Notice of Board of Review Determination

Under state law (sec. 70.47(12), Wis. Stats.), your property assessment for the current year 20 19 as finalized by the Board of Review (BOR) is listed below.

Property owner

Linda Mettille
1819 Hyde Ave.
La Crosse, WI 54601

General information

Date issued 6 - 5 - 2019
Parcel no. 17-50034-70
Address 2226 14th St. S.
Legal description

☐ Town ☐ Village ☒ City

Municipality La Crosse

Assessment information

20 19 Original Assessment		20 19 Final Assessment (determined by BOR)	
Land	$ 26,100	Land	$ 26,100
Improvements	$ 166,700	Improvements	$ 166,700
Personal property	$	Personal property	$
Personal property	$	Personal property	$
Personal property	$	Personal property	$
Total personal property	$	Total personal property	$
Total all property	$ 192,800	Total all property	$ 192,800

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: 17-50034-70

Personal Property Account Number(If applicable)

Property Address: 2226 14th St. S.

Property Owner: Linda Mettille

Mailing Address: 1819 Hyde Ave., La Crosse, WI 54601

January 1, 20 19 Assessment Value: 192,800

Land: 26,100 Improvements: 166,700 Total: 192,800

Hearing Date: June 4, 2019 Time: 2:00 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:

Dan Ryan, Kenna Christians, Mike Brown, Susan Dillenbeck

Board members removed (if any):

Nick Passe

Board Counsel present:

Property Owner/Objector's Attorney or Representative:

Board Members with certified training (must have at least one):

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}:

Patrick Burns, Josh Benrud, Michael Mettille, Linda Mettille

1. Sworn testimony by Property Owner/Objector: **Michael Mettille** **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):

Bought property in 1992 or 1993; it was a small house. Put addition on the south side of 138 sq. ft. Assessed value should be what they could sell it for. The house is a series of additions that sits on an alley. Road noise detracts from value. Galley kitchen in house. Basement below old house is old cellar. 2010 addition, decent living room, laundry room and no kitchen, bathroom in basement, bathroom upstairs. Other side of house is a small bathroom. One car garage with storage unit. Not a lot of yard. Triangle shaped lot. Down the block on 2807 South Avenue is currently for sale for $141,000 1670 sq. ft. House is currently a duplex, but have to convert it back because of the bathroom. 2405 S. 13th across the street is a duplex 3,000 sq. ft. Appraisal was $225,000 and sale in 2006 was $225,000. It's been misappraised. Appraised for $280,000 and should be $400,000 easy. Assessor asked to inspect the house. Three bathrooms in the home; one in the basement. Plans submitted to Inspection Department in 2010. Fears to bring city in for behavior. Reason for addition is handicapped kid who lives with us. So many passageways in the house.

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 **Josh Benrud** **included:**

a) Estimated level of assessment for the current year is 100 %

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 6 other properties were presented:

Addresses of other properties:

2153 Hyde Ave.
1510 Barlow St.
2219 13th Pl. S.
1916 19th St. S.
1824 Green Bay St.
2203 13th Pl. S.

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

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

Described subject home from Report. Total value $192,800. Property was last inspected in 2006. Several building permits on record that include garage, front entry, reside, windows, door, addition. Building permit for $69,000. He reviewed comparable properties. We have one bathroom. Due to Mettille testimony, if we added two bathrooms and other unknowns, the property value would probably be higher. There is a long history of conversations. Has asked to get in property and made numerous attempts, but property owner has refused. By objector's testimony there may be other features unaccounted for; bathroom count is low. Current assessment should be sustained.

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 DETERMINTION 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
	☐	☐
Dan Ryan	☑	☐
Kenna Christians	☑	☐
Mike Brown	☑	☐
Susan Dillenbeck	☑	☐

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 Linda Mettille
2226 14th St S
La Crosse, WI 54601

Report Prepared by Joshua Benrud – State Certified Assessor II

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

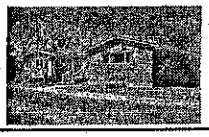
Purpose/Market Value:

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= $ 26,100
C. Improvement Value= $ 166,700
D. Total= $ 192,800

Subject Description:

A. Picture- 
B. Address- 2226 14th St. S.
C. Site- Level
D. Building- Basic Single Story
E. Other Improvements- Detached Garage
F. Last time inspected- 02/16/2006
G. Building Permits- a. 05/02/2012 Detached Garage

b. 04/11/2012 Front Entry

c. 03/20/2012 Reside, Windows, Door

d. 11/10/2010 12*12 Addition

e. 10/26/2010 Addition

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- 2153 Hyde Ave
C. Comp #2- 1510 Barlow St.
D. Comp #3- 2219 13th Pl. S.
E. Comp #4- 1916 19th St. S.
F. Comp #5- 1824 Green Bay St.
G. Comp #6- 2203 13th Pl. S.

H. Conclusion- All 6 Comps deemed reliable Valid Arm's Length Sales.
-Indicated value range of $ 135,000-174,500

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 is- $ 192,800 .

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

May 28, 2019

Tax key number: 017-050034-070

Property address: 2226 14th St S

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

Legal description: MICHELS ADDITION LOT 5 BLOCK 1 EX N 50FT

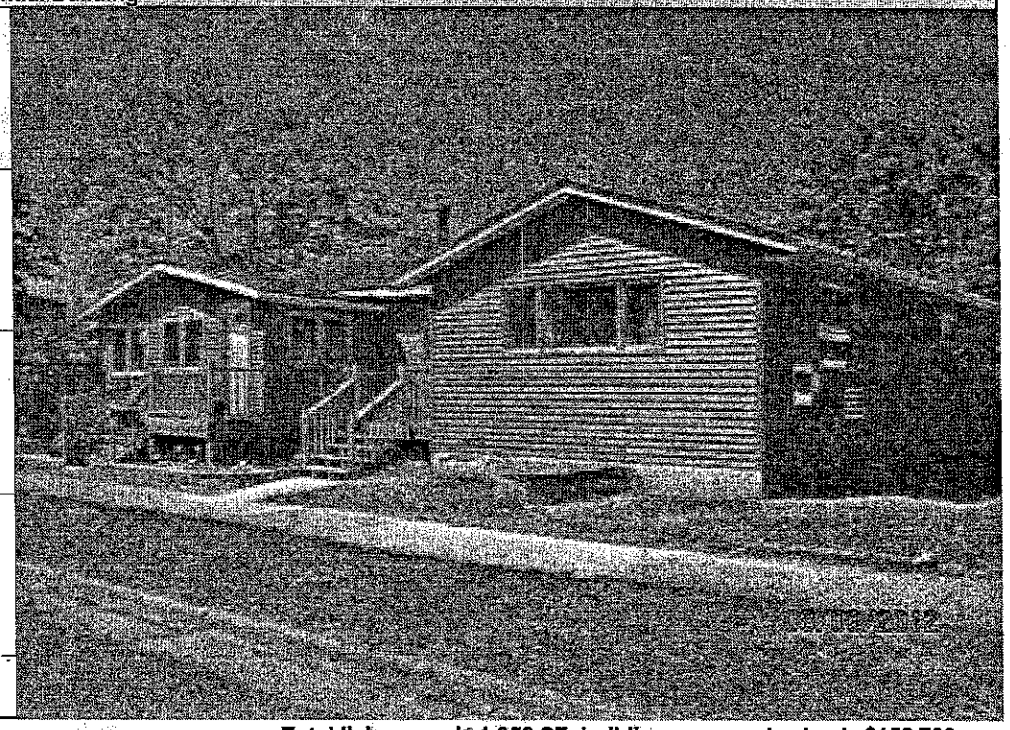
Summary of Assessment	
Land	$26,100
Improvements	$166,700
Total value	$192,800

