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

Richard & Claire Seib
1715 Nakomis Ave.
La Crosse, WI 54603

General information

Date issued 6 - 5 - 2019
Parcel no. 17-10061-90
Address 923 Charles St.
Legal description

☐ Town ☐ Village ☒ City

Municipality La Crosse

Assessment information

2019 Original Assessment		2019 Final Assessment (determined by BOR)	
Land	$ 13,000	Land	$ 13,000
Improvements	$ 74,200	Improvements	$ 74,200
Personal property	$	Personal property	$
Personal property	$	Personal property	$
Personal property	$	Personal property	$
Total personal property	$	Total personal property	$
Total all property	$ 87,200	Total all property	$ 87,200

Appeal information

If you are not satisfied with the BOR's decision, there are appeal options available. **Note:** Each appeal option has filing requirements. For more information on the appeal process, review the Property Assessment Appeal Guide. Visit revenue.wi.gov and search keyword "Assessment Appeal."

Appeal to:

Department of Revenue (DOR) – must file within 20 days after receipt of the BOR's determination notice or within 30 days after the date specified on the affidavit if there is no return receipt. A $100 filing fee is required. The fair market value of the items or parcels cannot exceed $1 million dollars. DOR may revalue the property any time before November 1 of the assessment year or within 60 days after receiving the appeal, whichever is later. If adjusted, the value is substituted for the original value and taxes paid accordingly. (sec. 70.85, Wis. Stats.)

Circuit Court - Action for Certiorari – must file within 90 days after receiving the determination notice. The Court decides based on the written record from the BOR. You cannot submit new evidence. (sec. 70.47(13), Wis. Stats.)

Municipality - Excessive Assessment – must first appeal to the BOR and have not appealed the BOR's decision to Circuit Court or to DOR. You cannot claim an excessive assessment under sec. 74.37, Wis. Stats., unless the tax is timely paid. A claim under section 74.37 must be filed with the municipality by January 31 of the year the tax is payable.

City of La Crosse
Board of Review
Findings of Fact, Determinations and Decision

A. PROPERTY IDENTIFICATION AND FINDINGS OF FACT

Assessment Year: 20 19 Tax Key Number: 17-10061-90

Personal Property Account Number(If applicable)

Property Address: 923 Charles St.

Property Owner: Richard & Claire Seib

Mailing Address: 1715 Nakomis Ave., La Crosse, WI 54603

January 1, 20 19 Assessment Value: 87,200

Land: 13,000 Improvements: 74,200 Total: 87,200

Hearing Date: June 4, 2019 Time: 2:20 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}:

Josh Benrud, Richard Seib

1. Sworn testimony by Property Owner/Objector: Richard Seib included:

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

If yes: The subject property was sold for $ 50,000 Date of sale Sept. 2015

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

If yes: A total number of 7 other properties were presented:

Addresses of other properties:

1114 Clinton St.
727 Caledonia St.
1219 George St.
814 St. Andrew St.
613 Liberty St.
1436 Caledonia St.
727 George 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):

Family lives at 923 Charles St. next to train switching yard. Read written statement which included comparables. Based on those sales, 923 Charles may have sold for the average of $58,000 in 2018. Purchased to improve as time permits. 607 Liberty St. $68,000; 821 Hagar St. $56,000; 1027 Caledonia St. $62,000. Those properties have more living space than he has but sold less than $87,200. Believes property would sell for $58,000 if put up today. Buyer and seller agreements best reflect the values of homes. He rents the property to his family. Two sons live there. $600/month rent. Comparables in written statement were houses that were sold. Basically the same house as it was when I bought it. In three years a house can't go up by that much in value. It needs a lot of work, bathroom, lot is small.

