

## 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

Michael & Regina Ojelabi  
1431 King St.  
La Crosse, WI 54601

### General information

Date issued 6 - 5 - 2019

Parcel no. 17-20105-100

Address 1304 Main 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	\$ 89,500	Land	\$ 89,500
Improvements	\$ 496,100	Improvements	\$ 496,100
Personal property	\$	Personal property	\$
Personal property	\$	Personal property	\$
Personal property	\$	Personal property	\$
Total personal property	\$	Total personal property	\$
Total all property	\$ 585,600	Total all property	\$ 585,600

### 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: 17-20105-100  
Personal Property Account Number(If applicable)   
Property Address: 1304 Main St.  
Property Owner: Michael & Regina Ojelabi  
Mailing Address: 1431 King St.

January 1, 20 19 Assessment Value: 585,600  
Land: 89,500 Improvements: 496,100 Total: 585,600  
Hearing Date: June 3, 2019 Time: 3:40 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, Regina Ojelabi

1. Sworn testimony by Property Owner/Objector: Regina Ojelabi included:

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

If yes: The subject property was sold for \$355,000 Date of sale 12-19-2011

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

If yes: A total number of 1 other properties were presented:

Addresses of other properties:

1434 Cass St.

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):

Opinion of value is \$420,000. Victorian home at 1304 Main St. bought for \$355,000 in 2011. One main unit and three one bedroom units. Assessment of \$585,000 is way too high. The only comparable property is 1434 Cass St., which sold for \$403,000 in 2014/2015. It also needed renovation, has main house and four two bedroom unit apartments and currently assessed as \$420,000 vs. Main St. at \$585,000. There are no recent property sales similar to 1304 Main St. that is historical and multi-family. It is a unique house. 1434 Cass St is great comparison. La Crosse County Land Records report for 1434 Cass St. provided to the Board. \$3,595/month rent for all units. Rent includes heat and cable.

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 \$ 355,000 Date of sale 12/15/2011

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

If yes: A total number of 5 other properties were presented:

Addresses of other properties:

1431 Cass St.  
1420 King St.  
1419 Cass St.  
1222 Cass St.  
1518 Madison St.

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

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

Historic house with carriage house as a detached garage. Building permits and remodeled property 2007-2014. Reviewed comparables in report for the Board, and identified the differences between them and the subject property. \$3,595/monthly does not cash flow to carry house as a rental. So, 1304 Main St. should be an owner-occupied use. The highest and best use would be a bed and breakfast, owner occupied, similar to 1419 Cass St. that sold for \$960,000 in 2017. All comparables are in Weigent Park neighborhood. A+ grade has to do with finish, when house was built, workmanship. The permits pulled were \$2,000 deck; trusses on garage \$6,000; 2012 \$70,000 interior remodel - probably should have been much more based on the significant remodel. Should be owner occupied property, utilities are not separated for being a rental.

**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:

Passe

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.

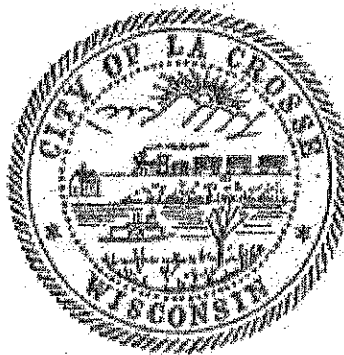
Teri Lehrke

Clerk of Board of Review



2019

CITY OF LA CROSSE  
BOARD OF REVIEW



Appeal by Michael & Regina Ojelabi  
1304 Main St  
La Crosse WI 54601

Report Prepared by Shannon Neumann- State Certified Assessor II



## Introduction

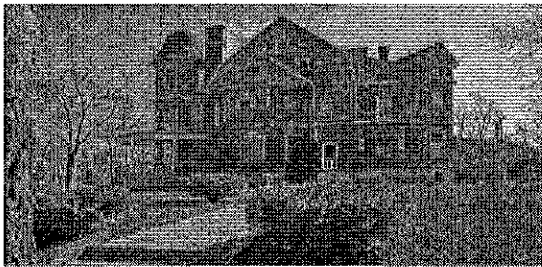
Name: Shannon Neumann

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- Single Family/ 4-Plex Unit
- B. Land Value= \$89,500
- C. Improvement Value= \$496,100
- D. Total= \$585,600
- E. Subject Description:



