

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

Hoffer LLC
1510 Madison St.
La Crosse, WI 54601

General information

Date issued 6 - 5 - 2019
Parcel no. 17-30231-100
Address 1914 Winnebago St.
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	\$ 14,500	Land	\$ 14,500
Improvements	\$ 69,100	Improvements	\$ 69,100
Personal property	\$	Personal property	\$
Personal property	\$	Personal property	\$
Personal property	\$	Personal property	\$
Total personal property	\$	Total personal property	\$
Total all property	\$ 83,600	Total all property	\$ 83,600

Appeal information

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

Appeal to:

Department of Revenue (DOR) – must file within 20 days after receipt of the BOR's determination notice or within 30 days after the date specified on the affidavit if there is no return receipt. A \$100 filing fee is required. The fair market value of the items or parcels cannot exceed \$1 million dollars. DOR may revalue the property any time before November 1 of the assessment year or within 60 days after receiving the appeal, whichever is later. If adjusted, the value is substituted for the original value and taxes paid accordingly. (sec. 70.85, Wis. Stats.)

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

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

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

A. PROPERTY IDENTIFICATION AND FINDINGS OF FACT

Assessment Year: 20 19 Tax Key Number: 17-30231-100
Personal Property Account Number(If applicable):
Property Address: 1914 Winnebago Ct.
Property Owner: Hoffer LLC
Mailing Address: 1510 Madison St., La Crosse, WI 54601

January 1, 20 19 Assessment Value: 83,600
Land: 14,500 Improvements: 69,100 Total: 83,600
Hearing Date: June 3, 2019 Time: 1:20 p.m.

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

(OR)

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

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

Check one of the following:

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

(OR)

- ☐ Waiver was granted by Board of Review for:

☐ Good Cause *or*

☐ Extraordinary Circumstances

Board members present:

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

Board members removed (if any):

Board Counsel present:

Property Owner/Objector's
Attorney or Representative:

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

Nick Passe, Mike Brown, Susan Dillenbeck

B. TESTIMONY

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

Shannon Neumann and Adam Hoffer

1. Sworn testimony by Property Owner/Objector: Adam Hoffer included:

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

If yes: The subject property was sold for \$ 31,200 Date of sale May 2018

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

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

Addresses of other properties:

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

If yes: List of summary factors or reasons presented by property owner/objector (if evidence presented only available to one side - list corroboration of that evidence):

Stated opinion of value is \$51,000. Purchased property in May of 2018 for \$31,200. Property listed on MLS the year before for a full year and received zero offers. It was listed at \$50,000. Property was the worst he walked in; really rough shape. He purchased the following year. Made improvements to property cosmetic, not structural. Cleared out interior, new flooring and new walls, countertop. October 24, 2018 Coulee Bank ordered a market assessment of property - \$51,000. He asked them to do that. The max the bank was willing to lend was 80% of \$51,000. Rented units later that year; larger one to Coulee Cap for \$1,110 per month. Property has been a headache. First tenant was in jail; no rent. Another family went inside. Listed property for sale late last year or early this year with zero offers for \$144,900. He gets \$550 for other side of the duplex. Utilities are separate. Pulled off market. Waiting for current tenants to vacate. Then will repair damage that has been done and will either hand it over to property management or list it for sale. The bank appraisal used comparable sales on Market Street and Winnebago. All single family homes. They did not go inside the property. Improvements on the two units were completed before January 1, 2019. Spent \$25,000 on improvements. On the market for about two months over the winter. Thought property would be worth what the assessor's value is, but bank said it was \$51,000. Hearsay argument is a burden; not reasonable to have appraiser here.

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

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

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

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

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

If yes: The subject property was sold for \$ 31,200 Date of sale 5/8/2018

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

If yes: A total number of 4 other properties were presented:

Addresses of other properties:

1407 8th St. S.
1309 Mississippi St.
1460 Redfield St.
1727 Market St.

d) Other factors or reasons (if presented):

Yes: ☒ No: ☐

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

Subject is duplex situated in alley. Listed on MLS. Went through one of the units with Adam in September 2018. Viewed the 1916 unit, which was in progress of fixing. Was not able to see second unit at the time, but he said they were mirror images. She was questioning why it didn't sell when on the market for over a year, so called Bridget Flood who was the seller. Was told he approached her and he bought it for what she owed on the mortgage. It was a cash sale, no financing. She found four comparables which are listed in the Report and made adjustments with a range of \$83,100-\$100,500. Factoring a listing showing the owner felt it was worth \$144,900, considering comparables, and bank value of \$51,000 where they didn't view the property, should show the current assessment should be sustained.

