

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

SETH ROBERT WICK
1501 FARNAM ST
LA CROSSE WI 54601-5762

General information

Date issued 5 - 21 - 2026
Parcel no. 17-40028-100
Address 1501 Farnam St
Legal description

Town Village City

Municipality La Crosse

Assessment information

20 ²⁶ Original Assessment		20 ²⁶ Final Assessment <i>(determined by BOR)</i>	
Land	\$ 38,900	Land	\$ 38,900
Improvements	\$ 134,900	Improvements	\$ 134,900
Personal property	\$	Personal property	\$
Personal property	\$	Personal property	\$
Personal property	\$	Personal property	\$
Total personal property	\$	Total personal property	\$
Total all property	\$ 173,800	Total all property	\$ 173,800

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: **17-40028-100**

Personal Property Account Number *(if applicable)*:

Property Address: **1501 Farnam St**

Property Owner: **Seth Robert Wick**

Mailing Address: **1501 Farnam St, La Crosse WI 54601**

January 1, 2026

Assessment Value: **\$173,800.00**

Land: **\$38,900.00**

Improvements: **\$134,900.00.00**

Total: **\$173,800.00**

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

Time: **1:30p**

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*): **Seth Wick, Alyssa Britton**

2.1 PROPERTY OWNER/OBJECTOR:

Sworn Testimony by Property Owner/Objector **Seth Wick** 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*): **House 68.4% finished.**

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 **Alyssa Britton** 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 **3** Other properties were presented.
Addresses of other properties:
1447 Green Bay St, 1210 East Ave S, 1118 20th St S – both at 88% and 100% complete
- d) Other factors or reasons (if presented): Yes No
If yes: List of summary factors or reasons presented by Assessor:
Exhibit A. Square footage differences – exterior square footage by assessor.

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? \$
 - 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:
1447 Green Bay St, 1210 East Ave S, 1118 20th St S

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 value:
 - 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. **Bagniefski** 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: **Rada** 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 checked="" type="checkbox"/>	<input 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

SETH ROBERT WICK
1501 FARNAM ST
LA CROSSE WI 54601-5762

Sent USPS and email to sethwick@hotmail.com

Re: Objection to Real Property Assessment –
Seth Robert Wick – 1501 Farnam St 17-40028-100

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: 1:30 p.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

Elsen, Nikki

From: Elsen, Nikki
Sent: Thursday, May 14, 2026 3:21 PM
To: 'sethwick@hotmail.com'
Cc: Elsen, Nikki
Subject: Objection to Real Property Assessment - Hearing Date 5.19.26 1:30p
Attachments: Wick Hearing Notice Letter 2026.pdf; Board of Review-The Basics.pdf

Tracking:	Recipient	Delivery
	'sethwick@hotmail.com'	
	Elsen, Nikki	Delivered: 5/14/2026 3:22 PM

See attached Notice of Hearing for May 19, 2026 at 1:30 p.m.

The Department of Revenue [Guide for Property Owners](#) is also a helpful resource on the process (Section X covers Board of Review).

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

Rec'd 5/11/2026
Email

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 Guide for 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) Seth Wick		Agent name (if applicable)	
Owner mailing address 1501 Farnam St.		Agent mailing address	
City La Crosse	State WI	Zip 54601	City State Zip
Owner phone (608) 433- 4077	Email sethwick@hotmail.com	Owner phone () -	Email
Section 2: Assessment Information and Opinion of Value			
Property address 1501 Farnam St.		Legal description or parcel no. (on changed assessment notice)	
City La Crosse	State WI	Zip 54601	17-40028-100
Assessment shown on notice - Total \$ 190,100		Your opinion of assessed value - Total \$ 151,596	

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) House is torn apart inside and only half usable. Assessor did not walk through before making this change in assessment.	Basis for your opinion of assessed value: (Attach additional sheets if needed) House is torn apart inside and only half usable.

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 _____
 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 (mm-dd-yyyy) _____ Value _____ Purpose of 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 _____ minutes.

Property owner or Agent signature <i>Seth Wick</i>	Date (mm-dd-yyyy) 5- 11 -2026
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Notice of Intent to File Objection with Board of Review

I, Seth Wick, as the property owner or as agent for Seth Wick, hereby give Notice of Intent to File an Objection to the assessment for Parcel Number 17-40028-100 with a Property Address of 1501 Farnam St for the 2026 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
- during the first two hours of the Board's first scheduled meeting (Complete Section A below)
- 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 (Complete Section B below)

Filing of this form DOES NOT relieve the objector of the requirement to timely file a fully completed written objection form (PA-115A) with the City Clerk (Clerk of the Board of Review).

Seth Wick

Name
608-433-4077
Phone
05/11/2026
Date

Received by: _____ on: _____

Section A: The Board of Review shall grant a waiver of the 48-hour notice of an intent to file a written or oral 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. Applicant's statement of good cause is:

Section B: The Board of Review may waive all notice requirements and hear the objection even if a 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. Applicant's statement of extraordinary circumstances is:

A WRITTEN OBJECTION, ON THE PROPER FORM PA-115A, MUST BE TIMELY FILED WITH THE CITY CLERK (CLERK OF THE BOARD OF REVIEW).

