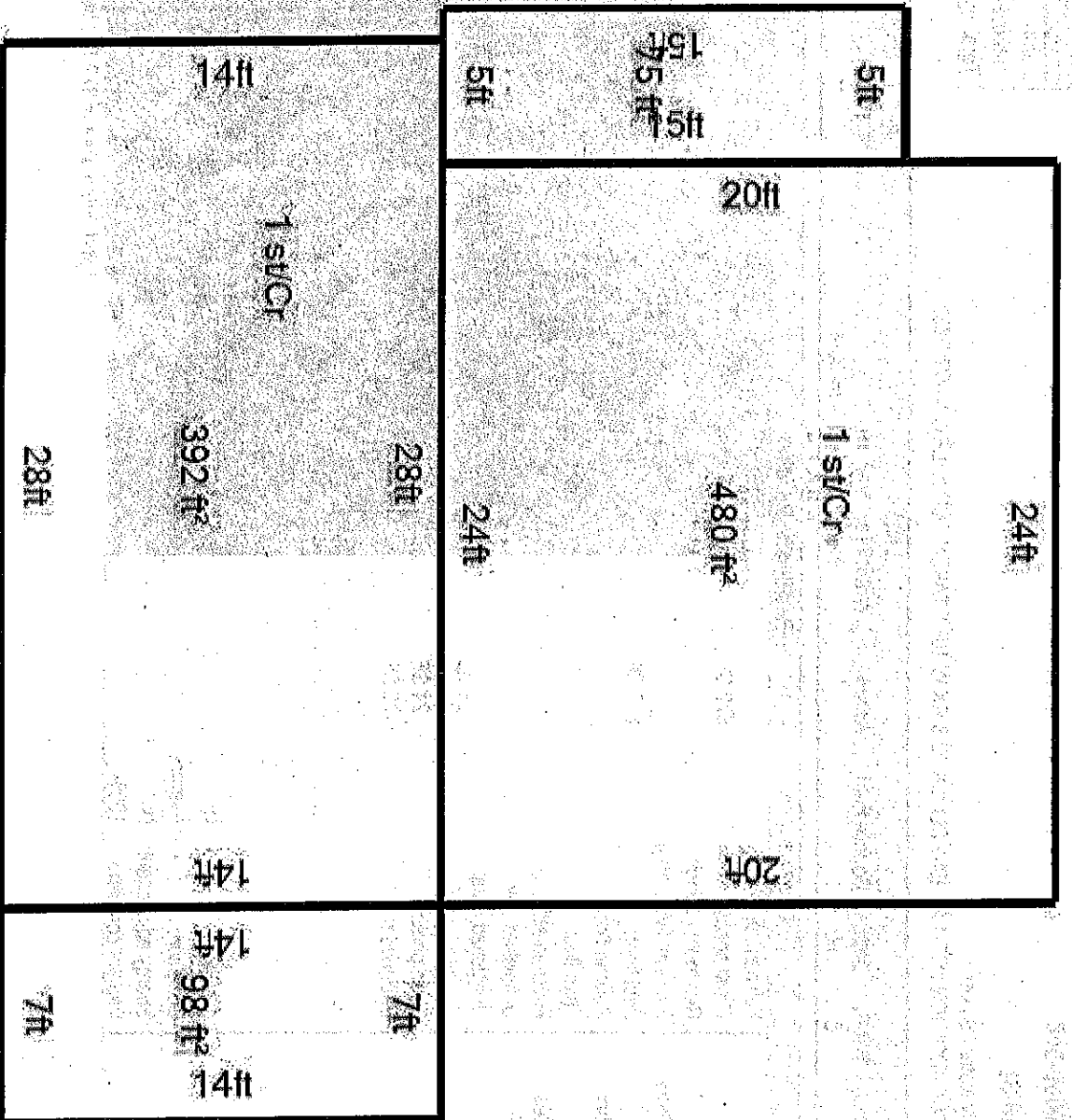
Qty	Land				Description	Assess Value
	Land Use	Width	Depth	Square Feet		
1	Residential	75	50		None	\$10,700
					Total land	

Residential Building	
Year built: 1901	Full basement:
Year remodeled:	Crawl space:
Stories: 1 story	Rec room (rating):
Style: Basic Single Story	Fin bsmt living area:
Use: Single family	First floor: 872 SF
Exterior wall: Asbestos/asphalt	Second floor:
Masonry adjust:	Third floor:
Roof type: Asphalt shingles	Finished attic:
Heating: Gas, forced air	Unfinished attic:
Cooling: No A/C	Unfinished area:
Bedrooms: 2	Enclosed porch: 98 SF
Family rooms: 1	Open porch: 24 SF
Baths: 1 full, 0 half	Enclosed porch: 75 SF
Other rooms: 1	
Whirl / hot tubs:	
Add'l plumb fixt:	
Masonry FPs:	
Metal FPs:	
Gas only FPs:	
Bsmt garage:	
Shed dormers:	
Gable/hip dorm:	



Total living area is 872 SF; building assessed value is \$53,100

EEP, 1st



EEP, 1st

OFP, 1st

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

May 23, 2019

Building Permits			
Issued	Permit #	Purpose	\$ Amount
11/7/2007	RAZE2007-99	DEMO SHED	\$0
			Completed
			1/14/2008

