

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

Thomas & Lisa Kratt
2584 7th St. S.
La Crosse, WI 54601

General information

Date issued 6 - 5 - 2019

Parcel no. 17-20243-10

Address 2584 7th St. S.

Legal description

☐ Town ☐ Village ☒ City

Municipality La Crosse

Assessment information

20 <u>19</u> Original Assessment		20 <u>19</u> Final Assessment (determined by BOR)	
Land	\$ 74,500	Land	\$ 74,500
Improvements	\$ 280,700	Improvements	\$ 280,700
Personal property	\$	Personal property	\$
Personal property	\$	Personal property	\$
Personal property	\$	Personal property	\$
Total personal property	\$	Total personal property	\$
Total all property	\$ 355,200	Total all property	\$ 355,200

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: 17-20243-10

Personal Property Account
Number(If applicable)

Property Address: 2584 7th St. S.

Property Owner: Thomas & Lisa Kratt

Mailing Address: 2584 7th St. S., La Crosse, WI 54601

January 1, 20 19 Assessment Value: 355,200

Land: 74,500

Improvements: 280,700

Total: 355,200

Hearing Date: June 4, 2019

Time: 9:40 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}:

Josh Benrud and Thomas Kratt

1. Sworn testimony by Property Owner/Objector: **Thomas Kratt** 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):

Purchased property in 2001 for \$225,000. Objection form listed cost of changes as \$75,000 for remodel. Gutted kitchen to studs, changed area to living space, drop ceiling, utility area, removed door to kitchen. No improvements since 2017 inspection. Unique area. With all other properties from the boat landing down, except his, they were assessed from 2015.

2726 7th St. S.
2522 7th St. S.
1605 Nakomis Ave.
3227 Lauderdale Ct.
1831 Nakomis Ave.
2414 13th St. S.
1417 Moorings Dr.

d) Other factors or reasons (if presented):

Yes: ☒ No: ☐

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

Described waterfront home from his Report. Interior inspection in June of 2017. Building permit indicates the addition/conversion of garage \$45,000. Usually permits are low and do not reflect actual cost. Did revaluation in neighborhood to make sure records were accurate. Data we have is accurate and nothing contradicted. Has seen waterfront properties selling for exorbitant amount, bidding wars, don't always hit market. Fair market value of \$355,200 should be sustained. Increase in assessment prior was to reflect building permit and improvement vs. all other properties. His property improved. Whatever costing tables and records are set at, everyone is adjusted. Last year we were at an 83% ratio. With new software, our assessments are now closer to 100%. Everyone is going from 83% to 100% of fair market value. Everyone is applied fairly and equitably. A pink notice was sent to taxpayers that said 2008 was the last time of a valuation; with market increasing we were out of range. With new software, over 11 years, market has changed and through analysis the market adjustments were warranted. Can't project what the mill rate will be; other taxing jurisdictions - city, county, school districts, state. Software is a data collection tool to analyze. Assessor is making market adjustments every year. Ratios from 2015 are no longer relevant; hotter market; low housing stock; high demand. They are not hitting the market; once in a lifetime opportunity for waterfront properties.

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

--

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

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C. DETERMINATIONS

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

100 %

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

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

d1. What is the sale price?

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

d3. What is the full market value?

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

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

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

If Yes, answer the following:

Property Owner

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

Assessor

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

Conclusion

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

See Assessor Report

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

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

What was the most credible evidence presented:

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

1.

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;
- ☐ 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"/>

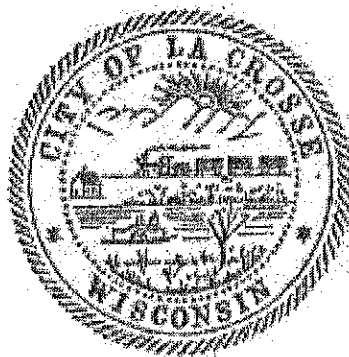
to adopt these Findings of Fact, Determinations and Decision on this 4th day of June, 2019.

