

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

Angela & Robert Porter
512 Hood St.
La Crosse, WI 54601

General information

Date issued 6 - 5 - 2019

Parcel no. 17-30011-50

Address 512 Hood St.

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	\$ 9,400	Land	\$ 9,400
Improvements	\$ 150,000	Improvements	\$ 150,000
Personal property	\$	Personal property	\$
Personal property	\$	Personal property	\$
Personal property	\$	Personal property	\$
Total personal property	\$	Total personal property	\$
Total all property	\$ 159,400	Total all property	\$ 159,400

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: 17-30011-50

Personal Property Account
Number(If applicable)

Property Address: 512 Hood St.

Property Owner: Angela & Robert Porter

Mailing Address: 512 Hood St., La Crosse, WI 54601

January 1, 20 19

Assessment Value: 159,400

Land: 9,400

Improvements: 150,000

Total: 159,400

Hearing Date: June 4, 2019

Time: 10:20 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}:

Shannon Neumann and Angela Porter

1. Sworn testimony by Property Owner/Objector: Angela Porter included:

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

If yes: The subject property was sold for \$ 140,000 Date of sale 10-28-2015

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

If yes: A total number of 5 other properties were presented:

Addresses of other properties:

504 Johnson St.
1203 6th St. S.
922 Adams St.
931 Farnam St.
943 Farnam St.

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):

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

943 Farnam St.
931 Farnam St.
1203 6th St. S.
815 6th St. S.
504 Johnson St.
609 Market St.

d) Other factors or reasons (if presented):

Yes: ☒ No: ☐

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

Distressed neighborhood is entailed in analysis. When looking for a house, a person will decide type of house, location, yard, how much they want to spend. For the grinder system there was a 10% adjustment. We have some in the city on Gillette and 16th St. Because of where they would have to hook up, they hooked up an extension off the manhole. It should not smell if sealed property, goes in grinder, pumped out to the plant. Coulee Cap thought it was cost prohibitive to dig up the street. Total value is \$159,400. Bought for \$140,000 with a subsidized loan that they have to pay back. Adjusted for the door swing; should have been a pocket door. Has sales to show that comparables is where it should be. These lots are purchased by the City and absorb demolition costs when they sell it. Rehab, Coulee Cap, Promise home - City takes a loss because of the grants and such. All of this takes place when the City demos it and sells it. If house was in a different area it would be worth more. Comparables are arms length transactions. A Coulee Cap purchased home is not an arms length transaction; it would be disqualified. The homes that she is using aren't ones that have been subsidized. Even if La Crosse Promise home, they have to apply for them. There is no income requirement. On p. 2 of handout address should say 512 Hood St. and it does not have a detached garage. January 7, 2017 was the inspection; no building permits.

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.

Brown

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

Christians

Seconds, (mark all that apply):

- ☒ that the Assessor's valuation is correct;
- ☐ that the Assessor presented evidence of the fair market value of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual;
- ☐ that the Assessor presented evidence of the proper classification of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual;
- ☐ that the proper use values were applied to the agricultural land;
- ☐ that the proper fractional assessments were applied to undeveloped land and agricultural forest land classifications;
- ☒ that the property owner did not present sufficient evidence to rebut the presumption of correctness granted by law to the Assessor;
- ☒ that the Assessor's valuation is reasonable in light of all the relevant evidence;
- ☒ and sustains the same valuation as set by the Assessor;
- ☐ (in certain cases), It is not relevant to present assessments of other properties as a basis for the market value of the appeal property.

OR

2.

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

Seconds, (mark all that apply):

- ☐ that the Assessor's valuation is incorrect;
- ☐ that the property owner has presented sufficient evidence to rebut the presumption of correctness granted by law to the Assessor;
- ☐ that the property owner valuation is reasonable in light of the relevant evidence;

- ☐ that the fair market value of the property is:

Land:

Improvements:

Total:

- ☐ that the level of assessment of the municipality is at

- ☐ and hereby sets the new assessment at

Land:

Improvements:

Total:

I, Teri Lehrke Clerk of the Board of Review, do hereby certify that the members of the Board of Review voted as follows:

Name of Board of Review Member:	Yes	No
Nick Passe	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Dan Ryan	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Kenna Christians	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Mike Brown	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Susan Dillenbeck	<input checked="" type="checkbox"/>	<input type="checkbox"/>

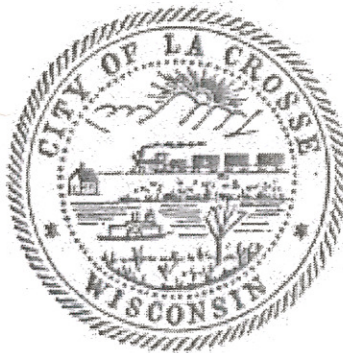
to adopt these Findings of Fact, Determinations and Decision on this 4th day of June, 2019.

