

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

Dennis & Barbara Ross Joint Revocable Trust
621 23rd St. N.
La Crosse, WI 54601

General information

Date issued 6 - 5 - 2019

Parcel no. 17-20078-110

Address 621 23rd St. N.

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	\$ 45,000	Land	\$ 45,000
Improvements	\$ 136,300	Improvements	\$ 136,300
Personal property	\$	Personal property	\$
Personal property	\$	Personal property	\$
Personal property	\$	Personal property	\$
Total personal property	\$	Total personal property	\$
Total all property	\$ 181,300	Total all property	\$ 181,300

Appeal information

If you are not satisfied with the BOR's decision, there are appeal options available. **Note:** Each appeal option has filing requirements. For more information on the appeal process, review the Property Assessment Appeal Guide. Visit 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: 17-20078-110

Personal Property Account
Number(If applicable)

Property Address: 621 23rd St. N.

Property Owner: Dennis & Barbara Ross Joint Revocable Trust

Mailing Address: 621 23rd St. N.

January 1, 20 19 Assessment Value: 181,300

Land: 45,000

Improvements: 136,300

Total: 181,300

Hearing Date: June 4, 2019

Time: 1:40 p.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, Dennis Ross

1. Sworn testimony by Property Owner/Objector: **Dennis Ross** 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):

Believe value is \$172,100. He's lived in the property 40 years; no other place he wants to live. Argument is about functionality. There's a difference between comparing something for sale with something not for sale. Square footage or dimension can be fooling. Sometimes it is not about what you have like hardwood floors, but what you don't have like bathrooms. Doesn't know about houses, values in La Crosse. Bought one house in his life. Ask more for the house than you think you can get; buyer offers less. Have to meet somewhere close to fair price. In basement, put up walls and ceilings and doors, a project by his son. Sometimes basement is damp and musty. Mold and rust reside; should be checked for radon. Toy room, junk room. Sewer line doesn't have the right pitch to the street and needs to be cleared. Upstairs the kitchen is small, apartment size, put in new cabinets 25 years ago. No dishwasher in \$181,000 house, no side by side fridge. Its what you don't have or can't have. In the dining room, took out a wall. Four people can sit there comfortably. No registers for kitchen dining area. Space heater in winter and fans in summer time. Some windows are original. Garage for one car. For all of its flaws, this little house will serve us until we move.

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

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

--

3. Sworn testimony by Assessor Shannon Neumann included:

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 4 other properties were presented:

Addresses of other properties:

2020 King St.
2102 Grandview Pl.
107 17th St. S.
309 23rd St. N.

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

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

Addressed small kitchen and small dining room. Put on a large addition off back many years ago which causes a floor plan that has some obsolescence, which is addressed in quality grade. Basement is poor or fair quality, not average. With all issues, they are addressed in the quality. Alternate side parking is throughout the whole area. This is one of the most sought out areas of the city in Crowley Addition. Sustain assessment of \$181,300.

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"/>

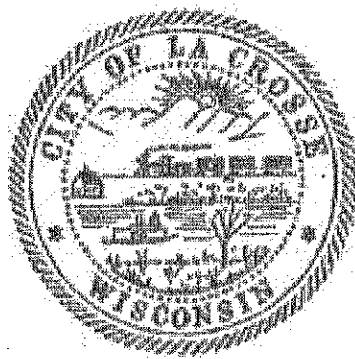
to adopt these Findings of Fact, Determinations and Decision on this 4th day of June, 2019.

Teri Lehrke

Clerk of Board of Review

2019

CITY OF LA CROSSE
BOARD OF REVIEW



Appeal by Dennis & Barbara Ross
621 23rd St N
La Crosse WI 54601

Report Prepared by Shannon Neumann- State Certified Assessor II

Introduction

Name: Shannon Neumann

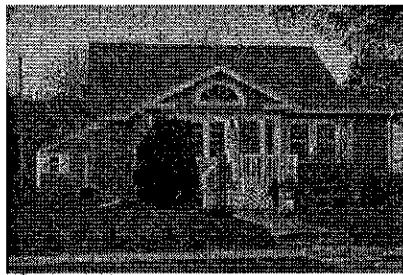
Position: Residential Property Appraiser- Office of City Assessor