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"/>

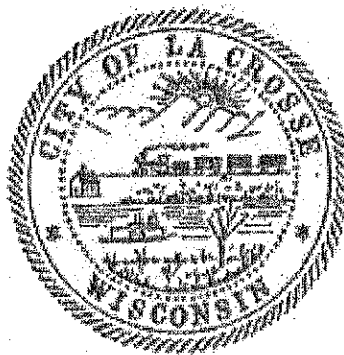
to adopt these Findings of Fact, Determinations and Decision on this 3rd day of June, 2019.

Teri Lehrke

Clerk of Board of Review

2019

CITY OF LA CROSSE
BOARD OF REVIEW



Appeal by Hoffer LLC
1914 Winnebago St
La Crosse WI 54601

Report Prepared by Shannon Neumann- State Certified Assessor II

Introduction

Name: Shannon Neumann

Position: Residential Property Appraiser- Office of City Assessor


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

Determine Market Value of Subject Property:

- A. Highest and Best Use- Duplex Residential
- B. Land Value= \$15,500
- C. Improvement Value= \$69,100
- D. Total= \$83,600

Subject Description:



- A. Picture- 
- B. Address- 1914-1916 Winnebago Street
- C. Site- Level
- D. Building- Duplex
- E. Other Improvements- N/A
- F. Last time inspected- 9/13/2018
- G. Building Permits- N/A

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

Sales Analysis:

- A. Subject Sale- 05/08/2018
- B. Comp #1 - 1407 8th Street South
- C. Comp #2 - 1309 Mississippi Street
- D. Comp #3 - 1460 Redfield Street
- E. Comp #4 - 1727 Market Street

Conclusion- All 4 Comps deemed reliable Valid Arm's Length Sales.


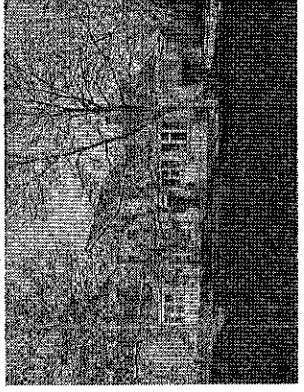
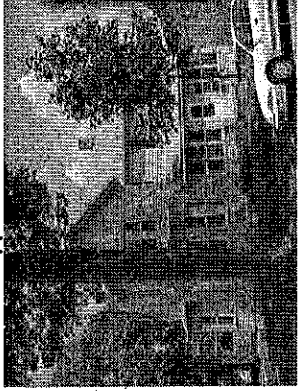
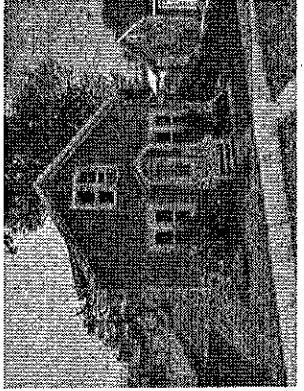
-Indicated value range of \$83,100 - \$100,500

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

Conclusion- Based on my training, knowledge, education, and experience, along with the comparable properties in this report, it is my opinion that the market value of the subject property to be \$83,600

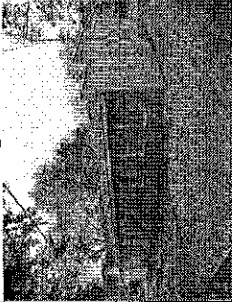
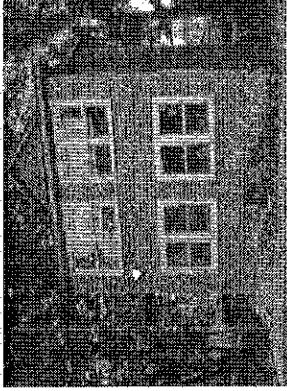
City of La Crosse, La Crosse County
2019 Sales Comparison

Tax key number: 017-030231-100
Property address: 1914 Winnebago Ct, City of La Crosse
Estimated fair market value: \$83,600 *
Comparable market value: \$94,700 (+13.3%) *

