

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

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

General information

Date issued 6 - 5 - 2019

Parcel no. 17-10109-90

Address 1512 Charles St.

Legal description

☐ Town ☐ Village ☒ City

Municipality La Crosse

Assessment information

20 <u>19</u> Original Assessment		20 <u>19</u> Final Assessment <i>(determined by BOR)</i>	
Land	\$ 13,000	Land	\$ 13,000
Improvements	\$ 93,100	Improvements	\$ 93,100
Personal property	\$	Personal property	\$
Personal property	\$	Personal property	\$
Personal property	\$	Personal property	\$
Total personal property	\$	Total personal property	\$
Total all property	\$ 106,100	Total all property	\$ 106,100

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: 17-10109-90

Personal Property Account
Number(If applicable)

Property Address: 1512 Charles St.

Property Owner: Andar LLC c/o Darvin Klatt

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

January 1, 20 19

Assessment Value: 106,100

Land: 13,000

Improvements: 93,100

Total: 106,100

Hearing Date: June 4, 2019

Time: 9:20 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}:

Pat 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: ☒

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):

One of his worst houses. Same gentlemen lived there for 30 years. Had market analysis by Jim Berns. Nice looking house on outside, but work on inside. Will sell for less than assessed value. Would like to have a single family home and bring it up to specs, but it is not there yet.

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

Paul Magnuson

Look at kitchen. It was original kitchen when built 100 years ago, only 7 feet wide 12 feet long, which is out of market. No front porch. Flooring is atrocious. \$25,000 to make this rental presentable to next renter. Tenant has been here 20 years. Rented for \$525. The way kitchen is designed a refrigerator is in front of a window. A lot has to happen to this unit to make it habitable for the next renter, or for someone to buy. To say someone would pay \$106,100 is the most egregious example of overvaluation he has ever seen. It needs substantial improvements - flooring, kitchen, bathroom fixtures, bedrooms. Tiny house. Has a market analysis from Jim Berns.

Highest and best use for this property is rental right now. Long term, doesn't make a distinction between those. Huge demand for rental houses vs. apartment complexes. Highest and best use is someone living in the home and enjoying and providing value to them. Gillette St. property listed in May; not on realtor.com anymore; thinks it was sold.

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

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 5 other properties were presented:

Addresses of other properties:

1333 Kane St.
1633 Charles St.
1322 Liberty St.
1131 Charles St.
1434 Wood St.

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

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

Reviewed report with the Board; inspected in March 2017. This property was not discussed during open book. Doesn't think it was in negotiations with Dawn Reinhart. No data was contradicted. Sales grid sheet equalizing to the subject. \$50,000 homes in the city are hard to find unless they are foreclosures. Grade is C which takes a look at style of home, effective age adjusts for age and lack of improvements. Porch on front and back; don't consider living area. One story and unfinished attic area. It is worth \$106,100. Highest and best use is single family.

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

--

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

--

C. DETERMINATIONS

1. The assessor's estimated level of assessment* of the municipality has been determined to be

100 %

2. The Board of Review finds that there was a recent sale of the subject property: Yes: ☐ No: ☒

- a) The sale was an arm's-length transaction. Yes: ☐ No: ☐
b) The sale was representative of the value as of January 1 Yes: ☐ No: ☐
c) The Board finds that the sale supports the assessment. Yes: ☐ No: ☐
d) If all answers are 'yes':

d1. What is the sale price?

d2. What if any adjustments, based on the evidence presented, should be made for such considerations as time between the date of sale and the January 1 assessment date, non-market class value in the selling price (ag-use value and fractionally assessed classes), and/or other physical changes that occurred to the property between the sale date and the January 1 assessment date?

d3. What is the full market value?

If responses in 2 through 2c were "yes", upon completion of the section, proceed to section D, Decision, check all that apply and determine the assessed value.

* The relationship between the assessed value and the equalized value of non-manufacturing property minus corrections for prior year over or under charges within a municipality--town, city, or village. For example if the assessed value of all property subject to property tax in the municipality is \$2,700,000 and the equalized value (with no prior corrections) in the municipality is \$3,000,000 then the assessment level is said to be 90% ($\$2,700,000/\$3,000,000 = .90$ or 90%).

3. The Board of Review finds that there are recent sales of comparable properties: Yes: ☒ No: ☐

If Yes, answer the following:

Property Owner

- a) Did the Property Owner present testimony of recent sales of comparable properties in the market area: Yes: ☒ No: ☐
b) If yes, were the attributes satisfactorily adjusted for their differences from the subject and their contribution to value? Yes: ☐ No: ☒

Assessor

- c) Did the Assessor present testimony of recent sales of comparable properties in the market area: Yes: ☒ No: ☐
d) If yes, were the attributes satisfactorily adjusted for their differences from the subject and their contribution to value? Yes: ☒ No: ☐

Conclusion

e) LIST THE PROPERTIES AND VALUES THAT THE BOARD OF REVIEW RELIES ON TO MAKE ITS DETERMINATION AS TO FAIR MARKET VALUE:

See Assessor Report

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

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

What was the most credible evidence presented:

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

1.