Land

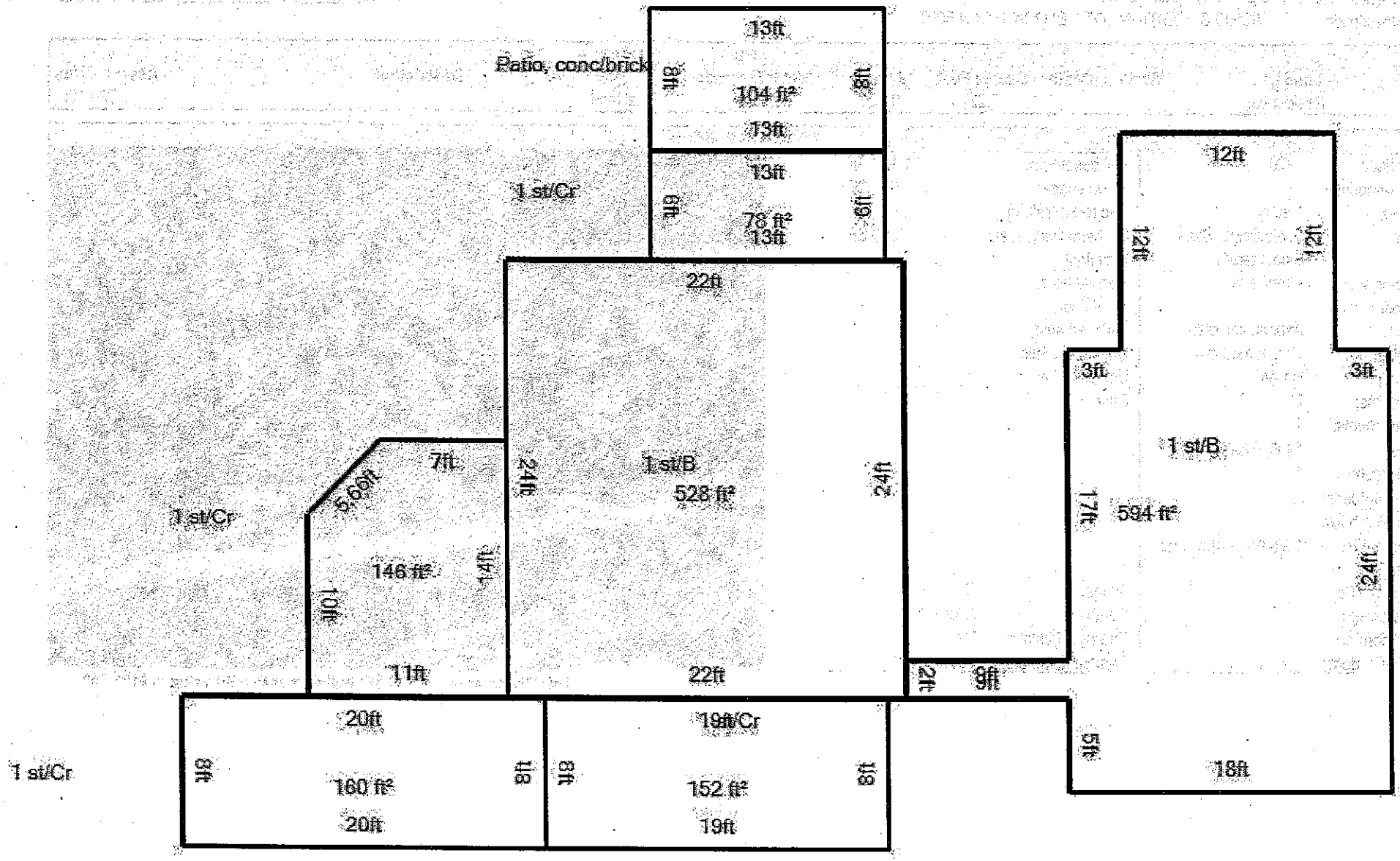
Qty	Land Use	Width	Depth	Square Feet	Acres	Water Frontage	Description	Assess Value
1	Residential			5,227	0.120	None	Total land	$26,100

Residential Building

Year built:	1920	Full basement:	1,122 SF
Year remodeled:		Crawl space:	536 SF
Stories:	1 story	Rec room (rating):	
Style:	Basic Single Story	Fin bsmt living area:	300 SF
Use:	Single family	First floor:	1,658 SF
Exterior wall:	Alum/vinyl	Second floor:	
Masonry adjust:		Third floor:	
Roof type:	Asphalt shingles	Finished attic:	
Heating:	Gas, forced air	Unfinished attic:	
Cooling:	No A/C	Unfinished area:	
Bedrooms:	2	Patio	104 SF
Family rooms:	1		
Baths:	1 full, 0 half		
Other rooms:	1		
Whirl / hot tubs:			
Add'l plumb fixt:			
Masonry FPs:	1 stacks, 1 openings		
Metal FPs:			
Gas only FPs:		Grade:	C
Bsmt garage:		Condition:	Average
Shed dormers:		Energy adjustment:	No
Gable/hip dorm:		Percent complete:	100%



Total living area is 1,958 SF; building assessed value is $152,700


13ft
Patio, conc/brick
8ft
104 ft²
8ft
13ft
13ft
1 st/Cr
6ft
78 ft²
6ft
13ft
22ft
12ft
12ft
12ft
3ft
3ft
1 st/B
7ft
24ft
1 st/B
528 ft²
24ft
17ft
594 ft²
1 st/Cr
146 ft²
14ft
24ft
10ft
11ft
22ft
2ft
9ft
20ft
19ft/Cr
5ft
1 st/Cr
8ft
160 ft²
8ft
8ft
152 ft²
8ft
18ft
20ft
19ft

# of identical OBIs: 1			Other Building Improvement (OBI)		
Main Structure				Modifications (Type, Size)	Photograph
OBI type: Garage	Width: 25 LF	Grade: C			not available
Const type: Detached, frame or cb	Depth: 27 LF	Condition: Average			
Year built: 2012	Flr area: 675 SF	% complete: 100%			

Building Permits				
Issued	Permit #	Purpose	$ Amount	Completed
5/2/2012	76719	DETACHED GARAGE	$8,000	8/6/2012
4/11/2012	76277	REMOVE REAR RAMP	$0	8/6/2012
4/11/2012	76277	5 X 9 FRONT ENTRY DECK	$1,000	8/6/2012
3/20/2012	75761	RE-SIDE, REPLACE 4 WINDOWS, F	$0	8/6/2012
11/10/2010	69332	12 X 12 ADDITION	$4,200	10/18/2011
10/26/2010	69159	ADDITION	$42,000	10/18/2011

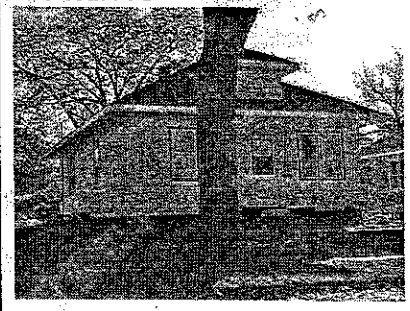
Sales History		
Date	Price	Type

City of La Crosse, La Crosse County

2019 Sales Comparison

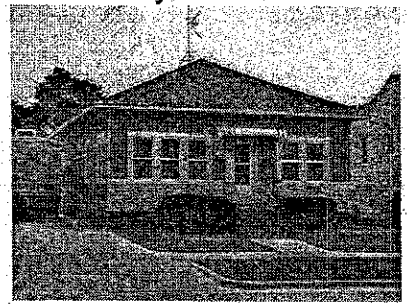
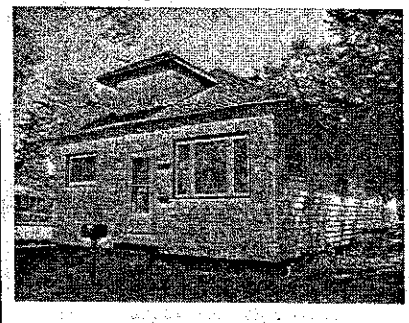
Tax key number: 017-050034-070
Property address: 2226 14th St S, City of La Crosse