Subject Property		Comparison 1	Comparison 2	Comparison 3
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 2 Family Use Above grade area Below grade area Style Grade Yr built/Age/Est age Exterior wall Stories	30231-100 1914 Winnebago Ct 	30077-120 1407 8th St S 	30213-130 1309 Mississippi St 	40094-050 1460 Redfield St 
		Sep 2018 \$105,000 -\$21,900 \$83,100 47 78% 41	Sep 2018 \$137,500 -\$37,000 \$100,500 49 95% 38	Nov 2017 \$132,500 -\$32,100 \$100,400 48 97% 37
	Shannon Neumann SA 27 Alley access only 3,352 square feet 2 Family 1,904 SF 256 SF Duplex D 1920 / 99 / 49 Alum/vinyl 1 story	Shannon Neumann Gundersen Nbrd Light 59 front feet 2 Family 2,400 SF 0 SF Duplex D 1880 / 139 / 51 Asbestos/asphalt 2 story	Shannon Neumann SA 28(N of Jackson) Light 60 front feet 2 Family 1,680 SF 254 SF Duplex D+ 1874 / 145 / 47 Alum/vinyl 2 story	Shannon Neumann SA 28(S of Jackson) Light 50 front feet 2 Family 1,552 SF 816 SF Duplex C 1937 / 82 / 34 Alum/vinyl 2 story
		\$20,100 -\$5,000 -\$9,300 1880 / 139 / 51 \$1,600 \$3,000	\$10,100 -\$4,100 -\$20,100 1874 / 145 / 47 -\$1,200 \$2,500	\$11,800 -\$4,600 -\$14,800 1937 / 82 / 34 -\$8,600 \$2,700

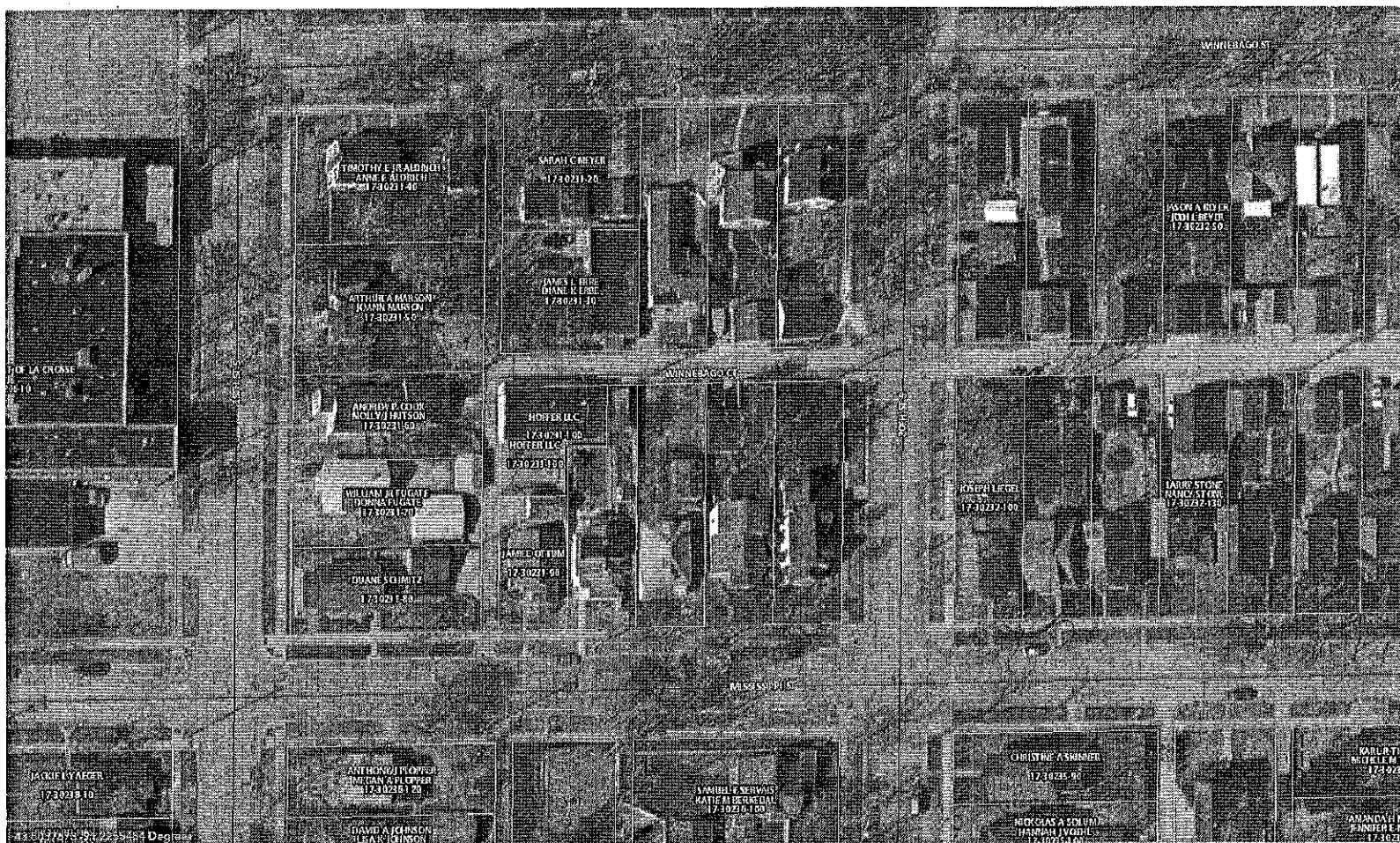
First floor SF	1,904 SF	1,920 SF	-\$500	850 SF	\$32,200	816 SF	\$31,400
Second floor SF	0 SF	480 SF	-\$15,900	830 SF	-\$23,400	736 SF	-\$20,200
Full basement SF	256 SF	0 SF	\$3,300	254 SF		816 SF	-\$4,100
Crawl space SF	0 SF	1,156 SF	-\$5,400	596 SF	-\$3,200	0 SF	
Bedrooms	3	4		4		4	
Bathrooms	2 full/0 half	2 full/0 half		2 full/0 half		2 full/0 half	
Condition (CDU)	Fair	Average	-\$9,700	Average	-\$6,800	Average	-\$5,800
Heating & cooling	Gas, forced air/A/C, same duct	Gas, forced air/No A/C	\$2,200	Gas, forced air/No A/C	\$2,000	Electric, baseboard/No A/C	\$2,300
Open porch	0 SF	0 SF		0 SF		75 SF	-\$1,100
Screen porch	0 SF	88 SF	-\$1,700	0 SF		0 SF	
Enclosed porch	0 SF	200 SF	-\$3,700	208 SF	-\$4,700	0 SF	
Deck	0 SF	108 SF	-\$900	0 SF		0 SF	
Garage				32 x 35	-\$12,800	20 x 20	-\$4,800

