

Notice of Board of Review Determination

Under state law (sec. 70.47(12), Wis. Stats.), your property assessment for the current year 20²⁶ as finalized by the Board of Review (BOR) is listed below.

Property owner

DOCTOR WINTERS LLC
317 4TH ST S STE 302
LA CROSSE WI 54601

General information

Date issued 5 - 21 - 2026
Parcel no. 17-20017-100
Address 317 Pearl Street
Legal description

Town Village City

Municipality La Crosse

Assessment information

20 ²⁶ Original Assessment		20 ²⁶ Final Assessment <i>(determined by BOR)</i>	
Land	\$ 104,500	Land	\$ 104,500
Improvements	\$ 380,300	Improvements	\$ 380,300
Personal property	\$	Personal property	\$
Personal property	\$	Personal property	\$
Personal property	\$	Personal property	\$
Total personal property	\$	Total personal property	\$
Total all property	\$ 484,800	Total all property	\$ 484,800

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.



Board of Review

Findings of Fact, Determinations and Decision

1 PROPERTY IDENTIFICATION AND FINDING OF FACT

Assessment Year: **2026**

Tax Key Number: **17-20017-100**

Personal Property Account Number *(if applicable)*:

Property Address: **317 Pearl St**

Property Owner: **Doctor Winters LLC**

Mailing Address: **317 4th St S Ste 302, La Crosse WI 54601**

January 1, 2026

Assessment Value: **\$484,800.00**

Land: **\$104,500.00**

Improvements: **\$380,300.00**

Total: **\$484,800.00**

Hearing Date: **5/19/2026**

Time: **9:00a**

Objector Received written confirmation of the 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:

Sue Dillenbeck, Fred Giese, Paul Bagniefski, Scott Rada, Heather Talbot

Board Members Removed (if any):

Board Counsel Present:

Gideon Wertheimer

Property Owner/Objector's Attorney or Representative:

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

Heather Talbot, Fred Giese

2 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*): **Kory Bessinger, Dammon Kroll**

2.1 PROPERTY OWNER/OBJECTOR:

Sworn Testimony by Property Owner/Objector **Kory Bessinger** included:

- a) A recent sale of the subject property: Yes No
If yes: The subject property was sold for **\$550,000.00** (Date of Sale: **2-14-2025**)
- 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*): **Exhibit A - sales chasing, assessment history of property, cap 2026 to 15% of value and work with assessor going forward for uniform assessments.**

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):

2.2 ASSESSOR

Sworn Testimony by Assessor **Dammon Kroll** 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 **\$550,000** (Date of Sale: **2-14-2026**)
- c) Recent sales of comparable properties: Yes No
If yes: A total number of Other properties were presented.
Addresses of other properties:
- d) Other factors or reasons (if presented): Yes No
If yes: List of summary factors or reasons presented by Assessor:
Exhibit B – Distressed nature of property and comparable distressed properties, market-modified cost approach.

Sworn Testimony on behalf of the assessor was presented by:

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

3 DETERMINATIONS

1. The assessor's estimated level of assessment¹ 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':*
 - i. What is the sale price? **\$550,000**
 - ii. 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?
 - iii. What is the full market value? \$

(If responses in 2 thru 2c were "yes", upon completion of the section, proceed to section 4, Decision, check all that apply and determine the assessed value.

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:

4. The Board of Review finds that the assessment should be based on other factors: Yes No
 - a) *If yes*, list the other factors that the Board of Review relies on to make its determination as to fair market
 - b) What was the most credible evidence presented:

¹ 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%).

4 DECISION

Motion must be made and seconded.

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

1. **Moves:** Exercising its judgment and discretion, pursuant to §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 Click or tap here to enter text.
and hereby sets the new assessment at

Land:	\$
Improvements:	\$
Total:	\$

I, Nikki M. Elsen, Clerk of the Board of Review, do hereby certify that the members of the Board of Review voted as follows:

<u>Name of Board of Review Member:</u>	<u>Yes:</u>	<u>No:</u>
Fred Giese	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Heather Talbot	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Scott Rada	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Paul Bagniefski	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sue Dillenbeck	<input checked="" type="checkbox"/>	<input type="checkbox"/>

to adopt these Findings of Fact, Determinations and Decision on this 19th day of May, 2026.

**Nikki M. Elsen, City Clerk
Clerk of Board of Review**

Office of City Clerk



May 14, 2026

KORY BESSINGER
DOCTOR WINTERS LLC
317 4TH ST S STE 302
LA CROSSE WI 54601

Sent USPS and email to korybessinger@rocketmail.com

Re: Objection to Real Property Assessment –
Doctor Winters LLC – 317 Pearl St 17-20017-100

Your Objection to Real Property Assessment for the subject parcel has been scheduled before the Board of Review as follows:

Date: Tuesday, May 19, 2026
Time: 9:00 a.m.
Location: City Hall – Council Chambers, 400 La Crosse Street

Appeal hearings are scheduled for 45 minutes. During the hearing, the property owner and assessor will present sworn testimony with an opportunity for questions. To help maintain the schedule, testimony should be limited to 15 minutes for both the property owner and the assessor, followed by a 3-minute rebuttal period. Comments should focus on the property valuation and the evidence supporting your opinion of value. After testimony concludes, the Board of Review will deliberate and issue its determination.

The property owner must be present to provide testimony unless an authorized agent has been appointed. An Agent Authorization for Property Assessment Appeals (PA-105) must be on file prior to an agent testifying on behalf of property owner.

For your information, enclosed is a copy of the Board of Review – “The Basics” which is an overview of the Board of Review and its proceedings which you are encouraged to review prior to your hearing - Taxpayer/Duties at Hearing are covered on page 4.

Feel free to contact me if you have any questions.

Regards,

A handwritten signature in cursive script, appearing to read "Nikki M. Elsen".

Nikki M. Elsen, WCMC, City Clerk
enc.

