

## Notice of Board of Review Determination

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

### Property owner

Douglas Buchner  
2704 7th St. S.  
La Crosse, WI 54601

### General information

Date issued 6 - 5 - 2019

Parcel no. 17-50324-230

Address 2704 7th St. S.

Legal description

☐ Town ☐ Village ☒ City

Municipality La Crosse

### Assessment information

| 20 <sup>19</sup> Original Assessment |            | 20 <sup>19</sup> Final Assessment<br><i>(determined by BOR)</i> |            |
|--------------------------------------|------------|---|------------|
| Land                                 | \$ 71,400  | Land  | \$ 71,400  |
| Improvements                         | \$ 224,200 | Improvements  | \$ 224,200 |
| Personal property                    | \$         | Personal property   | \$         |
| Personal property                    | \$         | Personal property   | \$         |
| Personal property                    | \$         | Personal property   | \$         |
| Total personal property              | \$         | Total personal property   | \$         |
| Total all property                   | \$ 295,600 | Total all property  | \$ 295,600 |

### Appeal information

If you are not satisfied with the BOR's decision, there are appeal options available. **Note:** Each appeal option has filing requirements. For more information on the appeal process, review the Property Assessment Appeal Guide. Visit [revenue.wi.gov](http://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: 17-50324-230

Personal Property Account  
Number(If applicable)

Property Address: 2704 7th St. S.

Property Owner: Douglas Buchner

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

January 1, 20 19

Assessment Value: 295,600

Land: 71,400

Improvements: 224,200

Total: 295,600

Hearing Date: June 3, 2019

Time: 11:40 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}:

Doug Buchner, Josh Benrud

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 \$  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):

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

|  |
|--|
|  |
|--|

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

Waterfront property with improvements of a boat house, boat slip. There are not as many comparable properties on the market, so it is a wider range. Flooding issues don't seem to affect value of waterfront properties. Comparables - must consider the depth of the lot, look at buildable, usable area. They each have a lot that is buildable. 20 people were bidding on property and a lot of interest was generated. Sales comps have a range because they use all waterfront properties but adjust based on the neighborhoods. First home did not hit the market either, sold in the office on land contract for \$235,000. Inspected again and home owner indicated he is interested in scrapping the house and starting over. There is no indication of the market slowing for waterfront property and assessments are applied fairly and equitably. Buchner owns separate lot.

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

|  |
|--|
|  |
|--|

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

|  |
|--|
|  |
|--|

### 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.

Passe

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                      | <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.

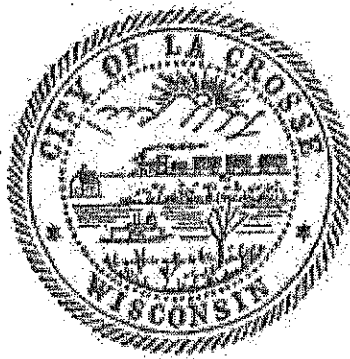
**Teri Lehrke**

Clerk of Board of Review



2019

CITY OF LA CROSSE  
BOARD OF REVIEW



Appeal by Doug Buchner  
2704 7<sup>th</sup> St S.  
La Crosse, WI 54601

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

2105

CITY OF LA CROSSE  
BOARD OF ALDERMEN



Ordinance No. 1234  
2017  
City of La Crosse, Wisconsin

City of La Crosse, Wisconsin - Board of Aldermen

## 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= \$ 71,400

C. Improvement Value= \$ 224,200

D. Total= \$ 295,600

**Subject Description:**



- A. Picture-
- B. Address- 2704 7<sup>th</sup> St S.
- C. Site- Waterfront
- D. Building- Bi-level
- E. Other Improvements- Boat house and Boat slip
- F. Last time inspected- 05/27/2003
- G. Building Permits- Addition 08/01/1997

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- NA
- B. Comp #1- 2726 7<sup>th</sup> St. S.
- C. Comp #2- 2522 7<sup>th</sup> St. S.
- D. Comp #3- 2414 13<sup>th</sup> St. S.
- E. Comp #4- 1831 Nakomis Ave
- F. Conclusion- All 4 Comps deemed reliable Valid Arm's Length Sales.