- 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= \$45,000
- C. Improvement Value= \$136,300
- D. Total= \$181,300

Subject Description:



- A. Picture- [Image]
- B. Address- 621 23rd Street North
- C. Site- Level
- D. Building- Bungalow
- E. Other Improvements- Detached Garage
- F. Last time inspected- 12/30/2014
- G. Building Permits- 2002 Detached Garage

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- N/A
- B. Comp #1- 2020 King St
- C. Comp #2 - 2102 Grandview Pl
- D. Comp #3 - 107 17th St s
- E. Comp #4- 309 23rd St N

Conclusion- All 4 Comps deemed reliable Valid Arm's Length Sales.

-Indicated value range of \$181,600 - \$200,300

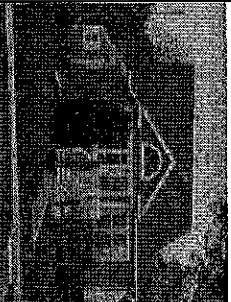
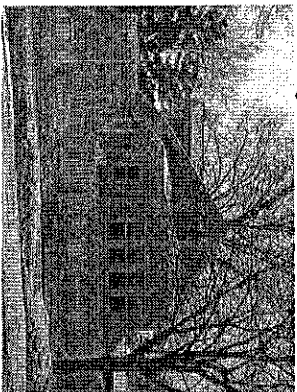
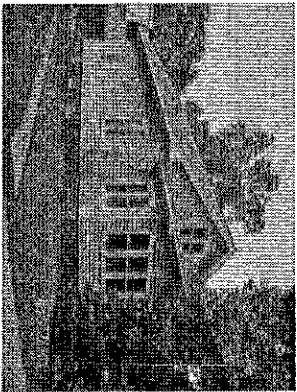
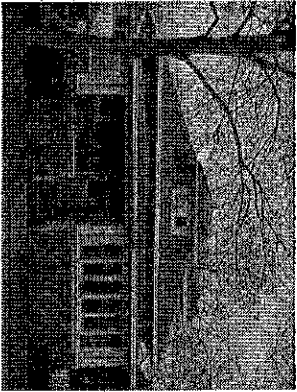
Income Approach- Since properties of this type are not typically bought and sold as income producing, the income approach is not deemed applicable in the appraisal of the subject property.

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 \$181,300.

City of La Crosse, La Crosse County
2019 Sales Comparison

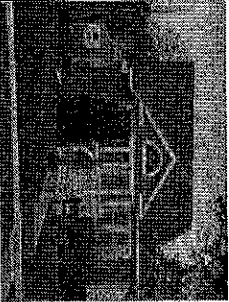
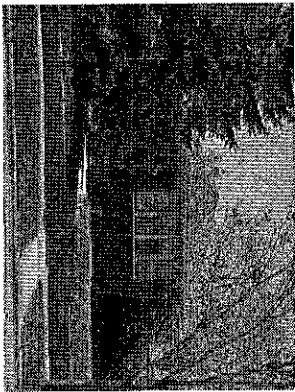
Tax key number: 017-020078-110
 Property address: 621 23rd St N, City of La Crosse

Estimated fair market value: \$181,300 *
 Comparable market value: \$189,500 (+4.5%) *

Subject Property		Comparison 1		Comparison 2		Comparison 3	
Tax key number Site address 20078-110 621 23rd St N		20213-110 2020 King St		20236-010 2102 Grandview Pl		20126-020 107 17th St S	
							
Summary of Comparison Sale date and price Net adjustments Comparable value Comparability rating Gross adjustments Composite rating		Feb 2017 \$191,000 -\$9,400 \$181,600 99 31% 92		Oct 2018 \$162,000 \$38,300 \$200,300 99 49% 87		Jul 2017 \$199,000 -\$10,200 \$188,800 97 32% 90	
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/Eff age Exterior wall Stories		Shannon Neumann SA 19 Light 50 front feet 50 front feet Single family 1,612 SF 1,516 SF Bungalow C 1937 / 82 / 36 Alum/viny/ 1 story		Shannon Neumann SA 19 Light 50 front feet 50 front feet Single family 1,845 SF 1,161 SF Bungalow C+ 1925 / 94 / 36 Wood 1 story w/attic		Shannon Neumann SA 19 Light 50 front feet 50 front feet Single family 2,038 SF 1,200 SF Bungalow C+ 1919 / 100 / 40 Alum/viny/ 1 story w/attic	
		\$4,400		\$5,500		\$1,700	
		-\$9,300		\$2,500		-\$9,000 \$4,400	