City of La Crosse, 400 La Crosse Street La Crosse, WI 54601
cityclerk@cityoflacrosse.org | 608-789-7510 www.cityoflacrosse.org

5.19.26 9:00a

Rec'd In Person
5/11/2026

Valuation sustained **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) DOCTOR WINTERS LLC			Agent name (if applicable) KORY BESSINGER		
Owner mailing address 317 4TH ST S STE 302			Agent mailing address		
City LA CROSSE	State WI	Zip 54601	City	State	Zip
Owner phone (608) 792-7806	Email KORY.BESSINGER@ROCKETMAIL.COM		Owner phone () -	Email	

Section 2: Assessment Information and Opinion of Value

Property address 317 PEARL ST			Legal description or parcel no. (on changed assessment notice) 17-20017-100		
City LA CROSSE	State WI	Zip 54601			
Assessment shown on notice - Total AMENDED TO 484,800			Your opinion of assessed value - Total 273,600		

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) SALES CHASING	Basis for your opinion of assessed value: (Attach additional sheets if needed) 15% OVER 2025 ASSESSMENT
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Section 4: Other Property Information

- A. Within the last 10 years, did you acquire the property? Yes No
 If Yes, provide acquisition price \$ 550,000 Date 2-14-2025 Purchase Trade Gift Inheritance
(mm-dd-yyyy)
- B. Within the last 10 years, did you change this property (ex: remodel, addition)? Yes No
 If Yes, describe _____
 Date of changes - - Cost of changes \$ _____ Does this cost include the value of all labor (including your own)? Yes No
(mm-dd-yyyy)
- 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) - - to - -
(mm-dd-yyyy) (mm-dd-yyyy)
 Asking price \$ 550,000 List all offers received UNKNOWN
- D. Within the last five years, was this property appraised? Yes No
 If Yes, provide: Date 12-14-2024 Value 550,000 Purpose of appraisal SELLER ORDERED
(mm-dd-yyyy)
 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 10 minutes.

Property owner or Agent signature Kory Bessinger	Date (mm-dd-yyyy) 5-11-2026
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Elsen, Nikki

From: Elsen, Nikki
Sent: Thursday, May 14, 2026 3:13 PM
To: korybessinger@rocketmail.com
Cc: Elsen, Nikki
Subject: Objection to Real Property Assessment - Hearing Date 5.19.26 9:00a
Attachments: Doctor Winters LLC Hearing Notice Letter 2026.pdf; Board of Review-The Basics.pdf

See attached Notice of Hearing for May 19, 2026 at 9:00 a.m.

If you intend to submit hardcopy evidence at the hearing, please bring eight (8) copies with you. If you would like to submit documents to me in advance, I will make the appropriate copies.

Thank you.

NIKKI M. ELSEN, WCMC

City Clerk

elsenn@cityoflacrosse.org

Direct: 608.789.7555 | Office: 608.789.7510

KRONER HARDWARE
ASSESSMENTS

BOOKSTORE / JULES
ASSESSMENTS

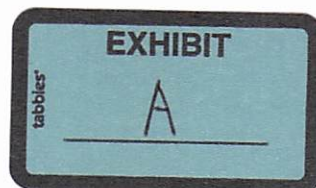
2019	\$180,800		2019	\$217,200	
2020	\$180,800		2020	\$217,200	sold for \$660k
2021	\$180,800		2021	\$217,200	
2022*	\$209,300		2022*	\$656,000	
2023	\$209,300		2023	\$656,000	
2024	\$209,300		2024	\$556,800	
2025*	\$237,900	sold for \$550k	2025*	\$621,800	
2026	\$497,200	(before open book)	2026	\$621,800	

* Citywide assessment revaluations were done in 2022 and 2025. In 2022 when the Bookstore assessment was set only 4k below the sales price, the Kroner Hardware assessment remained relatively unchanged from 2022-2025, through two citywide revaluations. It was not until Kroner's sold that its assessment was then set at 10% below the sales price. **Both of these huge increases in assessments, triggered only by their sales and without adjustments to unsold neighborhood properties, are examples of sales chasing which is illegal and in violation of the Uniformity Clause of the Wisconsin Constitution.**



KRONER HARDWARE
 317 - 321 Pearl Street

BOOKSTORE / JULES
 323 - 327 Pearl Street



State of Wisconsin



2019 Assembly Bill 691

Date of enactment: February 28, 2020
Date of publication*: February 29, 2020

2019 WISCONSIN ACT 114

AN ACT to amend 70.365 of the statutes; relating to: notice that an assessor is prohibited from changing the valuation of property based solely on a recent sale of the property.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 70.365 of the statutes, as affected by 2019 Wisconsin Act 2, is amended to read:

70.365 Notice of changed assessment. When the assessor assesses any taxable real property, or any improvements taxed as personal property under s. 77.84 (1), and arrives at a different total than the assessment of it for the previous year, the assessor shall notify the person assessed if the address of the person is known to the assessor, otherwise the occupant of the property. However, the assessor is not required to provide notice under this section if land is classified as agricultural land, as defined in s. 70.32 (2) (c) 1g., for the current year and previous year and the difference between the assessments is \$500 or less. If the assessor determines that land assessed under s. 70.32 (2r) for the previous year is no longer eligible to be assessed under s. 70.32 (2r), and the current classification under s. 70.32 (2) (a) is not undeveloped, agricultural forest, productive forest land, or other, the assessor shall notify the person assessed if the assessor knows the person's address, or otherwise the occupant of the property, that the person assessed may be subject to a conversion charge under s. 74.485. Any notice issued under this section shall be in writing and shall be sent by ordinary mail at least 15 days before the meeting of the board of review or before the meeting of the board of

assessors in 1st class cities and in 2nd class cities that have a board of assessors under s. 70.075, except that, in any year in which the taxation district conducts a revaluation under s. 70.05, the notice shall be sent at least 30 days before the meeting of the board of review or board of assessors. The notice shall contain the amount of the changed assessment and the time, date, and place of the meeting of the local board of review or of the board of assessors. The notice shall also include the following: "Under Wisconsin law, generally, the assessor may not change the assessment of property based solely on the recent arm's length sale of the property without adjusting the assessed value of comparable properties in the same market area. For information on the assessment of properties that have recently sold, visit the Internet site of the Department of Revenue at ... (Internet site address)." However, if the assessment roll is not complete, the notice shall be sent by ordinary mail at least 15 days prior to the date to which the board of review or board of assessors has adjourned, except that, in any year in which the taxation district conducts a revaluation under s. 70.05, the notice shall be sent at least 30 days prior to the date to which the board of review or board of assessors has adjourned. The assessor shall attach to the assessment roll a statement that the notices required by this section have been mailed and failure to receive the notice shall not affect the validity of the changed assessment, the

* Section 991.11, WISCONSIN STATUTES: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication."

resulting changed tax, the procedures of the board of review or of the board of assessors or the enforcement of delinquent taxes by statutory means. After the person assessed or the occupant of the property receives notice under this section, if the assessor changes the assessment as a result of the examination of the rolls as provided in s. 70.45 and the person assessed waives, in writing and on a form prescribed or approved by the department of revenue, the person's right to the notice of the changed assessment under this section, no additional notice is

required under this section. The secretary of revenue shall prescribe the form of the notice required under this section. The form shall include information notifying the taxpayer of the procedures to be used to object to the assessment. The form shall also indicate whether the person assessed may be subject to a conversion charge under s. 74.485.