Teri Lehrke

Clerk of Board of Review

2019

CITY OF LA CROSSE
BOARD OF REVIEW



Appeal by Thomas Kratt
2584 7th St S.
La Crosse, WI 54601

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

Subject Description:



- A. Picture- [Image]
- B. Address- 2584 7th St. S
- C. Site- Waterfront
- D. Building- Contemporary
- E. Other Improvements- Boat Slip
- F. Last time inspected- 06/16/2017
- G. Building Permits- Addition 05/07/2015 \$45,000

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- NA
- B. Comp #1- 2726 7th St. S.
- C. Comp #2- 2522 7th St. S.
- D. Comp #3- 1605 Nakomis Ave
- E. Comp #4- 3227 Lauderdale Ct.
- F. Comp #5- 1831 Nakomis Ave
- G. Comp #6- 2414 13th St. S.
- H. Comp #7- 1417 Moorings Dr.
- I. Conclusion- All 7 Comps deemed reliable Valid Arm's Length Sales.
-Indicated value range of \$ 235,000-731,225

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.

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= \$ 74,500

C. Improvement Value= \$ 280,700

D. Total= \$ 355,200

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- \$ 355,200 .

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

May 23, 2019

Tax key number: 017-020243-010

Property address: 2584 7th St S

Traffic / water / sanitary: Medium / City water / Sewer

Legal description: ASSESSOR'S PLAT GOVERNMENT LOT 1, SEC 8-15-7 LOT 14 LOT SZ: IRR

Summary of Assessment		
Land		\$74,500
Improvements		\$280,700
Total value		\$355,200

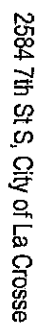
Qty	Land Use	Width	Depth	Square Feet	Acres	Land		Description	Assess Value
						Water Frontage	River (Subprime)		
1	Residential	60	154	9,235	0.212		Irregular		\$74,500

Residential Building	
Year built: 1989	Full basement
Year remodeled:	Crawl space: 1,430 SF
Stories: 1 story	Rec room (rating):
Style: Contemporary	Fin bsmt living area:
Use: Single family	First floor: 1,910 SF
Exterior wall: Wood	Second floor:
Masonry adjust:	Third floor:
Roof type: Asphalt shingles	Finished attic:
Heating: Gas, forced air	Unfinished attic:
Cooling: A/C, same ducts	Unfinished area:
Bedrooms: 3	Garage: 480 SF
Family rooms: 1	Enclosed porch: 152 SF
Baths: 2 full, 0 half	Open porch: 42 SF
Other rooms: 2	Open porch: 160 SF
Whirl / hot tubs:	Patio: 104 SF
Add'l plumb fixt:	
Masonry FPs: 2 stacks, 2 openings	
Metal FPs:	
Gas only FPs:	
Bsmt garage:	Grade: B
Shed dormers:	Condition: Average
Gable/hip dorm:	Energy adjustment: No
	Percent complete: 100%



Total living area is 1,910 SF; building assessed value is \$269,300

May 23, 2019



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


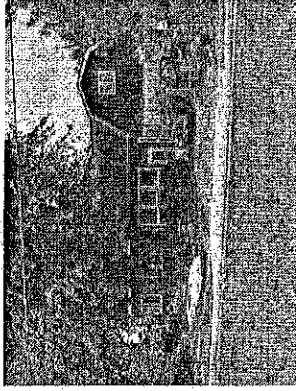
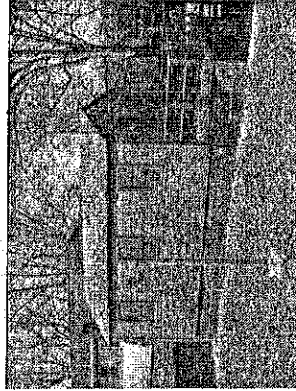

