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	General information Date issued 6 - 5 - 2019
Andar LLC c/o Darvin Klatt N1955 Wedgewood Dr. W.	Parcel no. 17-10109-80 Address 1516 Charles St. Legal description
La Crosse, WI 54601	☐ Town ☐ Village ☒ City Municipality La Crosse

20 <u>19</u> Origir	nal Assessm	ent	2019 Fina (determ	al Assessme Ined by BOR)	ent
Land	\$	13,000	Land	, \$	13,000
Improvements	\$	76,300	Improvements	\$	76,300
Personal property	\$		Personal property	\$	
Personal property	\$		Personal property	\$	
Personal property	\$		Personal property	\$ -	
Total personal property	\$		Total personal property	\$	<u> </u>
Total all property	\$	89,300	Total all property	\$	89,300

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 <u>revenue.wi.gov</u> 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: 17-10109-80
Personal Property Account Number(If applicable)	
Property Address:	1516 Charles St.
Property Owner:	Andar LLC c/o Darvin Klatt
Mailing Address:	N1955 Wedgewood Dr. W., La Crosse, WI 54601
January 1, 20 19 Assessm	ent Value: 89,300
Land: 13,000	Improvements: 76,300 Total: 89,300
Hearing Date: June 4, 2019	Time: 9:00 a.m.
Objector Received written confin	rmation of Hearing Date: Yes: No: (OR)
Both Objector and Assessor wair	ved 48-hour notice of hearing: Yes: No:
{Note: Taxpayer I	nust have filed written objection before or at Board of Review}
Check one of the following:	
	File an Objection" was provided by objector to clerk (either in writing or or to first full session of Board of Review (OR)
☐ Waiver was granted by Boa	ard of Review for:
☐ Good Cause <u>or</u>	
☐Extraordinary Circumst	ances
Board members present:	
Nick Passe, Dan Ryan, Kenn	a 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
3. 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}:
Patrick Burns, Josh Benrud, Darvin Klatt, Paul Magnuson
1. Sworn testimony by Property Owner/Objector: Darvin Klatt included:
a) A recent sale of the subject property: Yes: No: V
f yes: The subject property was sold for \$ Date of sale
o) Recent sales of comparable properties: Yes: No: 🗹
f yes: A total number ofother properties were presented:
Addresses of other properties:
c) Other factors or reasons (if presented): Yes: V 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):
City went through every one of his houses. They would like to buy four; never specified which four. Brian from La Crosse Promise is interested. Would like to help the city. Looking to sell all properties to La Crosse Promise; willing to try to help families. There never was four specific properties offered.

2. Sworn testimony on behalf of property owner/objector was presented by the following other

Paul Magnuson.	
•	
Summary of testimony of other witnesses for objector (if any):	
Functional obsolescence. Income value. What was submitted speaks for itself. Comparab submitted for Prospect St. valuation is \$73,558; market approach is \$41,611. Income approach, took actual expenses in the last year. 1516 has a lot of expenses. Using incompapproach, 54% expenses ratio. Went through a lot of repairs. Probably next year will be a little better. Hot water heater, no building permits. Would like to see five years of expension and average them to determine ratio, numbers would shift a bit. Other balance is the mar comparables.	e a es
Tosh Rongud	
3. Sworn testimony by Assessor Josh Benrud included	1:
a) Estimated level of assessment for the current year is 100 %	
o) A recent sale of the subject property: Yes: No: V	
f yes: The subject property was sold for \$ Date of sale	
e) Recent sales of comparable properties: Yes: Ves: No:	
If yes: A total number of 5 other properties were presented: Addresses of other properties:	
1343 Charles St. 1024 Liberty St. 1643 Charles St.	
1507 Charles St. 1114 Clinton St.	
d) Other factors or reasons (if presented): Yes: V No:	
f yes: List of summary factors or reasons presented by Assessor::	
Inspected 3/22/2017. No evidence to contradict data on file. Secondary approach and sales comparison grid sheet to justify assessed value. Not fully aware of four properties Klatt was in negotiation with. When he came into the office he mention this. Dawn Reinhart said they are looking for an investor to back that program. Hoesn't know where that sits today. The sales grid sheets in Report show valid adjustments applied throughout the city and assessment is fair and equitable.	ed
1 Swarn testimony (if any) an hahalf of the assessay was avecanted by	
4. Sworn testimony (if any) on behalf of the assessor was presented by:	