SECTION 2. Initial applicability.

(1) This act first applies to the property tax assessments as of January 1, 2021.

Yes, sales chasing—the practice of increasing a property’s assessed value solely because it recently sold for a higher price—**remains illegal and unconstitutional in Wisconsin**, despite the failure of specific legislative attempts to ban it. [Wisconsin.Gov Home \(.gov\) +1](#)

The practice is prohibited because it violates the **Uniformity Clause** of the Wisconsin Constitution, which requires that all property within a community be taxed uniformly. [Lincoln Institute of Land Policy](#)

Here is the context on why it is still illegal:

- **Constitutional Violation:** The Wisconsin Constitution (Article VIII, Section 1) demands that property tax assessments be equitable and uniform, requiring that homes are assessed similarly regardless of how recently they were bought.
- **Department of Revenue Rule:** The [Wisconsin Department of Revenue \(DOR\)](#) explicitly prohibits "chasing sales".
- **Property Assessment Manual:** The 2026 Wisconsin Property Assessment Manual dictates that assessors cannot use the sale price as the sole basis for assessment. While a sale is important information, it must be considered alongside other factors like the assessment levels of similar, non-sold properties. [Wisconsin.Gov Home \(.gov\) +1](#)

Why the Law (SB 264/AB 624) Didn't Need to Pass:

While efforts like 2019 SB 624 (and similar attempts mentioned in your query) were aimed at specifically codifying a ban and creating clearer penalties, they were largely intended to reinforce an existing, long-standing constitutional prohibition. The practice is already recognized as illegal by the Wisconsin DOR and case law, even if it sometimes occurs in practice. [Wisconsin.Gov Home \(.gov\) +1](#)

What to do if Sales Chased:

If a homeowner feels their property was targeted for an assessment increase purely based on their purchase price while surrounding similar properties were not, they can challenge this through a local board of review, citing the violation of the uniformity clause. [Law.com +1](#)

Sales chasing is the practice of using a property's sale price to trigger an immediate, selective update to its assessed value in a Computer Assisted Mass Appraisal (CAMA) system, without applying the same market adjustments to unsold properties. This practice distorts the CAMA system by breaking the uniformity of assessments and producing invalid, artificial statistics in sales ratio studies. [LII | Legal Information Institute +2](#)

How Sales Chasing Affects the CAMA System:

- **Invalidates Ratio Studies:** Sales chasing creates artificial uniformity, making it appear as though the appraisal level is accurate (e.g., 100% of market value) when it is only accurate for sold properties, not the overall population.
- **Destroys Equity:** It violates the principle of equity by over-assessing or setting the value of recently sold properties while leaving identical, unsold properties at a lower, outdated valuation.
- **Systemic Inconsistency:** When sales are "chased," the CAMA system is forced to include or exclude data, often resulting in altered quality grades, conditions, or depreciation rates solely for the sold property to match its sale price, rather than applying updated market trends to the entire neighborhood.
- **"Overfitting" Data:** Like in machine learning, sales chasing "overfits" the model, where the system works perfectly for the small sample of sold homes but breaks down for the broader portfolio.
- **Biases Sales Ratios:** It leads to incorrect, low-value appraisals in a rising market and high-value appraisals in a declining market, because the system assumes all other properties have changed value when they have not. [Larkin Hoffman +4](#)

While some developers argue that modeling should use all data to build accurate models, the specific, targeted update of *only* sold properties is generally considered an illegal or improper assessment practice. [Avitar Associates +1](#)



DAVID CRAIG

STATE SENATOR

Senate Committee on Agriculture, Revenue, and Financial Institutions
Public Hearing, February 6, 2020
Senate Bill 624
Senator David Craig, 28th Senate District

Chairman Marklein and Committee Members:

Thank you for taking testimony on Senate Bill 624 relating to prohibiting an assessor from changing the valuation of property solely on a recent sale of the property. Specifically, SB 624 seeks to clarify that the practice of using the sales price of real estate as the sole basis for increasing the assessed value (“chasing sales”) is prohibited.

Wisconsin’s constitution requires all property tax assessments to be conducted uniformly. Specifically, Article VIII, Section One states, “The rule of taxation shall be uniform...” This language, known as the “uniformity clause,” was inserted into the constitution in the 1800s to prevent state and local lawmakers from giving preferential treatment to some property owners over others. As the Wisconsin Supreme Court has recognized, the purpose of the uniformity clause is “to protect the citizens against unequal, and consequently unjust taxation.”

To ensure property assessments are accurate and fair, state law requires municipalities to maintain the assessed value of each major class of property within ten percent of fair market value once every five years. When assessed values fall outside this range, assessors are supposed to perform complete revaluations of the properties, which requires a closer examination of each property to make sure the information on the property is accurate and the value reflects current market conditions.

Although the Wisconsin Department of Revenue prohibits the practice of “chasing sales” (Wisconsin Department of Revenue, 2014), assessors regularly increase the assessed value of property based on its recent sale. In a sampling of twenty-four communities around the state, an analysis by the *Milwaukee Journal Sentinel* in 2014 found that at least five percent of the new assessments were identical to a property’s selling price. In Racine County, for example, an assessor admitted to using the sale price to establish the assessed value for twenty percent of the properties that sold in two communities she assessed.

While the sale of a property is important information to be considered in the assessment, the uniformity clause prohibits the sale from being the sole basis for the assessment. Other factors related to the sale must be considered including days on market and sales of other comparable properties in the neighborhood.

To help stop the assessors from the practice of “chasing sales”, Wisconsin should follow the lead of states like New Hampshire and Michigan, which specifically prohibit “chasing sales” by statute. If nothing is done to prevent this practice from continuing, new homebuyers will continue to be harmed by paying more than their fair share of property taxes.

Thank you for your attention and consideration of my testimony.



To: Members, Senate Committee on Agriculture, Revenue and Financial Institutions

From: Tom Larson, WRA Senior Vice President of Legal and Public Affairs

Date: February 6, 2020

Re: SB 624, as amended by SSA1 – Chasing Sales – Property Tax Assessments

The Wisconsin REALTORS® Association (WRA) supports SB 624, as amended by SSA1, legislation that seeks to notify property owners about the prohibition, under current law, on using the sales price of real estate as the sole basis for adjusting the assessed value ("chasing sales").

