# Notice of Board of Review Determination

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

## Property owner

Andar LLC
c/o Darvin Klatt
N1955 Wedgewood Dr. W.
La Crosse, WI 54601

## General information

Date issued 6 - 5 - 2019
Parcel no. 17-10104-80
Address 1512 Liberty St.
Legal description

☐ Town ☐ Village ☒ City

Municipality La Crosse

## Assessment information

| 2019 Original Assessment | | 2019 Final Assessment (determined by BOR) | |
|---|---|---|---|
| Land | $ 13,000 | Land | $ 13,000 |
| Improvements | $ 59,900 | Improvements | $ 59,900 |
| Personal property | $ | Personal property | $ |
| Personal property | $ | Personal property | $ |
| Personal property | $ | Personal property | $ |
| Total personal property | $ | Total personal property | $ |
| Total all property | $ 72,900 | Total all property | $ 72,900 |

## 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: 2019 Tax Key Number: 17-10104-80

Personal Property Account Number(If applicable)

Property Address: 1512 Liberty St.

Property Owner: Andar LLC c/o Darvin Klatt

Mailing Address: N1955 Wedgewood Dr. W., La Crosse, WI 54601

January 1, 2019 Assessment Value: 72,900

Land: 13,000 Improvements: 59,900 Total: 72,900

Hearing Date: June 4, 2019 Time: 8:00 a.m.

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

**(OR)**

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

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

Check one of the following:

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

**(OR)**

☐ Waiver was granted by Board of Review for:

☐ Good Cause ***or***

☐ Extraordinary Circumstances

Board members present:

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

Board members removed (if any):

Board Counsel present:

Property Owner/Objector's Attorney or Representative:

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

Nick Passe, Mike Brown, Susan Dillenbeck

## B. TESTIMONY

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

Darvin Klatt, Paul Magnuson, Patrick Burns, Josh Benrud

**1. Sworn testimony by Property Owner/Objector:** **Darvin Klatt** **included:**

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

If yes: The subject property was sold for $ _____ Date of sale _____

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

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

Addresses of other properties:

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

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

Had market analysis done with comparables by Jim Berns; recommended sale price for house is $60,000 to place on the market. Value is $60,000 and is what I could sell it for based on two private assessments. Jim Burns realtor did one analysis and this was an update. Submitted analysis for the record. Received offer yesterday on the house from the City of La Crosse, which was accepted. It was not what it is assessed for. The offer was $60,000. No signed agreement yet. There was a second offer refused, for less than the assessed valuation for 2018. Last year received offers less than the value in the market analysis. It was a verbal offer and doesn't remember what it was, but less than assessed value.

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

Paul Magnuson

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

Owns Apartment Connextion which is an online service rental guide. Met Dar 15 years ago and he became a customer. He is familiar with the property, how fast they rent, at what price, their value in current use as an apartment rental. Background is UW graduate in real estate curriculum, worked as an appraiser in the past. Has data on rents and advises owners of recommended rents. Has been inside properties and understands the rental market. These units have the interior amenities that appeal to a renter looking for a lower rent. And one of the most important considerations and what has the most value to renter and homeowner - kitchens, counters, flooring, age of appliances, bathrooms, remodeled, old carpet is not in style, laminate floors, ceiling tiles are not what people want at this point, they want plaster ceilings. Electrical hasn't been updated. Reviewed Jim Berns' market comparables and noticed what was available had all of these improvements - improved electrical, nice bathroom and kitchen, nice laminate or flooring - a lot of market hot buttons for buyers and renters that Dar doesn't have in his unit. I provided interior photos of all properties he reviewed. 1512 Liberty has interior photos with kitchen upgrades. Has two listings currently available and adjusted them for appliances, flooring, etc. to determine cost per square foot and did income approach. A landlord buying this property would value at $60,107 after 2018 taxes. Getting $700/month rent. Incudes considering maintenance costs - expense ratio of 46%. An owner would not pay more than $60,000 for this unit as it stands right now. Every unit should go up every year. They are at current market rent for what they have. Took comparable 810 Gillette St. $70,900 at $77.57/sq. ft. cost and compared with 1512 Liberty St. Adjusted for bathrooms, flooring, painting, décor, porch for a total $12,000 adjustment at $64.44/sq. ft. cost. Also did income approach $60,107 based upon rent. He is not a certified appraiser in Wisconsin, and does not have a real estate license; has done appraisals but not been certified. Below market for a rental and for sale. Value is the rental value.