-Indicated value range of \$ 185,000-308,000

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- \$ 295,600 .

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

May 23, 2019

Tax key number: 017-050324-230

Property address: 2704 7th St S

Traffic / water / sanitary: Medium / City water / Sewer

Legal description: PRT W1/2 GOVERNMENT LOT 1 COM SE COR W 383.1FT N19DW 690FT N34D6MW 526FT TO POB S55D54MW 83FT TO RIVER NWLY ALG RIVER 75FT N55D54ME TO W RW RD S34D6ME 75FT S55D54MW TO POB ANNXD 6/8/95 #3558 LOT SZ: 75 X 83

| Summary of Assessment |           |
|-----------------------|-----------|
| Land                  | \$71,400  |
| Improvements          | \$224,200 |
| Total value           | \$295,600 |

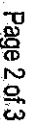
| Qty | Land Use    | Width | Depth | Square Feet | Acres | Water Frontage   | Description       | Assess Value |
|-----|-------------|-------|-------|-------------|-------|------------------|-------------------|--------------|
| 1   | Residential | 75    | 103   | 7,710       | 0.177 | River (Subprime) | depth is averaged | \$71,400     |

| Residential Building        |                                |
|-----------------------------|--------------------------------|
| Year built: 1985            | Full basement: 896 SF          |
| Year remodeled:             | Crawl space:                   |
| Stories: 1 story            | Rec room (rating): 500 SF (AV) |
| Style: BI-level             | Fin bsmt living area:          |
| Use: Single family          | First floor: 1,588 SF          |
| Exterior wall: Wood         | 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: 1                 | Deck: 484 SF                   |
| Family rooms: 1             | Deck: 126 SF                   |
| Baths: 2 full, 0 half       | Garage: 812 SF                 |
| Other rooms: 1              | Deck: 664 SF                   |
| Whirl / hot tubs:           | dwelling 100yr flood plain 0   |
| Add'l plumb fixt:           |                                |
| Masonry FPs:                |                                |
| Metal FPs:                  |                                |
| Gas only FPs:               |                                |
| Bsmt garage:                |                                |
| Shed dormers:               |                                |
| Gable/hip dorm:             |                                |
| Grade: C+                   |                                |
| Condition: Average          |                                |
| Energy adjustment: No       |                                |
| Percent complete: 100%      |                                |



Total living area is 1,588 SF; building assessed value is \$212,700

## May 23 2019





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

May 23, 2019

| # of identical OBIs: 1 |                  | Other Building Improvement (OBI) |  |  | Photograph |               |
|------------------------|------------------|----------------------------------|--|--|------------|---------------|
| Main Structure         |                  | Modifications (Type, Size)       |  |  |            |               |
| OBI type: Boat slip    | Width: 16 LF     | Grade: C                         |  |  |            | not available |
| Const type: Standard   | Depth: 25 LF     | Condition: Average               |  |  |            |               |
| Year built: 2017       | Fir area: 400 SF | % complete: 100%                 |  |  |            |               |

| Other Improvements |              |
|--------------------|--------------|
| Tax Class          | Assess Value |
| Residential        | \$6,000      |
| BOAT HOUSE 15*22   |              |

| Building Permits  |                   |
|-------------------|-------------------|
| Issued            | Completed         |
| 8/1/1997          | 1/7/2003          |
| Permit # 420-0958 |                   |
| Purpose ADDITION  | \$ Amount \$5,000 |

| Sales History |      |
|---------------|------|
| Date          | Type |
|               |      |