Chasing Sales Violates the Uniformity Clause -- Wisconsin's Constitution requires all property tax assessments to be assessed uniformly. Specifically, Article VIII, Section 1 states, "The rule of taxation shall be uniform. . . ." The uniformity clause requires property tax assessments to be accurate and fair, and prohibits assessments from giving preferential treatment to some property owners over others.

According to the Wisconsin Property Tax Assessment Manual (Assessment Manual), the practice of adjusting the assessed value of some properties based upon a recent sale and not other properties in the same neighborhood is a violation of the uniformity clause. See WPTAM, 9-10. The manual states, "[s]ingling out specific properties as a result of a sale of the subject, while not addressing all properties, would be another arbitrary method of assessment resulting in non-uniform assessments." *Id.*

Chasing Sales Results In New Homebuyers Paying More Than Their Fair Share of Property Taxes -- When assessors adjust the value of recently sold homes without adjusting the values of other similar properties in the same neighborhood, the properties are not being assessed uniformly and new homebuyers are required to pay more than their fair share of property taxes. By making new homebuyers pay more in property taxes, Wisconsin families will have greater difficulty affording homeownership.

Senate Substitute Amendment 1 – Under SSA 1, the Notice of Changed Assessment that is sent to all property owners when a property tax assessment is different from the previous year will include a statement informing property owners that "chasing sales" is prohibited under current law and more information can be obtained from the Wisconsin Department of Revenue's website.

We respectfully request your support for SB 624, as amended by SSA1. If you have questions or need additional information, please contact us.

2026

CITY OF LA CROSSE
BOARD OF REVIEW



Appeal by Doctor Winters LLC
317 Pearl St
Tax Key #17-20017-100
La Crosse, WI 54601

Report Prepared by Dammon Kroll – State Certified Assessor I, II & III



Introduction

Name: Dammon Kroll

Position: Deputy City Assessor – City of La Crosse Assessors Office (3+ Years)

- I. Certified Assessor I - State of Wisconsin Department of Revenue
- II. Certified Assessor II - State of Wisconsin Department of Revenue
- III. Certified Assessor III – State of Wisconsin Department of Revenue
- IV. Member of WAAO- Wisconsin Association of Assessing Officers
- V. Senior Property Appraiser for the City of Milwaukee Assessors Office (4+ Years)
- VI. Title Insurance Professional (6 Years)

Purpose/Market Value:

The Purpose of the assessment was to determine the market value of the subject property as of January 1, 2026 for assessment purposes in accordance with the State Statutes, the guidelines of the Wisconsin Property Assessment Manual, and the procedures of the Assessor’s Office.

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 - Commercial Retail/Tavern
- B. Land Value = \$104,500
- C. Improvement Value= \$380,300
- D. Total= \$484,800

-The subject recently sold on February 14, 2025 for \$550,000. The buyer has indicated that the property was also appraised by the seller prior to purchase in December of 2024 at the eventual asking price of \$550,000.


-The subject property was built in 1880 and is largely in fair to poor condition with much existing deferred maintenance and water damage, especially on upper floors.

-Due to the distressed nature of the subject property and a lack of recent arm’s length transactions of reasonably comparable distressed properties, the market-modified cost

approach, as part of our CAMA (computer assisted mass appraisal) system, was most heavily relied upon for this assessment.

Subject Description:



- A. Picture- 
- B. Address- 317 Pearl St
- C. Lot Size- 5,227 SqFt (0.12 Ac)
- D. Improvement Size- 12,252 Above Grade SqFt
- E. Building Type - Retail/Tavern
- F. Last time inspected- Monday May 4, 2026

-Conclusion - Based on my training, knowledge, education, experience, and the market modified cost approach to value, it is my opinion that the market value of the subject property as of January 1, 2026, is - \$484,800 .

Tax key number: 17-20017-100

Property address: 317 Pearl St

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

Legal description: TOWN OF LA CROSSE W 63.4 FT LOT 6 & W 63.5 FT OF S 20 FT LOT 7 BLOCK 23 LOT SZ: 63.5 X 80

Summary of Assessment	
Land	\$104,500
Improvements	\$380,300
Total value	\$484,800

Qty	Land Use	Width	Depth	Square Feet	Acres	Land		Tax Class	Special Tax Program	Assess Value
						Water Frontage				
1	Commercial	64	80	5,227	0.120	None		Commercial		\$104,500

Commercial Building (Kroner's Hardware/Yesterdays Bar)

Assessed value: \$380,300

Section name: First Floor - Retail
 Year built: 1880
 % complete: 100%
 Stories: 1.00
 Perimeter: 286 LF
 Total area: 3,612 SF (all stories)



Occupancies	Designed Use	Actual Use	Units	Area per Unit	Construction Class	Avg Ht	Quality	CDU
		Retail store	Retail, general	1	3,612	Masonry bearing walls	16.00	D (FR)

Exterior walls	Component Description		Count	Stops	Area (sf)	Area (%)	Quality
		Brick, Solid			3,612	100.0%	C (AV)
HVAC	Hot water			3,612	81.1%	C (AV)	
Elevators	Freight power #	1	4			E (PR)	
Mezzanines	Mezzanines-office			840	23.3%	E (PR)	

First Floor - Retail basement
 Levels: 1.00
 Perimeter: 276 LF
 Total area: 3,612 SF (all levels in basement)

Occupancies	Designed Use	Actual Use	Units	Area per Unit	Basement Type	Construction Class	Avg Ht	Quality	CDU
		Retail store	Support area	1	3,612	Unfinished	Masonry bearing walls	9.00	D (FR)

2026 Property Records for City of La Crosse, La Crosse County

May 15, 2026

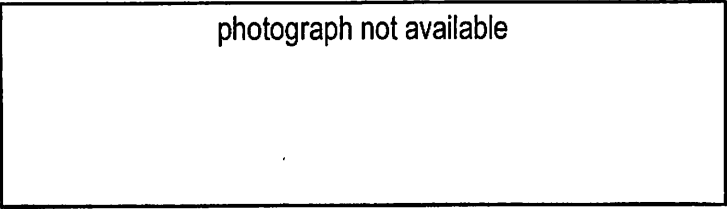
	Component Description	Count	Stops	Area (sf)	Area (%)	Quality
HVAC	No HVAC			3,612	100.0%	C (AV)