Picture- \_\_\_\_\_

- A. Address- 1304 Main Street
- B. Site- Level
- C. Building- Historic
- D. Other Improvements- 1 Story Carriage House (Detached Garage)
- E. Last time inspected- 10/06/2014
- F. Building Permits- Interior remodel 2007-2014



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- 12/15/2011
- B. Comp #1 - 1431 Cass Street
- C. Comp #2 - 1420 King Street
- D. Comp #3 - 1419 Cass Street
- E. Comp #4 - 1222 Cass Street
- F. Comp #5 - 1518 Madison Street

Conclusion- All 5 Comps deemed reliable Valid Arm's Length Sales.

-Indicated value range of \$677,900 - \$807,400

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.

The current use of this property is not at its Highest and Best Use. A property of this size would typically be owner occupied as well being used for a bed and breakfast or have rented area's to aid in offsetting expenses that would be entailed in maintaining and running a property of this vast size.


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 \$585,600



City of La Crosse, La Crosse County  
2019 Sales Comparison


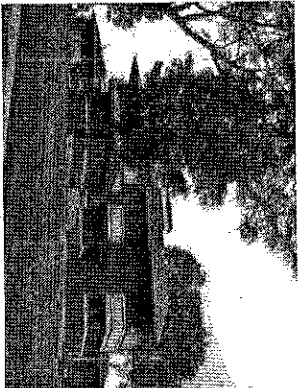
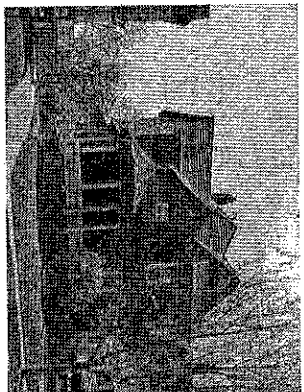
Tax key number: 017-020105-100  
Property address: 1304 Main St, City of La Crosse

Estimated fair market value: \$585,600 \*  
Comparable market value: \$682,300 (+16.5%) \*

Tax key number Site address	Subject Property	Comparison 1	Comparison 2	Comparison 3
20105-100 1304 Main St		20102-020 1431 Cass St	20106-030 1420 King St	20102-025 1419 Cass St
<b>Summary of Comparison</b> Sale date and price Net adjustments Comparable value Comparability rating Gross adjustments Composite rating <b>Adjustments to last valid sale</b> County Neighborhood group Neighborhood Flood plain Traffic Water Sanitary Land Residential Buildings Apartment Above grade area Below grade area Style Grade Yr built/Age/Eff age		Mar 2017	May 2017	Feb 2017
		\$750,000 -\$134,500 \$615,500 82 36% 78	\$789,500 \$17,900 \$807,400 87 56% 76	\$960,000 -\$343,100 \$616,900 82 42% 76
	La Crosse Shannon Neumann Weigent Park	La Crosse Shannon Neumann Weigent Park	La Crosse Shannon Neumann Weigent Park	La Crosse Shannon Neumann Weigent Park
	Medium City water Sewer	Medium City water Sewer	Medium City water Sewer	Medium City water Sewer
	137 front feet	139 front feet	82 front feet	133 front feet
		-\$13,800	\$12,900	-\$12,100
	5,935 SF	8,128 SF	5,053 SF	10,767 SF
	2,512 SF	3,392 SF	2,328 SF	3,864 SF
	Apartment	Historic	Colonial	Historic
	A+	A+	A	A+
1890 / 129 / 45	1894 / 125 / 43	1935 / 84 / 29	1892 / 127 / 45	
	-\$8,500	-\$65,000		