Elsen, Nikki

From: Seth Wick <sethwick@hotmail.com>
Sent: Monday, May 11, 2026 3:53 PM
To: ZZ City Clerk External; Elsen, Nikki
Subject: Property Tax Assessment Objection [17-40028-100]
Attachments: Intent to File Objection with Board of Review.pdf; BOR PA-115A (Second Form)(Reduced for Email).pdf

*** CAUTION: This email originated from an external sender. DO NOT click links or open attachments unless you recognize the sender and know the content is safe. ***

Hello,

Was not sure exactly how to send this. The info I found said to submit to city clerk.

Please see attached PDF files (2)

Intent to File Objection with Board of Review
BOR PA-115A (Second Form)(Reduced for Email)

Thank You.

Seth Wick

Elsen, Nikki

From: Britton, Alyssa
Sent: Tuesday, May 12, 2026 3:58 PM
To: sethwick@hotmail.com
Cc: ZZ City Clerk External; Elsen, Nikki
Subject: Open Book Notice of Amended Assessment, 1501 Farnam St
Attachments: 40028-100_Open Book Notice of Amended Assessment_05.12.26.pdf; 40028-100_Notice of Amended Assessment_05.12.26.pdf

Mr. Wick,

Please find attached 2 documents for 1501 Farnam St.

- **Open Book Notice of Amended Assessment** – this is the form I discussed that requires a signature and to be returned to the Assessor’s office either in person, by email, or I can arrange to pick it up. This form shows the value change for the 2026 Assessment year. After completing the interior and exterior review of the property today, the total assessed value changed from \$190,100 to \$173,800.
- **Notice of Amended Assessment** – this is a re-print of the Assessment notice sent by mail, showing the overall value change from 2025 to the new Amended Assessment of \$173,800, an increase of \$26,000 from 2025.

Again, the Open Book Notice of Amended Assessment requires a signature as State statute requires we give 15-days’ notice of a changed assessment prior to the first meeting of the Board of Review. By signing the form, you are simply acknowledging you received a changed assessment notice within the 15-day window. It does not preclude you from pursuing a valuation objection through the Board of Review process.

If you feel the amended assessment of \$173,800 is agreeable, I have included the City Clerk and their office on this email. You may choose to reply all and notify them of your desire to withdraw your objection. If you feel the amended assessment of \$173,800 is incorrect, the City Clerk’s office will contact you regarding your scheduled Board of Review meeting.

Thank you.

Alyssa Britton
Appraiser II
Department of Planning and Development
Assessor
City of La Crosse
400 La Crosse Street
La Crosse, WI 54601

brittona@cityoflacrosse.org
Office: 608.789.7542

Open Book Notice of Amended Assessment

Property Information		
Taxation district <i>(check one)</i> <input type="checkbox"/> Town <input type="checkbox"/> Village <input checked="" type="checkbox"/> City	Municipality La Crosse	County La Crosse
Parcel number 17 40028 100	Street address 1501 Farnam St	Assessment year 2026
Initial Assessment		Amended Assessment
Land	\$ 38,900.00	Land
Improvements	\$ 151,200.00	Improvements
Total	\$ 190,100.00	Total
		\$ 173,800.00
Is this property subject to conversion charge under sec. 74.485, Wis. Stats.? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
Assessor Information		
<i>I hereby amend the assessment for the property listed above.</i>		
Name	Alyssa Britton	Date (mm-dd-yyyy)
		5 12 2026
Signature		

Property Owner Waiver – Amended Assessment Notification	
<p><i>As the property owner, I forfeit and waive the further right to receive notification of this changed assessment before the Board of Review. I understand I may still proceed with an appeal to the Board of Review, following the requirements provided under sec. 70.47, Wis. Stats. I understand that more detailed assessment objection procedures can be found in the Guide for Property Owners or on the back of the initial Notice of Changed Assessment (PR 301).</i></p>	
Property Owner / Agent	
Name	Date (mm-dd-yyyy)
Signature	

Copies to: Property Owner / Agent Assessor Municipality

LA CROSSE WISCONSIN

ASSESSOR

400 LA CROSSE STREET | LA CROSSE, WI 54601 | P: (608) 789-7525 | ASSESSOR@CITYOFLACROSSE.ORG

May 12, 2026

City of La Crosse, La Crosse County 2026 Notice of Amended Assessment

THIS IS NOT A TAX BILL

Under state law (Sec. 70.365, Wis. Stats.), your property assessment for the current year is listed below.