	Qty	Description	Units	Grade	Location	Yr Blt	Condition
Other features	1	Air conditioning	4,786	D		1880	Fa

2026 Property Records for City of La Crosse, La Crosse County

May 15, 2026

Section name: First Floor - Tavern
 Year built: 1880
 % complete: 100%
 Stories: 1.00
 Perimeter: 93 LF
 Total area: 1,374 SF (all stories)



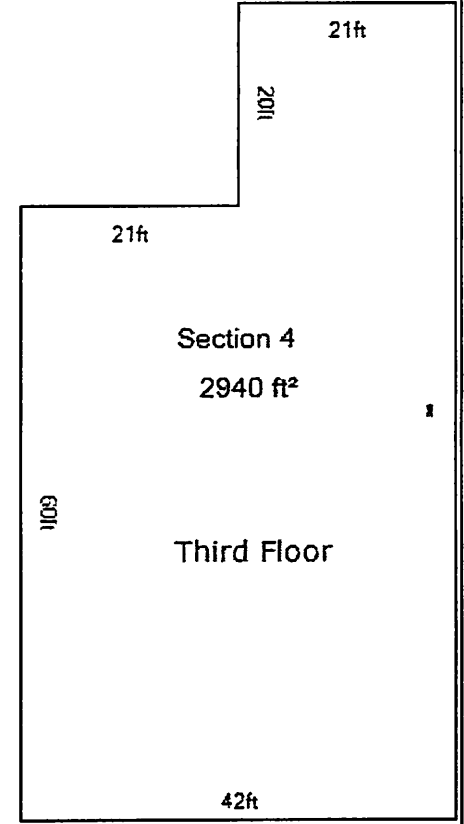
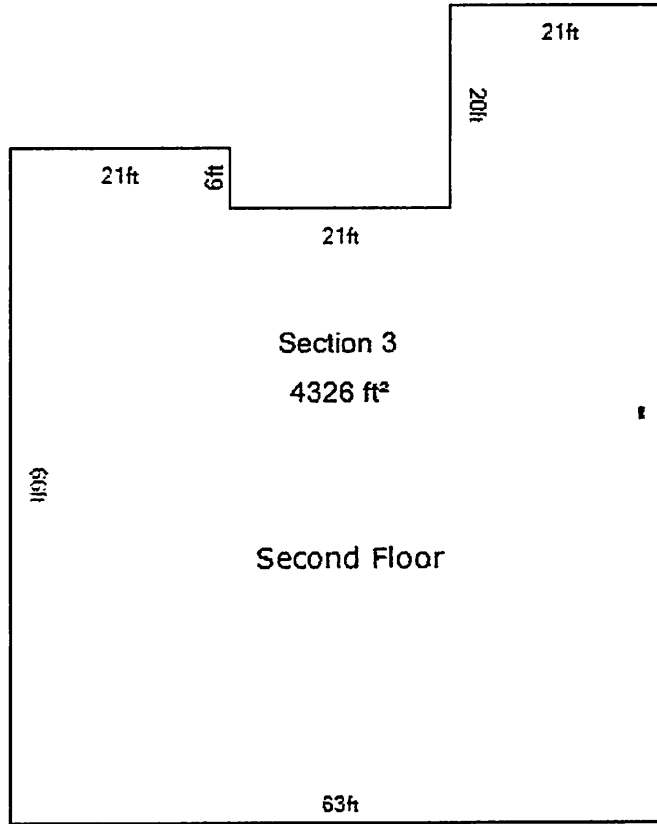
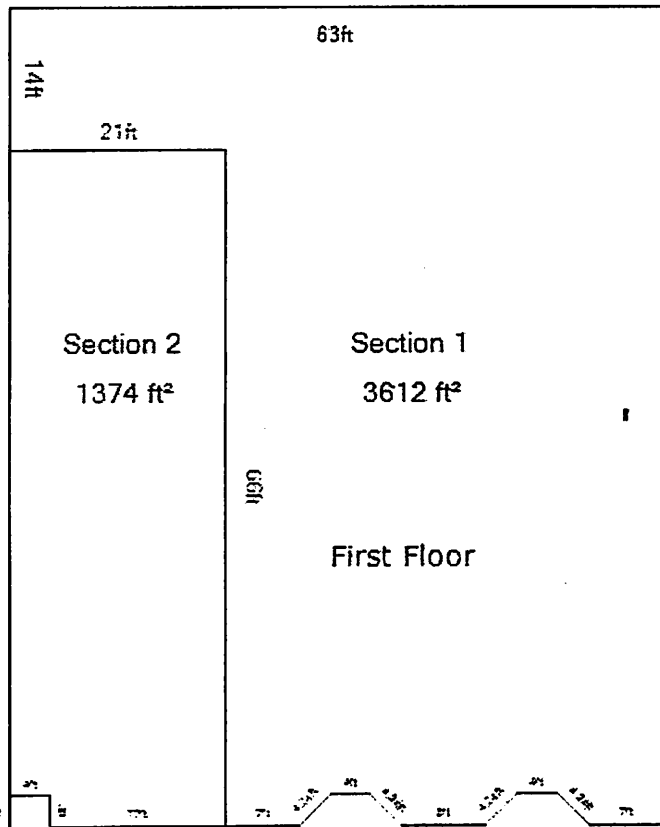
	Designed Use	Actual Use	Units	Area per Unit	Construction Class	Avg Ht	Quality	CDU
Occupancies	Bar/tavern	Tavern/bar/lounge	1	1,374	Masonry bearing walls	16.00	C (AV)	Average

	Component Description	Count	Stops	Area (sf)	Area (%)	Quality
Exterior walls	Brick, Solid			1,374	100.0%	C (AV)
HVAC	Steam			1,374	100.0%	C (AV)

First Floor - Tavern basement
 Levels: 1.00
 Perimeter: 93 LF
 Total area: 1,374 SF (all levels in basement)

	Designed Use	Actual Use	Units	Area per Unit	Basement Type	Construction Class	Avg Ht	Quality	CDU
Occupancies	Bar/tavern	Support area	1	1,374	Unfinished	Masonry bearing walls	9.00	D (FR)	Fair

	Component Description	Count	Stops	Area (sf)	Area (%)	Quality
HVAC	No HVAC			1,374	100.0%	D (FR)