**3. Sworn testimony by Assessor** **Josh Benrud** **included:**

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

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

If yes: The subject property was sold for $ _____ Date of sale _____

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

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

1341 Avon St.
1332 Rose St.
1122 Rose St.
1316 Sill St.

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

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

Inspected home March 2017. Reviewed with the Board the comparable properties and adjustments in grid sheet. All data was correct on the property card; Klatt agreed it was accurate. Read written statement for the record concerning the 18 properties Klatt purchased from Frankes. 1512 Liberty St. had not previously been listed or on the open market. Owner has been in negotiations with Dawn Reinhart for the City Rehab Program, who told him in 2018 Klatt refused initial offer of $45,000 which was 2018 value. He hired realtor to provide market analysis, and Dawn offered that price. Klatt told Dawn they were worth more than that, and refused that offer. City Rehab and Promise programs are not representative of arms length transactions. Deed restrictions and contractual obligations - Klatt said Robert told him to sell all properties which contradicted what he told me. He is not aware of the phone call he had with Dawn yesterday. Since he refused market analysis provided once already, and since La Crosse Promise offer was coming, indicates the properties are worth more. The assessed value is usually a starting point for a City offer because of federal grants, etc. Property is graded as D.

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

Patrick Burns

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

There have been two verbal offers. First one was around $53,200 and the second was $60,000. This is not a historical sale because this has not happened. We're trying to determine value as of January 1, 2019.

## 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 DETERMINTION AS TO FAIR MARKET VALUE:

See Assessor Report

**4. The Board of Review finds that the assessment should be based on other factors:** Yes: ☐ No: ☑

If Yes, list the factors that the Board of Review relies on to make its determination as to fair market value:

What was the most credible evidence presented:

**D. DECISION (Motion must be made and seconded.)**

**1.**

Ryan

**Moves: Exercising its judgment and discretion, pursuant to Sec. 70.47(9)(a) of Wis. Statutes, the Board of Review by majority and roll call vote hereby determines:**

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 | ☑ | ☐ |
| Dan Ryan | ☑ | ☐ |
| Kenna Christians | ☑ | ☐ |
| Mike Brown | ☑ | ☐ |
| Susan Dillenbeck | ☑ | ☐ |

**to adopt these Findings of Fact, Determinations and Decision on this 4th day of June, 2019.**

Teri Lehrke

**Clerk of Board of Review**

# 2019

# CITY OF LA CROSSE
# BOARD OF REVIEW

Appeal by Darvin Klatt
1512 Liberty St
La Crosse, WI 54603

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

# Introduction

Name: Joshua Benrud

Position: Residential Property Appraiser- Office of City Assessor

I. Certified Property Appraiser- State of Wisconsin
II. Certified Assessor I- State of Wisconsin
III. Certified Assessor II- State of Wisconsin
IV. Certified Assessor III-State of Wisconsin
V. Wisconsin Real Estate License
VI. Member of WAAO- Wisconsin Association of Assessing Officers
VII. Completed Appraisal Coursework from
   a. Wisconsin Dept. of Revenue
   b. Institute For Municipal Assessors
   c. IAAO-International Association of Assessing Officers
      -Introduction to the Cost Approach to Value
      -Introduction to the Sales Comparison Approach
      -Mass Appraisal of Residential Property
      -Residential Modeling Concepts
      -121 Hours Continuing Education

Purpose/Market Value:

Market value is the most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus.

Determine Market Value of Subject Property:

A. Highest and Best Use- Single family Residential
B. Land Value= $ 13,000
C. Improvement Value= $ 59,900
D. Total= $ 72,900

Subject Description:

A. Picture- 
B. Address- 1512 Liberty St
C. Site- Level
D. Building- Cape Cod
E. Other Improvements-
F. Last time inspected- 03/22/2017
G. Building Permits- NA

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

Sales Analysis:

A. Subject Sale- Not a Market Sale
B. Comp #1- 1341 Avon St.
C. Comp #2- 1332 Rose St.
D. Comp #3- 1122 Rose St.
E. Comp #4- 1316 Sill St. S
F. Conclusion- All 4 Comps deemed reliable Valid Arm's Length Sales.
-Indicated value range of $ 66,400-89,900

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

Conclusion- Based on my training, knowledge, education, and experience, along with the comparable properties in this report, it is my opinion that the market value of the subject property is- $ 72,900 .