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	<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"/>

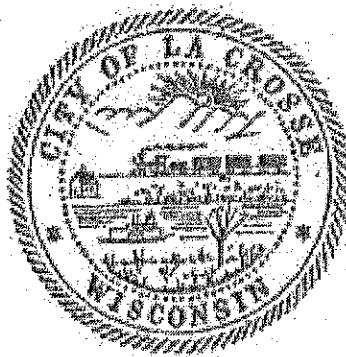
to adopt these Findings of Fact, Determinations and Decision on this 4th day of June, 2019.

Teri Lehrke

Clerk of Board of Review

2019

CITY OF LA CROSSE
BOARD OF REVIEW



Appeal by Darwin Klatt
1512 Charles 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= \$ 93,100

D. Total= \$ 106,100

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- \$ 106,100 .

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

May 22, 2019

Tax key number: 017-010109-090

Property address: 1512 Charles St

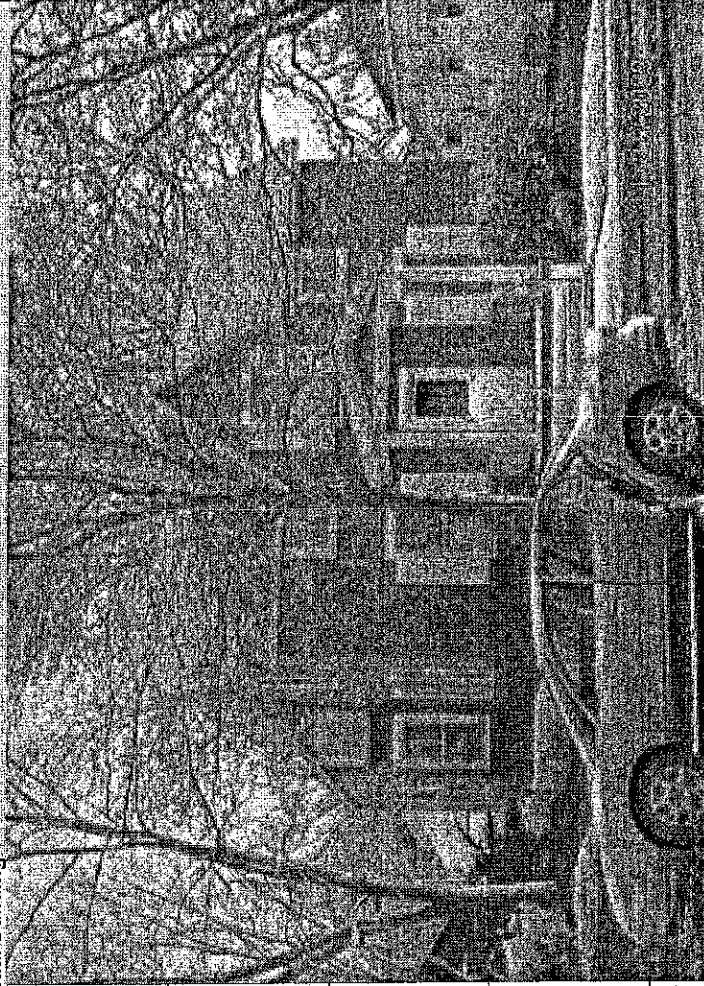
Traffic / water / sanitary: Light / City water / Sewer

Legal description: SECOND ADDITION TO P S DAVIDSONS ADDN LOT 9 BLOCK 16 LOT SZ: 50.03 X 140

Summary of Assessment		
Land		\$13,000
Improvements		\$93,100
Total value		\$106,100

City	Land Use	Width	Depth	Square Feet	Acres	Water Frontage	Description	Assess Value
1	Residential	50	140			None	Total land	\$13,000

Residential Building			
Year built:	1891	Full basement:	864 SF
Year remodeled:		Crawl space:	
Stories:	2 story w/attic	Rec room (rating):	
Style:	Farmhouse	Fin bsmt living area:	
Use:	Single family	First floor:	864 SF
Exterior wall:	Asbestos/asphalt	Second floor:	432 SF
Masonry adjust:		Third floor:	
Roof type:	Asphalt shingles	Finished attic:	
Heating:	Gas, forced air	Unfinished attic:	216 SF
Cooling:	No A/C	Unfinished area:	
Bedrooms:	3	Enclosed porch	170 SF
Family rooms:	1	Open porch	54 SF
Baths:	1 full, 0 half		
Other rooms:	2		
Whirl / hot tubs:			
Add'l plumb fixt:			
Masonry FPs:			
Metal FPs:			
Gas only FPs:		Grade:	C
Bsmt garage:		Condition:	Average
Shed dormers:		Energy adjustment:	No
Gable/hip dorm:		Percent complete:	100%