Property Owner	Parcel Information
SETH R. WICK 1501 FARNAM ST LA CROSSE WI 54601-5762 USA	Parcel/Tax Key No.: 17-40028-100 Property Address: 1501 Farnam St

Assessment Information

State law (sec. 70.32, Wis. Stats.) requires the assessment of taxable property (except agricultural, agricultural forest, and undeveloped) as full value of January 1 each year. Assessments at a percentage of full value are acceptable when applied uniformly. To determine if your assessment is fair, you must analyze it in relation to full value. This is done by dividing your assessment by the general level of assessment for your municipality, which is estimated to be 100.00%.

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 <https://www.revenue.wi.gov/Pages/ERETR/data-home.aspx>.

Assessment Change General Property				
Year	Land	Improvement*	Total	PFC/MFL
2025	\$38,900	\$108,900	\$147,800	\$0
2026	\$38,900	\$134,900	\$173,800	\$0
Total Assessment Change			\$26,000	\$0

Reason for Change(s)	
Land	
Building(s)	Revalue, Open Book
Preliminary General Level of Assessment	
100.00%	

Note: If an Agricultural Land Conversion Charge Form PR-298 is enclosed, you must pay a conversion fee under state law (sec. 74.485, Wis. Stats.).

**Improvement is defined by the Wisconsin Department of Revenue as a permanent addition to or a betterment of real property that enhances its capital value. Examples include buildings, structures, fixtures and any alterations, attachments or annexations to land that are intended to remain so permanently attached or annexed.*

To Appeal Your Assessment

Discuss with your local Assessor – questions can often be answered by the assessor and may not require an appeal to the Board of Review (BOR). *If you wish to discuss your assessment, contact the assessment office as soon as possible. You do not need to wait for Open Book.*

Instructional materials for anyone wishing to object to valuations under sec. 70.47, Wis. Stats. can be obtained by contacting the City Clerk or the Assessor. Intent to file objections must be made with the City Clerk by 10:00a.m. Tuesday, May 12, 2026 (48 hours prior to the first meeting).

For more information on the appeal process:

- Visit the City of La Crosse Board of Review website <https://www.cityoflacrosse.org/Your-Government/Departments/City-Clerk/Board-of-Review>
- Review the *Guide for Property Owners* <https://www.revenue.wi.gov/Pages/HTML/gopub.aspx>

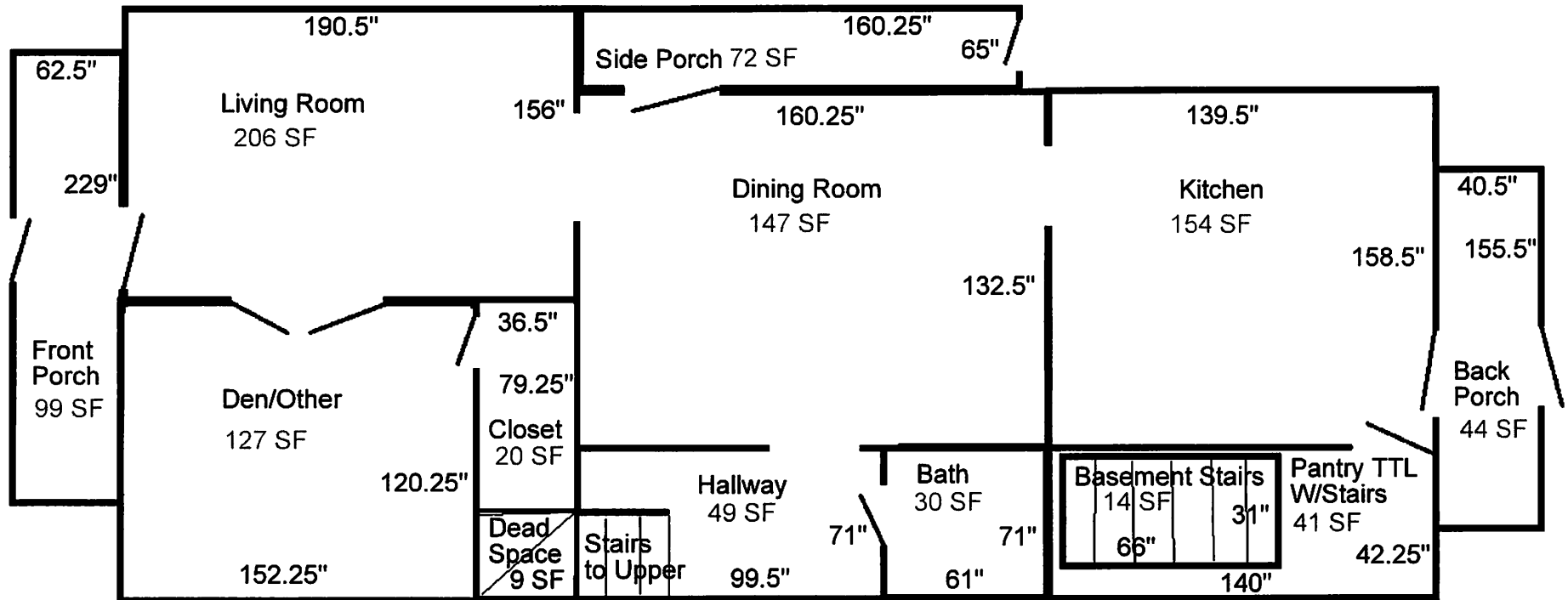
General Information	Contact Information
Open Book: 04-29-2026 through 05-06-2026 9:00a.m.-3:00p.m., Monday to Thursday 9:00a.m.-12:00p.m., Friday Notice of Intent: 05-12-2026 no later than 10:00a.m. <i>Filed with the City Clerk.</i> Board of Review (BOR): 05-14-2026 beginning at 10:00a.m. <i>First two-hour (minimum) meeting.</i> Meeting Location: Council Chambers 400 La Crosse St La Crosse WI 54601	La Crosse City Assessor: Shannon Neumann <i>General Dept. Email:</i> assessor@cityoflacrosse.org <i>General Dept. Phone No.:</i> (608) 789-7525 La Crosse City Clerk: Nikki M. Elsen, WCMC <i>General Dept. Email:</i> cityclerk@cityoflacrosse.org <i>General Dept. Phone No.:</i> (608) 789-7510 <i>City Hall is open for public service Monday - Thursday 8:00a.m. to 4:00p.m. and Fridays 8:00a.m. to 12:00p.m. to file objections.</i>