r

C. DETERMINATIONS

produce and the second	assessor's estimated level of assessment* of the municipality has	been determined to be
100	%	horned to horned
	Board of Review finds that there was a recent sale of the subject	· · · · · · · · · · · · · · · · · · ·
a)		:: No:
b)		S: No:
c)		:: □ No: □
d)	If all answers are 'yes':	
	d1. What is the sale price?	
	d2. What if any adjustments, based on the evidence presented, show as time between the date of sale and the January 1 assessment date, selling price (ag-use value and fractionally assessed classes), and/o occurred to the property between the sale date and the January 1 as	non-market class value in the rother physical changes that
		·
	d3. What is the full market value?	
	onses in 2 through 2c were "yes", upon completion of the section, pro t apply and determine the assessed value.	oceed to section D, Decision, check
examp equali:	corrections for prior year over or under charges within a municipale if the assessed value of all property subject to property tax in the zed value (with no prior corrections) in the municipality is \$3,000,00% (\$2,700,000/\$3,000,000 = .90 or 90%).	municipality is \$2,700,000 and the
	Board of Review finds that there are recent sales of comparable answer the following:	properties: Yes: ☑ No: ☐
,	ty Owner	
a) Did	the Property Owner present testimony of recent sales of comparable ties in the market area:	Yes: ☑ No: □
	es, were the attributes satisfactorily adjusted for their differences from t and their contribution to value?	n the Yes: ☐ No: ☑
Assess	sor	
•	the Assessor present testimony of recent sales of comparable propertirket area:	ies in Yes: ✓ No: ☐
	es, were the attributes satisfactorily adjusted for their differences from t and their contribution to value?	n the Yes: ☑ No: ☐
,	<u>ision</u> T THE PROPERTIES AND VALUES THAT THE BOARD OF RE RMINTION AS TO FAIR MARKET VALUE:	VIEW RELIES ON TO MAKE ITS
See A	Assessor Report	

4. The Board of Review finds that the assessment Yes: ☐ No: ☑	
f Yes, list the factors that the Board of Review relies on to make its determination as to fair market value:	
1 1 05, 115t tile factors that the Board of Review Telles on to make its determination as to last market variety	1.
What was the most credible evidence presented:	1
]
D. DECISION (Motion must be made and seconded.)	
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:	
Dillenbeck	
Seconds, (mark all that apply):	
✓ that the Assessor's valuation is correct;	,
that the Assessor presented evidence of the fair market value of the subject property using assessment	
methods which conform to the statutory requirements and which are outlined in the Wisconsin Property	
Assessment Manual;	
that the Assessor presented evidence of the proper classification of the subject property using assessment	
methods which conform to the statutory requirements and which are outlined in the Wisconsin Property	
Assessment Manual;	·
that the proper use values were applied to the agricultural land;	
inat 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;	
11 / 1	
that the property owner did not present sufficient evidence to rebut the presumption of correctness granted by law to the Assessor;	
8	
that the Assessor's valuation is reasonable in light of all the relevant evidence;	
— and and the company last an areathy the Assessment	
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.	
	,

2. Control of the state of the	_
Moves: Exercising its judgment and discretion, pur Board of Review, by majority and roll call vote here	rsuant to Sec. 70.47(9)(a), of Wis. Statutes, the eby determines:
Seconds, (mark all that apply): that the Assessor's valuation is incorrect;	
that the property owner has presented sufficient e by law to the Assessor;	vidence to rebut the presumption of correctness granted
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
Name of Board of Review Member: Yes No Nick Passe ✓ □ Dan Ryan ✓ □	
Kenna Christians	
Mike Brown	
Susan Dillenbeck	
to adopt these Findings of Fact, Determin June , 20 19	ations and Decision on this 4th day of
	Teri Lehrke

Clerk of Board of Review

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2019

CITY OF LA CROSSE BOARD OF REVIEW



Appeal by Darvin Klatt 1516 Charles St La Crosse, WI 54603

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

CITY OF LA CROSSE.

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Rogan transaction elementers - State Certified headstains in

Introduction

Name: Joshua Benrud

Position: Residential Property Appraiser- Office of City Assessor

- Certified Property Appraiser- State of Wisconsin 1.
- Certified Assessor I- State of Wisconsin II.
- III. Certified Assessor II- State of Wisconsin
- IV. Certified Assessor III-State of Wisconsin
- Wisconsin Real Estate License ٧.
- Member of WAAO- Wisconsin Association of Assessing Officers VI.
- 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.

espansification and the established the let-

Carried Carried Contraction of the Contraction of t

Determine Market Value of Subject Property:

A. Hi	ghest and Be	est Use- Sir	igle famil	y Residentia	particles.		
	nd Value=		13,000			٠.	
C. In	provement \	Value=_\$	76,300	Bis replications	a specie edine.		Section Sec
D. To	i sigradose. ital=	မကေးသည် <u>နံ့လုံ</u> S	89.300	ang pangray	BAN JANUAR		ionali'.