Estimated fair market value: $192,800 *
Comparable market value: $205,100 (+6.4%) *

	Subject Property	Comparison 1		Comparison 2		Comparison 3	
Tax key number	**50034-070**	**50090-050**		**50040-110**		**50035-010**	
Site address	**2226 14th St S**	**2153 Hyde Ave**		**1510 Barlow St**		**2219 13th Pl S**	
							
Summary of Comparison							
Sale date and price		Nov 2017	$174,500	May 2017	$169,500	Aug 2018	$155,000
Net adjustments			$39,700		$40,200		$37,200
Comparable value			$214,200		$209,700		$192,200
Comparability rating			92		92		91
Gross adjustments			39%		47%		54%
Composite rating			84		82		80
Adjustments to last valid sale							
Neighborhood group	Josh Southside	Josh Southside		Josh Southside		Josh Southside	
Neighborhood	SA 36	SA 36		SA 36		SA 36	
Flood plain							
Traffic	Light	Light		Light		Light	
Land							
Residential	5,227 square feet	47 front feet	-$2,700	50 front feet	-$4,300	50 front feet	-$4,400
Buildings							
Single family							
Use	Single family	Single family		Single family		Single family	
Above grade area	1,658 SF	1,128 SF		1,306 SF		1,128 SF	
Below grade area	1,122 SF	1,128 SF		1,306 SF		768 SF	
Style	Basic Single Story	Ranch		Ranch		Bungalow	
Grade	C	C		C		C	
Yr built/Age/Eff age	1920 / 99 / 23	1958 / 61 / 27	$4,500	1959 / 60 / 27	$4,600	1925 / 94 / 17	-$7,300
Exterior wall	Alum/vinyl	Alum/vinyl		Alum/vinyl		Alum/vinyl	
Stories	1 story	1 story		1 story		1 story	

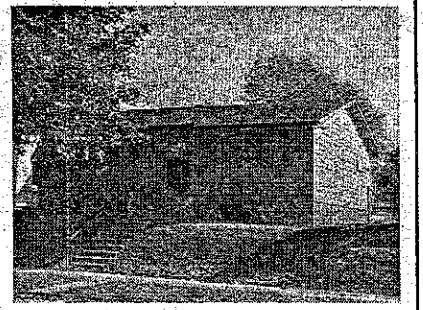
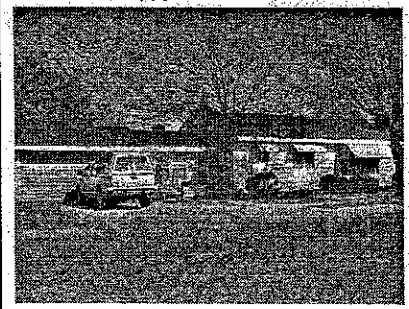
First floor SF	1,658 SF	1,128 SF	$29,200	1,306 SF	$19,200	1,128 SF	$29,300
Full basement SF	1,122 SF	1,128 SF		1,306 SF	-$2,500	768 SF	$4,800
Crawl space SF	536 SF	0 SF	$5,400	0 SF	$5,500	360 SF	$1,300
FBLA	300 SF	170 SF	$2,500	0 SF	$7,400	0 SF	$7,400
Rec room	0 SF	650 SF (Average)	-$5,200	800 SF (Average)	-$6,500	120 SF (Average)	-$900
Bedrooms	2	3		3		2	
Bathrooms	1 full/0 half	2 full/0 half	-$3,100	1 full/2 half	-$4,000	2 full/0 half	-$3,100
Condition (CDU)	Average	Average		Average		Average	
Heating & cooling	Gas, forced air/No A/C	Gas, forced air/A/C, same duct	-$2,600	Gas, forced air/A/C, same duct	-$2,600	Gas, forced air/A/C, same duct	-$2,700
Fireplaces	1 masnry/0 mtl/0 gas	1 masnry/0 mtl/0 gas		0 masnry/0 mtl/0 gas	$6,000	1 masnry/0 mtl/0 gas	
Additional fixtures		0		0		0	
Attached garage	0 SF	0 SF		0 SF		0 SF	
Open porch	0 SF	21 SF	-$700	0 SF		0 SF	
Enclosed porch	0 SF	0 SF		0 SF		112 SF	-$4,500
Deck	0 SF	0 SF		0 SF		0 SF	
Patio	104 SF	0 SF	$800	0 SF	$800	0 SF	$800
All other adjustments			$8,600		$8,600		$8,600
Garage	675 SF	896 SF	$3,000	564 SF	$8,000	576 SF	$7,900
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 utilitzation. The separate values must not be used individually a invalid if so used.

	Subject Property	Comparison 4		Comparison 5		Comparison 6	
Tax key number	50034-070	50064-070		50292-030		50035-040	
Site address	2226 14th St S	1916 19th St S		1824 Green Bay St		2203 13th Pl S	
							
Summary of Comparison							
Sale date and price		Apr 2018	$151,000	Apr 2018	$135,000	Jul 2018	$146,500
Net adjustments			$63,600		$73,800		$69,800
Comparable value			$214,600		$208,800		$216,300
Comparability rating			92		92		92
Gross adjustments			61%		69%		69%
Composite rating			79		77		77
Adjustments to last valid sale							
Neighborhood group	Josh Southside	Josh Southside		Josh Southside		Josh Southside	
Neighborhood	SA 36	SA 36		SA 36		SA 36	
Flood plain							
Traffic	Light	Light		Medium		Light	
Land							
Residential	5,227 square feet	50 front feet	-$5,100	48 front feet	-$4,500	50 front feet	-$4,400
Buildings							
Single family							
Use	Single family	Single family		Single family		Single family	
Above grade area	1,658 SF	1,040 SF		1,040 SF		960 SF	
Below grade area	1,122 SF	1,040 SF		1,040 SF		960 SF	
Style	Basic Single Story	Ranch		Ranch		Bungalow	
Grade	C	C		C		C	
Yr built/Age/Eff age	1920 / 99 / 23	1953 / 66 / 29	$5,500	1931 / 88 / 40	$13,300	1925 / 94 / 34	$9,200
Exterior wall	Alum/vinyl	Alum/vinyl		Alum/vinyl		Alum/vinyl	
Stories	1 story	1 story		1 story		1 story	
First floor SF	1,658 SF	1,040 SF	$34,300	1,040 SF	$34,300	960 SF	$39,000
Full basement SF	1,122 SF	1,040 SF	$1,100	1,040 SF	$1,100	960 SF	$2,100
Crawl space SF	536 SF	0 SF	$5,400	0 SF	$5,500	0 SF	$5,500
FBLA	300 SF	0 SF	$7,500	0 SF	$7,400	0 SF	$7,400
Rec room	0 SF	500 SF (Average)	-$4,100	0 SF		580 SF (Average)	-$4,700