Exterior wall	Wood	Msnry/frame	Brick	Stone	
Stories	2 story w/attic	2 story w/attic	2 story w/attic	3 story w/attic	
First floor SF	2,985 SF	3,568 SF	2,475 SF	3,864 SF	-\$75,000
Second floor SF	4,049 SF	3,040 SF	1,896 SF	3,864 SF	-\$57,200
Finished attic SF	0 SF	0 SF	682 SF	2,912 SF	\$5,600
Unfinished attic SF	438 SF	1,520 SF	0 SF	127 SF	-\$89,100
Unfinished area SF	1,537 SF	0 SF	0 SF	0 SF	\$7,000
Full basement SF	2,512 SF	3,392 SF	2,328 SF	3,864 SF	-\$47,400
Crawl space SF	473 SF	176 SF	147 SF	0 SF	-\$20,300
Rec room	400 SF (Average)	0 SF	1,500 SF (Average)	0 SF	\$6,700
Bedrooms	8	5	4	8	\$4,500
Bathrooms	7 full/1 half	5 full/1 half	3 full/2 half	9 full/0 half	
Condition (CDU)	Average	Average	Average	Average	-\$5,500
Heating & cooling	Electric, hot water/No A/C	Gas, forced air/A/C, same duct	Gas, forced air/A/C, separate duct	Gas, forced air/A/C, same duct	
Fireplaces	3 masnry/0 mtl/0 gas	4 masnry/0 mtl/0 gas	1 masnry/0 mtl/1 gas	2 masnry/0 mtl/0 gas	-\$9,900
Additional fixtures	1	1	4	4	\$8,200
Open porch	382 SF	234 SF	161 SF	640 SF	-\$2,700
Screen porch	80 SF	0 SF	0 SF	128 SF	-\$17,000
Enclosed porch	0 SF	0 SF	536 SF	0 SF	-\$1,600
Patio	0 SF	0 SF	0 SF	0 SF	
All other adjustments					
Garage	31 x 40	25 x 34	25 x 40	35 x 40	-\$23,000
					-\$14,300

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

Tax key number Site address		Subject Property	Comparison 4	Comparison 5	Comparison 6
20105-100 1304 Main St			30184-010 1222 Cass St  Feb 2018 \$580,000 \$97,900 \$677,900 57 65% 51	30181-030 1518 Madison St  Dec 2018 \$550,000 \$151,300 \$701,300 57 82% 47	
<b>Summary of Comparison</b> Sale date and price Net adjustments Comparable value Comparability rating Gross adjustments Composite rating <b>Adjustments to last valid sale</b>					
County Neighborhood group Neighborhood Flood plain Traffic Water Sanitary Land Residential Buildings Apartment 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	La Crosse Shannon Neumann Weigent Park No Medium City water Sewer 137 front feet 5,935 SF 2,512 SF Apartment A+ 1890 / 129 / 45 Wood 2 story w/attic 2,985 SF 4,049 SF 0 SF	La Crosse Shannon Neumann Weigent Park No Medium City water Sewer 157 front feet 4,079 SF 1,692 SF Prairie A 1913 / 106 / 38 Many/frame 2 story 2,200 SF 1,879 SF 0 SF	La Crosse Shannon Neumann Weigent Park No Light City water Sewer 60 front feet 4,487 SF 1,810 SF Historic A 1896 / 123 / 37 Wood 2 story w/attic 1,859 SF 1,810 SF 0 SF		

Unfinished attic SF	438 SF	0 SF	\$11,200	1818 SF	-\$6,200	
Unfinished area SF	1,537 SF	0 SF	-\$47,400	0 SF	-\$49,700	
Full basement SF	2,512 SF	1,692 SF	\$13,700	1,810 SF	\$12,200	
Crawl space SF	473 SF	508 SF	-\$400	0 SF	\$7,100	
Rec room	400 SF (Average)	0 SF	\$4,400	0 SF	\$4,600	
Bedrooms	8	4		4		
Bathrooms	7 full/1 half	2 full/2 half	\$17,800	4 full/0 half	\$15,900	
Condition (CDU)	Average	Average		Average		
Heating & cooling	Electric, hot water/No A/C	Gas, forced air/A/C, same duct	-\$5,800	Gas, forced air/A/C, same duct	-\$5,800	
Fireplaces	3 masnry/0 mtl/0 gas	1 masnry/0 mtl/0 gas	\$12,000	1 masnry/0 mtl/0 gas	\$12,600	
Additional fixtures		8	-\$8,200	1	\$1,400	
Open porch	382 SF	132 SF	\$5,100	242 SF	\$1,900	
Screen porch	80 SF	0 SF	\$3,800	320 SF	-\$7,200	
Enclosed porch	0 SF	0 SF		207 SF	-\$12,300	
Patio	0 SF	828 SF	-\$5,400	0 SF		
All other adjustments			-\$22,000		-\$44,800	
Garage	31 x 40	38 x 44	-\$7,800	21 x 24	\$6,700	

\* 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.