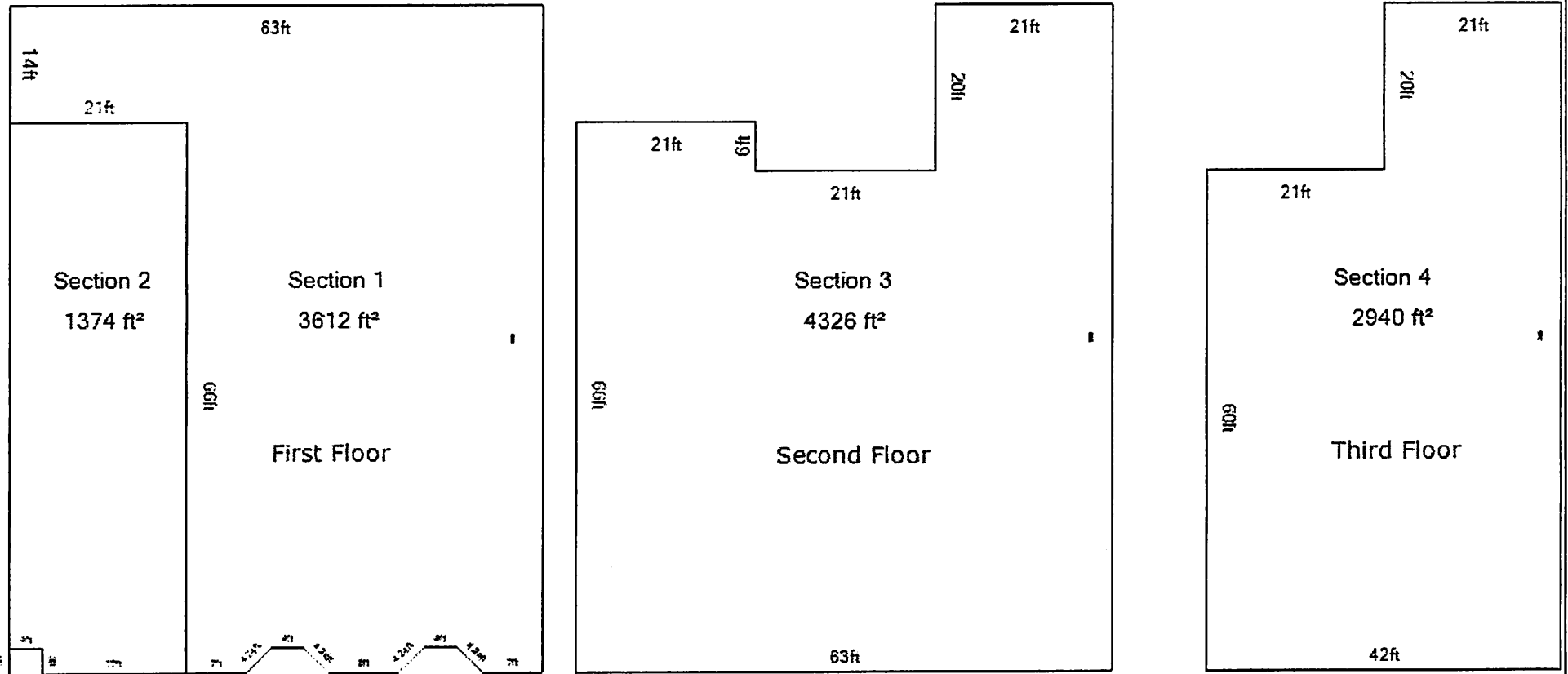


Section name: Second Floor - Storage
 Year built: 1880
 % complete: 100%
 Stories: 1.00
 Perimeter: 298 LF
 Total area: 4,326 SF (all stories)



	Designed Use	Actual Use	Units	Area per Unit	Construction Class	Avg Ht	Quality	CDU
Occupancies	Retail store	Unf storage (non-warehouse)	1	4,326	Masonry bearing walls	11.00	E (PR)	Poor

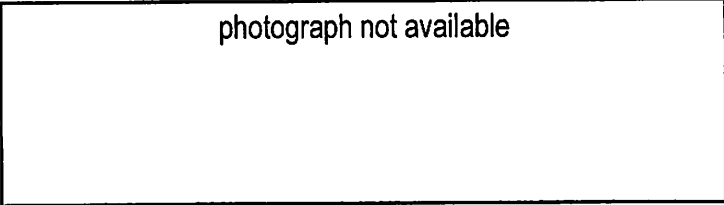
	Component Description	Count	Stops	Area (sf)	Area (%)	Quality
Exterior walls	Brick, Solid			4,326	100.0%	C (AV)
HVAC	No HVAC			4,326	100.0%	E (PR)