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

May 22, 2019

**Tax key number: 017-010104-080**

**Property address: 1512 Liberty St**

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

Legal description: FIRST ADDITION TO P S DAVIDSONS ADDN LOT 9 BLOCK 13 LOT SZ: 50 X 140

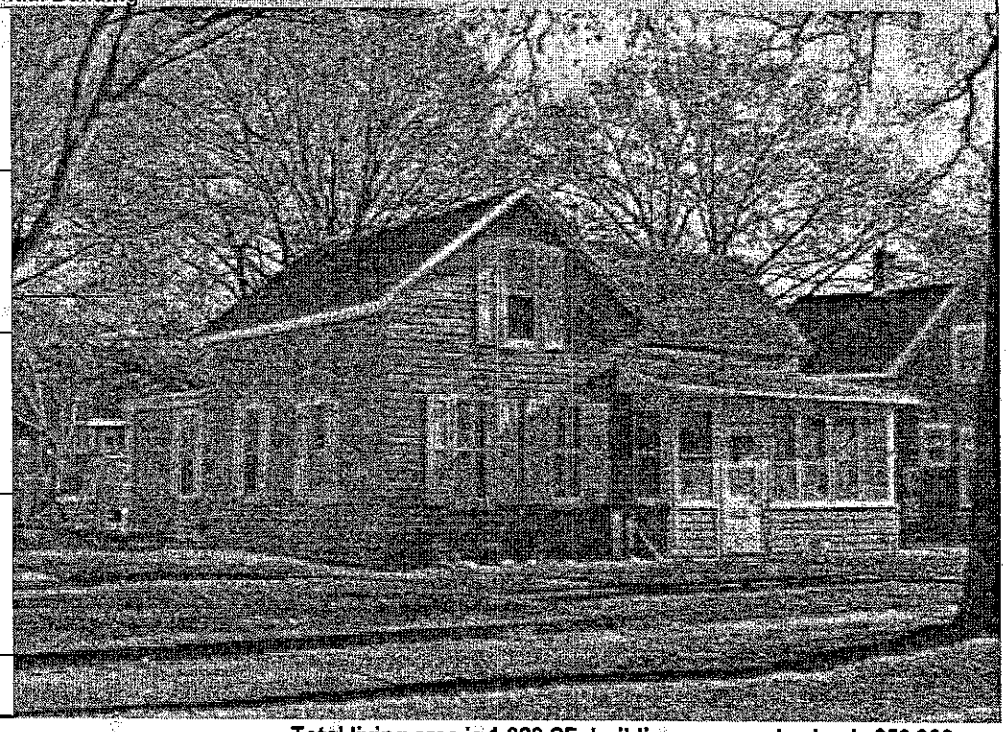
| Summary of Assessment | |
|---|---|
| Land | $13,000 |
| Improvements | $59,900 |
| Total value | $72,900 |

