

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

Irvin Hougom
105 7th St. S.
La Crosse, WI 54601

General information

Date issued 6 - 5 - 2019

Parcel no. 17-20177-100

Address 105 7th St. S.

Legal description

☐ Town ☐ Village ☒ City

Municipality La Crosse

Assessment information

20 <u>19</u> Original Assessment		20 <u>19</u> Final Assessment <small>(determined by BOR)</small>	
Land	\$ 173,300	Land	\$ 173,300
Improvements	\$ 80,400	Improvements	\$ 80,400
Personal property	\$	Personal property	\$
Personal property	\$	Personal property	\$
Personal property	\$	Personal property	\$
Total personal property	\$	Total personal property	\$
Total all property	\$ 253,700	Total all property	\$ 253,700

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: 17-20177-100

Personal Property Account
Number(If applicable)

Property Address: 105 7th St. S.

Property Owner: Irvin Hougom

Mailing Address: 105 7th St. S.

January 1, 20 19

Assessment Value: 253,700

Land: 173,300

Improvements: 80,400

Total: 253,700

Hearing Date: June 3, 2019

Time: 4:20 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

Figure 1. The proposed model for the development of the self-regulation of learning.

[illegible]

Nick Passe, Mike Brown, Susan Dillenbeck

Patrick Burns, Irvin Hougom

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):

Over two years ago, assessment increased; last year I didn't protest. After another increase of \$29,000, thought I needed to speak up. Average square foot cost downtown is \$20/sq. ft. Don't mind paying close to average. Buried fuel tanks in front yard. A prospective buyer will not consider buried fuel tanks as a positive, and city will probably require them to be removed. Feels that should be credited. If average is \$20/sq. ft., should have a credit. New proposal would have it at \$23/sq. ft. Been there since 2005. Bought it in 2009 for \$250,000 - negotiated with them for a land contract and felt we overpaid. When we analyzed the cost for another move we felt it was justified to overpay. \$230,000 is more than fair for the assessment of the property. One negative is exiting onto Main St. because it is close to the corner and dangerous.

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 Patrick Burns 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 \$ 250,000 Date of sale 3/24/2010

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

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

Addresses of other properties:

1825 Sunset Ln.
122 7th St. S.
712 La Crosse St.
2216 State Rd. 16

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

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

Stated credentials. Reviewed the cost and income approach for this property, as listed in the Report for the Board. Market Value Detail page of land value after depreciation is \$57.40/sq. ft. for an overall assessed value of \$253,700. The next page is the Market Approach. Made adjustments for locations, condition, functions, steps for a value of \$250,400. Last page was Income Approach, with a value of \$257,556. He does not know of another downtown location with fuel tanks. As far as the effects of tanks filled with sand, as long as new structure is not built on it, the property would be usable as is. City would not be involved in a private matter to pull the tanks. If footings and foundation were going over the tanks, they would have to be removed. Corner lots that have traffic lights demand a higher sell price 25-100%, depending on location and traffic patterns, and based on condition of property, market sales and income throughout the community. There are other parcels that have underground obstacles and adjustments are made for those because they are massive. In this case, they would need to be removed if a structure was in place.

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? \$250,000

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? \$253,700

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:

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"/>

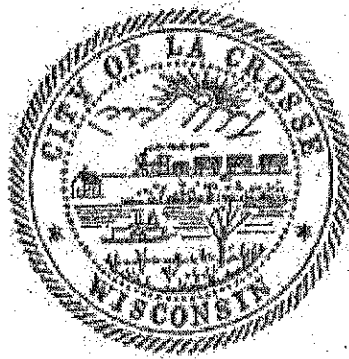
to adopt these Findings of Fact, Determinations and Decision on this 3rd day of June, 2019.