Total living area is 1,296 SF; building assessed value is \$88,600

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

May 22, 2019

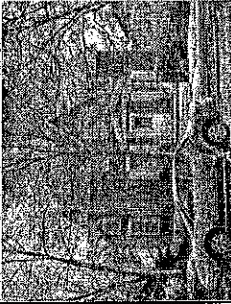
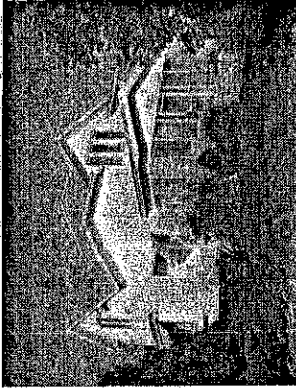
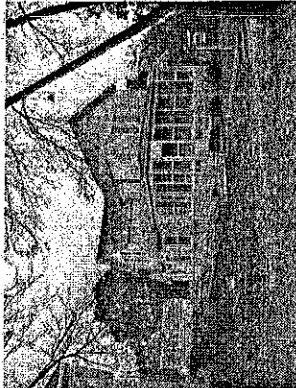
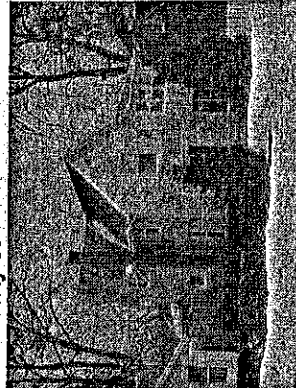
# of identical OBLs: 1		Other Building Improvement (OBI)			Photograph	
Main Structure		Modifications (Type, Size)				
OBI type: Garage	Width: 18 LF	Grade: C	not available			not available
Const type: Detached, frame or cb	Depth: 20 LF	Condition: Average				
Year built: 1930	Fir area: 360 SF	% complete: 100%				

Building Permits		Sales History	
Issued	Permit #	Date	Type
		11/1/2010	Not a market sale

City of La Crosse, La Crosse County
2019 Sales Comparison

Tax key number: 017-010109-090
Property address: 1512 Charles St, City of La Crosse

Estimated fair market value: \$106,100 *
Comparable market value: \$108,800 (+2.5%) *

Subject Property		Comparison 1	Comparison 2	Comparison 3
10109-090 1512 Charles St		10100-020 1333 Kane St 	10106-120 1633 Charles St 	10100-140 1322 Liberty St 
Summary of Comparison Sale date and price Net adjustments Comparable value Comparability rating Gross adjustments Composite rating Adjustments to last valid sale Neighborhood group Neighborhood Flood plain Traffic Land Residential Buildings Single family Use Above grade area Below grade area Style Grade Yr built/Age/Est age Exterior wall Stories		Jun 2018 \$158,000 -\$38,500 \$119,500 99 37% 90	May 2017 \$133,000 -\$42,000 \$91,000 99 40% 89	Apr 2018 \$125,000 -\$16,200 \$108,800 99 39% 90
Josh Northside Central Northside No Light 50 front feet Single family 1,512 SF 864 SF Farmhouse C 1891 / 128 / 52 Asbestos/asphalt 2 story w/attic		Josh Northside Central Northside No Light 50 front feet Single family 1,716 SF 957 SF Farmhouse C+ 1885 / 134 / 38 Alum/Vinyl 2 story	Josh Northside Central Northside No Light 50 front feet Single family 1,772 SF 764 SF Farmhouse C 1880 / 139 / 32 Alum/vinyl 2 story	Josh Northside Central Northside No Light 50 front feet Single family 1,414 SF 0 SF Farmhouse C 1880 / 139 / 35 Asbestos/asphalt 2 story

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

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)		
Owner mailing address N1955 Wedgewood Drive W			Agent mailing address		
City La Crosse	State WI	Zip 54601	City LA CROSSE	State WI	Zip
Owner phone (608) 792 - 9698		Email DarvinK@yahoo.com	Owner phone () -		

Section 2: Assessment Information and Opinion of Value

Property address 1512 Charles Street			Legal description or parcel no. (on changed assessment notice) 017-010109-090		
City La Crosse	State WI	Zip 54601			
Assessment shown on notice - Total \$106,100			Your opinion of assessed value - Total \$50,000		

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) Market sales and rental values less than assessment.	Basis for your opinion of assessed value: (Attach additional sheets if needed) 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) (mm-dd-yyyy) _____ to (mm-dd-yyyy) _____
Asking price \$ _____ List all offers received _____
- D. Within the last five years, was this property appraised? ☐ Yes ☒ No
If Yes, provide: Date (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

City of La Crosse
2019 Assessment Year

MAY 17 2019

LA CROSSE
CITY ASSESSOR

Notice of Intent to File Objection with Board of Review

I, Darren Klatt as the property owner or as agent for Am Day LLC
(insert property owner's name or strike) with an address of 1512 Chanks Street
hereby give notice of an intent to file an objection on the assessment for the following property:
La Crosse 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) Darren Klatt
(Date) 5/17/19

Received by: Joshua Benrud
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.