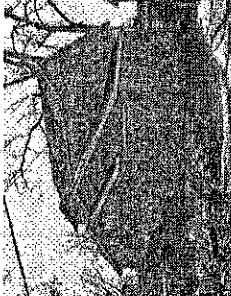
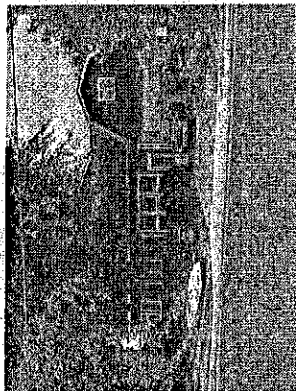
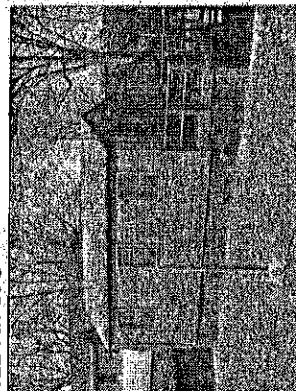
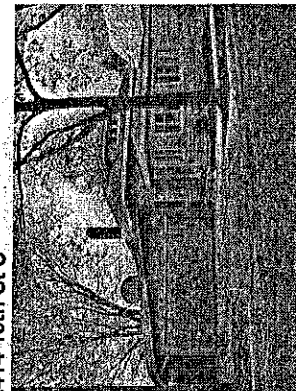
City of La Crosse, La Crosse County  
2019 Sales Comparison

Tax key number: 017-050324-230

Property address: 2704 7th St S, City of La Crosse

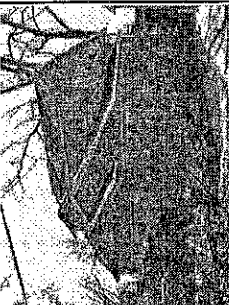
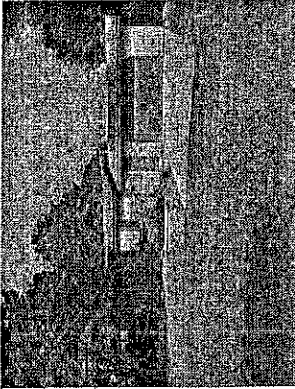
Estimated fair market value: \$295,600 \*

Comparable market value: \$320,700 (+8.5%) \*

| Subject Property   |   | Comparison 1   | Comparison 2  | Comparison 3   |
|--|---|--|---|--|
| 50324-230<br>2704 7th St S   |  | 50324-250<br>2726 7th St S<br> | 20242-060<br>2522 7th St S<br> | 50030-090<br>2414 13th St S<br> |
| <b>Summary of Comparison</b><br>Sale date and price<br>Net adjustments<br>Comparable value<br>Comparability rating<br>Gross adjustments<br>Composite rating<br><b>Adjustments to last valid sale</b><br>Neighborhood group<br>Neighborhood<br>Flood plain<br>Traffic<br>Land<br>Residential<br>Residential<br>Buildings<br>Single family<br>Use<br>Above grade area<br>Below grade area<br>Style<br>Grade<br>Yr built/Age/Eff age<br>Exterior wall |   | Jun 2018<br>\$235,000<br>\$34,500<br>\$269,500<br>78<br>64%<br>68  | Oct 2018<br>\$185,000<br>\$201,900<br>\$386,900<br>78<br>131%<br>51   | Apr 2019 (listing)<br>\$269,900<br>\$64,200<br>\$334,100<br>30<br>48%<br>35                                      |
| Josh Southside<br>7th St Waterfront<br>Yes<br>Medium<br>7,710 square feet  |   | Josh Southside<br>7th St Waterfront<br>Medium<br>8,538 square feet<br>-\$1,700                                   | Josh Southside<br>7th St Waterfront<br>Medium<br>17,729 square feet<br>-\$20,100                                | Josh Southside<br>South Avenue<br>Light<br>54 front feet<br>1 lot<br>\$6,800<br>-\$400                           |
| Single family<br>1,588 SF<br>896 SF<br>Bi-level<br>C+<br>1985 / 34 / 24<br>Wood  |   | Single family<br>1,977 SF<br>0 SF<br>Contemporary<br>C<br>1955 / 64 / 24<br>Wood                                 | Single family<br>280 SF<br>0 SF<br>Cottage<br>E<br>1961 / 58 / 104<br>Asbestos/asphalt                          | Single family<br>1,532 SF<br>1,144 SF<br>Bungalow<br>C<br>1921 / 98 / 30<br>Alum/vinyl                           |
|  |   | \$18,900<br>\$13,900   | \$200<br>\$2,000<br>\$11,800  | \$12,800<br>\$9,400<br>\$8,800   |