Subject Description: Remark VIII To result to publishing the provided the base of the control of

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Α.	Dicture-		Cariffred Nusassay jir State of Wiscosts 🛫
В.	Address- 1516 (Charles	St. 1000 1000 Extracted the representation of
C	Sito Lovol		- 464 800 410 410 40 5 5 5 6 5 6 6 6 5 6 6 6 5 6 6 6 5 6 6 6 5 6 6 6 6 5 6 6 6 6 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6
D.	Building- Basic S	ingle St	cory
	Other Improveme		Detached Garage
F.	Last time inspecte	ed	03/22/2017
G.	Building Permits-	NA	zmiekomak ingigmyki nykovanik ili jak
		reculated	A to nebetseach isneitement Onhi o

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.

stephen Cardeback inchesions

SELFACER FORWALLING EDINGSOCK

Sales Analysis:

- A. Subject Sale- Not a market sale
- B. Comp #1- 1343 Charles St.
- C. Comp #2- 1024 Liberty St. Agreed to be designed to be seen to be seen to be a few to be
- ##-D. Comp #3-10 w1643 Charles St. of preliminary and electric state of the companion of the
 - E. Comp #4- 1507 Charles St.
 - F. Comp #5- 1114 Clinton St. Comp #5- 1114 Clinton St.
 - G. Conclusion- All 5 Comps deemed reliable Valid Arm's Length Sales.

-Indicated value range of <u>\$ 69,000-107,000</u>

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.

manth ababasan tarif

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-___\$ 89,300_.

All figures and the contract of the contract o

Tax key number: 017-010109-080

Property address: 1516 Charles St

Traffic / water / sanitary. Light / City water / Sewer Legal description: SECOND ADDITION TO P S DAVIDSONS ADDIN LOT 8 BLOCK 16 LOT SZ: 50.03 X 140

Summary C	or Assessment
Land	\$13,000
Improvements	008'92\$
Total value	\$89,300

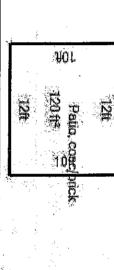
				Land	117
Oty Franksta		Width / Depth Square Feet 4 &	res	Water Frontage	<u>a</u>
1 Re	Residential	50 140	i de	None Total land See \$13,000	0
] [
			THE THE PARTY OF THE STATES	<u>Kesidential Bullding</u>	- Ces
	1891	Full basement:	-78.		7
Year remodeled:		Crawl space:	1,357 SF		
Stories:	1 story	Rec room (rating):	3-1-5		FN.
Style:	Basic Single Story	Fin bsmt living area:			
Use:	Single family	First floor:	1,357 SF		
Exferior wall:	Wood	Second floor:	To a		10
Masonry adjust:		Third floor:	\$ A		
	Asphalt shingles	Finished affic:			
Heating:	Gas, forced air	Unfinished attic:	. See		N.
	No A/C	Unfinished area:	.		
Bedrooms:	2	Patio	120 SF		
Family rooms:			44.25.		et is
Baths:	1 full, 0 half		57% () () () () () () () () () (
Other rooms:	2		gath ge G		
Whirl / hot tubs:					2.
Add'i plumb fixt:	 				
Masonry FPs:			e musylan		J.
Metal FPs:			e Grande		
Gas only FPs:		Grade: D+	How b		
Bsmt garage:		Condition: Ave	Average		
Shed dormers:		Energy adjustment: No	 * . * 		
Gable/hip dorm:		Percent complete: 100%	· %		

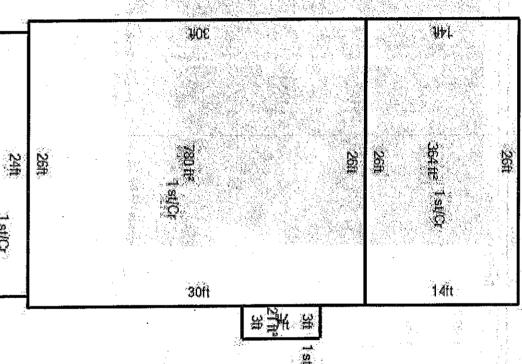
Total living area is 1,357 SF; building assessed value is \$72,800