House Layout - Main Floor - 1501 Farnam St. La Crosse - Seth Wick
 (Interior Measurements Of Gross Living Area for Comparison)

[NOTE: Drawing is Not to Scale]

[NOTE: Basement is Unfinished - Trap Door Access]

[NOTE: Porches are all Unheated. Stucco Interior Wall]



Total Living Floor Space (Main & Upper Floor) (Excludes: Porches, Basement, Attic, Basement Trap Door, Dead Space) - [1,106 SF]

Total Living Floor Space Currently Torn Apart (Main Floor) - $[(500 \text{ SF} / 1,106 \text{ SF}) * 100] = 45.2\%$

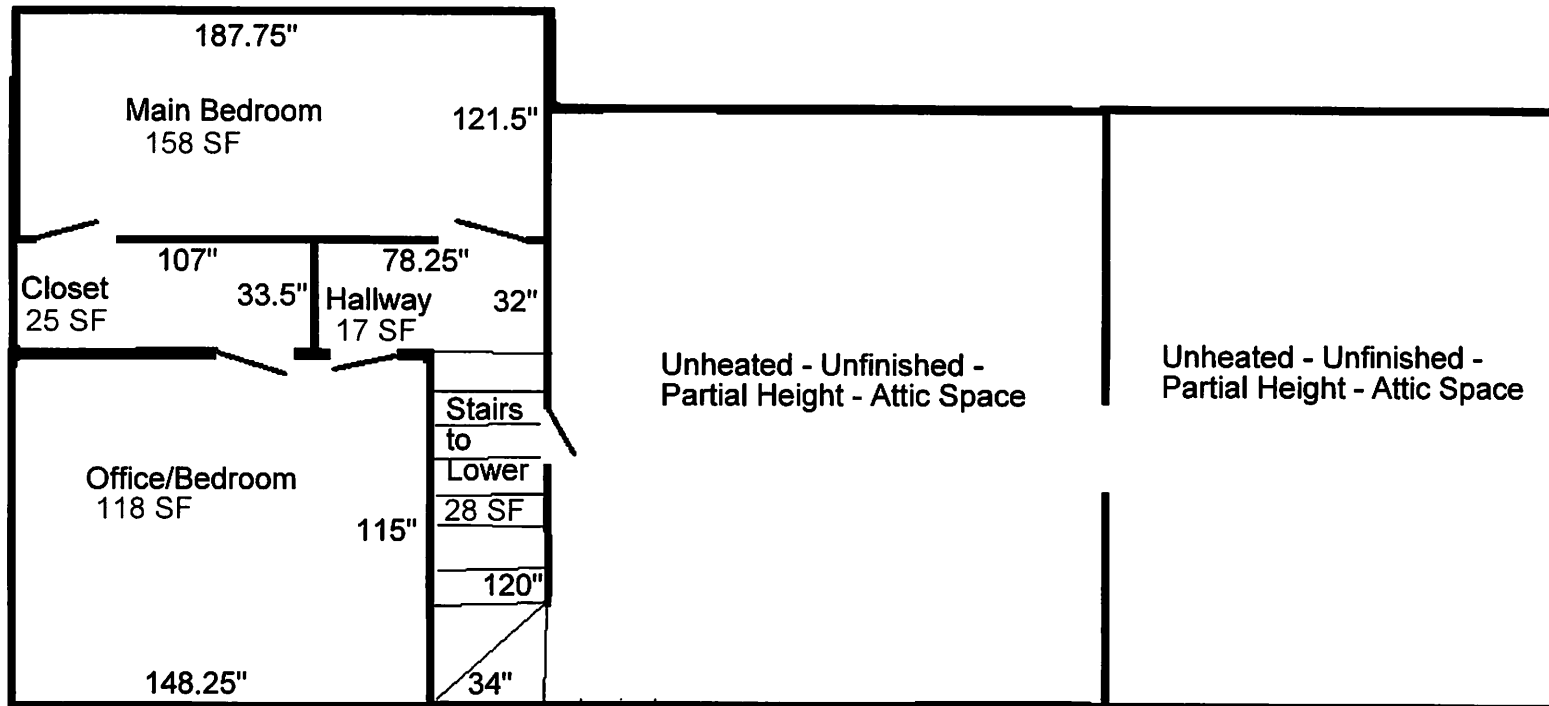
My Highest Estimate for Total Living Space Completion Percent (Assumes 50% of Work is Done, Excludes Repairing Shared Floor Structure Under Bath & Hallway): $[(1.00 - 0.452) + (0.452 * 0.500)] * 100 = 77.4\%$ (NOTE: This Scenerio is Unrealistic)