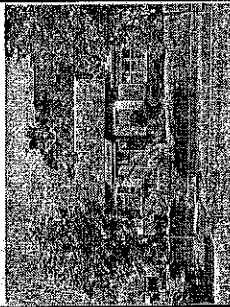
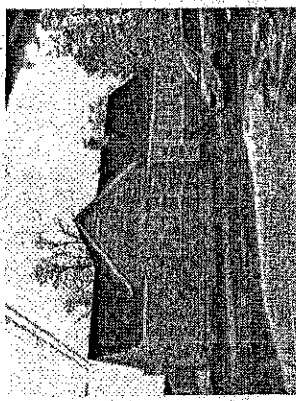
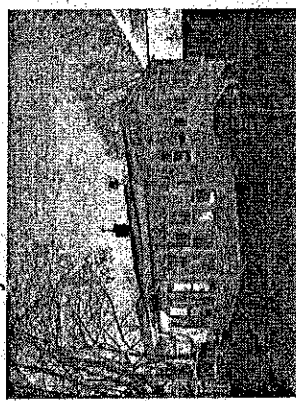
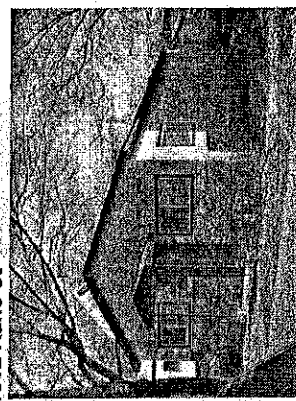
Sales History		
Date	Price	Type
7/9/2015	\$ 15,000	Not a market sale

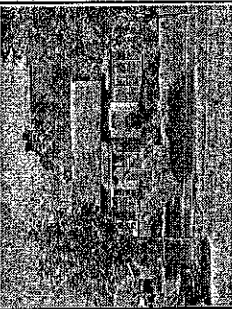
City of La Crosse, La Crosse County
2019 Sales Comparison

Tax key number: 017-010060-050

Property address: 819 Wall St, City of La Crosse

Estimated fair market value: \$63,800 *
Comparable market value: \$64,800 (+1.6%) *

Subject Property		Comparison 1		Comparison 2		Comparison 3	
10060-050 819 Wall St 	10096-050 1114 Clinton St 	10093-120 1507 Liberty St 	10114-045 1512 Kane St 				
Summary of Comparison		Mar 2018		Apr 2017		Sep 2018	
Sale date and price		\$69,000		\$86,500		\$86,000	
Net adjustments		-\$5,100		-\$19,200		-\$16,100	
Comparable value		\$63,900		\$67,300		\$69,900	
Comparability rating		99		99		93	
Gross adjustments		37%		43%		36%	
Composite rating		90		88		86	
Adjustments to last valid sale							
Neighborhood group		Josh Northside		Josh Northside		Josh Northside	
Neighborhood		Central Northside		Central Northside		Central Northside	
Flood plain		No		No		No	
Traffic		Light		Light		Light	
Land		75 front feet		50 front feet		34 front feet	
Residential							
Buildings							
Single family							
Use		Single family		Single family		Single family	
Above grade area		836 SF		843 SF		760 SF	
Below grade area		0 SF		843 SF		0 SF	
Style		Basic Single Story		Basic Single Story		Ranch	
Grade		D+		D+		C	
Yr built/Age/Eff age		1880 / 139 / 39		1880 / 139 / 32		1890 / 129 / 30	
Exterior wall		Metal		Alum/vinyl		Stucco	
Stories		1 story		1 story		1 story	

Subject Property		Comparison 4	Comparison 5	Comparison 6
10060-050 819 Wall St		10075-120 1341 Avon St Apr 2017 \$71,000 -\$10,100 \$60,900 92 45% 83	10076-050 1332 Rose St Mar 2017 \$89,900 -\$28,400 \$61,500 91 57% 79	
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		Josh Northside Central Northside No Light 50 front feet -\$2,400	Josh Northside Central Northside No Heavy 50 front feet -\$1,000	
Use Above grade area Below grade area Style Grade Yr built/Age/Eff age Exterior wall Stories First floor SF Second floor SF Finished attic SF Full basement SF Crawl space SF		Single family 872 SF 0 SF Basic Single Story D 1901 / 118 / 46 Asbestos/asphalt 1 story 872 SF 0 SF 0 SF 0 SF 872 SF	Single family 1,269 SF 708 SF Cape cod D+ 1898 / 121 / 44 Asbestos/asphalt 1.5 story 948 SF 321 SF 0 SF 708 SF 300 SF	Single family 1,269 SF 708 SF Cape cod D+ 1898 / 121 / 44 Asbestos/asphalt 1.5 story 948 SF 321 SF 0 SF 708 SF 300 SF

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) Doug Buchner				Agent name (if applicable)			
Owner mailing address 2704 S. 7th St				Agent mailing address			
City La Crosse		State WI	Zip 54601	City MAY 17 2019		State	Zip
Owner phone (608) 769-1400		Email		Owner phone () - LA CROSSE CITY ASSESSOR			

Section 2: Assessment Information and Opinion of Value			
Property address 819 Wall St		Legal description or parcel no. (on changed assessment notice)	
City La Crosse		State WI	Zip 54603
Assessment shown on notice - Total 63,800		Your opinion of assessed value - Total 44,000	

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) 1/2 lot no off street parking on garage	Basis for your opinion of assessed value: (Attach additional sheets if needed) don't feel the assessed value is correct.

Section 4: Other Property Information

- A. Within the last 10 years, did you acquire the property? ☒ Yes ☐ No
 If Yes, provide acquisition price \$ **15,000** 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 _____
 Date of changes **- -** (mm-dd-yyyy) Cost of changes \$ _____ Does this cost include the value of all labor (including your own)? ☐ Yes ☐ No
- 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 _____ minutes.

Property owner or Agent signature Doug Buchner	Date (mm-dd-yyyy) 5-17-19
--	-------------------------------------

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 819 Wall 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.

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