Teri Lehrke

Clerk of Board of Review

2019

CITY OF LA CROSSE
BOARD OF REVIEW



Appeal by Angela & Robert Porter
512 Hood St
La Crosse WI 54601

Report Prepared by Shannon Neumann- State Certified Assessor II

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- 10/23/2015
- B. Comp #1 - 943 Farnam Street
- C. Comp #2 - 931 Farnam Street
- D. Comp #3 - 1203 6th Street South
- E. Comp #4 - 815 6th Street South
- F. Comp #5 - 504 Johnson Street
- G. Comp #6 - 609 Market Street

Conclusion- All 6 Comps deemed reliable Valid Arm's Length Sales.

-Indicated value range of \$151,067 - \$172,200

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 to be \$159,400

Introduction

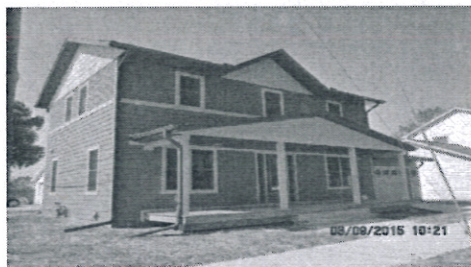
Name: Shannon Neumann

Position: Residential Property Appraiser- Office of City Assessor

- I. Associates Degree in Real Estate Appraisal and Assessment.
- II. Certified Assessor II- State of Wisconsin
- III. Member of WAAO- Wisconsin Association of Assessing Officers
- IV. Completed Appraisal Coursework and continuing education from
 - a. Wisconsin Dept. of Revenue
 - b. Institute For Municipal Assessors
 - c. Appraisal Institute
 - d. IAAO
 - e. NCRAAO

Determine Market Value of Subject Property:

- A. Highest and Best Use- Single Family Residential
- B. Land Value= \$9,400
- C. Improvement Value= \$150,000
- D. Total= \$159,400
- E. Subject Description:



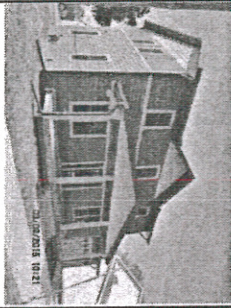

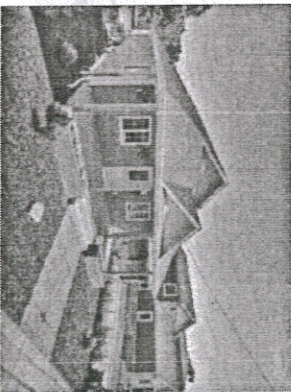
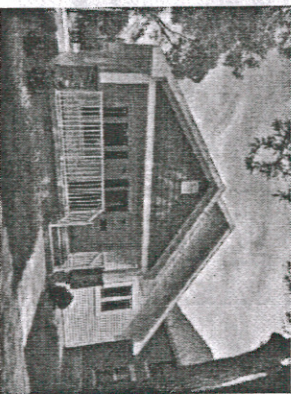
Picture- _____

- A. Address- 139 19th Street South 512 Hood St.
- B. Site- Level
- C. Building- Colonial
- D. Other Improvements- Detached Garage
- E. Last time inspected- 5/22/2019
- F. Building Permits- N/A

2019 Sales Comparison

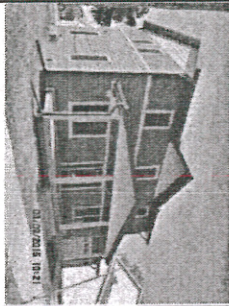
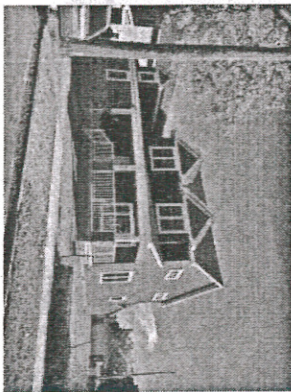
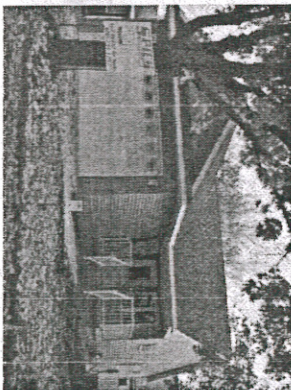
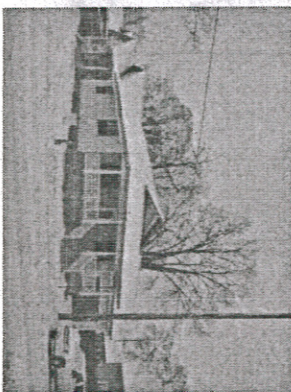
Estimated fair market value: \$159,400 *