**Land**

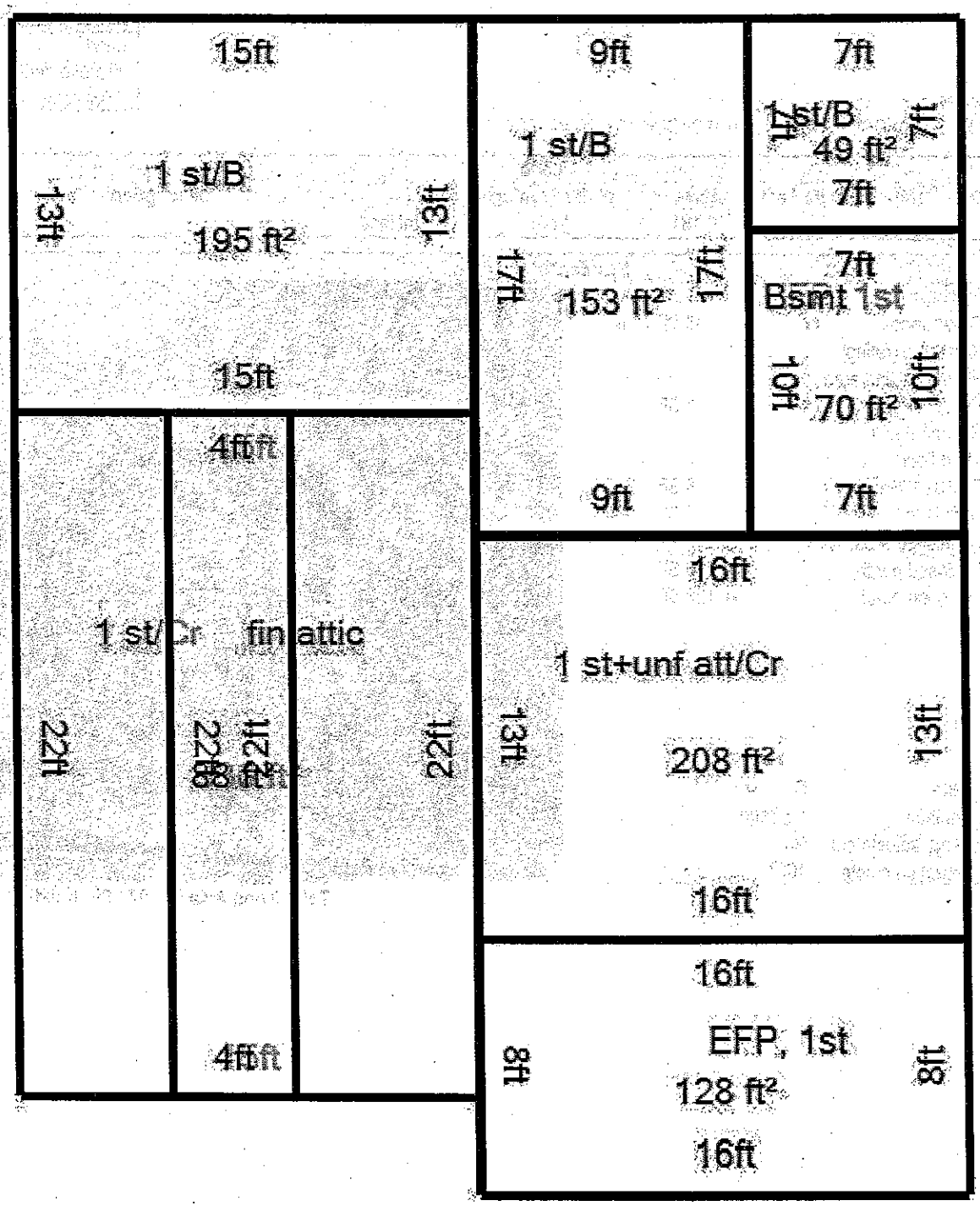
| Qty | Land Use | Width | Depth | Square Feet | Acres | Water Frontage | Description | Assess Value |
|---|---|---|---|---|---|---|---|---|
| 1 | Residential | 50 | 140 | 7,013 | 0.161 | None | Total land | $13,000 |

**Residential Building**

| | | | |
|---|---|---|---|
| Year built: | 1900 | Full basement: | 467 SF |
| Year remodeled: | | Crawl space: | 538 SF |
| Stories: | 1 story w/attic | Rec room (rating): | |
| Style: | Cape cod | Fin bsmt living area: | |
| Use: | Single family | First floor: | 935 SF |
| Exterior wall: | Wood | Second floor: | |
| Masonry adjust: | | Third floor: | |
| Roof type: | Asphalt shingles | Finished attic: | 88 SF |
| Heating: | Gas, forced air | Unfinished attic: | 104 SF |
| Cooling: | No A/C | Unfinished area: | |
| Bedrooms: | 3 | Enclosed porch | 70 SF |
| Family rooms: | 1 | Enclosed porch | 128 SF |
| Baths: | 1 full, 0 half | | |
| Other rooms: | 2 | | |
| Whirl / hot tubs: | | | |
| Add'l plumb fixt: | | | |
| Masonry FPs: | | | |
| Metal FPs: | | | |
| Gas only FPs: | | Grade: | D |
| Bsmt garage: | | Condition: | Average |
| Shed dormers: | | Energy adjustment: | No |
| Gable/hip dorm: | | Percent complete: | 100% |



**Total living area is 1,023 SF; building assessed value is $59,900**


15ft
1 st/B
13ft
195 ft²
13ft
15ft
9ft
1 st/B
17ft
153 ft²
17ft
9ft
7ft
1 st/B
7ft
49 ft²
7ft
7ft
7ft
Bsmt 1st
10ft
70 ft²
10ft
7ft
4ft
1 st/Cr
fin attic
22ft
22ft
22ft
4ft
16ft
1 st+unf att/Cr
13ft
208 ft²
13ft
16ft
16ft
EFP, 1st
8ft
128 ft²
8ft
16ft

| Building Permits | | | | |
|---|---|---|---|---|
| Issued | Permit # | Purpose | $ Amount | Completed |
| | | | | |