|                           |                        |                                |                      |                                |
|---------------------------|------------------------|--------------------------------|----------------------|--------------------------------|
| Stories                   | 1 story                | 2 story                        | 1 story              | 1 story w/attic                |
| First floor SF            | 1,588 SF               | 1,545 SF                       | 280 SF               | 1,144 SF                       |
| Second floor SF           | 0 SF                   | 432 SF                         | 0 SF                 | 0 SF                           |
| Finished attic SF         | 0 SF                   | 0 SF                           | 0 SF                 | 388 SF                         |
| Full basement SF          | 896 SF                 | 0 SF                           | 0 SF                 | 1,144 SF                       |
| Crawl space SF            | 0 SF                   | 0 SF                           | 0 SF                 | 0 SF                           |
| Rec room                  | 500 SF (Average)       | 0 SF                           | 0 SF                 | 0 SF                           |
| Bedrooms                  | 1                      | 2                              | 0                    | 3                              |
| Bathrooms                 | 2 full/0 half          | 2 full/0 half                  | 0 full/0 half        | 1 full/0 half                  |
| Condition (CDU)           | Average                | Average                        | Very poor            | Average                        |
| Heating & cooling         | Gas, forced air/No A/C | Gas, forced air/A/C, same duct | None/No A/C          | Gas, forced air/A/C, same duct |
| Fireplaces                | 0 masonry/0 mt/0 gas   | 0 masonry/0 mt/0 gas           | 0 masonry/0 mt/0 gas | 0 masonry/0 mt/0 gas           |
| Additional fixtures       |                        | 1                              | 0                    | 0                              |
| Attached garage           | 812 SF                 | 580 SF                         | 0 SF                 | 672 SF                         |
| Screen porch              | 0 SF                   | 462 SF                         | 0 SF                 | 0 SF                           |
| Enclosed porch            | 0 SF                   | 0 SF                           | 0 SF                 | 160 SF                         |
| Deck                      | 1,274 SF               | 757 SF                         | 98 SF                | 404 SF                         |
| Patio                     | 0 SF                   | 0 SF                           | 0 SF                 | 0 SF                           |
| All other adjustments     |                        |                                |                      |                                |
| BOAT HOUSE 15*22          | \$6,000 manual value   |                                |                      |                                |
| Boat slip                 |                        |                                |                      |                                |
| Utility shed, residential | 400 SF                 | 0 SF                           | 0 SF                 | 260 SF                         |
|                           |                        |                                | 100 SF               | 208 SF                         |
|                           |                        | \$5,500                        | \$5,500              | \$1,900                        |
|                           |                        |                                | -\$300               | -\$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 or invalid if so used.

| Subject Property  |  | Comparison 4   | Comparison 5                     | Comparison 6 |
|---|--|--|----------------------------------|--------------|
| Tax key number<br>Site address<br><br><b>Summary of Comparison</b><br>Sale date and price<br>Net adjustments<br>Comparable value<br>Comparability rating<br>Gross adjustments<br>Composite rating<br><b>Adjustments to last valid sale</b><br>Neighborhood group<br>Neighborhood<br>Flood plain<br>Traffic<br>Land<br>Residential<br>Residential<br>Buildings<br>Single family<br>Use<br>Above grade area<br>Below grade area<br>Style<br>Grade<br>Yr built/Age/Eff age<br>Exterior wall<br>Stories<br>First floor SF<br>Second floor SF<br>Finished attic SF<br>Full basement SF | 50324-230<br>2704 7th St S<br>                | 10676-510<br>1831 Nakomis Ave<br><br>Apr 2017<br>\$308,000<br>-\$300<br>\$307,700<br>27<br>70%<br>28 |                                  |              |
|   | Josh Southside<br>7th St Waterfront<br>Yes<br>Medium<br><br>7,710 square feet  | Shannon Neumann<br>Waterfront North<br><br>Light<br><br>90 front feet<br><br>-\$12,700   |                                  |              |
|   | Single family<br>1,588 SF<br>896 SF<br>Bi-level<br>C+<br>1985 / 34 / 24<br>Wood<br>1 story<br>1,588 SF<br>0 SF<br>0 SF<br>896 SF | Single family<br>1,424 SF<br>0 SF<br>Ranch<br>C<br>1968 / 51 / 36<br>Alum/vinyl<br>1 story<br>1,424 SF<br>0 SF<br>0 SF<br>0 SF   | \$14,200<br>\$10,300<br>\$19,200 |              |
|   |  |  |                                  |              |