* 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.

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 2 Family Use Above grade area Below grade area Style Grade Yr built/Age/Eff age Exterior wall Stories First floor SF Second floor SF Full basement SF Crawl space SF Bedrooms	30231-100 1914 Winnebago Ct 	30166-020 1727 Market St  Aug. 2018 \$133,750 -\$37,800 \$95,950 36 89% 30 Shannon Neumann SA 28(N of Jackson) No Medium 51 front feet 2 Family 1,672 SF 1,012 SF Duplex D+ 1900 / 119 / 34 Wood 2 story 1,012 SF 660 SF 1,012 SF 0 SF 3 \$8,500 -\$4,900 -\$15,300 \$-8,900 -\$10,700 \$3,000 \$26,900 -\$19,800 -\$5,800		

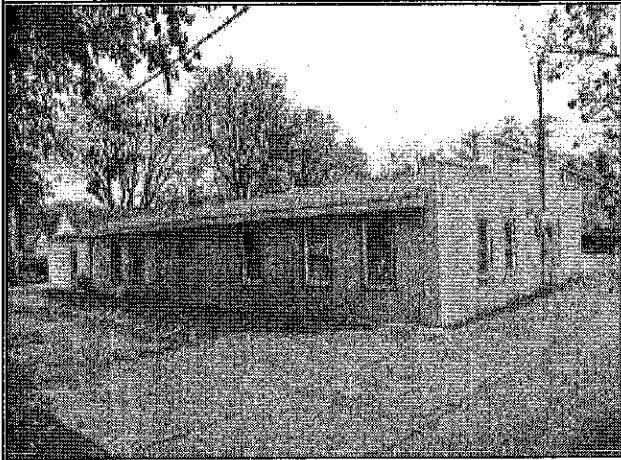
Bathrooms	2 full/0 half	2 full/0 half		
Condition (CDU)	Fair	Average		
Heating & cooling	Gas, forced air/A/C, same duct	Gas, forced air/No A/C		
Open porch	0 SF	0 SF		
Screen porch	0 SF	0 SF		
Enclosed porch	0 SF	288 SF		
Deck	0 SF	0 SF		
Garage				

* 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.



Address: 1914-1916 Winnebago CT La Crosse, Wisconsin 54601 Taxed by: La Crosse

MLS #: 1613645



Property Type: Two-Family
Status: Expired
Tax Key: 017030231100
County: La Crosse

List Price: \$144,900
Taxes: \$2,019
Tax Year: 2017
Est. Acreage: 0.07

Garage Spaces: 0
Garage Type: Attached
Flood Plain: No
Occ. Permit Required: N

Est. Year Built: 1920
Conforming Use: Yes
Est. Total Sq. Ft.: 1,904
Zoning: RES

School District: La Crosse
High School:
Middle School:
Elem. School:

Subdivision:
Subd. Dues/Yr.: \$
Body of Water:
Days On Market: 70

Directions: WEST AVE, THEN EAST ON MISSISSIPPI ST PAST 19TH ST AND LEFT ON THE NEXT ALLEY ACCESS PROPERTY IN THE MIDDLE OF THE BLOCK WHERE THE TWO ALLEYS MEET