First floor SF	1,612 SF	1,377 SF	\$12,100	1,008 SF	\$32,500	1,440 SF	\$8,700
Finished attic SF	0 SF	468 SF	-\$16,300	0 SF	-\$8,400	598 SF	-\$19,100
Unfinished attic SF	0 SF	0 SF		494 SF	-\$6,400	0 SF	
Full basement SF	1,516 SF	1,161 SF	\$4,400	988 SF	\$6,600	1,200 SF	\$3,800
Crawl space SF	0 SF	216 SF	-\$2,800	20 SF	-\$1,400	0 SF	
Rec room	600 SF (Poor)	580 SF (Average)	\$200	0 SF	\$4,600	0 SF	\$4,500
Bedrooms	3	4		2		3	
Bathrooms	1 full/1 half	2 full/1 half	-\$2,900	1 full/0 half	\$1,900	1 full/1 half	
Condition (CDU)	Average	Average		Average		Average	
Additional fixtures		1		0	\$900	0	\$900
Open porch	0 SF	0 SF		20 SF	-\$700	160 SF	-\$3,400
Enclosed porch	0 SF	0 SF		200 SF	-\$7,800	140 SF	-\$5,000
Deck	0 SF	296 SF	-\$3,000	0 SF	-\$2,600	0 SF	
All other adjustments					\$4,700	528 SF	\$2,300
Garage	396 SF	324 SF	\$3,800	216 SF			
Carport							

* 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.

Tax key number Site address	Subject Property	Comparison 4	Comparison 5	Comparison 6
	20078-110 621 23rd St N	20054-030 309 23rd St N		
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/Eff age Exterior wall Stories First floor SF Finished attic SF Unfinished attic SF Full basement SF Crawl space SF				
		Jul 2018 \$158,000 \$30,000 \$188,000 97 35% 89		
	Shannon Neumann SA 19	Shannon Neumann SA 19		
	Light	Light		
	50 front feet	50 front feet		
	Single family 1,612 SF 1,516 SF Bungalow	Single family 1,178 SF 1,036 SF Bungalow		
	C 1937 / 82 / 36 Alum/viny 1 story	C 1929 / 90 / 42 Mstrn/frame 1 story		
	1,612 SF 0 SF 0 SF 1,516 SF 0 SF	1,178 SF 0 SF 0 SF 1,036 SF 0 SF	\$23,000 -\$1,800	
			\$6,000	

Rec room	600 SF (Poor)	348 SF (Poor)	\$2,000		
Bedrooms	3	2			
Bathrooms	1 full/1 half	1 full/0 half	\$1,900		
Condition (CDU)	Average	Average			
Additional fixtures		3	-\$1,900		
Open porch	0 SF	101 SF	-\$2,700		
Enclosed porch	0 SF	63 SF	-\$2,900		
Deck	0 SF	0 SF			
All other adjustments			-\$2,600		
Garage	396 SF	236 SF	\$4,500		
Carport		252 SF	-\$500		

* 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

May 31, 2019

Tax key number: 20078-110

Owners: Dennis J. Ross and Barbara L. Ross Joint Revocable Trust

Site addresses: 621 23rd St N

Legal description: CROWLEY HOMES ADDITION LOT 6 BLOCK 7 LOT SZ. 50 X 135.34 (Section 33)

Neighborhood: SA 19

Traffic: Light

Water: City water

Sanitary: Sewer

Occupancy status:

Current Assessment			
Year	Tax Class	Acres	Land
2019	Residential	0.155	\$45,000
	Totals	0.155	\$45,000
			\$136,300

Access to Property	
Appraiser	
Date/time	
Entrance	
Witness	

Reminder Date	Type of Action	Assigned To	Note Text
5/31/2019	Revaluation w/full inspection	Shannon Neumann	Full inspection required