|                           |                        |                                |          |  |  |
|---------------------------|------------------------|--------------------------------|----------|--|--|
| Crawl space SF            | 0 SF                   | 1,424 SF                       | \$16,000 |  |  |
| Rec room                  | 500 SF (Average)       | 0 SF                           | \$5,500  |  |  |
| Bedrooms                  | 1                      | 2                              |          |  |  |
| Bathrooms                 | 2 full/0 half          | 2 full/0 half                  |          |  |  |
| Condition (CDU)           | Average                | Average                        |          |  |  |
| Heating & cooling         | Gas, forced air/No A/C | Gas, forced air/A/C, same duct | \$3,200  |  |  |
| Fireplaces                | 0 masonry/0 mtl/0 gas  | 1 masonry/0 mtl/0 gas          | -\$8,000 |  |  |
| Additional fixtures       |                        |                                |          |  |  |
| Attached garage           | 812 SF                 | 528 SF                         | \$5,800  |  |  |
| Screen porch              | 0 SF                   | 0 SF                           |          |  |  |
| Enclosed porch            | 0 SF                   | 176 SF                         | -\$8,400 |  |  |
| Deck                      | 1,274 SF               | 336 SF                         | \$12,400 |  |  |
| Patio                     | 0 SF                   | 108 SF                         | -\$1,100 |  |  |
| All other adjustments     |                        |                                |          |  |  |
| BOAT HOUSE 15*22          | \$6,000 manual value   |                                |          |  |  |
| Boat slip                 | 400 SF                 | 400 SF                         | \$1,700  |  |  |
| Utility shed, residential |                        |                                |          |  |  |

\* 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 & 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)<br><u>Doug Buchner</u> |                    |                     | Agent name (if applicable)<br><b>RECEIVED</b>                      |   |  |
| Owner mailing address<br><u>2704 S. 7th St.</u>                           |                    |                     | Agent mailing address  |   |  |
| City<br><u>La Crosse</u>  | State<br><u>WI</u> | Zip<br><u>54601</u> | City<br><u>LA CROSSE</u><br>State<br><u>WI</u> Zip<br><u>54601</u> |   |  |
| Owner phone<br><u>(608) 769-1400</u>                                      |                    | Email               |  | Owner phone<br><u>( ) -</u><br>City ASSESSOR                          |  |

| Section 2: Assessment Information and Opinion of Value |                    |  |  |
|--|--------------------|--|--|
| Property address<br><u>2704 S. 7th St.</u>             |                    | Legal description or parcel no. (on changed assessment notice) |  |
| City<br><u>La Crosse</u>                               | State<br><u>WI</u> | Zip<br><u>54601</u>  |  |
| Assessment shown on notice - Total<br><u>295,600</u>   |                    | Your opinion of assessed value - Total<br><u>230,000</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)<br><u>Small lot, Property Floods</u> | Basis for your opinion of assessed value: (Attach additional sheets if needed)<br><u>Similar Properties Sold for less,</u> |