Unit Details

	Unit 1	Unit 2		Unit 1	Unit 2
# Rooms:	6	4	Elec:		
BR:	4	1	Rent:	1,110	550
Baths:	1 / 0	1 / 0	Sec Dep:	1,110	550
Sq Ft:			Occ:		
Heat:			Exp Dt:	6/30/2019	5/30/2019

Unit 1 Rooms

Name	Dim	Level
#1 Living/Great Room	27 x 13	Main
#1 Kitchen	14 x 13	Main
#1 Master Bedroom	15 x 9	Main
#1 2nd Bedroom	15 x 8	Main
#1 3rd Bedroom	13 x 10	Main

Unit 2 Rooms

Name	Dim	Level
#2 Living/Great Room	15 x 13	Main
#2 Kitchen	16 x 11	Main
#2 Master Bedroom	11 x 10	Main

Type: Side X Side Ranch
Exterior: Stucco/Slate
Roofing: Rubber
Garage/Parking: Parking Space; Alley Entrance
Basement: Crawl Space Only
Left/Lower #1: Living Room
Right/Upper #2: Living Room
Bath Unit #1: Full on Main
Bath Unit #2: Shower Stall
Heat Type #1: Natural Gas; Forced Air
Heat Type #2: Natural Gas; One Furnace

Water/Waste: Municipal Water; Municipal Sewer
Tax Includes: Trash Collection
Municipality: City
Owner Pays: None
Tenant Pays: None
of Meters: Gas 2; Electric 2
Appliances #1: Range; Refrigerator
Appliances #2: Range; Refrigerator
Misc #1: Circuit Breakers; Cable TV Available; Central Air; Smoke Detector; Separate Thermostat
Misc #2: Circuit Breakers; Cable TV Available; Window Air; Smoke Detector; Separate Thermostat
Documents on File: Listing Contract; Seller Condition; LC Amendment; Lease/Rent Agreement; Other

Occupancy: See Listing Broker

Remarks: THIS DUPLEX IS SIMPLY ABOUT THE MONEY. VERY GOOD CASH FLOW AND VERY LOW MAINTENANCE WITH THIS RECENTLY UPDATED BUILDING. GREAT DUPLEX TO ADD TO YOUR PORTFOLIO MAKES GOOD DOLLARS AND CENTS. THE 4 BEDROOM UNIT HAS A VERY LARGE LIVING ROOM WITH A HIGH EFFICIENT FURNACE AND CENTRAL AIR. . BOTH UNITS HAVE OFF STREET PARKING SPOT.

Showing Information: Use ShowingTime need 24 hours notice tenants

Sub Agent Comm: 2.4 % **Excl. Agency Contract:** N **Broker Owned:** N **Electronic Consent:** Yes
Buyer Agent Comm: 2.4 % **Var. Comm.:** N **Listing Date:** 11/08/2018
Limited/Unserviced: No **Named Prospects:** N **Expiration Date:** 01/16/2019

Listing Office: Gerrard-Hoeschler, REALTORS:
 5006ofs
Ph: 608-782-2300
Fax: 608-785-2400
URL: http://www.ghrealtors.com

Listing Agent: David Snyder : 162959
Ph: 608-386-1831 **Cell:** 608-386-1831
Fax: 608-785-2400
Email: dsnyder@ghrealtors.com

LA Address: 600 North 3rd Street Suite 200
 LA CROSSE, WI 54601
LO License #: 834038-91
LA License #: 62959-94

The information contained herein is provided for general information purposes only. If any of the above information is material or being utilized to determine whether to purchase the property, the buyer should personally verify same or have it confirmed by a qualified expert. The information to independently verify and confirm includes but is not limited to total square footage formula, total square footage / acreage figures, land, building or room dimensions and all other measurements of any sort or type. Equal housing opportunity listing.
 Copyright 2019 by Multiple Listing Service, Inc. See copyright notice.
 Prepared by Mark Schlafer on Tuesday, May 28, 2019 3:37 PM.

Tax key number: 30231-100

Owners: Hoffer, LLC

Site addresses: 1914 Winnebago Ct

1916 Winnebago Ct

Legal description:

SALZER TERRACE LOT 88 EX S 78FT & N 36FT OF W 22FT LOT 89 BLOCK 9 LOT SZ: IRR (Section 4)

Neighborhood:

SA 27

Traffic:

Alley access only

Water:

City water

Sanitary:

Sewer

Occupancy status:

Current Assessment			
Year	Tax Class	Acres	Land
2019	Residential	0.077	\$14,500
Totals		0.077	\$14,500
			\$69,100