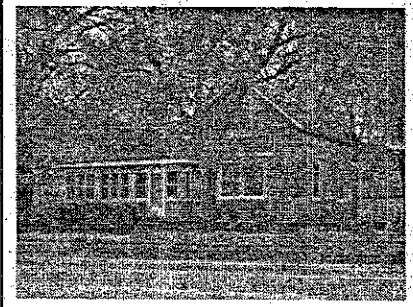
| Sales History | | |
|---|---|---|
| Date | Price | Type |
| 1/1/2010 | $ 0 | Not a market sale |

City of La Crosse, La Crosse County

# 2019 Sales Comparison

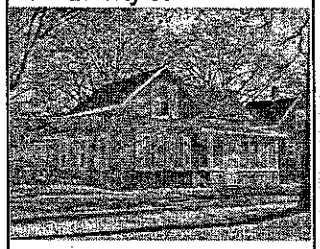
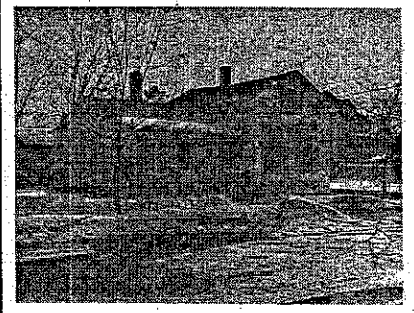
Tax key number: 017-010104-080
Property address: 1512 Liberty St, City of La Crosse

Estimated fair market value: $72,900 *
Comparable market value: $71,700 (-1.6%) *

| | Subject Property | Comparison 1 | | Comparison 2 | | Comparison 3 | |
|---|---|---|---|---|---|---|---|
| **Tax key number** | **10104-080** | **10075-120** | | **10076-050** | | **10003-030** | |
| **Site address** | **1512 Liberty St** | **1341 Avon St** | | **1332 Rose St** | | **1122 Rose St** | |
| |  |  | |  | |  | |
| **Summary of Comparison** | | | | | | | |
| Sale date and price | | Apr 2017 | $71,000 | Mar 2017 | $89,900 | Jun 2017 | $87,000 |
| Net adjustments | | | -$1,000 | | -$19,300 | | -$7,100 |
| Comparable value | | | $70,000 | | $70,600 | | $79,900 |
| Comparability rating | | | 99 | | 99 | | 47 |
| Gross adjustments | | | 51% | | 56% | | 63% |
| Composite rating | | | 86 | | 85 | | 44 |
| **Adjustments to last valid sale** | | | | | | | |
| Neighborhood group | Josh Northside | Josh Northside | | Josh Northside | | Josh Northside | |
| Neighborhood | Central Northside | Central Northside | | Central Northside | | Lower Northside | $3,500 |
| Flood plain | No | No | | No | | No | |
| Traffic | Light | Light | | Heavy | | Heavy | |
| Land | | | | | | | |
| Residential | 50 front feet | 50 front feet | -$100 | 50 front feet | $1,300 | 50 front feet | $1,200 |
| Buildings | | | | | | | |
| Single family | | | | | | | |
| Use | Single family | Single family | | Single family | | Single family | |
| Above grade area | 1,127 SF | 1,137 SF | | 1,269 SF | | 756 SF | |
| Below grade area | 467 SF | 0 SF | | 708 SF | | 756 SF | |
| Style | Cape cod | Cape cod | | Cape cod | | Cape cod | |
| Grade | D | D+ | -$5,000 | D+ | -$6,700 | C | -$9,800 |
| Yr built/Age/Eff age | 1900 / 119 / 58 | 1873 / 146 / 50 | -$2,400 | 1898 / 121 / 44 | -$5,900 | 1936 / 83 / 37 | -$6,100 |
| Exterior wall | Wood | Wood | | Asbestos/asphalt | | Alum/vinyl | |
| Stories | 1 story w/attic | 1 story w/attic | | 1.5 story | $2,300 | 1 story | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| First floor SF | 935 SF | 721 SF | $8,000 | 948 SF | -$400 | 756 SF | $5,800 |
| Second floor SF | 0 SF | 0 SF | | 321 SF | -$12,200 | 0 SF | |
| Finished attic SF | 88 SF | 416 SF | -$7,200 | 0 SF | $2,300 | 0 SF | $2,200 |
| Unfinished attic SF | 104 SF | 0 SF | $1,500 | 0 SF | $1,400 | 0 SF | $1,300 |
| Full basement SF | 467 SF | 0 SF | $5,700 | 708 SF | -$1,900 | 756 SF | -$2,100 |
| Crawl space SF | 538 SF | 721 SF | -$900 | 300 SF | $1,000 | 0 SF | $2,900 |
| Rec room | 0 SF | 0 SF | | 0 SF | | 356 SF (Poor) | -$1,500 |
| Bedrooms | 3 | 3 | | 3 | | 2 | |
| Bathrooms | 1 full/0 half | 1 full/0 half | | 1 full/0 half | | 1 full/0 half | |
| Condition (CDU) | Average | Average | | Average | | Average | |
| Heating & cooling | Gas, forced air/No A/C | Electric, baseboard/No A/C | | Gas, forced air/A/C, same duct | -$1,800 | Gas, forced air/A/C, same duct | -$1,700 |
| Open porch | 0 SF | 0 SF | | 0 SF | | 0 SF | |
| Enclosed porch | 198 SF | 131 SF | $1,300 | 220 SF | -$300 | 0 SF | $4,400 |
| Deck | 0 SF | 0 SF | | 240 SF | -$1,600 | 210 SF | -$1,400 |
| Patio | 0 SF | 0 SF | | 0 SF | | 168 SF | -$600 |
| All other adjustments | | | $1,200 | | $7,100 | | $2,700 |
| Garage | | 252 SF | -$3,100 | 320 SF | -$3,900 | 600 SF | -$7,900 |