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 7 other properties were presented:
Addresses of other properties:

1507 Liberty St.
1024 Liberty St.
1643 Charles St.
1512 Kane St.
1332 Rose St.
1337 Charles St.
1341 Avon St.

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

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

Reviewed Report for the Board. Last inspected in December 2015. The recent sale was not a market transaction. None of data has been contested or contradicted. In conversations with Mr. Seib, discussed comparables. When you cherry-pick sales by a price range, not all of them are relevant because there have not been adjustments made. 727 Caledonia St. sold for $57,700 in February 2018, and again in August 2018 for $123,000. There are other factors involved. What can you get for a certain price? There's a factor involved in that valuation. For this single family home, the $87,200 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.

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:

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

to adopt these Findings of Fact, Determinations and Decision on this 4th day of June, 20 19.

Teri Lehrke

Clerk of Board of Review

2019

CITY OF LA CROSSE
BOARD OF REVIEW

Appeal by Richard Seib
923 Charles St
La Crosse, WI 54601

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

Introduction

Name: Joshua Benrud

Position: Residential Property Appraiser- Office of City Assessor

I. Certified Property Appraiser- State of Wisconsin
II. Certified Assessor I- State of Wisconsin
III. Certified Assessor II- State of Wisconsin
IV. Certified Assessor III-State of Wisconsin
V. Wisconsin Real Estate License
VI. Member of WAAO- Wisconsin Association of Assessing Officers
VII. Completed Appraisal Coursework from
   a. Wisconsin Dept. of Revenue
   b. Institute For Municipal Assessors
   c. IAAO-International Association of Assessing Officers
      -Introduction to the Cost Approach to Value
      -Introduction to the Sales Comparison Approach
      -Mass Appraisal of Residential Property
      -Residential Modeling Concepts
      -121 Hours Continuing Education

Purpose/Market Value:

Market value is the most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus.

Determine Market Value of Subject Property:

A. Highest and Best Use- Single family Residential
B. Land Value= $ 13,000
C. Improvement Value= $ 74,200
D. Total= $ 87,200

Subject Description:

A. Picture- 
B. Address- 923 Charles St.
C. Site- Level
D. Building- Bungalow
E. Other Improvements- NA
F. Last time inspected- 12/11/2015
G. Building Permits- NA

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- Not a Market Sale
B. Comp #1- 1507 Liberty St.
C. Comp #2- 1024 Liberty St.
D. Comp #3- 1643 Charles St.
E. Comp #4- 1512 Kane St.
F. Comp #5- 1332 Rose St.
G. Comp #6- 1337 Charles St.
H. Comp #7- 1341 Avon St.
I. Conclusion- All 7 Comps deemed reliable Valid Arm's Length Sales.
-Indicated value range of $ 71,000-102,900

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- $ 87,200 .

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

May 28, 2019

Tax key number: 017-010061-090

Property address: 923 Charles St

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

Legal description: JANE COLE'S ADDITION LOT 5 BLOCK 14 EX W 8FT TAKEN FOR ALLEY IN V127 P234 LOT SZ: 50 X 142