2026 Property Records for City of La Crosse, La Crosse County

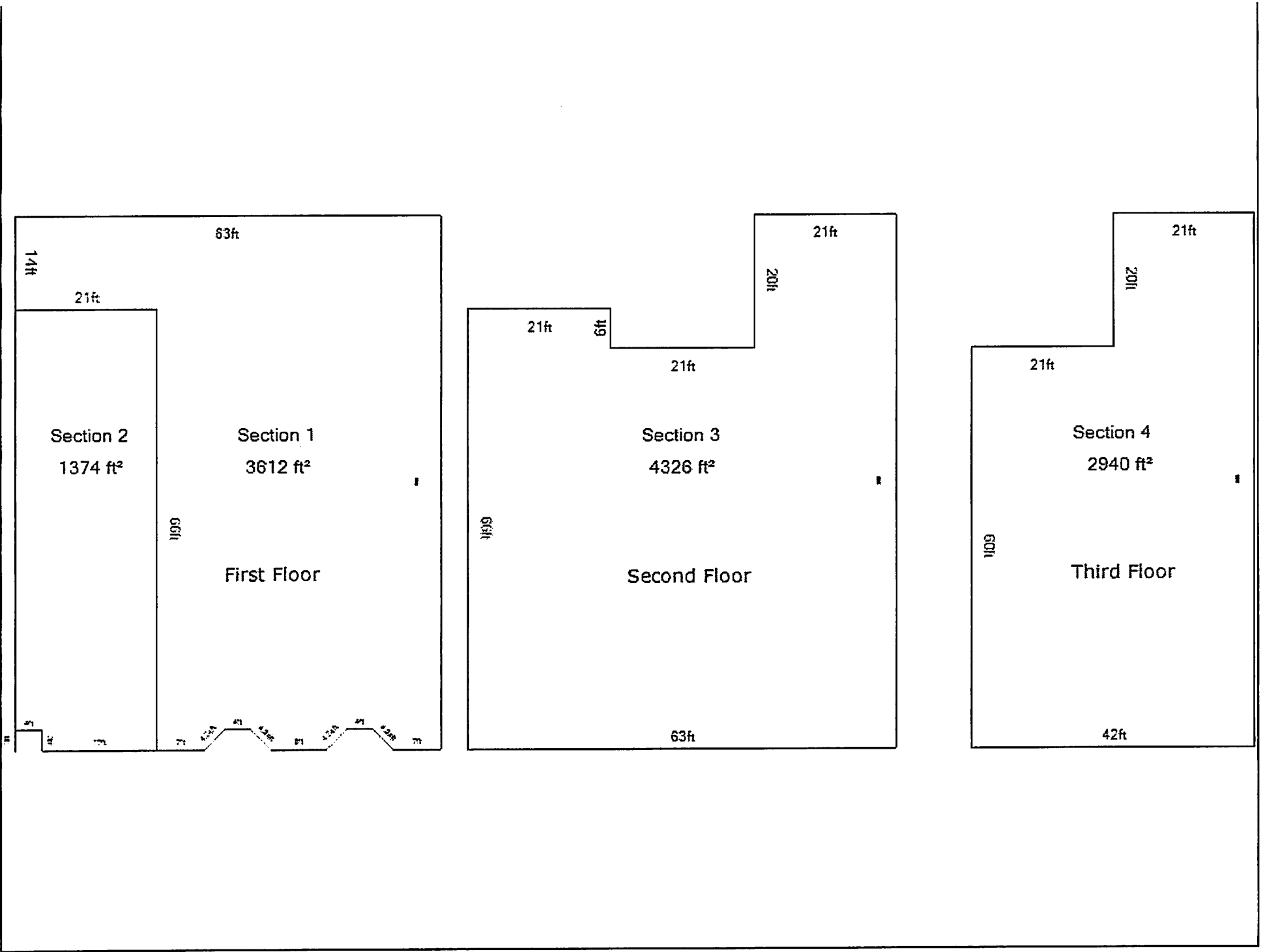
May 15, 2026

Section name: Section 4
 Year built: 1880
 % complete: 100%
 Stories: 1.00
 Perimeter: 244 LF
 Total area: 2,940 SF (all stories)



	Designed Use	Actual Use	Units	Area per Unit	Construction Class	Avg Ht	Quality	CDU
Occupancies	Retail store	Unf storage (non-warehouse)	1	2,940	Masonry bearing walls	12.00	E (PR)	Poor

	Component Description	Count	Stops	Area (sf)	Area (%)	Quality
Exterior walls	Brick, Solid			2,940	100.0%	C (AV)
HVAC	No HVAC			2,940	100.0%	E (PR)