Bedrooms	2	3		2		2	
Bathrooms	1 full/0 half	2 full/0 half	-$3,000	1 full/1 half	-$2,000	1 full/1 half	-$2,000
Condition (CDU)	Average	Average		Average		Average	
Heating & cooling	Gas, forced air/No A/C	Gas, forced air/A/C, same duct	-$2,300	Gas, forced air/A/C, same duct	-$2,200	Gas, forced air/A/C, same duct	-$2,100
Fireplaces	1 masnry/0 mtl/0 gas	0 masnry/0 mtl/0 gas	$6,000	0 masnry/0 mtl/0 gas	$6,000	0 masnry/0 mtl/0 gas	$6,000
Additional fixtures		0		1	-$1,000	1	-$1,000
Attached garage	0 SF	0 SF		0 SF		0 SF	
Open porch	0 SF	0 SF		0 SF		0 SF	
Enclosed porch	0 SF	0 SF		0 SF		24 SF	-$1,700
Deck	0 SF	0 SF		0 SF		0 SF	
Patio	104 SF	0 SF	$800	144 SF	-$200	0 SF	$800
All other adjustments			$8,600		$8,600		$8,600
Garage	675 SF	440 SF	$8,900	576 SF	$7,500	672 SF	$7,100
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 utilitzation. The separate values must not be used individually a invalid if so used.

	Subject Property	Comparison 7		Comparison 8		Comparison 9
Tax key number	50034-070	50062-080		50068-040		
Site address	2226 14th St S	1919 21st St S		2123 Weston St		
						
Summary of Comparison						
Sale date and price		Sep 2017	$152,900	Nov 2017	$142,000	
Net adjustments			$49,600		$39,300	
Comparable value			$202,500		$181,300	
Comparability rating			92		92	
Gross adjustments			68%		73%	
Composite rating			77		76	
Adjustments to last valid sale						
Neighborhood group	Josh Southside	Josh Southside		Josh Southside		
Neighborhood	SA 36	SA 36		SA 36		
Flood plain						
Traffic	Light	Light		Medium		
Land						
Residential	5,227 square feet	47 front feet	-$3,700	50 front feet	-$5,600	
Buildings						
Single family						
Use	Single family	Single family		Single family		
Above grade area	1,658 SF	960 SF		1,151 SF		
Below grade area	1,122 SF	960 SF		1,151 SF		
Style	Basic Single Story	Ranch		Ranch		
Grade	C	C		C		
Yr built/Age/Eff age	1920 / 99 / 23	1985 / 34 / 14	-$9,800	1958 / 61 / 29	$7,200	
Exterior wall	Alum/vinyl	Alum/vinyl		Wood		
Stories	1 story	1 story		1 story		
First floor SF	1,658 SF	960 SF	$39,000	1,151 SF	$27,900	
Full basement SF	1,122 SF	960 SF	$2,200	1,151 SF	-$300	
Crawl space SF	536 SF	0 SF	$5,400	0 SF	$5,400	
FBLA	300 SF	0 SF	$7,400	0 SF	$7,400	
Rec room	0 SF	720 SF (Average)	-$5,800	500 SF (Average)	-$4,000	

Bedrooms	2	2		2			
Bathrooms	1 full/0 half	2 full/0 half	-$3,000	2 full/0 half	-$3,100		
Condition (CDU)	Average	Average		Average			
Heating & cooling	Gas, forced air/No A/C	Gas, forced air/A/C, same duct	-$2,600	Gas, forced air/A/C, same duct	-$2,400		
Fireplaces	1 masnry/0 mtl/0 gas	0 masnry/0 mtl/0 gas	$6,000	1 masnry/0 mtl/0 gas			
Additional fixtures		0		0			
Attached garage	0 SF	0 SF		480 SF	-$10,100		
Open porch	0 SF	0 SF		0 SF			
Enclosed porch	0 SF	0 SF		168 SF	-$6,100		
Deck	0 SF	224 SF	-$2,600	0 SF			
Patio	104 SF	0 SF	$700	0 SF	$800		
All other adjustments			$8,600		$8,600		
Garage	675 SF	484 SF	$7,800	0 SF	$14,000		
Utility shed, residential				120 SF	-$400		

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

5/28/2019

Mrs. Mettile came to our office to amend her objection form.

I walked Mrs. Mettile up to the Clerk's office and introduced her to Teri Lehrke the City Clerk. Mrs. Mettile stated she wanted to object to 2 properties and Teri Lehrke stated she was not allowed to add any objections at that time and that we wanted to give her the opportunity to correct the objection form so the address matched the information towards the bottom. Mrs. Mettile inquired about the assessments on the 2 properties and stated they were too high. I told Mrs. Mettile that we have not been allowed access to her properties for an interior inspection.

She replied, "Well I can give you blue prints."

About 15 min after Mrs. Mettile left, a person who would not give his name stated that he had just left a message with my boss Jason Gillman. Saying that Jason told him that one of the assessors was going to give him a call and that he never received a call from one of the assessors. He then stated he was going to inform the board of review that he never received a phone call from one of the assessors. I asked for his name several times but he would not give it to me because he already left a message with Jason.

Over the past few years there have been several hostile phone calls with Mr. Mettile and we have been denied many requests from the Assessor's office to conduct interior inspections of Mr. Mettile's properties.

The Assessor's office staff has been instructed to refer Mr. Mettile and all his inquiries to the City Attorney.

Benrud, Josh

From: Burns, Pat
Sent: Thursday, May 30, 2019 2:50 PM
To: Benrud, Josh
Subject: FW: 619 North 9th Street Property Taxes

From: Burns, Pat
Sent: Monday, July 31, 2017 12:27 PM
To: Schlafer, Mark; Benrud, Josh; Gale, Dawn; Guenther, Kimberlie; Neumann, Shannon; Rasmussen, Sheila; Tooke, Greg
Subject: RE: 619 North 9th Street Property Taxes

COULD WE GET A PHOTO ID ON THIS PERSON. IF HE IS WATCHING FROM THE PARKING LOT WE HAVE PEOPLE AT RISK WITH OUR BIG WINDOWS

Pat B

From: Schlafer, Mark
Sent: Monday, July 31, 2017 12:22 PM
To: Benrud, Josh; Burns, Pat; Gale, Dawn; Guenther, Kimberlie; Neumann, Shannon; Rasmussen, Sheila; Tooke, Greg
Subject: FW: 619 North 9th Street Property Taxes

Fyi.

Mark Schlafer
City Assessor
400 La Crosse St
La Crosse WI 54601
608-789-7548 ph; 608-789-8123 fx
schlaferm@cityoflacrosse.org

From: Schlafer, Mark
Sent: Monday, July 31, 2017 11:20 AM
To: Gallager, Krista; Lehrke, Teri
Subject: FW: 619 North 9th Street Property Taxes

Hello again,

Continued fyi on this, Mike Mettille called me again. Wondered if I had received this. I told him I was just about to send this response. He went on to say that if this does not get squared away, they will be "filing" with the Clerk of Courts. He also discussed 2406 13th St S, a property bought by a relative. He discussed the issue of it being under-assessed with Josh in my office a while ago. He said Josh was rude, and also complained to the Mayor about it and him. That may also be in a future "filing".

He did also say that all of City Hall(fire, inspection, etc) was in collusion to punish him and family. He has all conversations taped and will continue to do so. He said that I could probably see him in his car if I looked out of the window. I chose not to.

Mark

Mark Schlafer
City Assessor
400 La Crosse St
La Crosse WI 54601
608-789-7548 ph; 608-789-8123 fx
schlaferm@cityoflacrosse.org

From: Schlafer, Mark
Sent: Monday, July 31, 2017 11:05 AM
To: 'Linda Mettille'
Subject: RE: 619 North 9th Street Property Taxes

Good Morning,

Thank you for your inquiry. I am forwarding this email on to Greg Tooke, staff property appraiser in charge of this class of property in the City. After reviewing your request, he will be able to respond to you in the very near future.