| Section 4: Other Property Information   |  |
|---|--|
| A. Within the last 10 years, did you acquire the property? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>If Yes, provide acquisition price \$ _____ Date <u>- -</u> (mm-dd-yyyy) <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<br>If Yes, describe _____<br>Date of changes <u>- -</u> (mm-dd-yyyy) Cost of changes \$ _____ Does this cost include the value of all labor (including your own)? <input type="checkbox"/> Yes <input type="checkbox"/> No |  |
| C. Within the last five years, was this property listed/offered for sale? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>If Yes, how long was the property listed (provide dates) <u>- -</u> (mm-dd-yyyy) to <u>- -</u> (mm-dd-yyyy)<br>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<br>If Yes, provide: Date <u>- -</u> (mm-dd-yyyy) Value _____ Purpose of appraisal _____<br>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): _____<br><b>Note:</b> 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<br><u>Doug Buchner</u> | Date (mm-dd-yyyy)<br><u>5-17-19</u> |
|--|-------------------------------------|

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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 2704 S. 7th 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 Buchner  
(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:

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**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:

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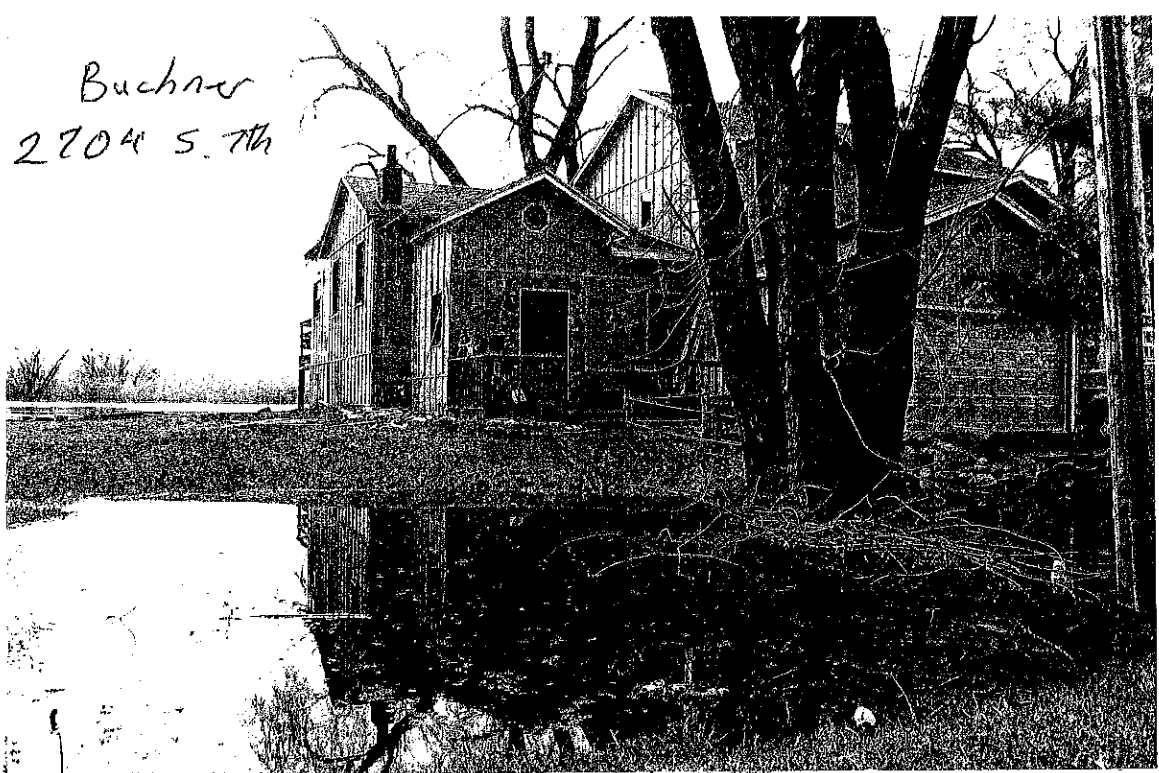
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**A WRITTEN OBJECTION ON THE PROPER FORM MUST BE PROPERLY FILED WITH THE CLERK OF THE BOARD OF REVIEW.**