Comparable market value: \$162,600 (+2.0%) *

Tax key number Site address	Subject Property	Comparison 1	Comparison 2	Comparison 3
30011-050 512 Hood St		30023-110 943 Farnam St 	30024-010 931 Farnam St 	30010-060 1203 6th St S 
Summary of Comparison Sale date and price Net adjustments Comparable value Comparability rating Gross adjustments Composite rating		Jun 2018 \$170,000 -\$7,800 \$162,200 93 36% 86	Aug 2018 \$219,900 -\$47,700 \$172,200 92 81% 74	Jul 2018 \$212,500 -\$42,300 \$170,200 92 84% 73
Adjustments to last valid sale Neighborhood group Neighborhood Flood plain Traffic Land	Shannon Neumann Gundersen Nbrd Light	Shannon Neumann Gundersen Nbrd Light	Shannon Neumann Gundersen Nbrd Light	Shannon Neumann Gundersen Nbrd Light
Residential Buildings Single family Use Above grade area Below grade area Style Grade Yr built/Age/Est age Exterior wall Stories	51 front feet Single family 1,496 SF 748 SF Colonial C+ 2015 / 4 / 3 Wood 2 story	41 front feet -\$200 Single family 1,216 SF 608 SF Farmhouse C+ 2017 / 2 / 2 Cement board 2 story	41 front feet -\$4,200 Single family 1,242 SF 1,242 SF Ranch C+ 2018 / 1 / 1 Cement board 1 story	50 front feet -\$6,000 Single family 1,244 SF 1,244 SF Ranch C+ 2018 / 1 / 1 Alum/Vinyl 1 story

First floor SF	748 SF	608 SF	\$11,600	1,242 SF	1,244 SF	-\$38,500	1,244 SF	-\$38,700
Second floor SF	748 SF	608 SF	\$7,200	0 SF	0 SF	\$52,400	0 SF	\$52,500
Full basement SF	748 SF	608 SF	\$2,500	1,242 SF	1,244 SF	-\$8,700	1,244 SF	-\$8,700
FBLA	0 SF	200 SF	-\$7,400	350 SF	150 SF	-\$11,300	150 SF	-\$6,100
Rec room	0 SF	300 SF (Average)	-\$3,200	650 SF (Average)	800 SF (Average)	-\$6,900	800 SF (Average)	-\$8,400
Bedrooms	3	2		2	3			
Bathrooms	1 full/1 half	2 full/1 half	-\$3,900	2 full/0 half	3 full/0 half	-\$1,300	3 full/0 half	-\$5,300
Condition (CDU)	Average	Average		Average	Average			
Additional fixtures	0	0		1	0	-\$1,300	0	
Attached garage	280 SF	392 SF	-\$1,400	0 SF	0 SF	\$10,500	0 SF	\$10,500
Open porch	192 SF	80 SF	\$2,900	216 SF	152 SF	-\$500	152 SF	\$1,000
Deck	280 SF	48 SF	\$2,800	72 SF	0 SF	\$2,400	0 SF	\$4,100
Patio	0 SF	0 SF		0 SF	144 SF		144 SF	-\$1,300
All other adjustments			-\$16,700			-\$16,700		-\$16,700
Garage				572 SF	576 SF	-\$14,000	576 SF	-\$9,700

* 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 if so used.

	Subject Property	Comparison 4	Comparison 5	Comparison 6
Tax key number Site address	30011-050 512 Hood St	30128-041 815 6th St S	30096-030 504 Johnson St	30122-053 609 Market St
				
Summary of Comparison				
Sale date and price		Oct 2018	Nov 2017	Mar 2019
Net adjustments		\$269,067	\$171,000	\$179,900
Comparable value		-\$118,000	-\$18,000	-\$13,900
Comparability rating		\$151,067	\$153,000	\$166,000
Gross adjustments		78	80	80
Composite rating		55%	80%	99%
		70	65	60
Adjustments to last valid sale				
Neighborhood group	Shannon Neumann	Shannon Neumann	Shannon Neumann	Shannon Neumann
Neighborhood	Gundersen Nbrd	Gundersen Nbrd	Gundersen Nbrd	Gundersen Nbrd
Flood plain	No	No	No	No
Traffic	Light	Light	Light	Medium
Land				
Residential Buildings	51 front feet	60 front feet	45 front feet	63 front feet
	-	-\$8,500	-\$2,500	-\$5,600
Single family				
Use	Single family	Single family	Single family	Single family
Above grade area	1,496 SF	2,097 SF	1,200 SF	1,200 SF
Below grade area	748 SF	1,305 SF	1,200 SF	1,200 SF
Style	Colonial	Farmhouse	Ranch	Ranch
Grade	C+	C+	C+	C
Yr built/Age/Eff age	2015 / 4 / 3	2018 / 1 / 1	2017 / 2 / 2	2008 / 11 / 10
Exterior wall	Wood	Alum/vinyl	Alum/vinyl	Wood
Stories	2 story	2 story	1 story	1 story
First floor SF	748 SF	1,305 SF	1,200 SF	1,200 SF
Second floor SF	748 SF	792 SF	0 SF	0 SF
Full basement SF	748 SF	1,305 SF	1,200 SF	1,200 SF
FBLA	0 SF	860 SF	120 SF	280 SF
Rec room	0 SF	0 SF	0 SF	608 SF (Average)
				-\$6,400

Bedrooms Bathrooms Condition (CDU) Additional fixtures Attached garage Open porch Deck Patio All other adjustments Garage	3	4	3	1
	1 full/1 half Average	2 full/1 half Average	2 full/0 half Average	2 full/1 half Average
	280 SF	2	0	0
	192 SF	0 SF	\$2,600	624 SF
	280 SF	243 SF	\$10,500	240 SF
	0 SF	0 SF	-\$1,100	0 SF
	0 SF	0 SF	\$4,000	0 SF
		0 SF		0 SF
		572 SF	-\$16,700	0 SF
			-\$14,000	-\$16,700
				-\$4,000
				-\$4,500
				-\$1,100
				\$4,100
				\$4,100
				-\$16,700
				-\$16,700

* 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.