For clarification, in Wisconsin, the period for discussion and possible changes to assessed values for the current assessment year ends when the Citizen's Board of Review adjourns for the year after hearing any assessment appeals. This year, the Board of Review adjourned for the year on May 22, 2017. However, as each year is a new assessment year, we will be happy to review your concerns for the 2018 assessment year.

Regards,

Mark Schlafer
City Assessor
400 La Crosse St
La Crosse WI 54601
608-789-7548 ph; 608-789-8123 fx
schlaferm@cityoflacrosse.org

From: kaisa616@gmail.com [mailto:kaisa616@gmail.com] **On Behalf Of** Linda Mettille
Sent: Friday, July 28, 2017 11:17 PM
To: Schlafer, Mark
Subject: 619 North 9th Street Property Taxes

We have noticed that 619 North 9th Street, La Crosse, WI, 54601 has been over priced for its property taxes for quite some time. There are several properties in the same area that are either larger, newer or both. Here is a list of those properties, these are fourplexes with sixteen bedrooms. 1618 North 9th Street, La Crosse, WI, 45601 and 1616 North 9th Street, La Crosse, WI, 54601 both valued as being the same as ours and are larger and newer. 1128 State Street, La Crosse, WI, 54601 which is larger than ours and is valued as less. 1422 Vine Street, La Crosse, WI, 54601, which is newer, Bigger, has more bathrooms and more parking. 515 10th Street, North, La Crosse, WI, 54601, which is larger, with more bathrooms and is assessed for less than ours. Most of the ones we have listed above are buildings that we have been inside. We need you to rectify this or respond to us before August 7th, 2017, if you fail to respond to this letter or correct this mistake, we will file with the La Crosse County Clerk of courts against the City of La Crosse on August 8th, 2017.

Benrud, Josh

From: Gilman, Jason
Sent: Thursday, May 30, 2019 10:18 AM
To: Benrud, Josh
Subject: FW: Comps for properties per your request
Attachments: Copy of Metille.xlsx

Josh:

I am forwarding the e-mails I sent to the Metille's in case you need them at BOR.

Jason

From: Gilman, Jason
Sent: Tuesday, May 14, 2019 4:06 PM
To: 'laxrental@gmail.com' <laxrental@gmail.com>
Subject: Comps for properties per your request

Dear Mike:

Attached is the comp spreadsheet per your request.

Jason

Benrud, Josh

From: Gilman, Jason
Sent: Thursday, May 30, 2019 10:18 AM
To: Benrud, Josh
Subject: FW: Filing for Board of Review

FYI

From: Gilman, Jason
Sent: Friday, May 17, 2019 10:00 AM
To: 'laxrental@gmail.com' <laxrental@gmail.com>
Subject: Filing for Board of Review

Dear Mike:

Yes, you can send your forms via e-mail today by 5PM to get on the Board of Review schedule.

The Assessors can only make an adjustment before board of review if they are invited in to see the property, which I know you are not supportive of.

Jason

Benrud, Josh

From: Gilman, Jason
Sent: Thursday, May 30, 2019 10:18 AM
To: Benrud, Josh
Subject: FW: Board of Review

FYI

From: Gilman, Jason
Sent: Wednesday, May 22, 2019 3:49 PM
To: 'laxrental@gmail.com' <laxrental@gmail.com>
Subject: Board of Review

Mike:

Your Board of Review appointment is scheduled for Tuesday, June 4 at 2PM in the City Council Chambers at 400 La Crosse Street.

Sincerely Yours,

Jason Gilman, AICP
Director of Planning and Development
608-789-7362
gilmanj@cityoflacrosse.org

Benrud, Josh

From: Tooke, Greg
Sent: Friday, May 24, 2019 1:52 PM
To: Gilman, Jason
Cc: Benrud, Josh; Burns, Pat
Subject: Mettille

Mr. Mettille just called. He stated that he had spoken with you Jason and that you indicated an appraiser from our office would call him. He said that he had not yet received a call.

His number is (608)780-9235

Benrud, Josh

From: Gilman, Jason
Sent: Thursday, May 30, 2019 10:18 AM
To: Benrud, Josh
Subject: FW: Calls

FYI

From: Gilman, Jason
Sent: Thursday, May 30, 2019 8:27 AM
To: 'laxrental@gmail.com' <laxrental@gmail.com>
Cc: Burns, Pat <Burnsp@cityoflacrosse.org>
Subject: Calls

Dear Mike:

I was informed by our clerk you have been trying to reach an assessor.

I understood you were scheduled to appear before the Board of Review Tuesday, June 4 at 2PM in the City Council Chambers.

As I stated in our conversations and my e-mail of May 17, there is little the assessors can do to make an adjustment without an interior inspection which I know you are opposed to.

Sincerely Yours,

Jason Gilman, AICP
Director of Planning and Development
608-789-7362
gilmanj@cityoflacrosse.org

Corrected

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)*: Linda Mettille	Agent name *(if applicable)*: RECEIVED
Owner mailing address: 1819 Hyde Ave	Agent mailing address: MAY 17 2019
City: La Crosse; State: WI; Zip: 54601	City: LA CROSSE; State; Zip
Owner phone: (608) 498 - 7368; Email: laxrental@gmail.com	Owner phone: ( ) - CITY ASSESSOR; Email

Section 2: Assessment Information and Opinion of Value

Property address: ~~1819 Hyde Ave~~ 2226 S 14th St (5/28/19)	Legal description or parcel no. *(on changed assessment notice)*
City: La Crosse; State: WI; Zip: 54601	
Assessment shown on notice – Total: $192,800	Your opinion of assessed value – Total: $159,000

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)* it's not worth the amount listed basied on what other houses have sold for. Addionally it is the oldest house on the block.	Basis for your opinion of assessed value: *(Attach additional sheets if needed)* it's not worth the amount listed basied on what other houses have sold for. Addionally it is the oldest house on the block.

Section 4: Other Property Information

A. Within the last 10 years, did you acquire the property? ☐ Yes ☒ No

If Yes, provide acquisition price $ _____ Date - - *(mm-dd-yyyy)* ☐ Purchase ☐ Trade ☐ Gift ☐ Inheritance

B. Within the last 10 years, did you change this property (ex: remodel, addition)? ☒ Yes ☐ No

If Yes, describe: added an addition

Date of changes 09-01-2009 *(mm-dd-yyyy)* Cost of changes $ $69,000 Does this cost include the value of all labor (including your own)? ☒ Yes ☐ No

C. Within the last five years, was this property listed/offered for sale? ☐ Yes ☒ No

If Yes, how long was the property listed *(provide dates)* - - *(mm-dd-yyyy)* to - - *(mm-dd-yyyy)*

Asking price $ _____ List all offers received _____

D. Within the last five years, was this property appraised? ☒ Yes ☐ No

If Yes, provide: Date 04-19-2019 *(mm-dd-yyyy)* Value $192,800 Purpose of appraisal: Done By the city of la Crosse for revenue enhancement

If this property had more than one appraisal, provide the requested information for each appraisal. _____

Section 5: BOR Hearing Information

A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): _____

Note: This does not apply in first or second class cities.