Access to Property	
Appraiser	
Date/time	
Entrance	
Witness	

Current Occupants			
Name of Occupant	Building Occupied	SF Occupied	Annual Rent

Inspection Date	Type of Inspection	Completed By	Inspection History	Note Text
7/12/2018	Full Inspection	Shannon Neumann	9/13/2018sn 1:00 MLS STATES: UNIT 1 3BEDRSM \$465MO, UNIT 2 1BEDRM \$310MO, EACH UNIT IS ALLOWED 1PARKING SPACE, HIGH EFF FURNACE W/CENTRAL AIR, ***DISCOVERED PART BSMT UNDER HOUSE Disq sale-was on market for over a year with no offers per buyer. Buyer approached seller and was able to purchase the property for what seller owed on mortgage. Duplex is situated in middle of alley 10% ADJMT, cleaning up and cosmetic work was the only major factored that had to be addressed with this property. The roof was in great condition, all insulated/new wiring/plumbing and electrical boxes had been updated, fascia was rotten and currently being replaced. Currently 4 dumpster loads have been taken away, unit 1914 has been cleaned up/updated and rented. I was unable to view this unit. Buyer stated that was done in unit 1914 is being completed in unit 1016. Both unit all flooring removed thru out and replaced with lux vinyl plank in all areas except for bedrooms w/closets will or has new carpeting, New drywall was hung over existing drywall, bathrooms have new sinks, but tubs and toilets were able to be cleaned up and stayed. kitchens have repurposed custom cabinets from other sources (craigs list/reuse it center) was unable to view unit 1914 (didn't notify the tenant) did view 1916-has 3bedrms, currently in progress of replacing a broken window/hanging new sheetrock,kit cab removed. Buyer knows this property could have sold for more and he recieved a good purchase.	
PAID CASH				

Sales History (Last 2 Years)		
Date	Price	Type
5/8/2018	\$ 31,200	Not a market sale

Other Improvements	
Tax Class	Assessed Value

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

May 31, 2019

				Land		Note: total acres from the legal description is 0.077	
Land Use	Qty	Width	Sq Ft	Waterfront Type	Description	Adj Description	Adj Amt
Residential	UOM	Depth	Acres	Waterfront DIU	Irregular	Contour: Level Access: Alley only	0.00% -20.00%
	1		3.352	None			
	SF		0.077	n/a			

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

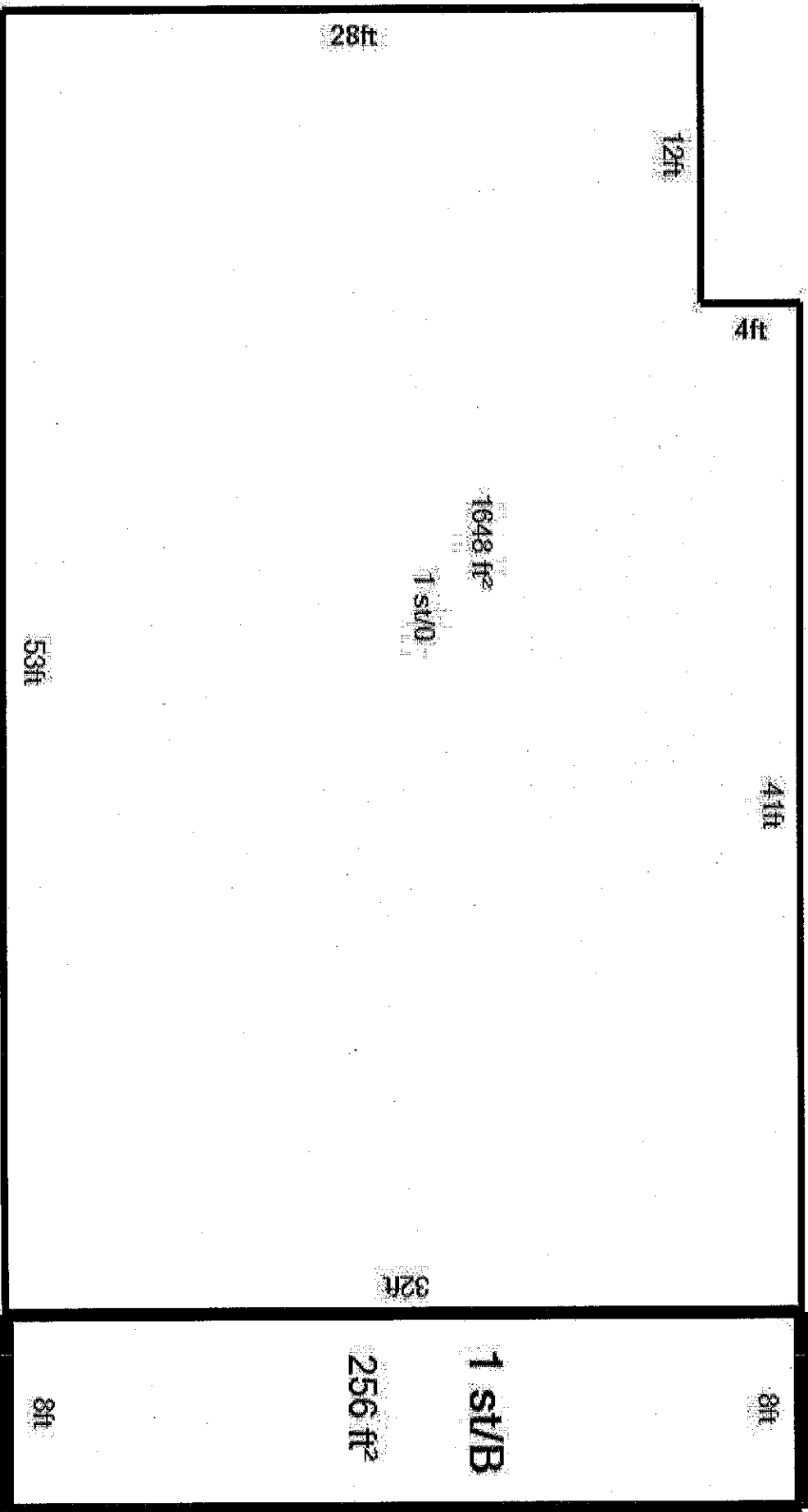
# of identical OBIs				Other Building Improvement (OBI)				Photograph	
Main Structure									
OBI type:				Grade:					
Const type:				Condition:					
Year built:				% complete:					not available
Location:									