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





	Photograph		not available	
ment (OBI)	ype, Size)			
ding Improven		Ω	Average	: 100%
Other Buil		Grade:	Condition:	% complete
	ructure	lh: 14 LF	oth: 22 LF	area: 308 SF
	S E	Wid	Depth:	ᇤ
	and the great was Ma		, frame or cb	
I OBIS: 1		Garage	Detached, frame	1959
# of identica		OBI type:	Const type:	Year built
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Page 3 of 3

City of La Crosse, La Crosse County 2019 Sales Comparison

Estimated fair market value: \$89,300 * Comparable market value: \$93,400 (+4.6%) *

Tax key number: 017-010109-080
Property address: 1516 Charles St, City of La Crosse

				. Companies	
				A TO TAKE THE THE TAKE THE T	
Tax key number	10109-080	10101-140	10059-140	10106-140	
Site address	1516 Charles St	1343 Charles St	1024 Liberty St	1643 Charles St	
A STATE OF THE STA		所是 的			
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A TOTAL OF STREET STREET STREET					
•					
					777
Summary of Comparison			-		
Sale date and price		May 2017 \$107,000 Jun 2018	⇔	Nov 2018 \$105,000	000
Net adjustments		-\$18,800	-\$1,000	-\$10,700	700
Comparable value		\$88,200	\$101,900	\$94,300	300
Comparability rating		66	86	16	97
Gross adjustments	•	30%	34%	44%	44%
Composite rating		92	06		87
Adjustments to last valid sale		t .			
Neighborhood group	Josh Northside	Josh Northside	Josh Northside	Josh Northside	
Neighborhood	Central Northside	Central Northside	Central Northside	Central Northside	
Flood plain	No	No	No	No	
Traffic	Light	Light	Light	Light	
Land	-				
Residential	50 front feet	50 front feet	50 front feet -\$100	50 front feet	
Buildings			-		
Single family					
Use	Single family	Single family	Single family	Single family	
Above grade area	1,357 SF	1,211 SF	994 SF	1,069 SF	
Below grade area	0 SF	0 SF	0 SF	312 SF	
Style	Basic Single Story	Basic Single Story	Basic Single Story	Basic Single Story	
Grade	±∆		Ö	O	<u>8</u> ,
Yr built/Age/Eff age	1891 / 128 / 52	1880 / 139 / 37 -\$8,200	1885 / 134 / 38		,200
Exterior wall	Wood	Alum/vinyl	Alum/vinyl	ııyı	
Stories	1 story	1 story	1 story	1 story	
					Γ

May 22, 2019 4:34PM

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9 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	\$2,600 352 SF	576 SF - \$2,600	308 SF	Garage Utility shed, residential
\$600 0 SF	-\$700 0 SF		120 SF	All other adjustments
\$3,800 0 SF \$3,800 232 SF 144, SF	0 0 SF 0 140 SF 0 0 SF	-\$600 -\$3,100 -\$1,500	0 SH A	sed parch
water/No A/C	Average Electric, t 0 SF	je prced air/No A/C	Average Gas, forced air/No A/C 0 SF	DU) coling rage
	1 full/0 halt	1 full/0 half	1 full/0 half accord	Bathrooms
\$1,900 757 SF 2	\$800 994 SF 2	1,211 SF \$800 3	1,357 SF 2	Crawl space SF Bedrooms
# · · · ·	0 SF	· · · · · · · · · · · · · · · · · · ·	0 SF	Full basement SF
\$14 600 I 1 069 SF	1S 706 L	1.211 SF	1.357 SF	First floor SF

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.