**Owners: Michael O. Ojelabi**

# Regina Ojelabi

SECOND MONS ANDERSONS ADDN LOTS 19 & 20 EX E 60FT & ALL LOT 18 BLOCK 11 LOT SZ: IRR (Section 5)

Weigent Park

Medium

City water

**Sewer**

Current Assessment			
Year	Tax Class	Acres	Land Improvements
2019	Residential	0.489	\$89,500
	<b>Totals</b>	<b>0.489</b>	<b>\$89,500</b>

Access to Property	
Appraiser	
Date/Time	
Entrance	
Witness	

[illegible]

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

May 31, 2019

Inspection History			
Inspection Date	Type of Inspection	Completed By	Note Text

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

May 31, 2019

2/6/2014	Full Inspection	Shannon Neumann	***OWNER OCCUPIED AREA*** 2/6/2014SN BP REMODEL-still working on 2nd fl.
			<p>1034 OWNER OCCUPIED UNIT-foyer inlaid fl, 1970's 1/2 bathrm, parlor newer brizillian cherry wd fl,plaster beaded molding/stain gl windo *coal firepl,music rm inlaid stain gl window/*coal firepl,kit has been moved from org area to where was a bedrm. The org area enlarged part of 2 rental areas as stated in rental notes. The new kit area has a part of previous kit &amp; then moved a wall where a bedrm was. used the org cabs and found others in the basmt. inlaid wd fl/*coal firepl.</p> <p>2ND FL-all owner occupied still converting when all rentals what was APT1 now is 1bedrm w/closet/2013carpt Fullbathrm new ct fl process remodel/came iron stub removed will be sink/vanity, 1bedrm oak fl access to (full bath),removed wall from old kit area to expose to hall kit cab w/sink(plumb intact)APT21bedrm/oak fl/broken cttl/sink w/prob/removed wall to expose to hall/full bathrm,old kit remain w/ laundry,1bedrm w/o closet/oak fl/*coal firep</p> <p>2/6/14sn bp OWNER OCCUPIED AREA CONT. APT3*coal firepl/carpet/entire area will be master bedrm. The kit area is being converted to walk in closet using org kit cabs the *will have an office area in bedrm. Process of creating luxury full bathrm from the org bathrm to date no fixtures owner stated by 1/1/2014 they will have 5 fix.</p> <p><b>**3 UNITS NOTES (RENTED)</b></p> <p>9/18/13SN BP REMOD-EXTER paints faded/peeling,dig flat roof/wd rot HOME IS ACTUALLY 3.5 STORIES valuing only as 2.5 story.</p> <p>UNIT 1308-*coal firepl/org oak fl/full bathrm org cab/ct fl, 1bedrm w/o closet(converted from org din &amp; kit area)kit newer oak cab/date ct fl,window.</p> <p>UNIT 1310(BASMT)-liv rm carpet w/exposed pipes,kit ct fl/oak stock cab/lam ct/drp cty,*full bathrm w/stand up shower, 1 bedrm w/closet/recess lgts * 3x3 windows *since outside access no need for egress per owner.</p> <p>BASMT-remainder basmt unfin w/full bathr</p> <p>UNIT 1306-org was 1974 enc porch addn.2012 insulated/reduced #windw eng lam fl/carsided walls/ac/kit addn oak cab/ct fl/lam ct,stepup full bathrm w/pine walls/fibergl shower(converted from closet)ave q 1bedrm (converted from other area of org kit)carpeted w/closet,elec bsbd ht in liv rm.</p> <p>10/22/07 gutted bsmt took off panel and then drywalled (\$2500 is full rent for entire home) 3 apartment 2nd fl bedrm,bath, and 1r in all three \$50,000roof \$20,000boiler</p> <p>1474SFX\$5=UNFIN3RD FL</p> <p>11/05 ENCLOSURE AROUND FURNACE AND HOT WATER HEATER PER CODE NV ALSO REMOVED BSMT BATH WILL REMODEL IN FUTURE REASON H2O LEAKED SEWER PIPE NEVER WAS CAPPED NOW IS CAPPED OFF</p> <p>REAR 473 PREVIOUSLY LISTED AS LA OVER BSMT NOT INSULATED CLOSED OFF NOW FROM HOUSE I FEEL MORE USE AS SWP W/FRANKLIN STOVE NEW 50 YR ROOF, BOILER SYSTEM Per owne Rochelle telephone</p> <p>10/24/07sn 3rd fl &amp; 1/2 story unfin 1 time 3rd had 2 bedrms servants quart no value to date 2nd fl 3 rental units #1 lg org full bath lg bedrm 1r kit #2 fp org kit 1r full bath off bedrm lessor fin then other unit #3 lock did not view told larger than #2</p>