Summary of Assessment	
Land	$13,000
Improvements	$74,200
Total value	$87,200

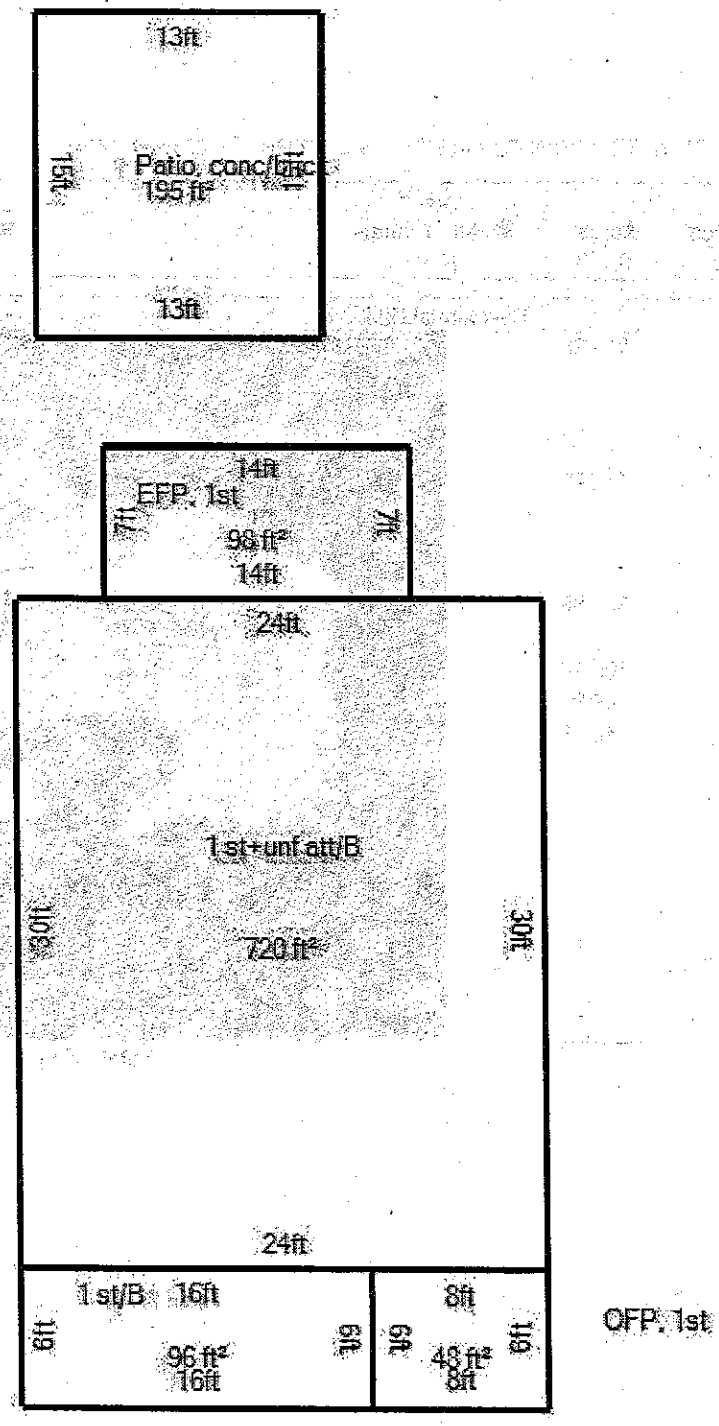
Land

Qty	Land Use	Width	Depth	Square Feet	Acres	Water Frontage	Description	Assess Value
1	Residential	50	141	7,050	0.162	None		$13,000

Residential Building

Year built:	1932	Full basement:	816 SF
Year remodeled:		Crawl space:	
Stories:	1 story w/attic	Rec room (rating):	
Style:	Bungalow	Fin bsmt living area:	
Use:	Single family	First floor:	816 SF
Exterior wall:	Alum/vinyl	Second floor:	
Masonry adjust:		Third floor:	
Roof type:	Asphalt shingles	Finished attic:	
Heating:	Gas, forced air	Unfinished attic:	360 SF
Cooling:	No A/C	Unfinished area:	
Bedrooms:	2	Patio	195 SF
Family rooms:	1	Enclosed porch	98 SF
Baths:	1 full, 0 half	Open porch	48 SF
Other rooms:	2		
Whirl / hot tubs:			
Add'l plumb fixt:	2		
Masonry FPs:			
Metal FPs:			
Gas only FPs:		Grade:	C
Bsmt garage:		Condition:	Average
Shed dormers:		Energy adjustment:	No
Gable/hip dorm:		Percent complete:	100%

Total living area is 816 SF; building assessed value is $74,200


13ft
15ft
Patio, conc/brc
195 ft²
13ft
14ft
EFP, 1st
7ft
98 ft²
7ft
14ft
24ft
1st+unf att/B
30ft
720 ft²
30ft
24ft
1st/B 16ft
6ft
96 ft²
16ft
6ft
8ft
6ft
48 ft²
8ft
6ft
OFP, 1st