May 23, 2019



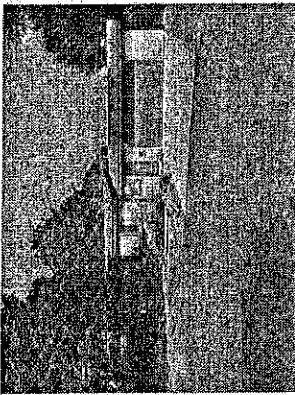
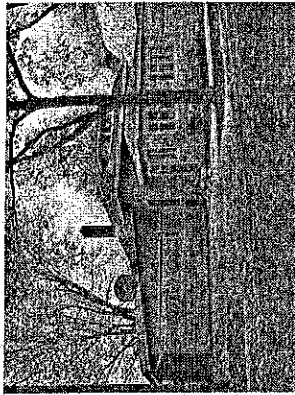
# of identical OBIs: 1		Other Building Improvement (OBI)				Photograph	
Main Structure		Modifications (Type, Size)				Photograph	
OBI type:	Boat slip	Width:	25 LF	Grade:	C	not available	
Const type:	Standard	Depth:	38 LF	Condition:	Average		
Year built:	2010	Fir area:	950 SF	% complete:	100%		
Building Permits							
Issued	Permit #	Purpose	\$ Amount	Completed	Sales History		
5/7/2015	99168	ADDITION	\$45,000	6/26/2015	Date	Price	Type

City of La Crosse, La Crosse County
2019 Sales Comparison

Tax key number: 017-020243-010
Property address: 2584 7th St S, City of La Crosse

Estimated fair market value: \$355,200 *
Comparable market value: \$387,300 (+9.0%) *

Subject Property		Comparison 1	Comparison 2	Comparison 3
Tax key number Site address 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 Residential Residential Buildings Single family Use Above grade area Below grade area Style Grade Yr built/Age/Est age	20243-010 2584 7th St S 	50324-250 2726 7th St S 	20242-060 2522 7th St S 	10675-290 1605 Nakomis Ave 
		Jun 2018 \$235,000 \$94,100 \$329,100 99 102% 74	Oct 2018 \$185,000 \$261,500 \$446,500 91 163% 53	Nov 2017 \$381,000 -\$84,300 \$296,700 39 46% 43
	Josh Southside 7th St Waterfront Medium 9,235 square feet	Josh Southside 7th St Waterfront Medium 8,538 square feet \$1,400	Josh Southside 7th St Waterfront Medium 17,729 square feet -\$17,000	Shannon Neumann Waterfront North Light 110 front feet -\$4,000
	Single family 1,910 SF 0 SF Contemporary B 1989 / 30 / 16	Single family 1,977 SF 0 SF Contemporary C 1955 / 64 / 24	Single family 280 SF 0 SF Cottage E 1961 / 58 / 104	Single family 2,526 SF 0 SF Ranch B 1987 / 32 / 22 \$19,200

Subject Property		Comparison 4	Comparison 5	Comparison 6
Tax key number Site address	20243-010 2584 7th St S	10250-090 3227 Lauderdale Ct	10676-510 1831 Nakomis Ave	50030-090 2414 13th St S
				
Summary of Comparison				
Sale date and price		Jun 2018	Apr 2017	Apr 2019 (listing)
Net adjustments		\$731,225	\$308,000	\$269,900
Comparable value		-\$230,600	\$72,000	\$118,200
Comparability rating		\$500,625	\$380,000	\$388,100
Gross adjustments		38	38	42
Composite rating		51%	66%	85%
Adjustments to last valid sale		41	37	35
Neighborhood group				
Neighborhood	Josh Southside	Shannon Neumann	Shannon Neumann	Josh Southside
Flood plain	7th St Waterfront	Waterfront North	Waterfront North	South Avenue
Traffic	Medium	Cul de sac	Light	Light
Land				
Residential	9,235 square feet	100 front feet	90 front feet	54 front feet
Residential				1 lot
Residential				
Buildings				
Single family	Single family	Single family	Single family	Single family
Use	1,910 SF	3,028 SF	1,424 SF	1,532 SF
Above grade area				
Below grade area	0 SF	0 SF	0 SF	1,144 SF
Style	Contemporary	Modern Multi-Story	Ranch	Bungalow
Grade	B	A	C	C
Yr built/Age/Eff age	1989 / 30 / 16	2001 / 18 / 12	1968 / 51 / 36	1921 / 98 / 30
Exterior wall	Wood	Wood	Alum/vinyl	Alum/vinyl
Stories	1 story	2 story	1 story	1 story w/attic
First floor SF	1,910 SF	1,514 SF	1,424 SF	1,144 SF
Second floor SF	0 SF	1,514 SF	0 SF	0 SF
Finished attic SF	0 SF	0 SF	0 SF	388 SF
				-\$20,000