Teri Lehrke

Clerk of Board of Review

2019

CITY OF LA CROSSE
BOARD OF REVIEW



Appeal by Irvin Hougom
105 7th Street S
La Crosse, Wi 54601

Report Prepared by Patrick Burns – State Certified Assessor III

City of La Crosse, La Crosse County
2019 Market Valuation Detail

Tax key number: 017-020177-100

Property address: 105 7th St S, City of La Crosse, La Crosse County

Land	Item Valued	Value Breakdown	\$ Value
Commercial land (100 front feet)	Value of land	100 FF at \$1,733 per FF	\$173,300

Total market value: \$173,300

Building 1

Category	Item Description	Cost Breakdown	\$ Value
Replacement Cost New	Section 1 (1 story above grade area)		
	Commercial Building Section Occupancy 'Office building'	1,392 SF at \$87.28 per SF	\$121,494
	Exterior walls component 'stud-stucco'	1,392 SF at \$18.74 per SF	\$26,086
	HVAC component 'package unit'	1,392 SF at \$21.47 per SF	\$29,886
		Replacement Cost New	\$177,466
Physical Depreciation	Main structure of Section 1, Yr built=1953, Eff yr built=1980 (eff age=39 as of 2019)	55.0% of \$177,466	-\$97,606
		Physical Depreciation	-\$97,606
Market Adjustments	Neighborhood group	Factor = 1.000 (+0%)	
	Neighborhood: Comm Bus Dist \$12.00	Factor = 1.000 (+0%)	

Total market value of Building 1*: \$79,900

Total above grade area: 1,392
\$ per SF: \$57.40

75 x 80 paving, concrete

Category	Item Description	Cost Breakdown	\$ Value
Replacement Cost New	Grade: C	Factor = 1.000 (+0%)	
	Local modifier	Factor = 1.250 (+25.0%)	
	Base cost: Concrete	6,000 SF at \$6.10 per SF	\$36,600
		Replacement Cost New	\$36,600
Physical Depreciation	Main structure, Yr built=1953, Eff yr built=1983 (eff age=36 as of 2019), Condition=AV	98.5% of \$36,600	-\$36,051
		Physical Depreciation	-\$36,051

Total market value of 75 x 80 paving, concrete*: \$500

Total SF: 6,000
\$ per SF: \$0.08

Summary of Market Value	
Land	\$173,300
Improvements	\$80,400
Total	\$253,700

Summary of Last Valid Sale	
Sale date	3/24/2010
Sale price	\$250,000

* All market values shown are as of Jan 1, 2019. 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 and are invalid if so used.

DATE: May 22, 2019
COMPUTER #: 17-20177-100

LACROSSE ASSESSORS OFFICE
MARKET APPROACH

COMPUTER #	SUBJECT	COMPARABLE 1	COMPARABLE 2	COMPARABLE 3	COMPARABLE 4	COMPARABLE 5
17-20177-100	17-20177-100	17-10460-100	17-20175-80,90	17-20144-80	17-10286-100	
105 7Th St S	105 7Th St S	1825 Sunset Ln	122 7Th St S	712 LaCrosse St	2216 State Rd 16	
February 1, 2010	February 1, 2010	November 28, 2018	October 11, 2018	September 27, 2018	September 25, 2017	
SALE PRICE	\$250,000	\$260,000	\$660,000	\$250,000	\$350,000	
BLDG SIZE	1,392	2,514	3,870	3,374	2,400	
LAND SIZE	7,480	28,619	16,466	5,681	35,632	
PRICE/BLDG SQ FT	\$179.60	\$103.42	\$170.54	\$74.10	\$145.83	
AGE OF SALE (MONTHS)	0	0	0	0	0	
TIME ADJ	1.00	1.00	1.00	1.00	1.00	
ADJ PRICE/SF BLDG	\$179.60	\$103.42	\$170.54	\$74.10	\$145.83	
YR BUILT	1953	1935	1965	1900	1973	
ZONING	Commercial	Commercial	Commercial	Light Ind	Commercial	
LOCATION	Average	Inferior	Inferior	Inferior	Inferior	
CONDITION/AGE	Average	Inferior	Similar	Inferior	Superior	
FUNCTION	Average	Similar	Superior	Superior	Similar	
PARKING	Off Street	Similar	Similar	Similar	Similar	
BLDG SIZE	1,392	2,514	3,870	3,374	2,400	
BLDG:LAND RATIO	1: 5.37	1: 11.38	1: 4.25	1: 3.29	1: 14.85	
CONSTR TYPE	Brick/Wood	Similar	Similar	Similar	Similar	
PERSON ELEVATOI	None	Similar	Similar	Similar	Similar	
# OF APT'S	None	Similar	Similar	Similar	Similar	
OTHER		Bsmt		Storage	Similar	
TOTAL % ADJ	0%	35%	12%	49%	12%	
TOTAL \$ ADJ	\$0.00	\$36.20	\$20.47	\$36.31	\$17.50	
VALUE PER/SQ FT	\$179.60	\$139.62	\$191.01	\$110.40	\$163.33	
WEIGHTED VALUE	18					
RELIABILITY (1-10)	3	0	9	0	6	
CONTRIBUTION %	16.67%	0.00%	50.00%	0.00%	33.33%	
CONTRIBUTION \$	\$29.93	\$0.00	\$95.50	\$0.00	\$54.44	
INDICATED VALUE PER/SQ FT	\$179.88					
INDICATED VALUE	\$250,400					
ASSESSOR	Patrick Burns					