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

| | Subject Property | Comparison 4 | | Comparison 5 | Comparison 6 |
|---|---|---|---|---|---|
| **Tax key number** | **10104-080** | **10147-020** | | | |
| **Site address** | **1512 Liberty St** | **1316 Sill St** | | | |
| |  |  | | | |
| **Summary of Comparison** | | | | | |
| Sale date and price | | Jun 2017 | $66,400 | | |
| Net adjustments | | | $2,500 | | |
| Comparable value | | | $68,900 | | |
| Comparability rating | | | 49 | | |
| Gross adjustments | | | 72% | | |
| Composite rating | | | 44 | | |
| **Adjustments to last valid sale** | | | | | |
| Neighborhood group | Josh Northside | Josh Northside | | | |
| Neighborhood | Central Northside | Upper Northside | -$5,400 | | |
| Flood plain | No | No | | | |
| Traffic | Light | Light | | | |
| Land | | | | | |
| Residential | 50 front feet | 70 front feet | $4,400 | | |
| Buildings | | | | | |
| Single family | | | | | |
| Use | Single family | Single family | | | |
| Above grade area | 1,127 SF | 988 SF | | | |
| Below grade area | 467 SF | 0 SF | | | |
| Style | Cape cod | Cape cod | | | |
| Grade | D | D+ | -$4,900 | | |
| Yr built/Age/Eff age | 1900 / 119 / 58 | 1901 / 118 / 47 | -$3,400 | | |
| Exterior wall | Wood | Wood | | | |
| Stories | 1 story w/attic | 1 story w/attic | | | |
| First floor SF | 935 SF | 796 SF | $5,300 | | |
| Second floor SF | 0 SF | 0 SF | | | |
| Finished attic SF | 88 SF | 192 SF | -$3,100 | | |
| Unfinished attic SF | 104 SF | 0 SF | $1,500 | | |
| Full basement SF | 467 SF | 0 SF | $5,700 | | |

| | | | | | |
|---|---|---|---|---|---|
| Crawl space SF | 538 SF | 796 SF | -$1,200 | | |
| Rec room | 0 SF | 0 SF | | | |
| Bedrooms | 3 | 2 | | | |
| Bathrooms | 1 full/0 half | 1 full/0 half | | | |
| Condition (CDU) | Average | Average | | | |
| Heating & cooling | Gas, forced air/No A/C | Space (1 unit)/No A/C | $3,100 | | |
| Open porch | 0 SF | 110 SF | -$1,900 | | |
| Enclosed porch | 198 SF | 0 SF | $5,200 | | |
| Deck | 0 SF | 0 SF | | | |
| Patio | 0 SF | 0 SF | | | |
| All other adjustments | | | | | |
| Garage | | 224 SF | -$2,800 | | |

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

In 2010, Mr. Klatt purchased 18 properties from Robert Franke (Founder of the Robert and Eleanor Franke Charitable Foundation).

I inspected all 18 of Mr. Klatt's properties on 03/22/2017. Mr. Klatt then explained the history of how he was the property manager for Robert Franke and how he came to acquire these properties under the guidelines that he was not to remove the tenants and he was supposed to keep the rents low so they would not be priced out of their homes.