Building Permits				
Issued	Permit #	Purpose	$ Amount	Completed

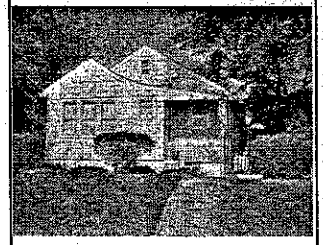
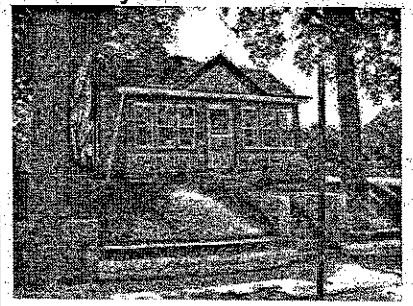
Sales History		
Date	Price	Type
9/30/2015	$ 50,000	Not a market sale
9/28/2015	$ 0	Not a market sale
9/3/2014	$ 32,000	Not a market sale
9/3/2014	$ 32,000	Not a market sale

City of La Crosse, La Crosse County

2019 Sales Comparison

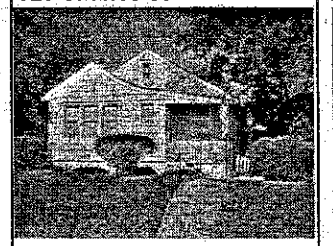
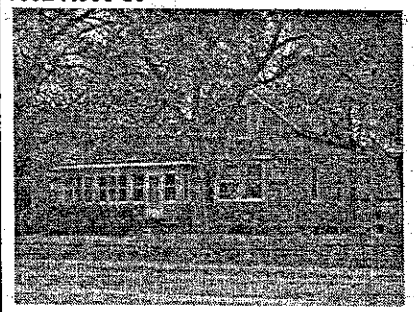
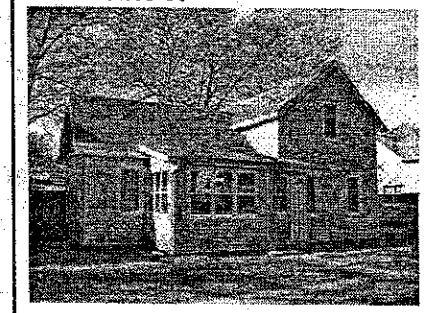
Tax key number: 017-010061-090
Property address: 923 Charles St, City of La Crosse

Estimated fair market value: $87,200 *
Comparable market value: $89,700 (+2.9%) *

	Subject Property	Comparison 1		Comparison 2		Comparison 3	
Tax key number	**10061-090**	**10093-120**		**10059-140**		**10106-140**	
Site address	**923 Charles St**	**1507 Liberty St**		**1024 Liberty St**		**1643 Charles St**	
							
Summary of Comparison							
Sale date and price		Apr 2017	$86,500	Jun 2018	$102,900	Nov 2018	$105,000
Net adjustments			$4,200		-$3,100		-$12,800
Comparable value			$90,700		$99,800		$92,200
Comparability rating			91		92		92
Gross adjustments			34%		45%		47%
Composite rating			85		83		82
Adjustments to last valid sale							
Neighborhood group	Josh Northside	Josh Northside		Josh Northside		Josh Northside	
Neighborhood	Central Northside	Central Northside		Central Northside		Central Northside	
Flood plain	No	No		No		No	
Traffic	Light	Light		Light		Light	
Land							
Residential	50 front feet	50 front feet	-$700	50 front feet	-$100	50 front feet	
Buildings							
Single family							
Use	Single family	Single family		Single family		Single family	
Above grade area	1,176 SF	843 SF		994 SF		1,069 SF	
Below grade area	816 SF	843 SF		0 SF		312 SF	
Style	Bungalow	Basic Single Story		Basic Single Story		Basic Single Story	
Grade	C	D+	$7,100	C		C	
Yr built/Age/Eff age	1932 / 87 / 43	1880 / 139 / 32	-$6,300	1885 / 134 / 38	-$2,700	1885 / 134 / 43	
Exterior wall	Alum/vinyl	Alum/vinyl		Alum/vinyl		Alum/vinyl	
Stories	1 story w/attic	1 story		1 story		1 story	