Full basement SF	0 SF	0 SF	0 SF	1,144 SF	-\$24,100
Crawl space SF	1,430 SF	1,514 SF	1,424 SF	0 SF	\$15,700
Bedrooms	3	3	2	3	
Bathrooms	2 full/0 half	3 full/0 half	2 full/0 half	1 full/0 half	\$3,900
Condition (CDU)	Average	Average	Average	Average	
Heating & cooling	Gas, forced air/A/C, same duct	Gas, forced air/A/C, same duct	Gas, forced air/A/C, same duct	Gas, forced air/A/C, same duct	
Fireplaces	2 masonry/0 mtl/0 gas	1 masonry/0 mtl/0 gas	1 masonry/0 mtl/0 gas	0 masonry/0 mtl/0 gas	\$15,800
Additional fixtures		3	0	0	
Attached garage	480 SF	794 SF	528 SF	672 SF	-\$2,900
Open porch	202 SF	42 SF	0 SF	0 SF	\$6,500
Screen porch	0 SF	0 SF	0 SF	0 SF	
Enclosed porch	152 SF	0 SF	176 SF	160 SF	-\$300
Deck	0 SF	270 SF	336 SF	404 SF	-\$6,300
Patio	104 SF	0 SF	108 SF	0 SF	\$1,000
All other adjustments					
Boat slip	950 SF	900 SF	400 SF	260 SF	\$7,800
Utility shed, residential				208 SF	-\$1,200

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

Full basement SF	0 SF	1,407 SF	-\$31,200		
Crawl space SF	1,430 SF	30 SF	\$14,900		
Bedrooms	3	4			
Bathrooms	2 full/0 half	3 full/0 half	-\$4,300		
Condition (CDU)	Average	Average			
Heating & cooling	Gas, forced air/A/C, same duct	Gas, forced air/A/C, same duct			
Fireplaces	2 masonry/0 mt/0 gas	1 masonry/0 mt/0 gas	\$8,600		
Additional fixtures		0			
Attached garage	480 SF	624 SF	-\$1,900		
Open porch	202 SF	0 SF	\$7,100		
Screen porch	0 SF	0 SF			
Enclosed porch	152 SF	0 SF	\$8,100		
Deck	0 SF	554 SF	-\$7,600		
Patio	104 SF	0 SF	\$1,100		
All other adjustments			\$12,900		
Boat slip	950 SF	0 SF	\$11,400		
Utility shed, residential					

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

RECEIVED

MAY 17 2019

LA CROSSE
CITY ASSESSOR**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) Wis. Stats.). You must also complete this entire form and submit it to your municipal clerk. To review the best evidence of property value, see the Wisconsin Department of Revenue's *Property Assessment Appeal Guide for Wisconsin Real Property Owners*.

Complete all sections:

Section 1: Property Owner / Agent Information		* If agent, submit written authorization (Form PA-105) with this form	
Property owner name (on changed assessment notice) TOM KRATT		Agent name (if applicable)	
Owner mailing address 2584 7TH ST S		Agent mailing address	
City LA CROSSE	State WI	Zip 54601	
Owner phone 608-792-2536	Email TOMKRATT@CHARTE.NET	Owner phone	Email

Section 2: Assessment Information and Opinion of Value	
Property address 2584 7TH ST S	Legal description or parcel no. (on changed assessment notice)
City LA CROSSE	State WI
Zip 54601	
Assessment shown on notice - Total \$ 355,200	Your opinion of assessed value - Total \$ 225,000

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	
Reasons for your objection (Attach additional sheets if needed) SINGLE STORY 1750 SF HOME	Basis for your opinion of assessed value (Attach additional sheets if needed) See attached