Mr. Klatt came to open book this year contesting 2 of his properties located at 1512 Liberty St. and 1508 Liberty St. He then stated that all his other assessments were fine. 1512 Liberty St. and 1508 Liberty St. had not previously been listed or exposed to the open market as stated on the objection form.

Mr. Klatt also told me that he was in negotiations for 1512 Liberty St. and 1508 Liberty St with Dawn Reinhart (Program Neighborhood Development Associate with the City Rehab Program).

Dawn Reinhart stated that: In 2018, Mr. Klatt refused her initial offer of $45,000 for 1512 Liberty St. and $60,000 for 1508 Liberty St which was the 2018 assessed value. Mr. Klatt then hired a Realtor to provide a market analysis for those properties and Dawn offered Mr. Klatt the exact price stated on his Realtor's market analysis. Mr. Klatt told Dawn they were worth more than that and he did not want to see them torn down because they still had some life left and Mr. Klatt refused that offer as well.

Mr. Klatt also made mention of being in negotiations for 4 of his properties with the La Crosse Promise Program, a program set up to offer college scholarships to home owners who invest in city rehab efforts.

I explained to Mr. Klatt that the city Rehab Program and the La Crosse Promise Program are not representative of arm's length fair market transactions because these groups are restricted by grants and funding for specific projects that included acquisition, demolition, flood plain mitigation, construction, and are often restricted to low income buyers.

During open book , when I inquired about deed restrictions and contractual obligations to the tenants from Robert Franke that he had mentioned to me prior, Mr. Klatt stated, "Robert told him to sell all the properties", which contradicted what he previously told me. I also inquired about his negotiations with Dawn Reinhart. Mr. Klatt stated, "The City wouldn't even offer him the 2018 assessed value", which contradicted what Dawn Reinhart had stated.

Mr. Klatt then filed objections for 6 of his properties, 4 of which had not been discussed at open book, stating he would get new market analysis for them.

*Joshua Benrud*
Residential Property Appraiser

# STATE OF WISCONSIN

**PROPERTY TAX BILL**
**La Crosse County**
**City of LaCrosse**

**2018 Real Estate**
**Bill Number 1178**

**Correspondence should refer to Tax Parcel 17-10104-80**

IMPORTANT: See reverse side for important information.

Be sure this description covers your property. This description is for property tax bill only and may not be a full legal description.

20-16 N-07 Acres 0.161 Document No 1542221
1512 LIBERTY ST
FIRST ADDITION TO P S DAVIDS ONS ADDN LOT 9 BLOCK 13
LOT SZ: 50 X 140

ANDAR LLC
C/O DARVIN G KLATT
N1955 WEDGEWOOD DR W
LA CROSSE WI 54601

| Assessed Value Land | Ass'd Value Improvement | Total Assessed Value | Assessed Woodland | Ave. Assmt. Ratio | Net Assessed Value 0.029166859 |
|---|---|---|---|---|---|
| 12,700 | 32,300 | 45,000 | 0 | 83.5940276 | Rate (Does NOT reflect credit) |
| Est Fair Mkt Land | Est Fair Mkt Improvement | Total Est Fair Mkt. | Est Fair Mkt Woodland | School Taxes reduced by school levy tax credit 99.8 | A Star in this box means unpaid prior year taxes |
| 15,200 | 38,600 | 53,800 | 0 | | |

| Taxing Jurisdiction | 2017 Est. State Aids Allocated Tax Dist | 2018 Est. State Aids Allocated Tax Dist | 2017 Net Tax | 2018 Net Tax | % Tax Change |
|---|---|---|---|---|---|
| STATE OF WISCONSIN | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| La Crosse County | 2,041,663.00 | 2,032,657.00 | 184.46 | 185.71 | 0.70 |
| Local Municipality | 13,213,869.00 | 12,953,495.00 | 543.78 | 542.11 | -0.30 |
| LA CROSSE SCHOOL | 31,002,234.00 | 31,199,497.00 | 502.48 | 504.16 | 0.30 |
| WTC | 3,737,920.00 | 3,910,984.00 | 80.00 | 80.53 | 0.70 |
| | | **Total** | **1,310.72** | **1,312.51** | **0.10** |
| | | **First Dollar Credit** | 78.39 | 78.61 | 0.30 |
| | | **Lottery Credit** | 0.00 | 0.00 | 0.00 |
| | | **Net Property Tax** | 1,232.33 | 1,233.90 | 0.10 |

**Net Property Tax 1,233.90**

**FOR INFORMATIONAL PURPOSES ONLY** - Voter-Approved Temporary Tax Increases

| Taxing Jurisdiction | Total Additional Taxes | Total Additional Taxes Applied to Property | Year Increase Ends |
|---|---|---|---|