2026 Property Records for City of La Crosse, La Crosse County

May 15, 2026

Building Permits				
Issued	Permit #	Purpose	\$ Amount	Completed

Sales History		
Date	Price	Type
2/14/2025	\$ 550,000	Not a market sale

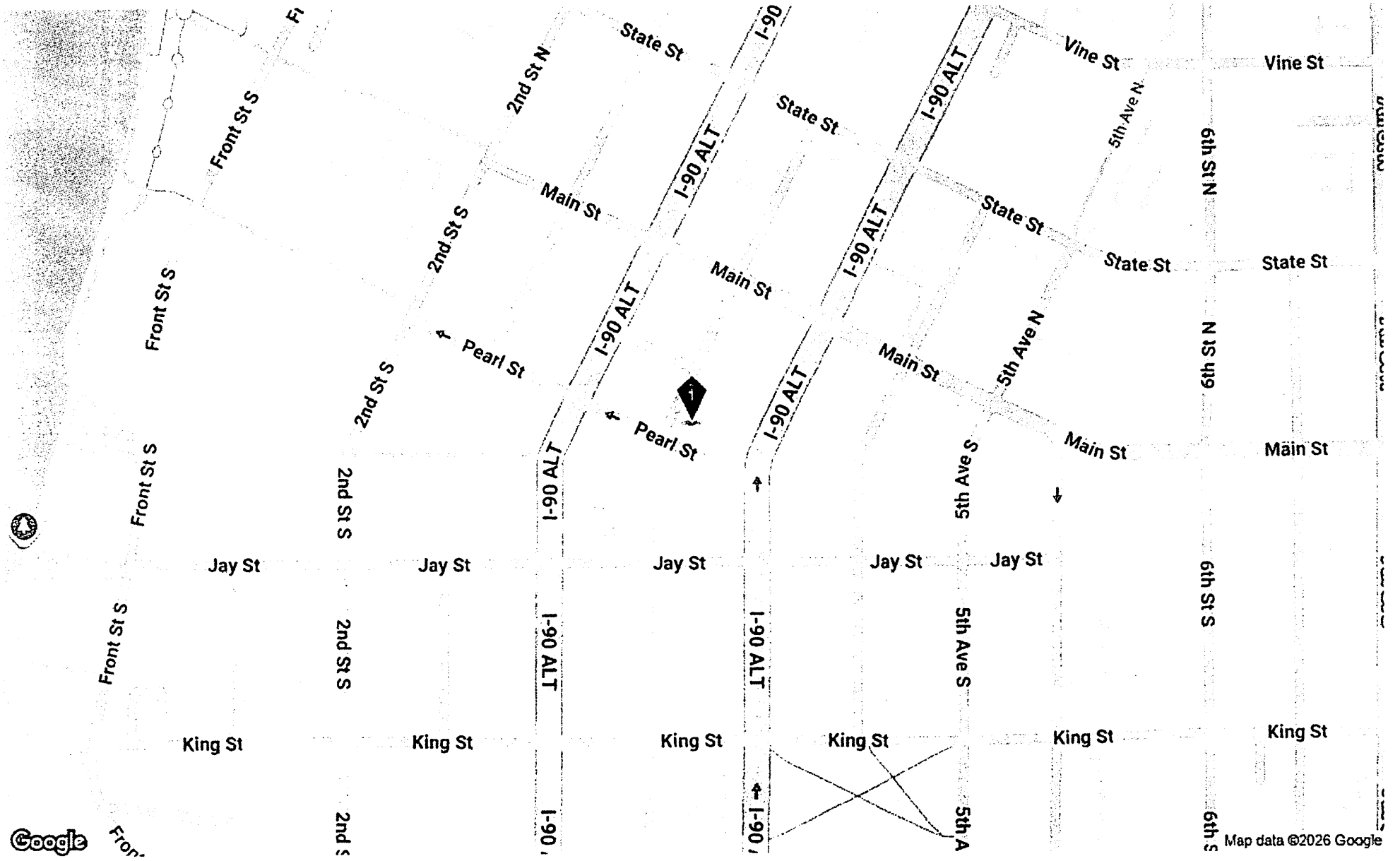


319 Pearl St

La Crosse, Wisconsin 54601 (La Crosse County) - Downtown La Crosse Submarket



Retail



Google

Map data ©2026 Google



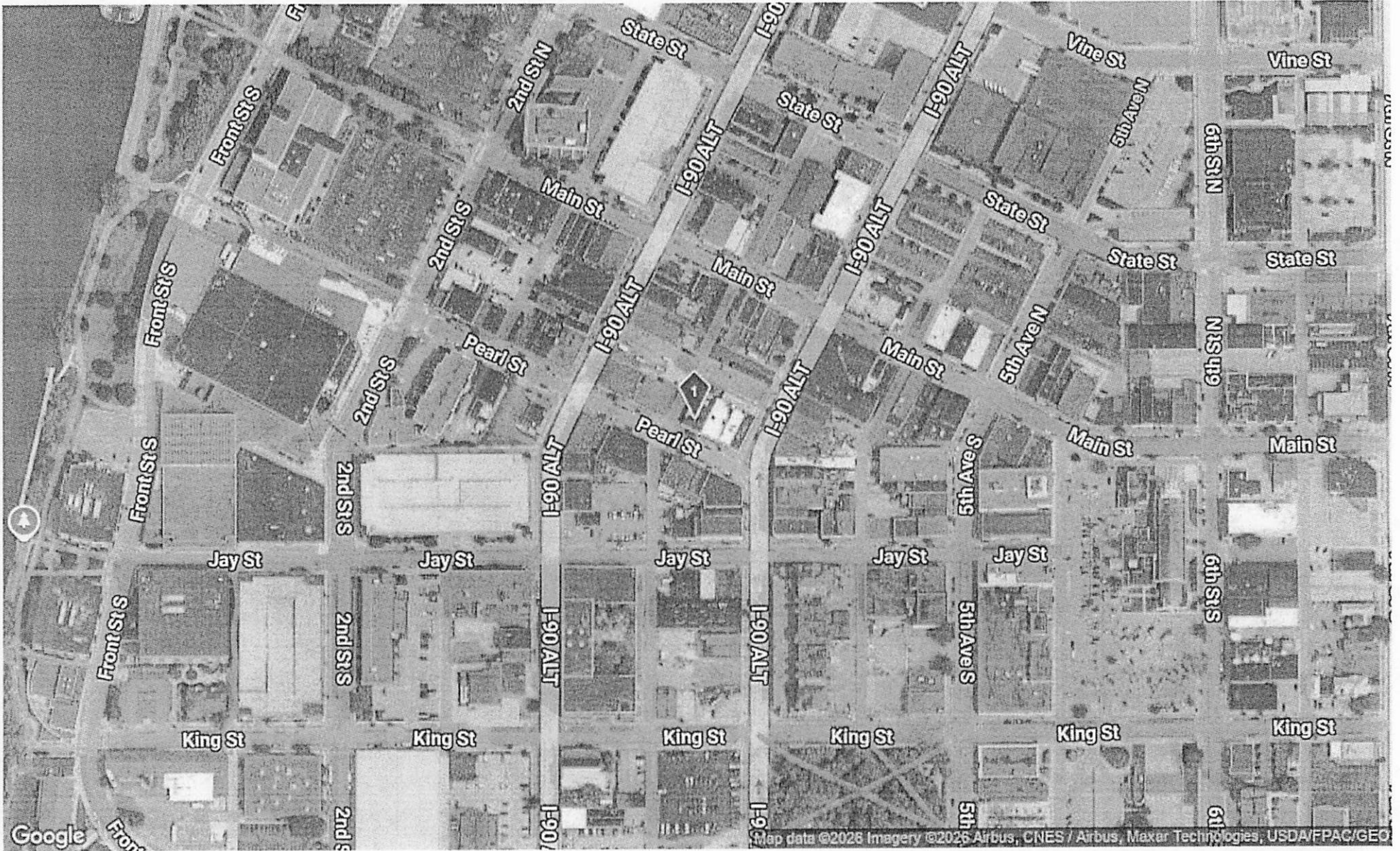
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319 Pearl St

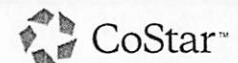
La Crosse, Wisconsin 54601 (La Crosse County) - Downtown La Crosse Submarket



Retail



Google Map data ©2026 Imagery ©2026 Airbus, CNES / Airbus, Maxar Technologies, USDA/FPAC/Geo



Dammon Kroll

Deputy City Assessor

Work Experience

City of La Crosse

Assessor's Office

Property Appraiser/Deputy Assessor

Jan. 2023 – Present

New Castle Title of La Crosse

Searcher/Examiner

Nov. 2016 – Dec. 2022

City of Milwaukee

Assessor's Office

Senior Property Appraiser/

Property Appraiser

May 2012 – Nov. 2016

Nonprofit Center of Milwaukee

GIS Intern

Jan. 2012 – May 2012

Assessor | City of La Crosse

3rd Floor City Hall

400 La Crosse Street

La Crosse, WI 54601

Phone: (608) 789-7525

Email: assessor@cityoflacrosse.org

Education

Graduate Certificate, GIS

University of Wisconsin – Milwaukee (Fall 2010-Spring 2012)

Bachelor of Science

Major: Geography – Geographic Information Systems Concentration

University of Wisconsin – La Crosse (May 2009)

Certificates / Licenses

Wisconsin Certified Assessor, Level 1, No. WI94588CA

Wisconsin Certified Assessor, Level 2, No. WI94588CA

Wisconsin Certified Assessor, Level 3, No. WI94588CA

Memberships

Wisconsin Association of Assessing Officers (WAAO)

Job Related Training

IAAO Course 311 – Real Property Modeling Concepts

Marshall & Swift Commercial Cost Approach (Online)

Introduction to Mass Appraisal (WCTC)

IAAO Course 112 – Income to Approach to Valuation II

IAAO Forum 931 – Reading and Understanding Leases

IAAO Forum 917 – How to Critique an Appraisal

Assessment of Commercial Properties (WCTC)

Wisconsin Assessment Law (WCTC)

Introduction to Property Assessment (WCTC)