B. Provide a reasonable estimate of the amount of time you need at the hearing 120 minutes.

Property owner or Agent signature: Linda Mettille	Date *(mm-dd-yyyy)*: 05/17/19

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, Linda Mettille as the property owner or as agent for N/A
(insert property owner's name or strike) with an address of 2226 South 14 St
hereby give notice of an intent to file an objection on the assessment for the following property:
~~1819 Hyde Ave~~, La Crosse, WI, 54601 (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)

- [x] 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: Sheila Rasmussen
Date: 5/17/19 Time: 1:40 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:
2226 S 14th St is not worth the amount that the assessment stated it was. There are no houses in the neighborhood for more than $179,000 and it's on the alley. The house has small rooms in it and only has a ~~partial basement. We could never sell for more than $159,000.~~

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.

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)*: Linda Mettille	Agent name *(if applicable)*:
Owner mailing address: 1819 Hyde Ave	Agent mailing address:
City: La Crosse; State: WI; Zip: 54601	City; State; Zip
Owner phone: (608) 498 - 7368; Email: laxrental@gmail.com	Owner phone: ( ) - ; Email

RECEIVED MAY 17 2019 LA CROSSE CITY ASSESSOR

Section 2: Assessment Information and Opinion of Value

Property address: 1819 Hyde Ave	Legal description or parcel no. *(on changed assessment notice)*
City: La Crosse; State: WI; Zip: 54601	
Assessment shown on notice – Total: $192,800	Your opinion of assessed value – Total: $159,000

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	
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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)* it's not worth the amount listed basied on what other houses have sold for. Addionally it is the oldest house on the block.	Basis for your opinion of assessed value: *(Attach additional sheets if needed)* it's not worth the amount listed basied on what other houses have sold for. Addionally it is the oldest house on the block.

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A. Within the last 10 years, did you acquire the property? ☐ Yes ☒ No
If Yes, provide acquisition price $ _____ Date - - *(mm-dd-yyyy)* ☐ Purchase ☐ Trade ☐ Gift ☐ Inheritance

B. Within the last 10 years, did you change this property (ex: remodel, addition)? ☒ Yes ☐ No
If Yes, describe added an addition
Date of changes 09-01-2009 *(mm-dd-yyyy)* Cost of changes $ $69,000 Does this cost include the value of all labor (including your own)? ☒ Yes ☐ No

C. Within the last five years, was this property listed/offered for sale? ☐ Yes ☒ No
If Yes, how long was the property listed *(provide dates)* - - *(mm-dd-yyyy)* to - - *(mm-dd-yyyy)*
Asking price $ _____ List all offers received _____

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If Yes, provide: Date 04-19-2019 *(mm-dd-yyyy)* Value $192,800 Purpose of appraisal Done By the city of la Crosse for revenue enhancement
If this property had more than one appraisal, provide the requested information for each appraisal. _____

Section 5: BOR Hearing Information

A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): _____
Note: This does not apply in first or second class cities.

B. Provide a reasonable estimate of the amount of time you need at the hearing 120 minutes.

Property owner or Agent signature: Linda Mettille	Date *(mm-dd-yyyy)*: 05/17/19

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, Linda Mettille as the property owner or as agent for N/A
(insert property owner's name or strike) with an address of _____
hereby give notice of an intent to file an objection on the assessment for the following property: _____
1819 Hyde Ave, La Crosse, WI, 54601 (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)

- [x] 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)

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(Name)_____
(Date)_____

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Date: 5/17/19 Time: 1:40 p.m.