**On or prior to 07/31/19**

Make Check Payable to:

La Crosse City Treasurer
400 LA CROSSE ST
LA CROSSE WI 54601-3396

**Total Due For Full Payment**

**Pay By 01/31/19 1,233.90**

**Installment Options**

| DUE DATE | AMOUNT |
|---|---|
| 01/31/19 | 308.49 |
| 03/31/19 | 308.47 |
| 05/31/19 | 308.47 |
| 07/31/19 | 308.47 |

**WARNING:** If not paid by due dates, installment option is lost and total tax is delinquent subject to interest and if applicable, penalty.
**Failure to pay on time. See reverse.**

To receive receipt, enclose a self-addressed stamped envelope
All payments can be seen at www.lacrossecounty.org

REMIT THIS WITH PAYMENT

**2018 Real Estate Bill Number 1178**

**Correspondence should refer to number**
**Tax Parcel 17-10104-80**

City of LaCrosse
1512 LIBERTY ST
FIRST ADDITION TO P S DAVIDS

**To pay in person, check hours of operation @
www.cityoflacrosse.org/treasurer

INSTALLMENT OPTIONS

| DUE DATE | AMOUNT |
|---|---|
| 01/31/19 | 308.49 |
| 03/31/19 | 308.47 |
| 05/31/19 | 308.47 |
| 07/31/19 | 308.47 |

ANDAR LLC
C/O DARVIN G KLATT
N1955 WEDGEWOOD DR W
LA CROSSE WI 54601

# 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)*: ANDAR LLC c/o Darvin G. Klatt | Agent name *(if applicable)*: RECEIVED |
| Owner mailing address: N1955 Wedgewood Drive W | Agent mailing address: MAY 17 2019 |
| City: La Crosse; State: WI; Zip: 54601 | City: LA CROSSE; State; Zip: CITY ASSESSOR |
| Owner phone: (608) 792 - 9698; Email: DarvinK@yahoo.com | Owner phone: ( ) - |

## Section 2: Assessment Information and Opinion of Value

| | |
|---|---|
| Property address: 1512 Liberty Street | Legal description or parcel no. *(on changed assessment notice)*: 017-010104-080 |
| City: La Crosse; State: WI; Zip: 54601 | |
| Assessment shown on notice – Total: $72,900 | Your opinion of assessed value – Total: $60,000 |

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)* | Basis for your opinion of assessed value: *(Attach additional sheets if needed)* |
| Market sales and rental values less that assessment. | Professional market analysis to be presented at hearing. |

## Section 4: Other Property Information

A. Within the last 10 years, did you acquire the property? ☐ Yes ☑ No

If Yes, provide acquisition price $ _____ Date - - *(mm-dd-yyyy)* ☐ Purchase ☐ Trade ☐ Gift ☐ Inheritance

B. Within the last 10 years, did you change this property (ex: remodel, addition)? ☐ Yes ☑ No

If Yes, describe _____

Date of changes - - *(mm-dd-yyyy)* Cost of changes $ _____ Does this cost include the value of all labor (including your own)? ☐ Yes ☐ No

C. Within the last five years, was this property listed/offered for sale? ☑ Yes ☐ No

If Yes, how long was the property listed *(provide dates)* 02 - 01 - 2018 *(mm-dd-yyyy)* to 02 - 28 - 2018 *(mm-dd-yyyy)*

Asking price $ 55,000 List all offers received $45,000

D. Within the last five years, was this property appraised? ☐ Yes ☑ No

If Yes, provide: Date - - *(mm-dd-yyyy)* Value _____ Purpose of appraisal _____

If this property had more than one appraisal, provide the requested information for each appraisal. _____

## Section 5: BOR Hearing Information

A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): _____
**Note:** This does not apply in first or second class cities.

B. Provide a reasonable estimate of the amount of time you need at the hearing 10 minutes.

| | |
|---|---|
| Property owner or Agent Signature: | Date *(mm-dd-yyyy)*: 05 - 17 - 2019 |

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, Darwin Klatt as the property owner or as agent for AnDare LLC
(insert property owner's name or strike) with an address of 1512 Liberty Street
hereby give notice of an intent to file an objection on the assessment for the following property:
LaCrosse WI 54603 (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) Darwin Klatt
(Date) 5/17/19

Received by: Joshua Benard
Date: 5-17-19 Time: 4:00 pm

**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.**