NOTES:

5% for bldg size 7% for land difference
5% for 20yrs bldg age

\$179.60

\$163.33

\$110.40

\$191.01

Plate #	Computer # 17-20017-010			Address: 105 7Th St S				
Year:2019	Date: 5/21/2019		Addition: Town of LaCrosse		Owner: Hougom			
Type Building 1: Office	2	3	4	Assessor: Pat				
Lease Area 1st: 1,392	2 0	3 0	4 0	Total: 1,392				
COMMERCIAL			CONTRACT			MARKET		
Type	Area	Floor	M Rent	A Rent	GR/SF	M Rent	A Rent	GR/SF
Office	1,392	1	\$0	\$0	\$0.00	\$2,200	\$26,400	\$18.97
	0	0	\$0	\$0	\$0.00	\$0	\$0	\$0.00
	0	0	\$0	\$0	\$0.00	\$0	\$0	\$0.00
	0	0	\$0	\$0	\$0.00	\$0	\$0	\$0.00
Total	1,392		\$0	\$0	\$0.00	\$2,200	\$26,400	\$18.97
Total Gross Annual Income			\$0			\$26,400		
Less Vacancy Allowance			0% \$0			5% \$1,320		
Adjusted Gross Annual Income			\$0 \$0.00			\$25,080 \$18.02		
Other Income			\$0			\$0		
Total Adjusted Gross Annual Income			\$0			\$25,080		
EXPENSES			% Of Gross	Amount	Per Sq Ft	% Of Gross	Amount	Per Sq Ft
Management			0%	\$0	\$0.00	2%	\$600	\$0.43
Legal Fee			0%	\$0	\$0.00	0%	\$0	\$0.00
Advertising			0%	\$0	\$0.00	0%	\$0	\$0.00
Wages & Salaries			0%	\$0	\$0.00	0%	\$0	\$0.00
Supplies			0%	\$0	\$0.00	0%	\$0	\$0.00
Decorating			0%	\$0	\$0.00	0%	\$0	\$0.00
Cleaning Service			0%	\$0	\$0.00	0%	\$0	\$0.00
Rubbish Removal			0%	\$0	\$0.00	0%	\$0	\$0.00
Utilities(heat,electric,water)			0%	\$0	\$0.00	0%	\$0	\$0.00
Insurance			0%	\$0	\$0.00	1%	\$300	\$0.22
Misc.			0%	\$0	\$0.00	0%	\$0	\$0.00
Reserve			0%	\$0	\$0.00	4%	\$1,000	\$0.72
Total Expenses			0%	\$0	\$0.00	8%	\$1,900	\$1.36
Net Operating Income(before taxes)			100%	\$0	\$0.00	92%	\$23,180	\$16.65
NOI /C R 0.090			FMV=	\$0		FMV=	\$257,556	
Taxes M.R. 0.0% Year 2018			0%	\$0	\$0.00	0%	\$0	\$0.00
Total Expenses (including taxes)			0%	\$0	\$0.00	8%	\$1,900	\$1.36
Net Operating Income				\$0	\$0.00		\$23,180	\$16.65
Net Operating Income/ Cap Rate			9.0%	\$0			\$257,556	\$185.03