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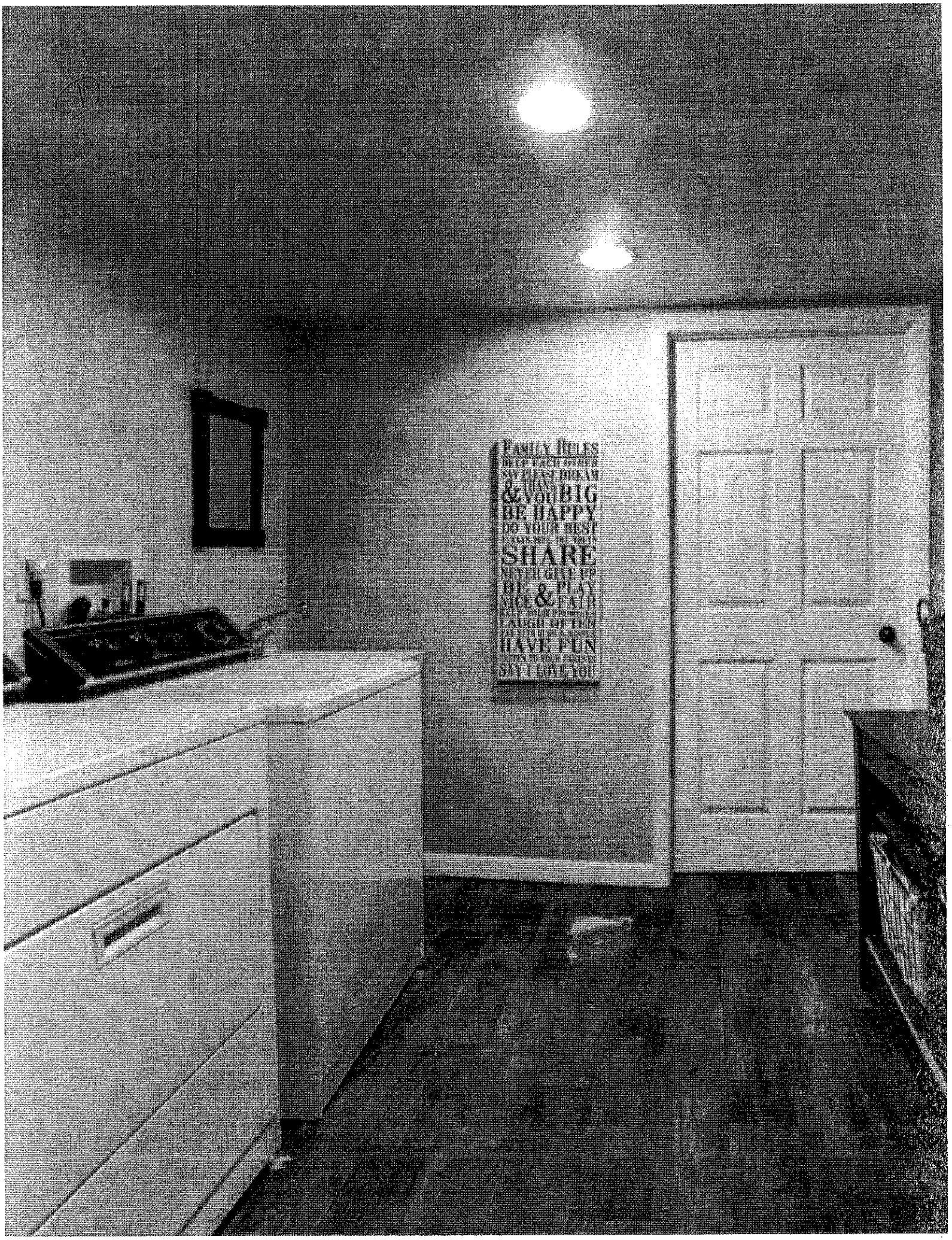
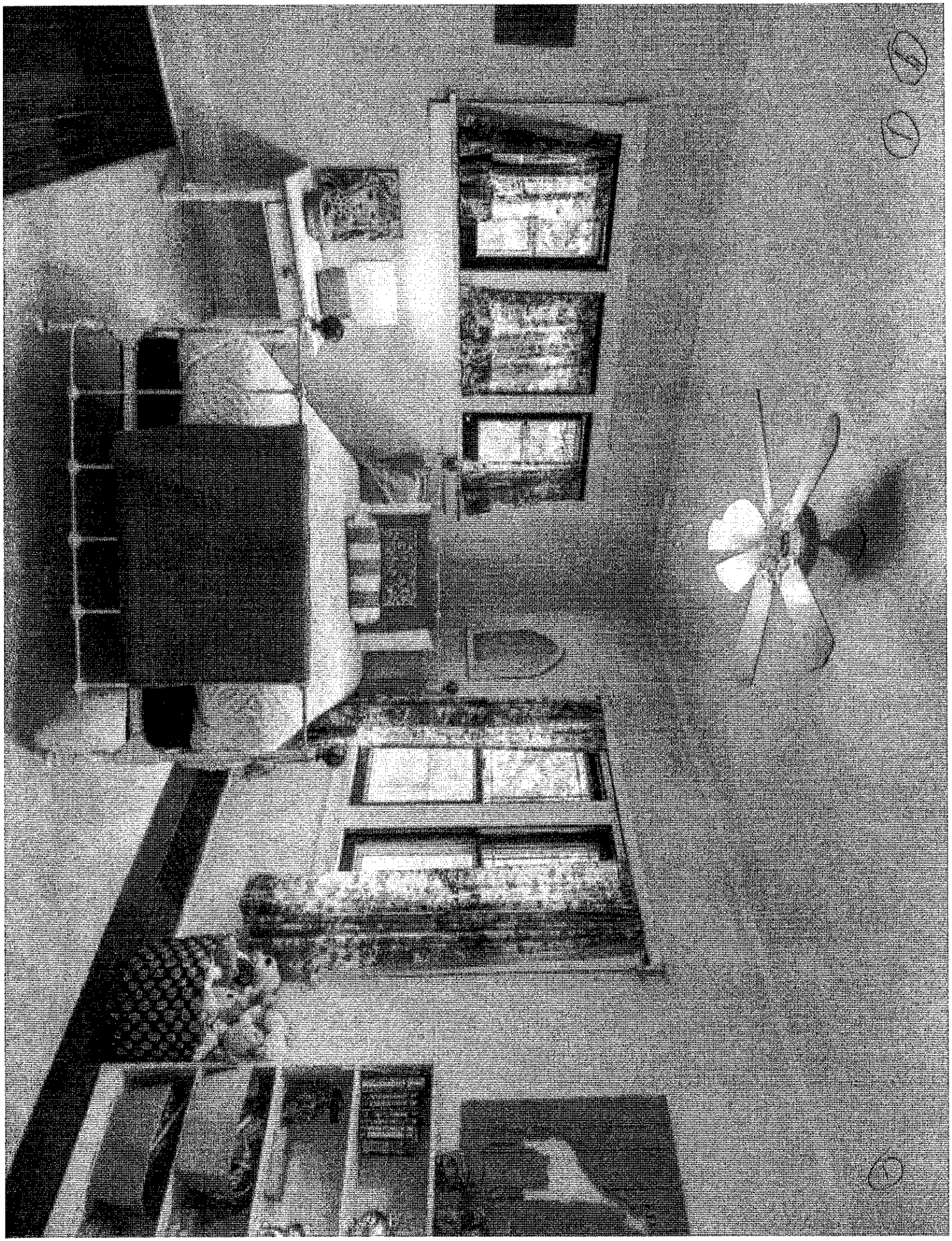
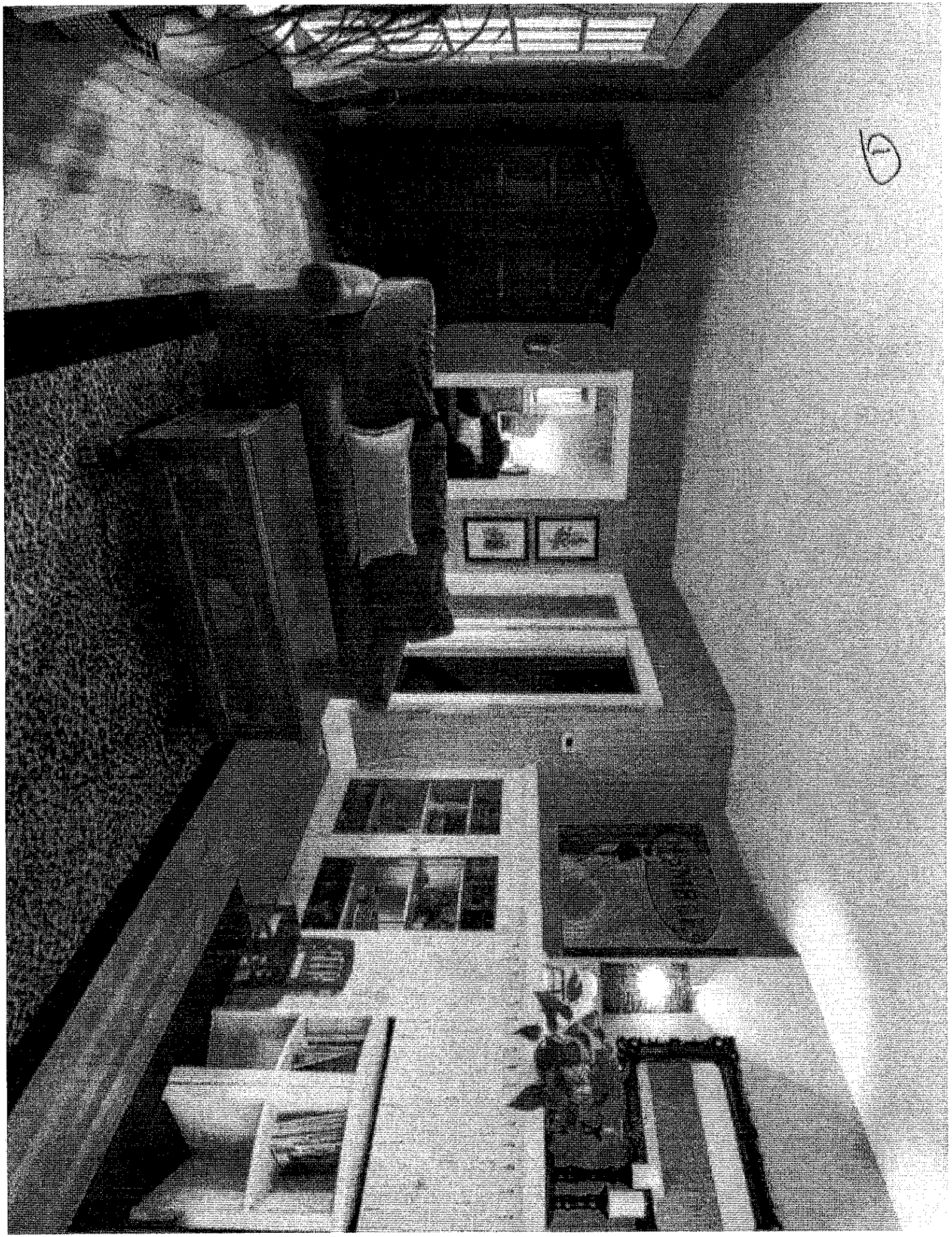
_____
_____
_____
_____

A WRITTEN OBJECTION ON THE PROPER FORM MUST BE PROPERLY FILED WITH THE CLERK OF THE BOARD OF REVIEW.