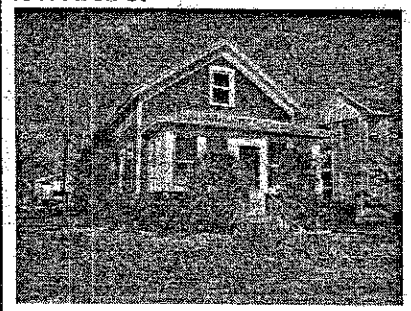
First floor SF	816 SF	843 SF	-$1,400	994 SF	-$8,900	1,069 SF	-$12,000
Second floor SF	0 SF	0 SF		0 SF		0 SF	
Finished attic SF	0 SF	0 SF		0 SF		0 SF	
Unfinished attic SF	360 SF	0 SF	$6,000	0 SF	$6,000	0 SF	$5,700
Full basement SF	816 SF	843 SF	-$300	0 SF	$11,700	312 SF	$5,700
Crawl space SF	0 SF	0 SF		994 SF	-$7,400	757 SF	-$5,700
Bedrooms	2	2		2		2	
Bathrooms	1 full/0 half	1 full/0 half		1 full/0 half		1 full/0 half	
Condition (CDU)	Average	Average		Average		Average	
Heating & cooling	Gas, forced air/No A/C	Gas, forced air/A/C, same duct	-$1,900	Electric, hot water/No A/C		Gas, forced air/A/C, same duct	-$2,100
Additional fixtures		0	$1,700	0	$1,700	0	$1,700
Open porch	48 SF	0 SF	$1,200	0 SF	$1,200	0 SF	$1,100
Enclosed porch	98 SF	120 SF	-$600	140 SF	-$1,100	232 SF	-$4,100
Deck	0 SF	0 SF		0 SF		144 SF	-$1,600
Patio	195 SF	0 SF	$1,000	0 SF	$1,000	0 SF	$1,000
All other adjustments							$2,900
Utility shed, residential		120 SF	-$1,600				
Garage				352 SF	-$4,500	480 SF	-$5,400

* 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 a invalid if so used.

	Subject Property	Comparison 4		Comparison 5		Comparison 6	
Tax key number	10061-090	10114-045		10076-050		10101-130	
Site address	923 Charles St	1512 Kane St		1332 Rose St		1337 Charles St	
							
Summary of Comparison							
Sale date and price		Sep 2018	$86,000	Mar 2017	$89,900	Jan 2017	$99,000
Net adjustments			$7,300		-$5,000		-$18,000
Comparable value			$93,300		$84,900		$81,000
Comparability rating			91		93		92
Gross adjustments			55%		75%		84%
Composite rating			80		76		73
Adjustments to last valid sale							
Neighborhood group	Josh Northside	Josh Northside		Josh Northside		Josh Northside	
Neighborhood	Central Northside	Central Northside		Central Northside		Central Northside	
Flood plain	No	No		No		No	
Traffic	Light	Light		Heavy		Light	
Land							
Residential	50 front feet	34 front feet	$3,500	50 front feet	$1,300	50 front feet	
Buildings							
Single family							
Use	Single family	Single family		Single family		Single family	
Above grade area	1,176 SF	760 SF		1,269 SF		1,088 SF	
Below grade area	816 SF	0 SF		708 SF		0 SF	
Style	Bungalow	Ranch		Cape cod		Cape cod	
Grade	C	C		D+	$8,300	C	
Yr built/Age/Eff age	1932 / 87 / 43	1890 / 129 / 30	-$6,700	1898 / 121 / 44	$600	1880 / 139 / 37	-$4,000
Exterior wall	Alum/vinyl	Stucco		Asbestos/asphalt		Alum/vinyl	
Stories	1 story w/attic	1 story		1.5 story	$2,300	2 story	$2,600
First floor SF	816 SF	760 SF	$2,900	948 SF	-$5,800	704 SF	$6,300
Second floor SF	0 SF	0 SF		321 SF	-$16,300	384 SF	-$22,800
Finished attic SF	0 SF	0 SF		0 SF		0 SF	
Unfinished attic SF	360 SF	0 SF	$6,000	0 SF	$5,300	0 SF	$6,500
Full basement SF	816 SF	0 SF	$11,700	708 SF	$1,100	0 SF	$12,900