Section 4: Other Property Information	
A. Within the last 10 years, did you acquire the property? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes, provide acquisition price \$ _____ Date (mm-dd-yyyy) _____ <input type="checkbox"/> Purchase <input type="checkbox"/> Trade <input type="checkbox"/> Gift <input type="checkbox"/> Inheritance	
B. Within the last 10 years, did you change this property (ex: remodel, addition)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If Yes, describe REMODEL KITCHEN Date of changes 6-1-15 Cost of changes \$ 14,000 Does this cost include the value of all labor (including your own)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
C. Within the last five years, was this property listed/offered for sale? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes, how long was the property listed (provide dates) _____ to _____ Asking price \$ _____ List all offers received _____	
D. Within the last five years, was this property appraised? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes, provide Date (mm-dd-yyyy) _____ Value _____ Purpose of appraisal _____ If this property had more than one appraisal, provide the requested information for each appraisal.	

Section 5: BOR Hearing Information	
A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): Name: 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 signature Tom Kratt	Date (mm-dd-yyyy) 5-17-19

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, Tom Kratt as the property owner or as agent for _____
(insert property owner's name or office) with an address of 2584 7th St S
hereby give notice of an intent to file an objection on the assessment for the following property:
2584 7th St S (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) Tom Kratt
(Date) 5/17/19

Received by: Shirley Rasmussen
Date: 5/17/19 Time: 3:10 p.m.

Section A: The Board of Review shall grant a waiver of the 48-hour notice of an intent to file a written objection if a property owner who does not meet the notice requirement appears before the Board during the first two hours of the meeting, SHOWS GOOD CAUSE FOR FAILURE TO MEET THE 48-HOUR NOTICE REQUIREMENT AND FILES A WRITTEN OBJECTION. My good cause is as follows:

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.

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Tom Kratt
2584 7th St S
La Crosse, WI 54601

I object to the reassessment of my house in the most recent city-wide assessment. The house is a single-story with a living space of approximately 1750 square feet plus a three-season porch of approximately 145 square feet. The property has a detached two-car garage. The house has a dirt floor crawl space under a portion of the house which is accessed from outside the living quarters.

I can agree with reassessing the land on a per acre rate. But a 1750 square foot home should be assessed at the same rate city wide.

Water front property also has its drawbacks to be considered, particularly flooding. Floods are no longer just a spring event in La Crosse. This year we had water in our crawl space which was to be expected but we have also had water in the summer time as well due to the Mississippi River flooding in June and July.

Therefore, I request you take another look at my property, particularly the square footage of the house and reassess the house portion similar to other 1750 square foot properties around the city.