My Realistic Estimate for Total Living Space Completion Percent (Assumes 30% of Necessary and Intended Work is Done to Complete Torn Apart Areas, Includes Repairing Floor Structure Under Bath & Hallway): $[(1.00 - 0.452) + (0.452 * 0.300)] * 100 = 68.4\%$

House Layout - Upper Floor - 1501 Farnam St. La Crosse - Seth Wick

[NOTE: Drawing is Not to Scale]

(Interior Measurements for Comparison)



Major Project Related Tasks Completed (Pg 1 of 2)

Demo failed plaster in Living room, Den, Dining room.

Installed insulation to retain heat during project & fire stops

Replaced 2 vinyl windows and 9 wood-with-combination-storm windows (Due to wear, Air leaks, Poor operation, Failed-leaking sills)

Made up and installed custom interior window trim for main bedroom

Revised/ installed some return duct work in basement and to upper "still finished" level

Added paired joists to both upper floors to add strength/ rigidity

Added header to doorway between living room and dining room

Removed/ Replaced broken floor joists in living room and laid subfloor. Added layer of subfloor in den

Repaired some of the basement wall below living room and section of shared wall with dining room.

Revised framing at living room/ Den doors and hung doors (Wall & Doors Need to be Corrected/ Redone)

Replaced electrical service panel

Project Realistic Tasks Still Undone (To Make Current Project "Complete") (Pg 2 of 2)

Asbestos abatement – Dining room. 2015 estimate \$2,480 (Now = \$3,485 per inflation calculator) (Estimate did not include asbestos tile adhesive in the bathroom)

Demo bath and adjoining hallway

Repair top of basement walls under living room/ bath/ hallway (Also basement walls under Den not repaired yet)

Replace all broken or sagging floor joists in dining room/ bath/ hallway and install subfloor

Rebuild bathroom (Including plumbing. And all fixtures need replacing due to wear, no reuse)

Rebuild stairs below landing

Electrical work in torn apart rooms. 2006 Estimate: \$1,644 (Now = \$2,716 per inflation calculator) (Estimate included bath)

Partial removal and reinstall of most insulation (For electrical work) And apply vapor barrier where none

Install insulation/ vapor barrier in dining room ceiling

Correct or redo wall and door between living room and den

Finish Floor support beam work between living room and den

Add structure to living room ceiling to conceal/ support duct work

Rebuild staircase (Soft/ very noisy creaky)

Install duct work to living room, den, main bedroom, Office/Bedroom

Make up custom jams and trim for windows in Office/Bedroom

Fir walls due to inconsistent angles (Not plumb, Face varies)

Install drywall

Install flooring

Make up and install custom interior trim around windows. Install standard trim around doors & base board

Other Property Issues – For Consideration

Kitchen and Pantry: Last remodel about 1981 (per cabinet labels). Cracked sagging ceiling plaster. Lose or damaged wall plaster. Worn/ damaged cupboard doors (Several). Old K&T wiring visible in a couple places.

Basement: Furnace very old (only date found 1990). Main sewer pipe is degraded, heavy rust and weeping. Most other plumbing is also heavily worn/ been patch repaired (Example: I cut out and spliced in a section of smaller drain pipe, original was eroded through on the bottom, about 12+ years ago).

Main bedroom: Last remodel appears to be 1970's? (By style). Drop ceiling and paneling was installed to cover broken failing plaster. Drop ceiling flexes when windy outside, paneling is bulged out in several locations where broken plaster has piled up behind it. Door has been cut top and bottom at angles (Appears to allow movement as floor became uneven over time). Inadequate number of electrical receptacles.

Closet Between Main Bed & Office: Ceiling covered with fiber wall board (Likely to support failing plaster. Walls are cracked weak plaster.

Office/ Bedroom: Last remodel appears to be 1970's? (By style). Fiber wall board was applied to cover broken/ failing plaster. Ceiling appears original plaster with some kind of paper applied to it, pops and snaps with temperature changes. Inadequate number of electrical receptacles.