2019 Field Data Collection Worksheet for City of La Crosse, La Crosse County

June 3, 2019

Tax key number: 30011-050

Owners: Angela A. Porter
Robert G. Porter

Site addresses: 512 Hood St

Legal description: E.S. SMITH'S ADDITION E 75FT LOT 145 BLOCK 13 EX E 11FT TAKEN FOR ALLEY IN V1466 P267 SUBJ TO RESTRI IN DOC NO. 1636856 LOT SZ. 51 X 50 (Section 5)

Neighborhood: Gundersen Nbrd

Traffic: Light

Water: City water

Sanitary: Sewer

Occupancy status:

Current Assessment			
Year	Tax Class	Acres	Land
2019	Residential	0.074	\$9,400
	Totals	0.074	\$9,400
			\$150,000

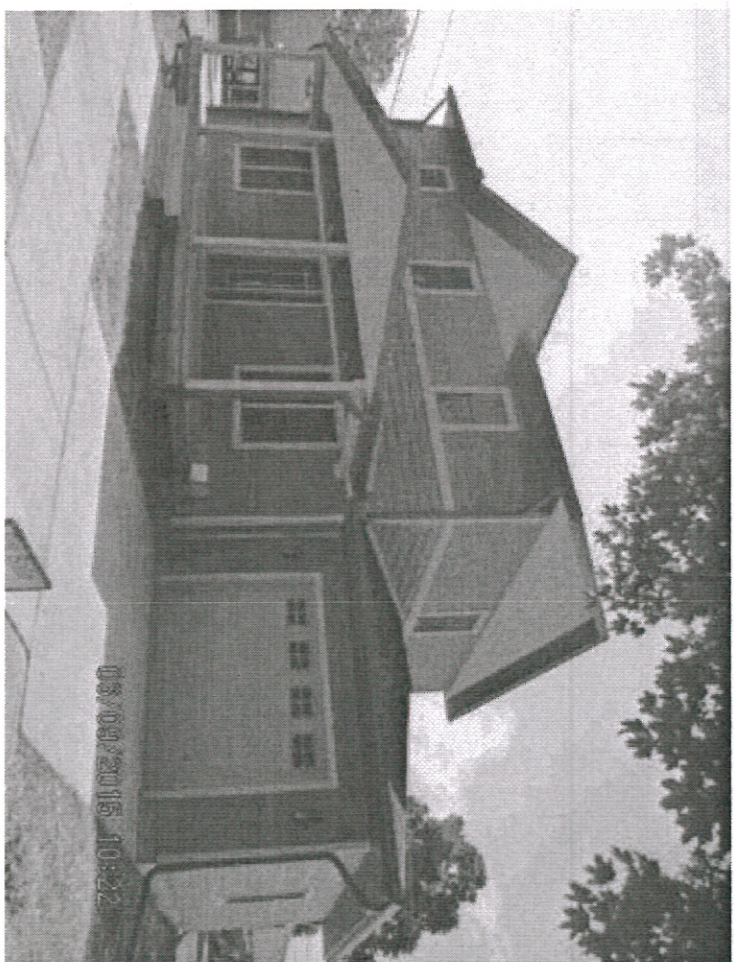
Access to Property	
Appraiser	
Date/time	
Entrance	
Witness	

Inspection Date	Type of Inspection	Completed By	Inspection History	Note Text
5/20/2019	Full inspection	Shannon Neumann	1/7/2015SN BP COULEE CAP	<p>NEW SINGLE FAMILY HOME 15%COMPLETED WALL FROMING JUST BEGUN NOT FINISHED FOR MAIN FL. NO ROOF/NO WINDOW SHEAL THING TYVES 10%ECON FOR NBHD MARKET ADJ</p> <p>6/9/15SN BP COULEE CAP HOME INC QUAL SOLD \$140,000-\$96,500 CONVENT LOAN\$43,500 0% DEFERRED FOR DOWNPAYMT ASST. FROM COULEE CAP WHICH PAID WHEN BUYES SELLMOVE/REFINANCE. BASMT-UNFIN GAS/LAUNDRY SINK NO EGRESS MAIN FL-KIT EAT IN BAMBOO WD FLAM CTROAK CUST CAB/REC LGTS, 1/2BATHRM *DR S/B POCKET BECAUSE THE SWING OF DR IS OBTUSIVE LIV RM CRPT UPPER-FULL BATHRM CT FLOAK VAN,3BEDRM W/CLST/CRPT PLASTIC TRIM/DRS THRU OUT, 200 AMP/CEMT BD SIDING/VINYL DBL HUNG WI ADD 1 CAR GAR/SILIM DRIVEWAY,IT WAS TOO EXPENSIVE FOR COULEE CAP TO HOOK UP NORMALLY TO CITY FOR SEWER, THE SEWER DROPS INTO HOLDING BASIN & SITS UNTIL FILLED/THEN GRINDER GRINDS IT ALL & THEN FEED 220 volts</p>