Thanks for your consideration,

Tom Kratt

Name	Address	2015			2018			15-18	2019			15-19	18-19		
		Land	Improve	Total	Land	Improve	Total		Land	Improve	Total		Land	Improve	Total %
Koelbl, Ed	2698	25200	2000	27200	25200	2000	27200	0.0%	\$70,500	\$53,400	\$123,900	179.8%	2570.0%	355.5%	2570%
Beranek, Diane	2600	41800	119600	161400	41800	119600	161400	0.0%	\$83,300	\$330,200	\$413,500	99.3%	176.1%	156.2%	176%
Buchner, Jim	2522	26800	1700	28500	26800	1700	28500	0.0%	\$91,500	\$4,500	\$96,000	241.4%	164.7%	236.8%	165%
Buchner, Doug	2704	18600	97300	115900	18600	97300	115900	0.0%	\$71,400	\$224,200	\$295,600	283.9%	130.4%	155.0%	130%
Kratt, Tom	2584	31500	154400	185900	31500	192200	223700	20.3%	\$74,500	\$280,700	\$355,200	136.5%	81.8%	91.1%	46%
Burch, Jacob	2726	19500	105100	124600	19500	105100	124600	0.0%	\$73,100	\$189,200	\$262,300	274.9%	80.0%	110.5%	80%
Dagendishi, Jerome	2546	62500	135000	197500	62500	135000	197500	0.0%	\$107,100	\$234,200	\$341,300	71.4%	73.5%	72.8%	73%
Cheif, Mike	2516	35700	84100	119800	35700	95400	131100	9.4%	\$77,400	\$142,400	\$219,800	116.8%	69.3%	83.5%	49%
Hoeth, Deb	2596	32300	218600	250900	32300	218600	250900	0.0%	\$75,200	\$355,700	\$430,900	132.8%	62.7%	71.7%	63%
Scheller, Pat	2610	32000	208800	240800	32000	208800	240800	0.0%	\$78,600	\$330,400	\$409,000	145.6%	58.2%	69.9%	58%
Yin, Yao	2680	52300	301000	353300	52300	301000	353300	0.0%	\$90,000	\$463,600	\$553,600	72.1%	54.0%	56.7%	54%
Michaels Trust	2690	36700	216700	253400	36700	216700	253400	0.0%	\$75,200	\$326,700	\$401,900	104.9%	50.8%	58.6%	51%
Hengel, Joe sr	2640	33900	198100	232000	33900	198100	232000	0.0%	\$80,000	\$297,800	\$377,800	136.0%	50.3%	62.8%	50%
River House II, LLC	2426	44000	72000	116000	44000	72000	116000	0.0%	\$88,300	\$106,000	\$194,300	100.7%	47.2%	67.5%	47%
Burbach, Dave	2574	35000	159700	194700	35000	159700	194700	0.0%	\$77,000	\$232,100	\$309,100	120.0%	45.3%	58.8%	45%
Brown, Dan	2448	29400	139900	169300	29400	139900	169300	0.0%	\$89,900	\$203,000	\$292,900	205.8%	45.1%	73.0%	45%
Steinback, Judson	2636	34100	162800	196900	34100	162800	196900	0.0%	\$76,000	\$235,600	\$311,600	122.9%	44.7%	58.3%	45%
Brown, Mike	2436	49000	139700	188700	49000	139700	188700	0.0%	\$89,900	\$197,800	\$287,700	83.5%	41.6%	52.5%	42%
Mouls, Edward	2454	53900	40200	94100	53900	40200	94100	0.0%	\$124,700	\$56,700	\$181,400	131.4%	41.0%	92.8%	41%
Woods, Jim	2468	30400	158000	188400	30400	158000	188400	0.0%	\$94,600	\$222,100	\$316,700	211.2%	40.6%	68.1%	41%
Hengel, Joe Jr	2606	38400	242100	280500	38400	242100	280500	0.0%	\$83,000	\$338,500	\$421,500	116.1%	39.8%	50.3%	40%
Michaels, Jeff	2696	17900	132300	150200	17900	132300	150200	0.0%	\$44,000	\$184,100	\$228,100	145.8%	39.2%	51.9%	39%
Dryer, Mark	2568	24800	136000	160800	24800	136700	161500	0.4%	\$65,800	\$184,800	\$250,600	165.3%	35.9%	55.8%	35%
Manke Trust	2590	37500	203000	240500	37500	203000	240500	0.0%	\$79,700	\$273,500	\$353,200	112.5%	34.7%	46.9%	35%
Pierce, Larry	2564	39100	190200	229300	39100	190200	229300	0.0%	\$83,000	\$251,200	\$334,200	112.3%	32.1%	45.7%	32%
Kabat, Ronald	2502	28200	15400	43600	43600	0	43600	0.0%	\$69,700		\$69,700	147.2%	-100.0%	59.9%	46%
River House III, LLC	2416	35500	0	35500	35500	0	35500	0.0%	\$82,000	\$0	\$82,000	131.0%		131.0%	60%
Erickson, Dave	2534	0			76200	134100	210300		\$123,200	\$680,200	\$803,400				407%
Erickson, Dave	2540	0			27200	11100	38300		\$74,400	\$21,200	\$95,600				91%
Maney, PB	2630	0			29400	185700	215100		\$29,400	\$185,700	\$215,100				0%
River Side Apartments, LLC	2670	0			152500	988000	1140500		\$152,500	\$988,000	\$1,140,500				0%
Buchner, Doug	2706	0			19800	0	19800		\$72,300	\$1,700	\$74,000				274%

Kratt

154400

\$74,500 \$225,424 \$299,924