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

May 31, 2019

		all three new carpet refin wd fl #1 nicest main level-annexes put in front cherry stain wd fl basmt Horinek sheetrock 2 bedrms approx 168' each kit updated *20econ apartment 3unit 2fl/1unit main fl overbuilt main f
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Land Use	Qty	UOM	Width		Sq Ft	Waterfront Type		Description	Adj Description		Adj Amt	Note: total acres from the legal description is 0.489
			Depth	Depth		Waterfront	DIU					
Residential	1		137		21,300	None		width is averaged		Contour: Level	0.00%	
	FF		155		0.489	n/a						

Other Building Improvement (OBI)											
Main Structure						Modifications (Type, Size)					
# of identical OBIs: 1											
OBI type: Garage						Width: 31	LF	Grade: A			
Const type: Detached, frame or cb						Depth: 40	LF	Condition: Average			
Year built: 1890						Fir area: 1,240	SF	% complete: 100%			
Location:											not available

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

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

A black and white photograph of a large, multi-story building, possibly a school or institutional structure, with a prominent central tower and multiple windows. The building is surrounded by trees and a lawn.[illegible]Page 5 of 7

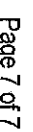
# 2019 Field Data Collection Worksheet for City of La Crosse, La Crosse County

May 31, 2019

Other Features				
Qty	Other Feature Type	Units	Grade	Location

Adjustments		
Adjustment Description	Amount	
Replacement cost new: (cost and design)	-4.0%	

30524





## 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 of 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) <b>MICHAEL O OJELABI, REGINA OJELABI</b>			Agent name (if applicable)		
Owner mailing address <b>1431 KING STREET</b>			Agent mailing address		
City <b>LA CROSSE</b>	State <b>WI</b>	Zip <b>54601</b>	City <b>LA CROSSE</b>	State	Zip
Owner phone (608) 461 - 1858		Email <b>moojelabi@yahoo.com</b>	Owner phone ( ) -		

### Section 2: Assessment Information and Opinion of Value

Property address <b>1304 MAIN STREET</b>			Legal description or parcel no. (on changed assessment notice) <b>SECOND MONS ANDERSONS ADDN LOTS 19 &amp; 20 EX E 60FT &amp; ALL LOT 18 BLOCK 11 LOT SZ: IRR</b>		
City <b>LA CROSSE</b>	State <b>WI</b>	Zip <b>54601</b>			
Assessment shown on notice - Total <b>\$ 585,600</b>			Your opinion of assessed value - Total <b>\$ 465,000</b>		

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

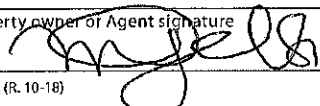
Reason(s) for your objection: (Attach additional sheets if needed) although this is historical property, it is not of the same quality and value as the mansions used as comps. It is apartments	Basis for your opinion of assessed value: (Attach additional sheets if needed) Similar historical apartment at 1434 Cass which sold for \$50,000 more is assessed at \$160,000 less
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### Section 4: Other Property Information