Land				Note: total acres from the legal description is 0.074	
Land Use	Qty	Width	Sq Ft	Waterfront Type	Description
	UOM	Depth	Acres	Waterfront D/U	
Residential	1	51	3,223	None	Total land
	FF	50	0.074	n/a	Contour: Level

# of identical OBIs:	Main Structure	Other Building Improvement (OBI)	Modifications (Type, Size)	Photograph
OBI type:		Grade:		
Const type:		Condition:		
Year built:		% complete:		
Location:				not available

# of identical OBIs:		Other Building Improvement (OBI)			Photograph
Main Structure		Modifications (Type, Size)			
OBI type:		Grade:			not available
Const type:		Condition:			
Year built:		% complete:			
Location:					

[illegible]

2019 Field Data Collection Worksheet for City of La Crosse, La Crosse County

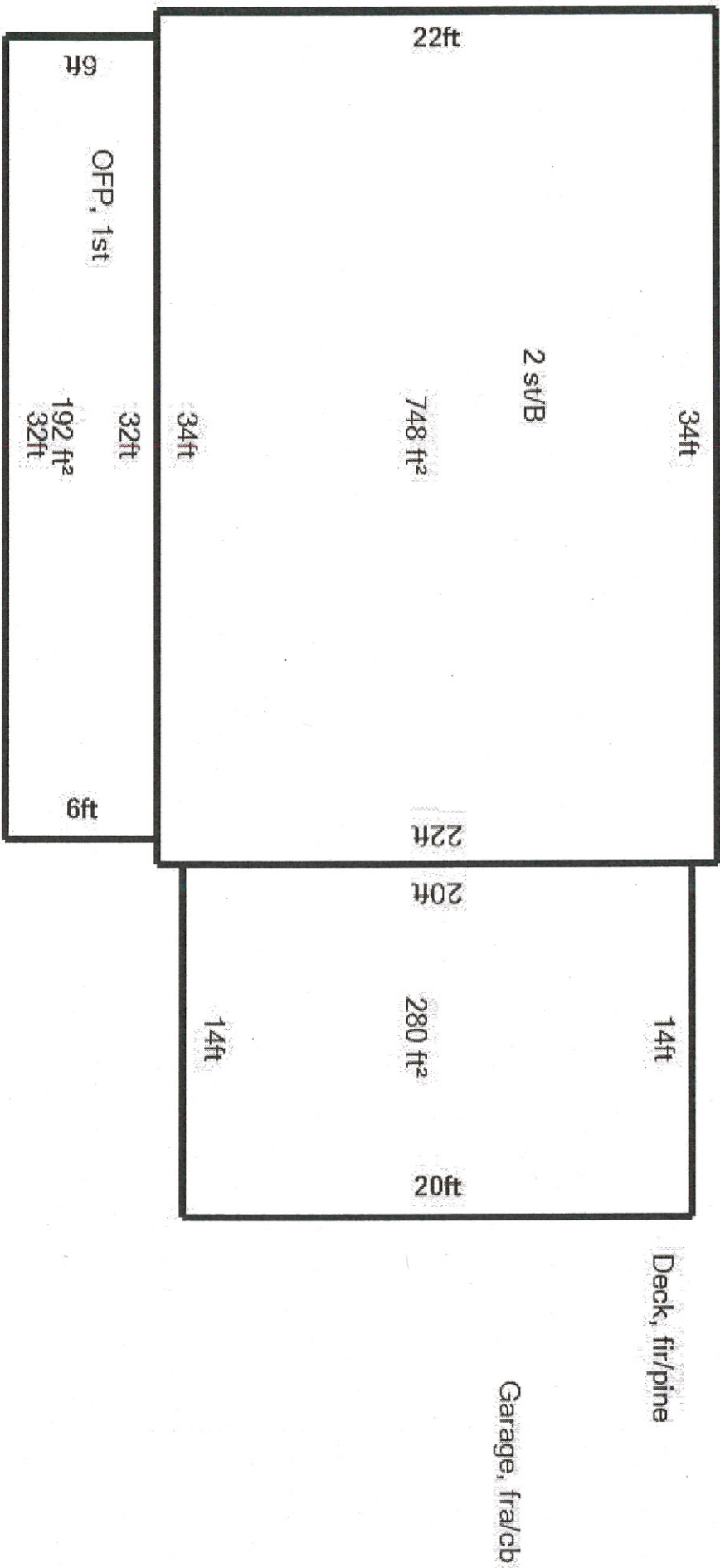
June 3, 2019

Other Features

Qty	Other Feature Type	Units	Grade	Location	Yr Built	Condition

Adjustments

Adjustment Description	Amount
Market adjustment: Sewer elevation higher than house grinder installe	-10.0%
Market adjustment: Coulee Cap/CHDO Replacement Housing 2010	0.0%



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)(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) Angela A. Porter and Robert G. Porter				Agent name (if applicable)			
Owner mailing address 512 Hood Street				Agent mailing address			
City La Crosse	State WI	Zip 54601		City	State	Zip	
Owner phone (608) 479 - 0212		Email aporter728@hotmail.com		Owner phone () -		Email	
Section 2: Assessment Information and Opinion of Value							
Property address 512 Hood Street				Legal description or parcel no. (on changed assessment notice) 017-030011-050			
City La Crosse	State WI	Zip 54601					
Assessment shown on notice - Total \$ 159,400				Your opinion of assessed value - Total \$ 149,000			

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) See attached letter. Neighborhood, sewage system in basement	Basis for your opinion of assessed value: (Attach additional sheets if needed) See attached letter.