Front Porch: Several vertical window support boards are rotted off at the bottom and sill beneath is also rotted.

Side Porch: Some rot damage in trim and floor from long term roof leak prior to my ownership. Not discovered until noticed the leak soon after purchase.

Back porch: storm door on house is rotted/ falling apart. Side porch exterior door sill is rotted out; door is poorly installed and cut at an angle on the bottom.

Garage: After storm damage contractor doubled up 2x4s on trusses to strengthen broken portions instead of replacement. Direct evidence of roof leak in porch area. Wall sheathing is rotted in several areas from poor installation of siding after storm damage. Garage porch storm door is rotted/ falling apart.

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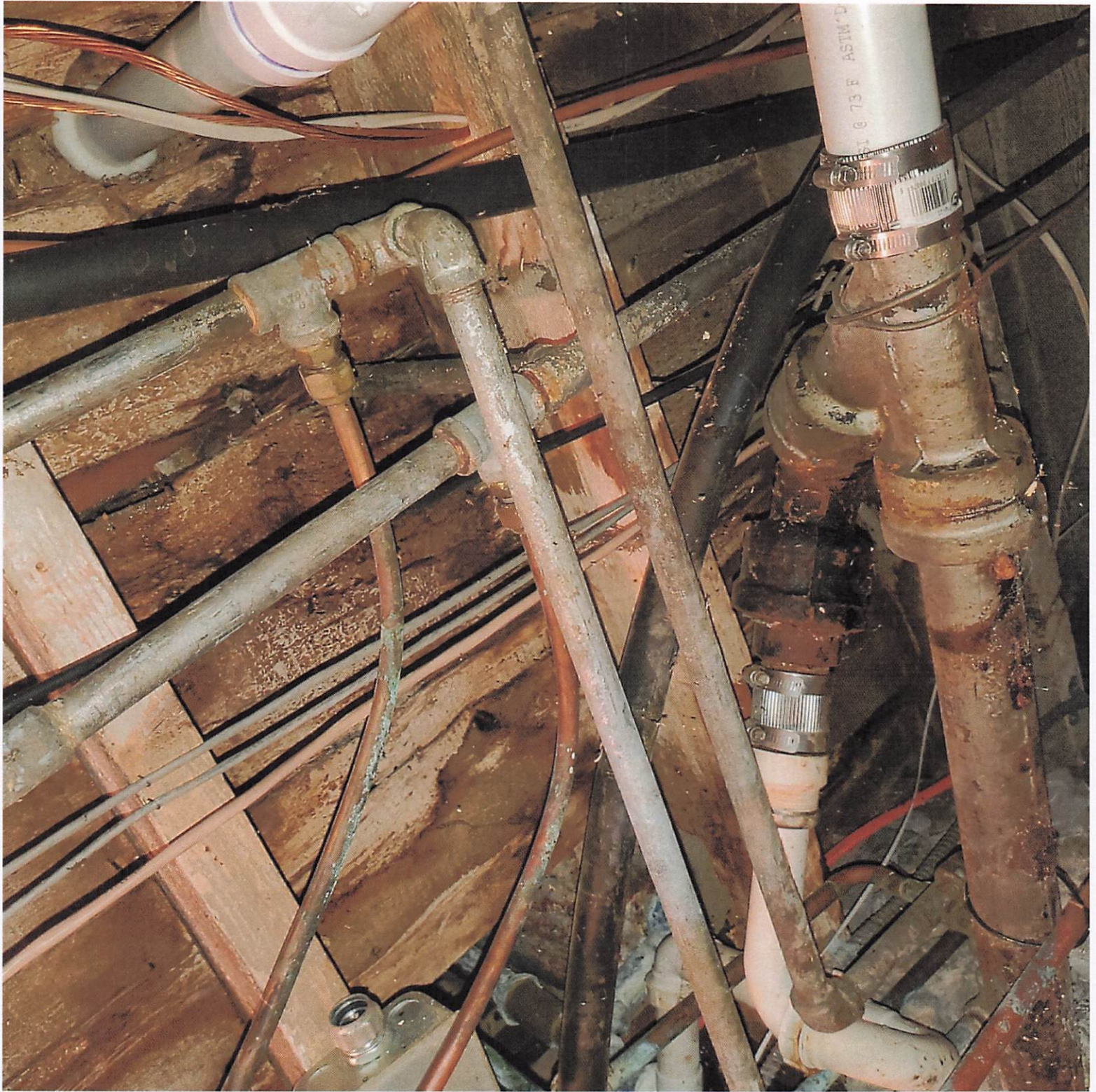
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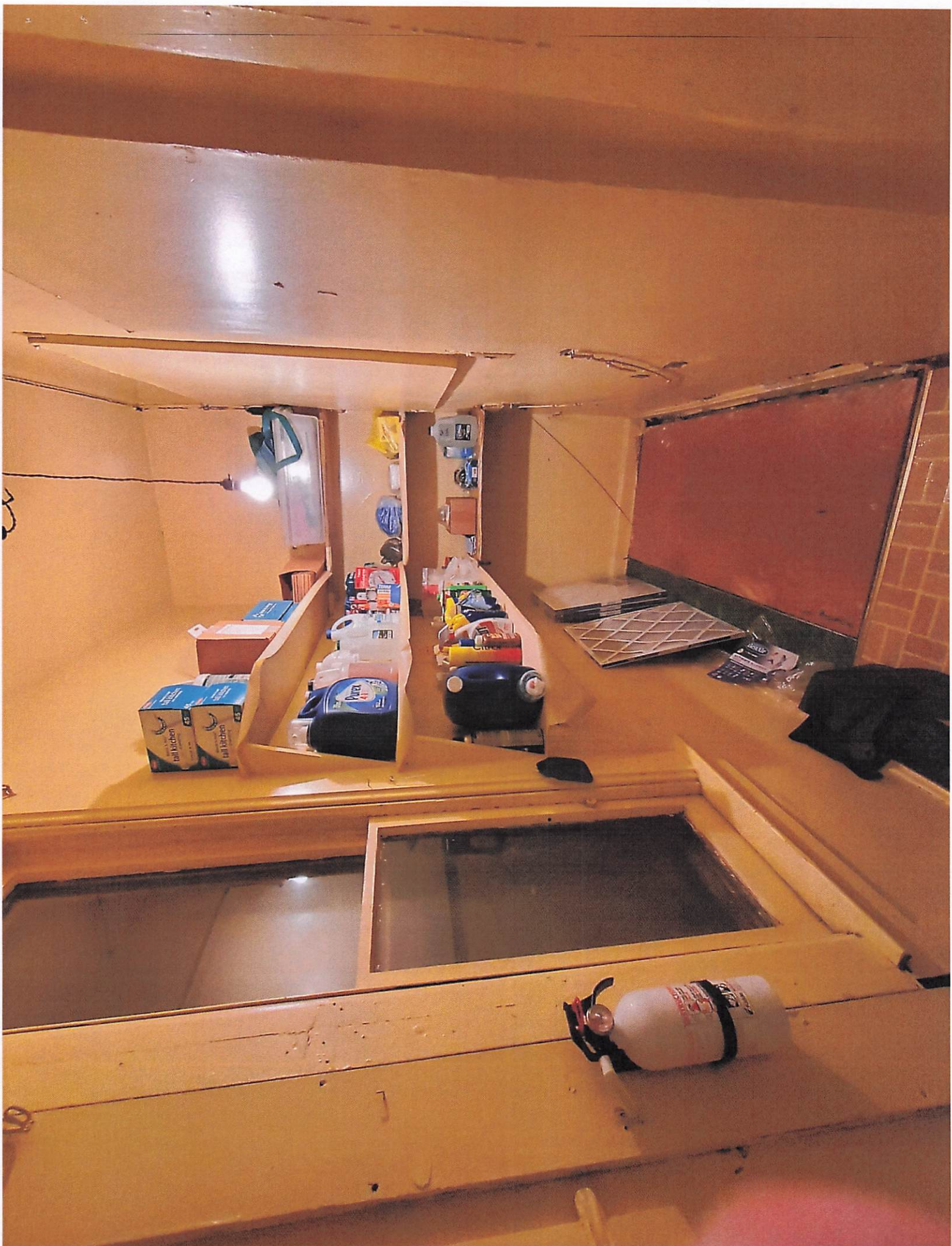
