Inspection Date	Type of Inspection	Completed By	Inspection History	Note Text
12/30/2014	Full Inspection	Shannon Neumann	12/30/2014 sn review FUNC OBS W/FL PLAN MAZED. 1 BEDRM W/CLOSET OAK FL FULL BATHRM ONLY TUB & ORG. DEN AREA OAK FL KIT REMODEL 1994 W/SMALL EAT IN FUNC FOR PUTTING A DIN TABLE FOR FAMILY KIT OAK FL AVELAM CTRLV RM FAUX BEAM CLG. 2014 CARPET, 1987 CONVERTED SWP FRONT TO LIVING RM CREATING SISSOR TRUSS AREA 1994 REAR ADDN WBASM BASMT - ADDN REC FIN APPROX 400SF & 1/2 BATHRM STOOL & SHOWER. SINK IS IN THE HALLWAY APPROX 200SF UNDER ORG HOME MIN FIN. PROBLEMS W/ H2O BACKING UP WHEN WASHING CLOTHES & STATED MOLD IS UNDER STAIRS THEY HAVE NOT RESEARCH WHERE COMING FROM OR WHAT TYPE.	

Sales History (Last 2 Years)		
Date	Price	Type
1/8/2018	\$ 150,500	Not a market sale

Other Improvements	
Tax Class	Assessed Value

Land					Note: total acres from the legal description is 0.155	
Land Use	Qty UOM	Width Depth	Sq Ft Acres	Waterfront Type	Description	Adj Amt
Residential	1	50	6,752	None	Total land	0.00%
	FF	135	0.155	n/a		

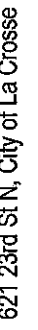
# of identical OBIs	1	Main Structure	Other Building Improvement (OBI)	Modifications (Type, Size)	Photograph
OBI type:	Garage	Width: 18	LF	Grade: C	
Const type:	Detached, frame or cb	Depth: 22	LF	Condition: Average	
Year built:	2002	Fir area: 396	SF	% complete: 100%	not available
Location:					

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

May 31, 2019

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

A black and white photograph of a two-story house with a prominent front porch and a gabled roof. The house is surrounded by trees and a lawn. The image is oriented horizontally on the page.Page 3 of 4





621 28th St N

© 2003 Google

Google Earth

RECEIVED

Objection to Real Property Assessment

MAY 06 2019

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 of Revenue's *Property Assessment Appeal Guide for Wisconsin Real Property Owners*.

LA CROSSE CITY ASSESSOR

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) Dennis, Barbara Joint Revocable Trust				Agent name (if applicable)			
Owner mailing address 621 N. 23rd				Agent mailing address			
City La Crosse		State WI	Zip 54601	City		State	Zip
Owner phone (608) 784-8314		Email dbross76@hotmail.com		Owner phone		Email	
Section 2: Assessment Information and Opinion of Value							
Property address 621 N. 23rd				Legal description or parcel no. (on changed assessment notice) 17-20078-110			
City La Crosse		State WI	Zip 54601				
Assessment shown on notice - Total \$181,300.00				Your opinion of assessed value - Total \$172,100			

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) Assessed value is too high.	Basis for your opinion of assessed value: (Attach additional sheets if needed) It is what I feel I would sell or buy property for in fair market.

Section 4: Other Property Information	
<p>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</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 (mm-dd-yyyy) _____ Cost of changes \$ _____ Does this cost include the value of all labor (including your own)? <input type="checkbox"/> Yes <input type="checkbox"/> No</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) (mm-dd-yyyy) _____ to (mm-dd-yyyy) _____ Asking price \$ _____ List all offers received _____</p> <p>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. _____</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 _____ minutes.</p>	

Property owner or Agent signature Dennis / Ross	Date (mm-dd-yyyy) 05/03/2019
---	--

1000
1000

1000

RECEIVED

City of La Crosse
2019 Assessment Year

MAY 06 2019

Notice of Intent to File Objection with Board of Review

LA CROSSE
CITY ASSESSOR

I, Dennis Ross as the property owner or as agent for
(insert property owner's name or strike) with an address of 621 N. 23rd, LaCrosse, WI 54601
hereby give notice of an intent to file an objection on the assessment for the following property: 621 N. 23rd
(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) _____
(Date) _____

Received by: _____
Date: _____ Time: _____

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.