Crawl space SF	0 SF	760 SF	-$6,000	300 SF	-$2,700	704 SF	-$6,200
Bedrooms	2	2		3		3	
Bathrooms	1 full/0 half	1 full/0 half		1 full/0 half		1 full/0 half	
Condition (CDU)	Average	Average		Average		Average	
Heating & cooling	Gas, forced air/No A/C	Gas, forced air/No A/C		Gas, forced air/A/C, same duct	-$1,800	Gas, forced air/A/C, same duct	-$2,400
Additional fixtures		0	$1,700	0	$1,500	0	$1,800
Open porch	48 SF	24 SF	$500	0 SF	$1,000	0 SF	$1,200
Enclosed porch	98 SF	160 SF	-$1,500	220 SF	-$3,400	148 SF	-$2,300
Deck	0 SF	0 SF		240 SF	-$2,100	0 SF	
Patio	195 SF	0 SF	$1,000	0 SF	$900	0 SF	$1,200
All other adjustments					$8,700		-$7,400
Utility shed, residential							
Garage		352 SF	-$5,800	320 SF	-$3,900	480 SF	-$5,400

* 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.

	Subject Property	Comparison 7		Comparison 8	Comparison 9
Tax key number	**10061-090**	**10075-120**			
Site address	**923 Charles St**	**1341 Avon St**			
					
Summary of Comparison					
Sale date and price		Apr 2017	$71,000		
Net adjustments			$13,300		
Comparable value			$84,300		
Comparability rating			92		
Gross adjustments			84%		
Composite rating			73		
Adjustments to last valid sale					
Neighborhood group	Josh Northside	Josh Northside			
Neighborhood	Central Northside	Central Northside			
Flood plain	No	No			
Traffic	Light	Light			
Land					
Residential	50 front feet	50 front feet	-$100		
Buildings					
Single family					
Use	Single family	Single family			
Above grade area	1,176 SF	1,137 SF			
Below grade area	816 SF	0 SF			
Style	Bungalow	Cape cod			
Grade	C	D+	$6,200		
Yr built/Age/Eff age	1932 / 87 / 43	1873 / 146 / 50	$3,200		
Exterior wall	Alum/vinyl	Wood			
Stories	1 story w/attic	1 story w/attic			
First floor SF	816 SF	721 SF	$4,700		
Second floor SF	0 SF	0 SF			
Finished attic SF	0 SF	416 SF	-$12,900		
Unfinished attic SF	360 SF	0 SF	$5,900		
Full basement SF	816 SF	0 SF	$11,400		

Crawl space SF	0 SF	721 SF	-$5,600		
Bedrooms	2	3			
Bathrooms	1 full/0 half	1 full/0 half			
Condition (CDU)	Average	Average			
Heating & cooling	Gas, forced air/No A/C	Electric, baseboard/No A/C			
Additional fixtures		0	$1,600		
Open porch	48 SF	0 SF	$1,100		
Enclosed porch	98 SF	131 SF	-$1,600		
Deck	0 SF	0 SF			
Patio	195 SF	0 SF	$1,000		
All other adjustments			$1,500		
Utility shed, residential					
Garage		252 SF	-$3,100		

* 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.