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Buchner  
2704 S. 7th





50324-116

50324-210

50324-220

50324-230

50324-240

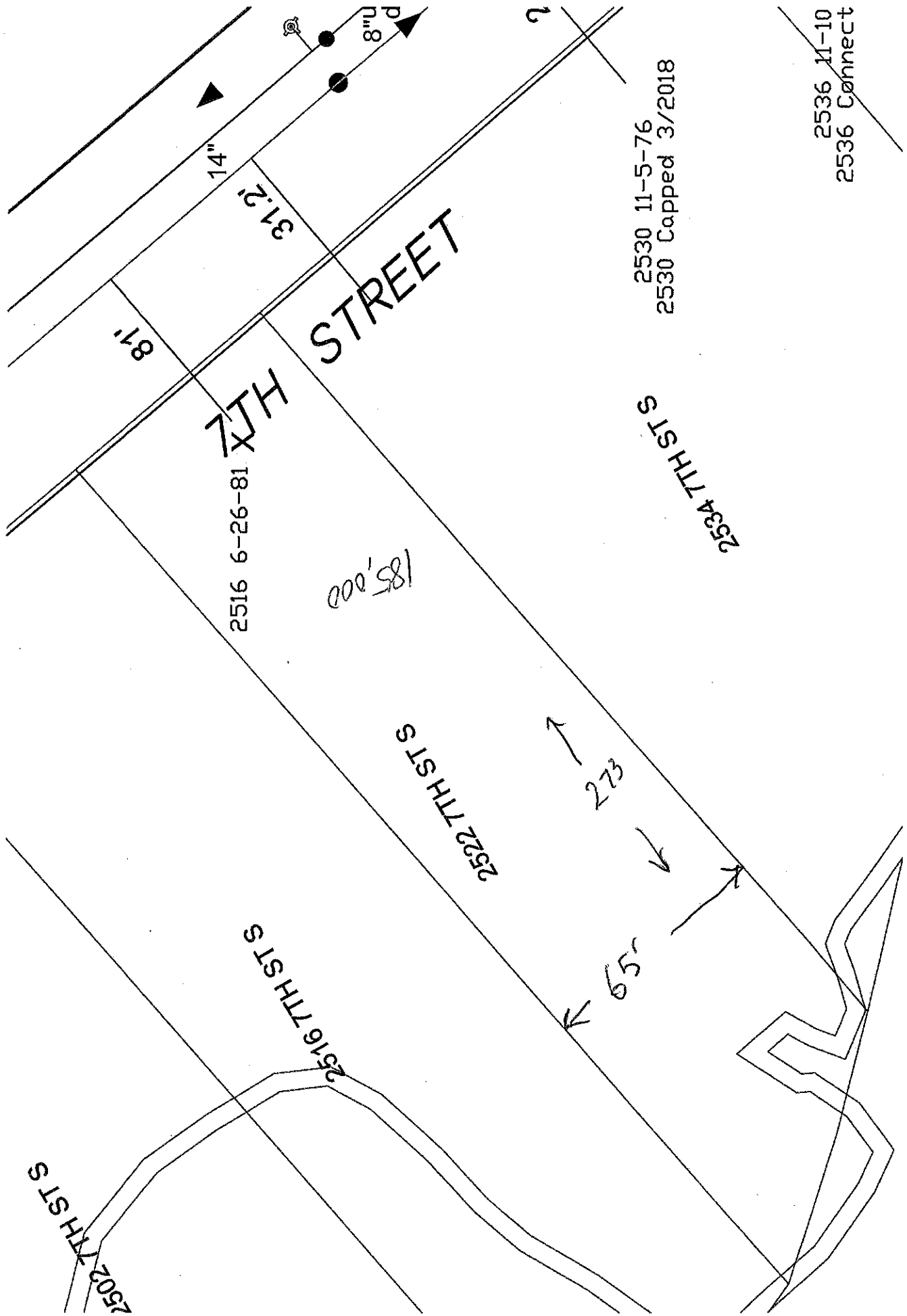
50324-250

7TH ST S

HANFLE RD







2530 11-5-76  
2530 Capped 3/2018

2536 11-10  
2536 Connect





2698 7TH

2704 7TH ST S

7TH ST S

U

8" d: 33.  
p: 29.

75' →

83' →