Section 4: Other Property Information	
<p>A. Within the last 10 years, did you acquire the property? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If Yes, provide acquisition price \$ <u>140,000</u> Date <u>10 - 28 - 2015</u> <input checked="" type="checkbox"/> Purchase <input type="checkbox"/> Trade <input type="checkbox"/> Gift <input type="checkbox"/> Inheritance <small>(mm-dd-yyyy)</small></p> <p>B. Within the last 10 years, did you change this property (ex: remodel, addition)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes, describe _____ Date of changes <u>- -</u> Cost of changes \$ _____ Does this cost include the value of all labor (including your own)? <input type="checkbox"/> Yes <input type="checkbox"/> No <small>(mm-dd-yyyy)</small></p> <p>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) <u>- -</u> to <u>- -</u> <small>(mm-dd-yyyy)</small> <small>(mm-dd-yyyy)</small> Asking price \$ _____ List all offers received _____</p> <p>D. Within the last five years, was this property appraised? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If Yes, provide: Date <u>09 - 08 - 2015</u> Value <u>140,000</u> Purpose of appraisal <u>Financing to purchase house.</u> <small>(mm-dd-yyyy)</small> If this property had more than one appraisal, provide the requested information for each appraisal. _____</p>	

Section 5: BOR Hearing Information	
<p>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.</p> <p>B. Provide a reasonable estimate of the amount of time you need at the hearing <u>5</u> minutes.</p>	

Property owner or Agent signature	Date (mm-dd-yyyy) 05 - 17 - 2019
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CITY ASSESSOR
LA CROSS

MAY 17 2002

RECEIVED

May 15, 2019

Ms. Shannon Neumann
City of La Crosse Residential Appraiser
400 La Crosse St. 54601

Re: Request for Appeal of 2019 Property Assessment for 512 Hood Street.

Ms. Neumann,

Thank you for sending the comparison property information.

My husband and I have reviewed the comparable homes on the property list you sent and strongly feel that the property assessment of 512 Hood Street exceeds that actual value of the house. We feel the assessed value of this property should be in the \$130,000 range.

We understand, and accept, that with the new home construction in the area and the city-wide reassessment of values that there will be an increase but we feel that the \$176,100 value far exceeds what this house is worth in this neighborhood.

There are four primary factors that we feel justify a reduction in the assessed value of our property.

First, according to Ms. Gregerson from the La Crosse Planning Commission, our neighborhood still meets the criteria of being a distressed neighborhood and as such should still receive a 25% "credit" as a distressed neighborhood.

As part of the revitalization of our neighborhood there have been many efforts by Coulee Region Community Action Programs (Coulee CAP), Habitat for Humanity and La Crosse Promise to assist low income families to obtain loans for homes built in this area. For us, this included a large grant through Coulee CAP based on low income criteria and is the primary reason we were able to secure financing to obtain this house. We are not the only people in this neighborhood that, due to additional financial opportunities, we qualified for these grants and loans to purchase our homes. That being said, we are families that are financially watching our already tight budgets.

Our second point, which is related to this being a distressed neighborhood, is the crime on our street and our block. There is a significant number of low-income and transient housing on our block surrounding Poage Park. We had to install security cameras around our house to protect us from crime and vandalism to our property and on our street. Our neighbor at 502 Hood and the Parks Department have also installed security cameras. Our cameras have been accessed on numerous occasions by the La Crosse Police Department for evidence.

A prime example of the continued level of vandalism in our neighborhood is the Poage Park bathrooms. The people on this street caused over \$5,000 in damage to the bathrooms the first week the park was open. They have been permanently locked ever since and there is only a port-o-potty available for use. This has also had to be chained down as the people kept tipping it over. Luckily I live across the street and don't have to use the port-o-potty since the people that come there like to smear excrement on the walls inside.

There are many agencies working to help with the crime on our street. The City of La Crosse Police Department and Gundersen Health Systems Security Department regularly patrol the area to try and provide a more consistent presence but they are busy and can't be here all the time. The Parks Department along with Boys and Girls Club have implemented programming for the kids to help provide structure and keep area kids from vandalizing the park. They also can't be here all the time.

There has been a recent upswing in escalating disturbing behavior and suspected drug activity this spring. There are some new people that have moved into the apartments across the street and they are showing a lot of aggressive behavior. Our fear is that with summer a few short weeks away this will continue to escalate. We have brought this to the attention of the police officers but without specific complaints or incidents they can't do more at this time. It is a constant cycle of new people moving in and thinking they "own" the park and the neighborhood. The park belongs to everyone and everyone should be able to enjoy it without fear or harassment.