- A. Within the last 10 years, did you acquire the property? ☒ Yes ☐ No  
If Yes, provide acquisition price \$ 355,000 Date 12 - 19 - 2011 ☒ Purchase ☐ Trade ☐ Gift ☐ Inheritance  
(mm-dd-yyyy)
- B. Within the last 10 years, did you change this property (ex: remodel, addition)? ☒ Yes ☐ No  
If Yes, describe remodel of apartments, a/c, circuit breakers instead of fuses.  
Date of changes 12 - 15 - 2013 Cost of changes \$ 115,000 Does this cost include the value of all labor (including your own)? ☒ Yes ☐ No  
(mm-dd-yyyy)
- 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) - - to - -  
(mm-dd-yyyy) (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 - - Value \_\_\_\_\_ Purpose of appraisal \_\_\_\_\_  
(mm-dd-yyyy)  
If this property had more than one appraisal, provide the requested information for each appraisal. \_\_\_\_\_

### Section 5: BOR Hearing Information

- A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): \_\_\_\_\_  
**Note:** This does not apply in first or second class cities.
- B. Provide a reasonable estimate of the amount of time you need at the hearing \_\_\_\_\_ minutes.

Property owner or Agent signature 	Date (mm-dd-yyyy) <b>05 - 16 - 2019</b>
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RECEIVED

MAY 16 2019

LA CROSSE  
CITY ASSESSOR

City of La Crosse  
2019 Assessment Year

Notice of Intent to File Objection with Board of Review

I, REGINA OJELABI as the property owner or as agent for  
(insert property owner's name or strike) with an address of 1431 KING ST.  
hereby give notice of an intent to file an objection on the assessment for the following property:  
1304 MAIN STREET (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) Regina Ojelabi  
(Date) 5/16/19

Received by: Shirley Rasmussen  
Date: 5-16-19 Time: 2:30 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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**A WRITTEN OBJECTION ON THE PROPER FORM MUST BE PROPERLY FILED WITH THE CLERK OF THE BOARD OF REVIEW.**



# 1434 CASS ST LA CROSSE

Comparison for  
1304 Main

Parcel: 17-30173-20  
Internal ID: 32632  
Municipality: City of La Crosse  
Record Status: Current  
On Current Tax Roll: Yes  
Total Acreage: 0.437  
Township: 15  
Range: 07  
Section: 05  
Qtr: SW-NE

Bought 355k in 2011  
Renovation some unit  
approx 80-100k  
Main house unit + 3 1 bed  
room unit  
Assessment of 585k is too  
high

## Abbreviated Legal Description:

WOODLAND ADDITION LOT 2 & PRCL LYG E OF LOT 2 & W OF 15TH ST BLOCK 1 LOT SZ: 105.85 X 157

## Property Addresses:

Street Address  
1434 CASS ST  
1434 CASS ST  
1434 CASS ST  
1434 CASS ST  
1434 CASS ST  
1434 CASS ST

The only comparable property is  
1434 Cass - sold for 403k  
in 2014/15. It needed renovation.  
This has main house + 4 2 bedroom  
apartments  
assessed at 420k vs 585k  
for 1304 Main St

## Owners/Associations:

Name	Relation	Mailing Address	City	State	Zip Code
RLR PROPERTIES OF LACROSSE LLC	Owner	905 CLIFFWOOD LN	LA CROSSE	WI	54601

## Districts:

Code	Description
2849	LA CROSSE SCHOOL
3	Book 3

There is no recent property sales  
similar to 1304 Main  
(historical house that's  
multi family).

## Additional Information:

Code	Description	Taxation District
2012+ VOTING SUPERVISOR	2012+ Supervisor District 8	
2012+ VOTING WARDS	2012+ Ward 13	
POSTAL DISTRICT	LACROSSE POSTAL DISTRICT 54601	



Use

APTS(5-10)

**Lottery Tax Information:**

Lottery Credits Claimed:

0

Lottery Credit Application Date:

**Tax Information:**

**Billing Information:**

Bill Number: 7820

Billed To: RLR PROPERTIES OF LACROSSE LLC  
905 CLIFFWOOD LN  
LA CROSSE WI 54601

Total Tax: 12197.72

Payments Sch.