FAMILY RULES
&YOU BIG
BE HAPPY
DO YOUR BEST
SHARE
BE & PLAY
NICE & FAIR
HAVE FUN
SAY I LOVE YOU





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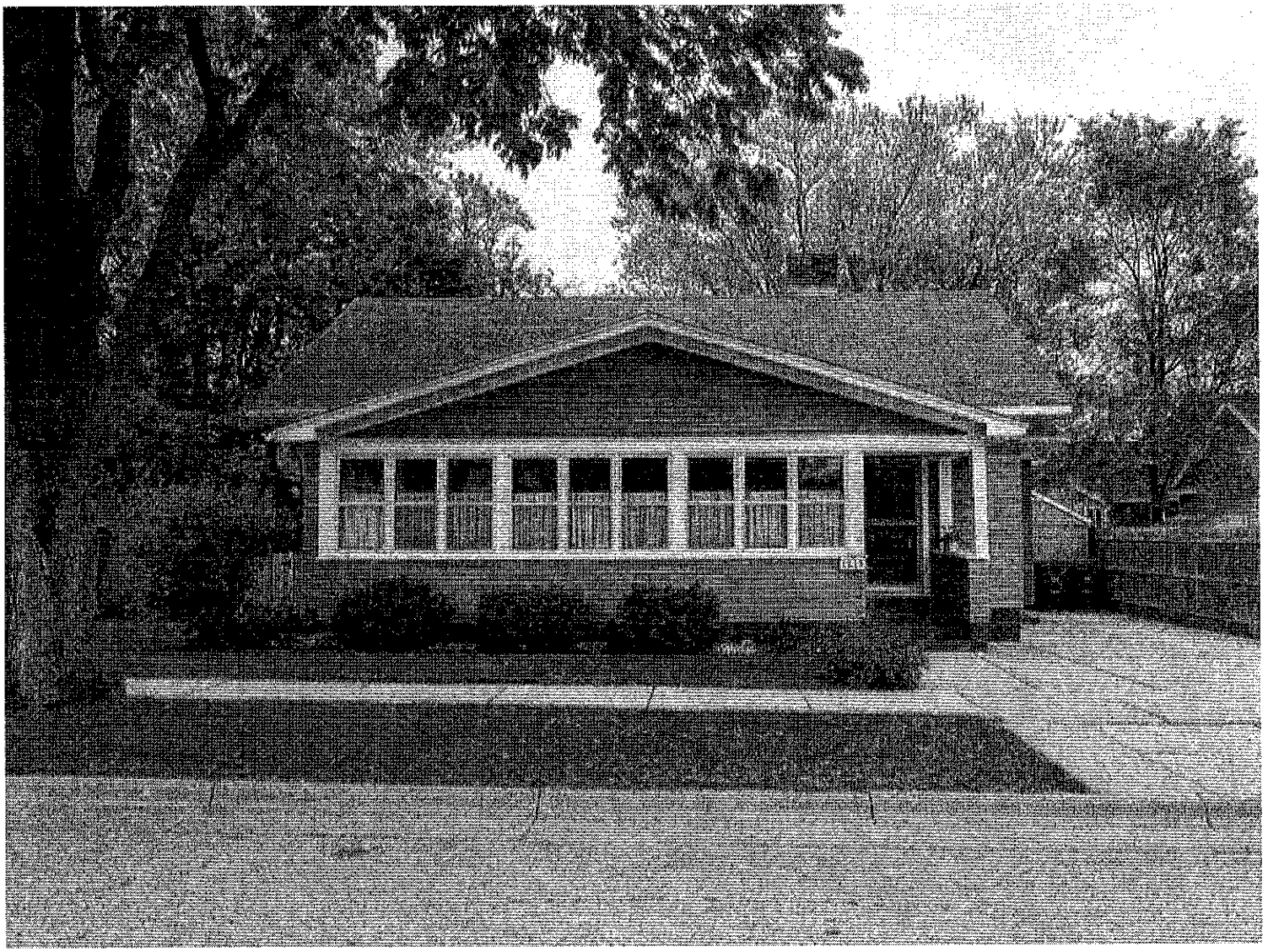

5

141.000 SALE
142

5

2 BATH
1675 SQ FEET

2807 SOUTH AV

2405 13th St S

6

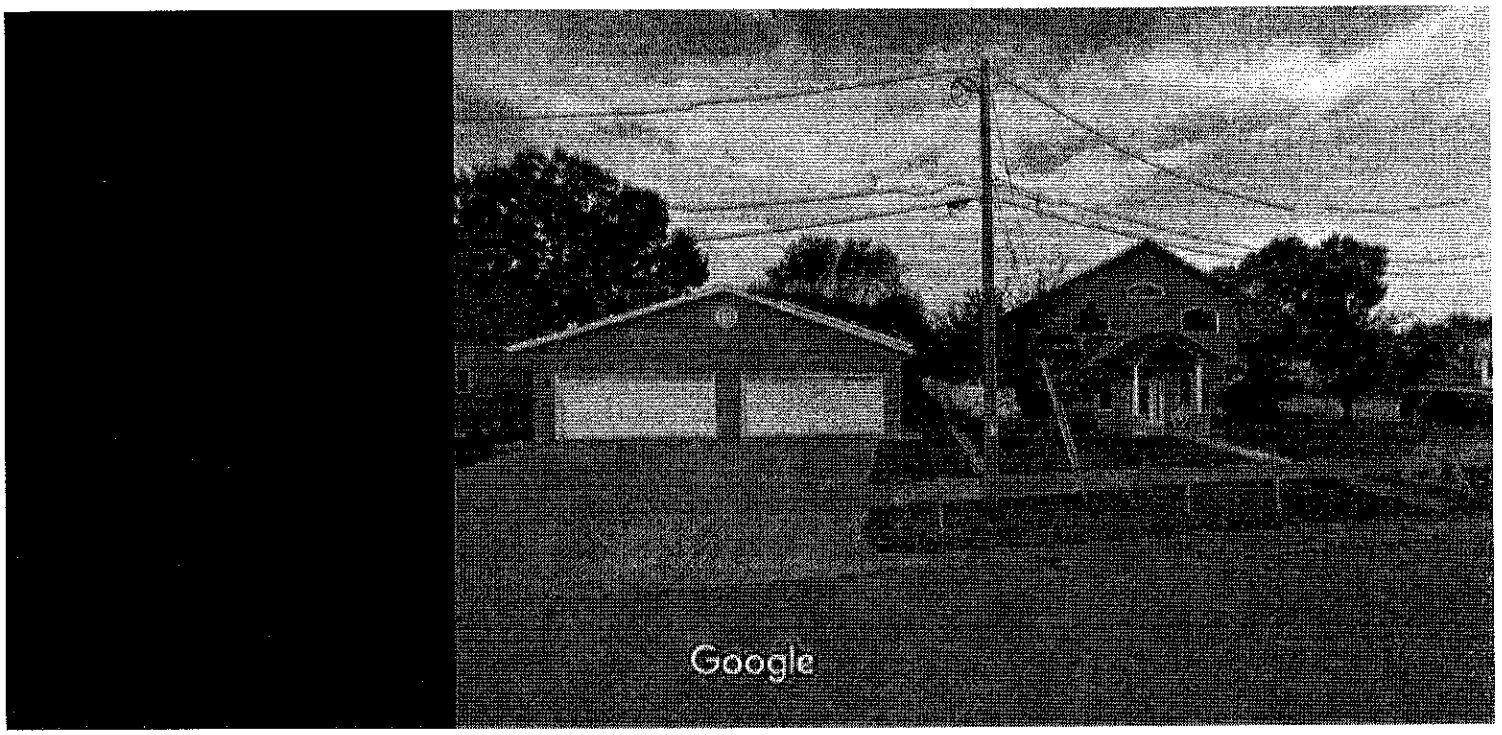

Image capture: Sep 2015 © 2019 Google

La Crosse, Wisconsin

Google

Street View - Sep 2015

225000 - IN 2000

225000 IN 2016

3000 SQ FEET

4 CAR 6