Standing up for a safe neighborhood is an ongoing struggle for us that is far from over.

Our third point is ensuring we are comparing like to like. We feel comparing a house in the Poage neighborhood to most of the houses on the list you sent is not a realistic comparison. From a strictly analytical numbers perspective it looks good on paper. Unfortunately we don't live in an analytical utopia; we live in reality. We do not have the same economic factors as neighborhoods over by French Island and Cass Street.

Outside of the economic factors we are also looking at other comparisons that our house does not match with those on the list. Our home at 512 Hood Street does not have a finished basement, egress windows or a yard. We have only a one car garage and we don't have a fence. Also, our half bath on the first floor has a door that barely meets code. The door opens in front of the toilet and you have to squeeze past the door and close it to get to the toilet. If you have any issues with weight, crutches, etc. you would find it almost impossible to use. If someone were to collapse in our bathroom I would have to use an axe to cut the door down to get to the person or find someone small to crawl in through the window.

Above all else, the biggest discrepancy is the sewage holding tank in our basement. Due to factors with accessing the city sewer when the house was built Coulee CAP had to install a holding tank in the basement that has an auger and pump in it. All waste from the house goes into the tank where it is chopped up and pumped out to the street. This causes a regular odor to be present in our basement, which we use on a daily basis. Part of

having this sewage holding tank is a requirement that we have a generator for the pumping system in case there is ever a power outage. This causes us to incur additional household costs associated with having the generator. The proper maintenance schedule requires the generator to cycle for twenty minutes every week. This is loud and a nuisance to both us and our neighbors.

This is a very basic and standard house with the bare minimum put into it when constructed. We have made no improvements or renovations.

Our final point is based on fair market value. You sent us a list of houses that have sold for between \$163,500 and \$260,063. Many of these are houses built in the past eighteen months. The lots and houses were bought for very little and then demolished and a new house built.

Our neighbor at 502 Hood Street had a realtor come in and was told he could realistically list his house for between \$160,000 and \$166,000 in this neighborhood. His house has two more bedrooms, a finished basement, two and a half car garage and another full bathroom. We contacted a separate realtor who was very concerned what the adverse effect of having a sewage holding tank in our basement and the other factors listed above would have on the price we could receive if we listed our house. With all of this we feel our house and neighborhood circumstances are a bit different from many of the homes on the market today and those you sent for comparables.

Overall, we feel an assessed value of our house should be \$130,000 which is an 8.33% increase over the 2018 assessed value of \$122,000. This is keeping in line with the overall 7.8% increase the local market experienced in home values from 2018-2019. We feel the City of La Crosse 2019 Assessment value of \$176,100, a 46.75% increase, is excessive for the neighborhood based on the reasons cited here.

I appreciate you taking the time to review our request for appeal and hope to hear a favorable outcome from you by the end of business on Thursday, May 16, 2019. In the event we are unable to come to a mutual agreement this time frame allows me to move forward with the next steps in the appeals process and take our request to the Board of Review meeting on Monday, May 20, 2019.

Again, we appreciate your time and attention to our concerns and look forward to hearing from you.

Respectfully,

Robert and Angela Porter
512 Hood Street
La Crosse, WI 54601

608-479-0212
Aporter728@hotmail.com

City of La Crosse Board of Review Meeting
June 4, 2019
Review of 2019 Property Tax Assessment

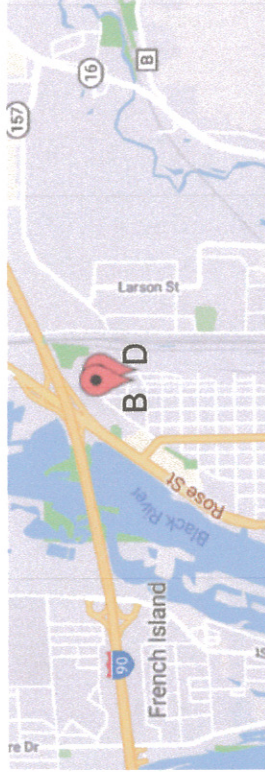
RE: Objection to 2019 Property Tax Assessment for 512 Hood Street;
Property Tax ID#: 017-030011-050
Owners Robert & Angela Porter

Built: 2015
Purchase Price: \$140,000
2015 Independent Assessed Value for financing: \$140,000
2018 Property Tax Assessment: \$122,000

2019 Initial Assessed Value: \$176,000
2019 Reassessed Value: \$159,400
2019 Requested Assessed Value: \$149,000 (8.18% increase)

Points of support for requested assessed value:

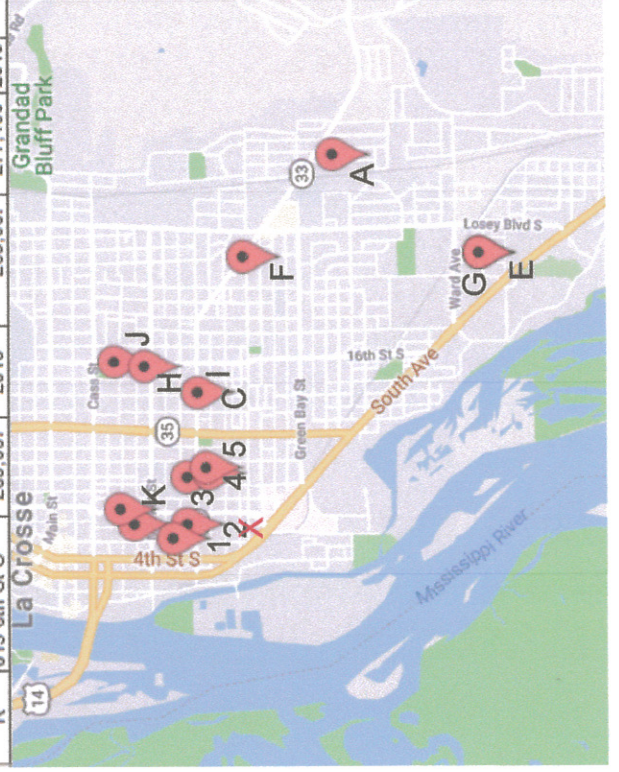
- La Crosse Planning Commission states our neighborhood meets the criteria of being a distressed neighborhood and as such the property tax assessment should reflect that status. (This has not been adjusted for in the reassessed value.)
- Numerous homes on the comparables list are new builds. An older (1901) home was purchased, demolished and a new home built. Part of the cost of these homes includes the demolition of the original structure to build the new home. This increases the actual cost of the new home and has inflated the home prices in the neighborhood.
 - Only five of the houses on the comparables list are actually in our neighborhood.
- Crime in our neighborhood – surveillance cameras on our home, neighbors and the park to help protect our home. (Video has been taken by police on numerous occasions as evidence.)
 - We have had our house egged, bike stolen (returned due to cameras), my husband and I both assaulted on our property (video used as evidence), children exposing themselves to our children and a constant daily mantra of expletives, racial language and music. i.e. F**k You N****r, F**k that Ni****r Bi**h, etc., along with drug activity at the park and in the area.
- Sewage holding tank in basement with requisite generator.
 - Frequent sewage smell in basement which is used daily.
 - Generator cycles weekly for maintenance.
 - Realtor is extremely concerned about our prospect of selling our home with this type of sewer system and generator maintenance requirements.
- Our house does not have a finished basement, egress windows, or fenced yard versus many of the houses on the list of comparables.
 - Our neighbor had a realtor give him an estimate to sell his house of \$160,000-\$166,000. His property has 2 more bedrooms, finished basement with egress windows, and finished 2.5 car garage.
 - Again, our realtor stated that our house with our septic issue and neighborhood would be a challenge for us to sell.



2019 Property Tax Assessment

Detailed Comparables List

Map Key	Address	sale price	sale year	2018 Assessment	2019 Assessment	built	total living area	lot size	acres	Bedrooms	Bathrooms	Basement	Garage	Other
+	512 Hood St.	140,000	2015	122,000	176,100	2015	1,496	51x50	0.074	3	1.5	unfinished	1 car attached	septic in basement
1	504 Johnson	171,000	2017	125,300	177,400	2017	1,320	45x100	0.104		2	unfinished	2 car attached	8 total rooms; fenced in yard
2	1203 6th St. S	212,500	2018	212,500	201,700	2018	1,394	50x139	0.16	3	3	finished	2 car detached	3 other rooms and rec room in basement
3	922 Adams	163,500	2018	163,500	173,000	2018	1,786	26x144	0.087	1	2	finished	2 car detached	3 other rooms
4	931 Famam	219,900	2018	21,900	207,100	2017	1,592	41x153	0.144	2	2	finished	2 car detached	
5	943 Famam	170,000	2018	137,600	167,200	2017	1,416	41x76	0.072	2	2.5	finished	1 car attached	fenced in yard
A	2929 Fairchild St	194,900	2017	194,900	194,100	2016	1,344	74x126	0.218		2		2 car attached	
B	1627 Salem Rd	220,000	2017	220,000	223,800	2016	2,038		0.205		3		detached	
C	1227 14th St S	191,500	2017	191,500	198,900	2017	1,390		0.201				garage	Does not come up in assor data or sales
D	1706 Salem Rd	194,200	2017	194,200	183,700				0.336				attached	
E	3024 22nd St S	182,500	2018	182,500	217,500	2017	1,288		0.205	3	2	finished		
F	1524 22nd St S	234,900	2018	234,900	260,800	2017	1,588	61x123	0.172	3	2	finished		
G	3034 22nd St S	214,900	2018	214,900	229,200	2017	1,368	90x114	0.235	3	2	finished	2 car attached	
H	717 7th St S	195,000	2018	195,000	227,800	2016	2,024	54x140	0.17	3	2.5		detached	
I	906 16th St S	260,063	2018	260,063	252,300	2016	2,544	60x100	0.137	4	3	finished	2 car attached	
J	1602 Market St	255,000	2018	255,000	257,300	2015	2,900	54x95	0.119	4	4	finished	2 car detached	
K	815 6th St S	269,067	2018	269,067	277,400	2018	2,957	60x140	0.194	4	2.5	finished	2 car detached	



[illegible]

Detailed Comparison List