DELGADO LAW OFFICES LLC	727 4TH ST S	1,200	\$16.50 NNN
INDEPENDENT LIVING CHOICES	1533 HORTON ST	1,200	\$22.20 NNN
ENGELSON & ASSOCIATES LTD	3317 MORMON COULEE RE	1,200	\$20.00 NNN
FAMILY MEDICAL SUPPLY & CPAP STO	705 STATE ST	1,200	\$23.88 NNN
PROMETRIC INC	210 7TH ST S	1,688	\$14.96 NNN
		1298	\$19.51

Low				High
\$14.96	\$16.50	\$20.00	\$22.20	\$23.88

STUBER LAW OFFICE	420 5TH AVE S	C	625	\$23.04 NNN
MAC GUYS THE	40 COPELAND	110	1,095	\$12.65 NNN
CREATIVE COM residential c	1940 STATE RD		1,108	\$14.30 NNN
LPL FINANCIAL	121 4TH ST N		1,200	\$14.00 NNN
DELGADO LAW OFFICES LI	727 4TH ST S		1,200	\$15.00 NNN
INDEPENDENT LIVING CHC	1533 HORTON ST		1,200	\$18.50 NNN
ENGELSON & ASSOCIATES	3317 MORMON COULEE RD		1,200	\$20.00 NNN
FAMILY MEDICAL SUPPLY I	705 STATE ST		1,200	\$23.88 NNN
CONSTRUCTION EXPRESS	411 LA CROSSE ST		1,256	\$14.33 NNN
FARMERS INSURANCE (IRV	105 7TH ST S		1,400	\$10.41 NNN
KING STREET TAX & BOOK	149 6TH ST S		1,600	\$12.98 NNN
PROMETRIC INC	210 7TH ST S	4	1,688	\$14.81 NNN
RELIANT REAL ESTATE SEI	720 CASS ST		1,800	\$20.00 NNN
VISION THERAPY ACADEM	3424 MORMON C	B	2,000	\$18.00 NNN
BRANDAU & WALTZ LAW C	420 5TH AVE S	B	2,059	\$20.44 NNN
TOSTRUD & TEMP	609 4TH ST S	B	2,240	\$18.75 NNN

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) IRVIN L. HOUGOM				Agent name (if applicable) RECEIVED			
Owner mailing address 105 7th St. S				Agent mailing address MAY 17 2019			
City LACROSSE	State WI	Zip 54601		City LA CROSSE	State	Zip	
Owner phone (608) 784-9004		Email lhougom1@aol.com		Owner phone CITY ASSESSOR			

Section 2: Assessment Information and Opinion of Value			
Property address 105 7TH ST. S		Legal description or parcel no. (on changed assessment notice)	
City LA CROSSE	State WI	Zip 54601	
Assessment shown on notice - Total \$ 253,700		Your opinion of assessed value - Total \$ 230,000	

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			230,000
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) Average cost per sq. ft for downtown La Crosse per Pat Burns is \$20 per sq. ft.	Basis for your opinion of assessed value: (Attach additional sheets if needed) \$23.13 used on new assessment is over average for downtown. \$20 average has no negative credit for the buried fuel tanks.

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	
If Yes, provide acquisition price \$ _____ Date (mm-dd-yyyy) _____ <input type="checkbox"/> Purchase <input type="checkbox"/> Trade <input type="checkbox"/> Gift <input type="checkbox"/> Inheritance	
B. Within the last 10 years, did you change this property (ex: remodel, addition)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
If Yes, describe _____	
Date of changes (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	
If Yes, how long was the property listed (provide dates) (mm-dd-yyyy) _____ to (mm-dd-yyyy) _____	
Asking price \$ _____	List all offers received _____
D. Within the last five years, was this property appraised? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
If Yes, provide: Date (mm-dd-yyyy) _____ Value _____ Purpose of appraisal _____	
If this property had more than one appraisal, provide the requested information for each appraisal. _____	

Section 5: BOR Hearing Information	
A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): _____	
Note: This does not apply in first or second class cities.	
B. Provide a reasonable estimate of the amount of time you need at the hearing <u>30</u> minutes.	

Property owner or Agent signature	Date (mm-dd-yyyy) 05 - 17 - 2019
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