Stories	(10) 1 story (11) 1 story w/attic (15) 1.5 story	(20) 2 story (21) 2 story w/attic (25) 2.5 story	(27) 3 story w/attic (28) 3.5 story (31) 3 story w/attic
Style	(1) Ranch (2) Bi-level (4) Cape cod (5) Colonial (6) Farmhouse (8) Split level	(9) Contemporary (10) Custom (11) Cottage (12) Remodeled cottage (14) Executive Mansion (15) Other	(16) Bungalow (17) Town house (18) Historic (19) Apartment (20) Twindo (29) Duplex
Use	(1) Single family (2) Mother-in-law (3) Condominium	(4) 2 Family (5) Apartment (6) Commercial	(7) 3 Family
Exterior Wall	(1) Wood (2) Block (3) Stucco (4) Alum/vinyl (5) Asbestos/asphalt (6) Metal	(7) Brick (8) Stone (9) Msny/frame (10) Log (11) Split log (12) Other	(13) Cement board
Exterior adjust.	Masonry adjust. _____ SF		



Roof	(1) Asphalt shingles (2) wood shakes	(3) Tile (4) Flat	(5) Metal (6) Slate
Yr	Year built: 1920	Remodeled: _____	
Heating / Cooling	(0) None (1) Gas, forced air (2) Gas, hot water (3) Electric, forced air (4) Electric, baseboard (5) Electric, hot water	(6) Oil, forced air (7) Oil, hot water (8) Oil, steam (9) Wood/coal, forced a (10) Wood/coal, hot wa (11) Wood/coal, steam	(12) Space (1 unit) (13) Space (2 units) (14) Space (3 units) (15) Woodfired, interior (16) Woodfired, exterior (18) Gas, steam
Rooms	(0) No A/C Bedrooms: 3 Family rooms: 1 Other rooms: 3	(1) A/C, same ducts Full baths: 2 Half baths: _____ Living units: 2	(2) A/C, separate ducts

Ratings	Equipment: Average Kitchen: Average Bath: Average Interior: Average Exterior: Average	Average Average Average Average Average
Miscellaneous	Masonry stacks: _____ openings: _____ Metal stacks: _____ openings: _____ Gas only FPs: _____ (openings) _____ Bsmt garage: _____ (stalls) _____ Dormers, shed: _____ LF Whirlpools: _____ Hottubs: _____	add'l stories: _____ add'l stories: _____ (openings) (stalls) LF Add'l fixtures: 2 Rough-ins: _____
Living Areas	Full basement Crawl space: Rec room: Rec room rating: FBLA: 1st floor: 2nd floor: 3rd floor: Finished attic: Unfinished attic: Unfinished area:	256 SF SF SF SF 1,904 SF SF SF SF SF SF SF
Overall	Grade: D % complete: 100% Energy adjust?: No	