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	Subject Property	Gomparison 4	Comparison 5		Comparison 6
Tax key number	10109-080	10093-120	10096-050	***************************************	· · · · · · · · · · · · · · · · · · ·
Site address	1516 Charles St	1507 Liberty St	1114 Clinton St		(教育の教育の)
<u> </u>					· · · · · · · · · · · · · · · · · · ·
<i>123</i>		の問題を行うと言うとのあるよう	¥,		
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		· · · · · · · · · · · · · · · · · · ·	· 不是不是不是一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个		
Summary of Comparison					
Sale date and price		Apr 2017 \$86,500	Mar 2018	\$69.000	
Net adjustments				\$20,400	
Comparable value	-	\$92,800		\$89,400	
Comparability rafing		<u> </u>		98	
Gross adjustments		%02		83%	
Composite rating		08		78	
Adjustments to last valid sala	•			2	
Mojektochood group	Ioch Modhaide	Inch Morthalda	Inch Monthaide		
neighborhood group	Joseph Mortuside	ansili ivoi titside	Joseph Mortinside		
Neignborhood	Central Northside	Central Northside	Central Northside		
Flood plain		OZ.			
l raffic	Light	Light	Medium		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Land		-			
Kesidential	50 front reet	50 mont reet) 50 front feet	\$5,200	
Buildings	-				
Single lalling	-	-	:		
nse n	Single family	Single family	Single family		,
Above grade area	1,35/ 8	843 SF	836 SF		
Below grade area	歩 0	843 SF	-SO		
Style	Basic Single Story	Basic Single Story	Basic Single Story		
Grade	<u></u>	D +	+Ω		
Yr built/Age/Eff age	1891 / 128 / 52	1880 / 139 / 32 -\$9,200	1 1880 / 139 / 39	-\$5.200	
Exterior wall	Wood	Alum/vinwl			
Stories	1 story	1 story	1 storv		
First floor Off	1 257 SE	843 SF \$21 000	_	\$24 ADD	
Full basement SF	5 LS C			004,174	
Crawl space SF	1,357 SF	0 SF \$8,200		\$8,200	
Bedrooms	2	2	3		
Bathrooms	1 full/0 half	1 full/0 half	1 full/0 half		

May 22, 2019 4:34PM

+			_				,	- ,
	All other adjustments Garage Utility shed, residential	Patio	Deck	Enclosed porch	Open porch	Attached garage	Heating & cooling	Condition (CDU)
	308 SF	120 SF		0 SF		0 SF	Gas, forced air/No A/C	Average
	0 SF 120 SF	0.SF	0 SF	120 SF	0 SF 3 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	0 SF 25 3 3	Gas, forced air/A/C, same duct -\$1,900 Gas, force	Average
出土 · のはずし 古神の神の人のなどのはないない。	\$3,500 0 SF -\$1,600	\$600 0 SF	0 SE	-\$3,400 212 SE	0.SF	240 SF	-\$1,900 Gas, forced air/A/C, san	Average
Charles a second of the second	\$3,500	\$600		-\$6,200		-\$5,300	d air/A/C, same duct -\$1,800	表生的人 医水子的 等

^{*} 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 Beurud*Residential Property Appraiser

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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 Info	rmation	* If agen	t, subm <u>it written authorizatio</u> n	(Form PA-105) with this form
Property owner name (on changed assessme	int notice)	od i Norde tre anterior de la Maria de la comitación de la mala de la comitación de la comi	Agent name	t, submit written authorization	
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City La Crosse	State WI	Zip 54601	City	LA CROSSE	State Zip
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Section 3: Reason for Object Reason(s) for your objection: (Attach a			Racic for wa	ur opinion of assessed value: (At	tach additional shoots if nooded
Market sales and rental values		•		onal market analysis to be	
Section 4: Other Property In	formation		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	**************************************	A lderen Hille – der 1998 sysky en er 1986 fra død Si-sys sys en er er program er bøgge stergeg e r prys 25 av en bøgde g som
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Wisconsin Department of Revenue

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RECEIVED

City of La Crosse 2019 Assessment Year

MAY 1 7 2019 LA CROSSE CITY ASSESSOR

Notice of Intent to File Objection with Board of Review

I, ARVIN KATT as the property owner or as agent for An DAK ALC (insert property owner's name or strike) with an address of 1516 Charles Street hereby give notice of an intent to file an objection on the assessment for the following property:
(insert address of subject property)
for the 2019 Assessment Year in the City of La Crosse.
THIS NOTICE OF INTENT IS BEING FILED: (please mark one)
at least 48 hours before the Board's first scheduled meeting
less than 48 hours before the start of, but not later than the first two hours of, the Board's first scheduled meeting (please complete Section A)
after the first two hours of the Board's first scheduled session, but no later than the end of the fifth day of the session or, if the session is less than five days, the end of the final day of the session (please complete Section B)
FILING OF THIS FORM DOES NOT RELIEVE THE OBJECTOR FROM THE REQUIREMENT OF TIMELY FILING A FULLY COMPLETED WRITTEN OBJECTION ON THE PROPER FORM WITH THE CLERIFOF THE BOARD OF REVIEW.
(Name) (Name) (Date) Received by: John Received by:
Date: 5-17-19 Time: 4!00 ρm
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.