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)*: RICHARD SEIB CLARE SEIB	Agent name *(if applicable)*:
Owner mailing address: 1715 NATOMIS AVE	Agent mailing address:
City: LACROSSE; State: WI; Zip: 54603	City; State; Zip
Owner phone: (608) 397-0011; Email: SEIBD@AOL.COM	Owner phone: ( ) - ; Email

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Section 2: Assessment Information and Opinion of Value

Property address: 923 CHARLES ST.	Legal description or parcel no. *(on changed assessment notice)*: JANE COLE'S ADDITION LOT 5 BLOCK 14 EXW 8FT TAKEN FOR ALLEY IN V127 P234 LOT SZ: 50X142
City: LACROSSE; State: WI; Zip: 54601	
Assessment shown on notice – **Total**: $87,200	Your opinion of assessed value – **Total**: $58,000

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)* PROPERTY CONDITION - SEE ATTACHMENT	Basis for your opinion of assessed value: *(Attach additional sheets if needed)* COMPARISON TO OTHER 2018 SALES

Section 4: Other Property Information

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

If Yes, provide acquisition price $ 50,000 Date - 9 - 2015 *(mm-dd-yyyy)* ☒ Purchase ☐ Trade ☐ Gift ☐ Inheritance

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

If Yes, describe _____

Date of changes - - *(mm-dd-yyyy)* Cost of changes $ _____ Does this cost include the value of all labor (including your own)? ☐ Yes ☐ No

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

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

Asking price $ _____ List all offers received _____

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

If Yes, provide: Date - 9 - 2015 *(mm-dd-yyyy)* Value $50,000 Purpose of appraisal BANK APPRAISAL

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

Section 5: BOR Hearing Information

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

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

B. Provide a reasonable estimate of the amount of time you need at the hearing 1-5 minutes.

Property owner or Agent signature: Richard Seib	Date *(mm-dd-yyyy)*: 5-17-2019

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City of La Crosse
2019 Assessment Year

Notice of Intent to File Objection with Board of Review

I, RICHARD SEIB as the property owner or as agent for _____ (insert property owner's name or strike) with an address of 1715 NAKOMIS AVE, LACROSSE WI hereby give notice of an intent to file an objection on the assessment for the following property: 923 CHARLES ST, LACROSSE, 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)

- ☒ 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) Richard Seib
(Date) 5/17/2019

Received by: Sheila Rasmussen
Date: 5/17/19 Time: 3:40 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:

_____
_____
_____
_____

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.

To whom it may concern: City of Lacrosse Board of Review 5/20/2019

Subject: Market Value of Property at 923 Charles St., Lacrosse, Wi, 54601

To say that the property at 923 Charles St. increased in value by 74% since its purchase in Sept 2015 seems unreasonable. It was valued at $50,000 by the previous owner, the new owner, and appraised by the bank for that value at that time. The new assessment by the city says the market value is $87,200.

The house needs all new windows and a new bathroom, and there is no garage. It does not have air conditioning, a dishwasher, or a garbage disposal. It needs other updates. The roof needed repair singles in 2018 and it will soon need to be replaced.

The property is next to the train switching yard which shakes the house. A property next door is poorly maintained, and is in the flood plain along with the street in front of the properties.

The following houses on Lacrosse's north side sold for the prices listed below according to the city website and are generally equivalent to 923 Charles, but all have more living space and most have extra bedrooms.

Address	Living Space (sf)	2018 Selling Price	Baths	Bedrooms
923 Charles	816	To be determined	1	2
1114 Clinton	836	69,000	1	3 + Garage
727 Calidonia	896	57,700 ~ 2-13-2018 123,000 8-10-2018	1	2
1219 George	988	60,000	1	3 + Garage
814 St. Andrew	1147	56,000	1	3
613 Liberty	932	55,000	1	3
1436 Calidonia	1780	70,000	2	4
727 George	1102	35,000	1	4

Based on the above selling prices, 923 Charles may have sold for the average of the above of $58,000 in 2018.

This should be the full market value at 100%.

I also looked at seven other houses on the north side that sold for $90,000 to $95,000. Their average living space was 1460 sf., approaching twice that of 923 Charles, and they were all around much more desirable properties.

Over valuing housing, as it appears is being done, is profitable for realtors, bankers and those dependent on tax revenues, but at the expense of consumers.

Not inflating prices allows more minimum wage and disabled persons to afford livable housing, by being able to apply more money toward purchases and improvement instead of annual taxes.

Thank you for your consideration.

Richard Seib
Owner