RECEIVED

MAY 17 2019

Objection to Real Property AssessmentLA CROSSE
CITY ASSESSOR

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) Adam Hoffer				Agent name (if applicable)			
Owner mailing address 1510 Madison Street				Agent mailing address			
City La Crosse	State WI	Zip 54601		City	State	Zip	
Owner phone (304) 376 - 4286	Email hofferLLC@gmail.com			Owner phone () -	Email		

Section 2: Assessment Information and Opinion of Value			
Property address 1914 Winnebago Ct.		Legal description or parcel no. (on changed assessment notice) 017-030231-100	
City La Crosse	State WI	Zip 54601	
Assessment shown on notice - Total \$ 83,600		Your opinion of assessed value - Total \$ 51,000	

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) see attached	Basis for your opinion of assessed value: (Attach additional sheets if needed) see attached

Section 4: Other Property Information	
<p>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 \$ _____ Date <u>6 - - 2018</u> <input checked="" type="checkbox"/> Purchase <input type="checkbox"/> Trade <input type="checkbox"/> Gift <input type="checkbox"/> Inheritance <small>(mm-dd-yyyy)</small></p> <p>B. Within the last 10 years, did you change this property (ex: remodel, addition)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If Yes, describe <u>painting, flooring, cosmetic repairs</u> Date of changes <u>6 - - 2018</u> Cost of changes \$ <u>6,000</u> Does this cost include the value of all labor (including your own)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <small>(mm-dd-yyyy)</small></p> <p>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) <u>6 - - 2015</u> to <u>7 - - 2017</u> <small>(mm-dd-yyyy)</small> <small>(mm-dd-yyyy)</small> Asking price \$ <u>51,000</u> List all offers received <u>none; purchased off-market for \$31,200</u></p> <p>D. Within the last five years, was this property appraised? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If Yes, provide: Date <u>10 - 24 - 2018</u> Value <u>51,000</u> Purpose of appraisal <u>bank required for refinance</u> <small>(mm-dd-yyyy)</small> If this property had more than one appraisal, provide the requested information for each appraisal. _____</p>	

Section 5: BOR Hearing Information	
<p>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.</p> <p>B. Provide a reasonable estimate of the amount of time you need at the hearing _____ minutes.</p>	

Property owner or Agent signature Adam J. Hoffer	Date (mm-dd-yyyy) 5 - 17 - 2019
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RECEIVED

MAY 17 2019

LA CROSSE
CITY ASSESSOR

City of La Crosse
2019 Assessment Year

Notice of Intent to File Objection with Board of Review

I, Adam Hoffer as the property owner or as agent for _____
(insert property owner's name or strike) with an address of _____
hereby give notice of an intent to file an objection on the assessment for the following property: _____
1914-1916 Winnebago Ct. (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) Adam Hoffer
(Date) 5/17/2019

Received by: _____
Date: _____ Time: _____

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.

City of La Crosse
2019 Assessment Year

RECEIVED

MAY 17 2019

Notice of Intent to File Objection with Board of Review

LA CROSSE
CITY ASSESSOR

I, Adam Hoffer as the property owner or as agent for Robert Massena
(insert property owner's name or strike) with an address of _____
hereby give notice of an intent to file an objection on the assessment for the following property: _____
933-937 Division St.; 216 16th St. S.; and 1914 Winnebago Ct. (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) Adam Hoffer

(Date) 5/17/2019

Received by: 

Date: 5/17/2019

Time: 5/17/2019

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.

[illegible]

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) Adam Hoffer			Agent name (if applicable)		
Owner mailing address 1510 Madison Street			Agent mailing address		
City La Crosse	State WI	Zip 54601	City	State	Zip
Owner phone (304) 376 - 4286	Email hofferLLC@gmail.com		Owner phone () -	Email	

Section 2: Assessment Information and Opinion of Value		
Property address 216 16th St S.; 933-937 Division St; 1914 Winnebago Ct.		Legal description or parcel no. (on changed assessment notice) 017-020109-120; 17-30051-130; 017-030231-100
City La Crosse	State WI	Zip 54601
Assessment shown on notice - Total \$170,900; 147,500; 83,600		Your opinion of assessed value - Total \$140,300; \$70,000; \$51,000

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) see attached file Hoffer_Assessment_Challenge	Basis for your opinion of assessed value: (Attach additional sheets if needed) Independent Appraisals, Evaluations

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 \$ see attached Date - - <input checked="" type="checkbox"/> Purchase <input type="checkbox"/> Trade <input type="checkbox"/> Gift <input type="checkbox"/> Inheritance (mm-dd-yyyy)	
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 - - 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 \$ see attached List all offers received _____	
D. Within the last five years, was this property appraised? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If Yes, provide: Date - - Value _____ Purpose of appraisal purchase of property (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 Adam J. Hoffer	Date (mm-dd-yyyy) 5 - 17 - 2019
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