1-31-2019	3049.43
3-31-2019	3049.43
5-31-2019	3049.43
7-31-2019	3049.43

**Tax Details:**

	Land Val.	Improv Val.	Total Val.	Assessment Ratio	0.835940276
Assessed:	66900	354000	420900	Mill Rate	0.029166859
Fair Market:	80000	423500	503500	School Credit:	933.42
Taxing Jurisdiction:			2017 Net Tax	2018 Net Tax	% of Change
STATE OF WISCONSIN			\$ 0.0000	\$ 0.0000	0.0000
La Crosse County			\$ 1725.3300	\$ 1736.9800	0.7000
Local Municipality			\$ 5086.1400	\$ 5070.5800	-0.3000
LA CROSSE SCHOOL			\$ 4699.9100	\$ 4715.5800	0.3000
WTC			\$ <u>748.2300</u>	\$ <u>753.1900</u>	0.7000

Credits:

First Dollar Credit: 78.61

Lottery Credit: 0.00

Additional Charges:

Special Assessment: 0.00

Special Charges: 0.00

Special Delinquent: 0.00

Managed Forest: 0.00

Private Forest: 0.00

Total Woodlands: 0.00



Grand Total:

12197.72

**Payments & Transactions**

Desc.	Rec. Date	Rec. #	Chk #	Total Paid	Post Date
Payment to Local Municipality	1/31/2019	738077	0	\$ 6098.86	1/2019
Totals:				\$ 6098.86	

**Assessment Information:**

Class	Description	Year	Acreage	Land	Improvements	Total	Last Modified
G2	Commercial	2018	0.439	66900	354000	420900	5/23/2018

**Deed Information:**

The following documents are those that impact the transfer of ownership or the legal description of the parcel. There may be other documents on file with the Register of Deeds Office.

Volume Number	Page Number	Document Number	Recorded Date	Type
578	897	860638	8/19/1976	Land Contract
739	433	965140	7/31/1985	ASSIGN OF LAND CONTRACT
767	954	980828	8/19/1986	Warranty Deed
914	25	<u>1060987</u>	12/19/1991	PERSONAL REP'S DEED
0	0	<u>1651360</u>	2/2/2015	Warranty Deed

**Outstanding Taxes**

Tax Yr.	Bill #	Total Tax	Total Paid	Accrued Interest	Accrued Penalties	Remaining Bal.
2018	7820	\$12,197.72	\$6,098.86	\$304.95	\$152.45	\$6,556.26

**Permits Information:**

Municipality: City of La Crosse  
 Property Address: 1434 CASS ST

Click on the permit number for additional details regarding the permit.

Description	Per. #	Applicant Name	Status	Status Date	Activity
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**History Information:****Parent Parcel(s)**

There are no parent parcels for this property.

**Child Parcel(s)**



THIS IS THE ONLY PROPERTY COMPARABLE  
TO 1304 MAIN. ST.

LAND - 66,900	NS	89,000
IMPROVE - <u>354,000</u>		<u>496,000</u>
420,900		585,600



1434 KING #

→ SOLD FOR 403,000 (2015)  
STONE EXTERIOR

PARK SIDE LOCATION

→ SIMILAR LOT SIZE

→ 5 APARTMENTS ON 3 FLOORS

1304 MAIN.

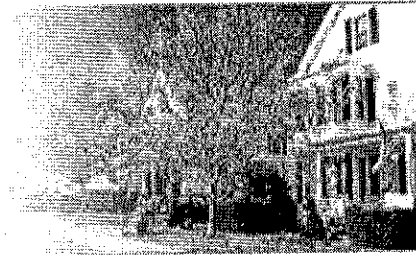
355,000 (2011)

"

4 APARTMENTS - 3RD



# AssessorData



Tax Key Number: 017-030173-020



**Property address:**

1434 Case St  
City of La Crosse, WI

**Abbreviated legal description:**

WOODLAND ADDITION LOT 2 & PRCL LYG E OF LOT 2 & W OF 15TH ST BLOCK 1 LOT SZ: 105.85 X 157

**Acres (county records):** 0

**Building 1 description:**

2 story w/attic stone apartment

**Size:** 7,390 sq feet

**Year built:** 1894

**Additional structures:** 0

**Date of last building permit:** 6/4/2015

**Last sale date:** 1/30/2015

**Total assessed value of land:** \$66,900

**Total assessed value of buildings:** \$354,000

**Assessment year:** 2018

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