2026 CITY OF LA CROSSE BOARD OF REVIEW
ASSESSOR'S REPORT

Date:

May 19, 2026

Prepared by:

Alyssa Britton

State Certified Assessor 2

Appeal By:

17-40028-170

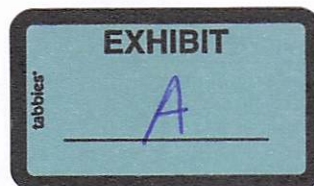
Seth R. Wick

1501 Farnam St

La Crosse, WI 54601

Property Address:

1501 Farnam St



Assessor Qualifications

Alyssa Britton

Appraiser II

Work Experience

City of La Crosse

Assessor's Office

Residential Property Appraiser

July 2024 – Present

Dairyland Power Cooperative

Right of Way Agent

Nov. 2016 – July 2024

SRF Consulting Group, Inc.

Senior Right of Way Specialist

Feb. 2009 – Nov. 2016

Clement Sutton Corporation co. div.

Sutton Group Appraisals

Real Estate Specialist

Jan. 2002 – Feb. 2009

Certificates / Licenses

Wisconsin Certified Assessor 2, WI63230CA

Wisconsin Real Estate Salesperson License, (Expired)

International Right of Way Association (IRWA)

Senior Right of Way Agent (SR/WA)

Right of Way Appraisal (R/W-AC) Certified

Right of Way Negotiation/Acquisition (R/W-NAC) Certified

Memberships

International Right of Way Association (IRWA)

International Association of Assessing Officers (IAAO)

Wisconsin Association of Assessing Officers (WAAO)

Job Related Training

Wisconsin Dept. of Revenue Annual Assessor Meeting

League of Municipalities – Institute for Municipal Assessors Annual Conference

Wisconsin Association of Assessing Officers (WAAO):

Critical Communications (2025)

ABC's of TIDs (2025)

Contamination and Wetlands Identification and Valuation (2025)

Future of Assessing in Wisconsin (2026)

Equalization Overview and Scenarios (2026)

Wisconsin Dept. of Revenue, 20+ hours CE

Covering: Law Management; Appraisal

Scott G Winter Training & Consulting:

C300—Fundamentals of Mass Appraisal (2024)

International Right of Way (IRWA), (296+ hours)

Wisconsin Real Estate Coursework, 2019/2020/2021/2022 (24 hrs.)

Certified General Appraisal Coursework, 3000+ hours

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

Subject Property

Highest and Best Use:	Single-Family Residential
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As of the statutory date of January 1 (sec. 70.01, Wis. Stats.), the Assessment Value is as follows:

Land Value:	\$38,900
Improvement Value:	\$134,900 (\$121,400 Residence, \$13,500 Garage)
Total Assessed Value:	\$173,800 (88% Complete)

Assessed Value defined as "Dollar amount assigned to the taxable property by the assessor for the purpose of taxation. Assessed value is estimated as of January 1 and will apply to the taxes levied at the end of that year. Assessed value is called a primary assessment because a levy is applied directly against it to determine the tax due. Accurate assessed values ensure fairness between properties within the taxing jurisdiction."

Estimated Level of Assessment:	100%
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Assessment Level defined as "Relationship between the total assessed value and the equalized value of non-manufacturing property minus corrections for the prior year over and under charges within a municipality - town, village, or city. For example, if the assessed value of all property subject to property tax in the municipality is \$2,700,000 and the equalized value in the municipality is \$3,000,000 then the "assessment level" is said to be 90% (\$2,700,000/\$3,000,000=0.90 or 90%)."

Subject Property



Figure 1: Photo Taken May 12, 2026

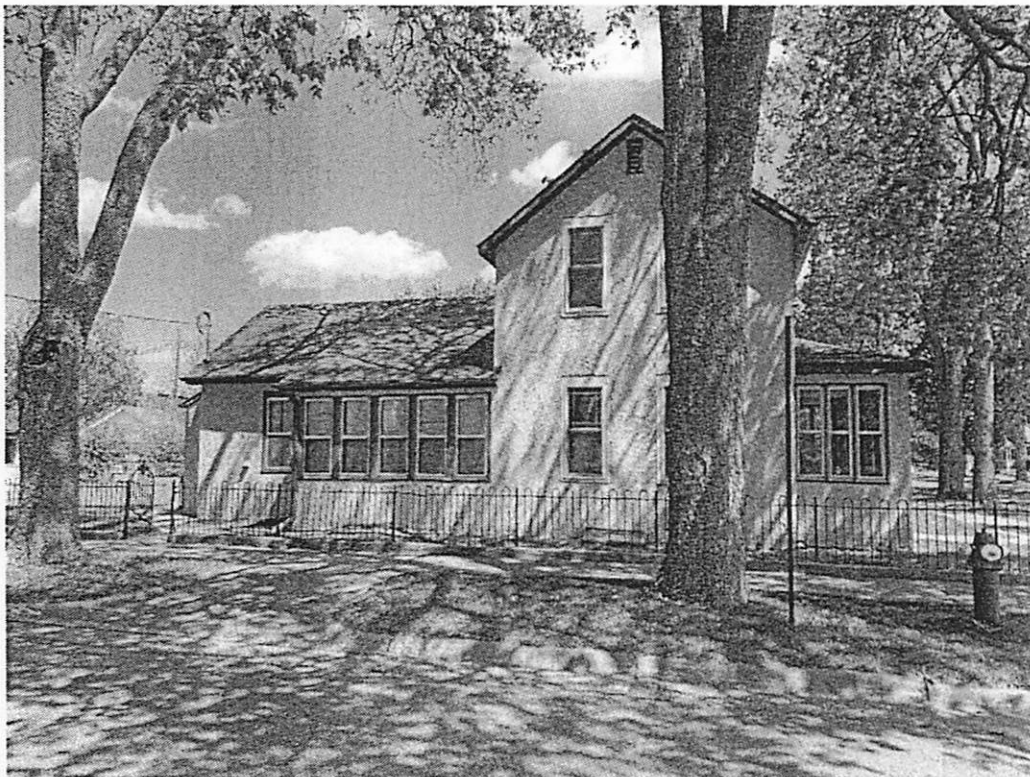


Figure 2: Photo Taken May 12, 2026

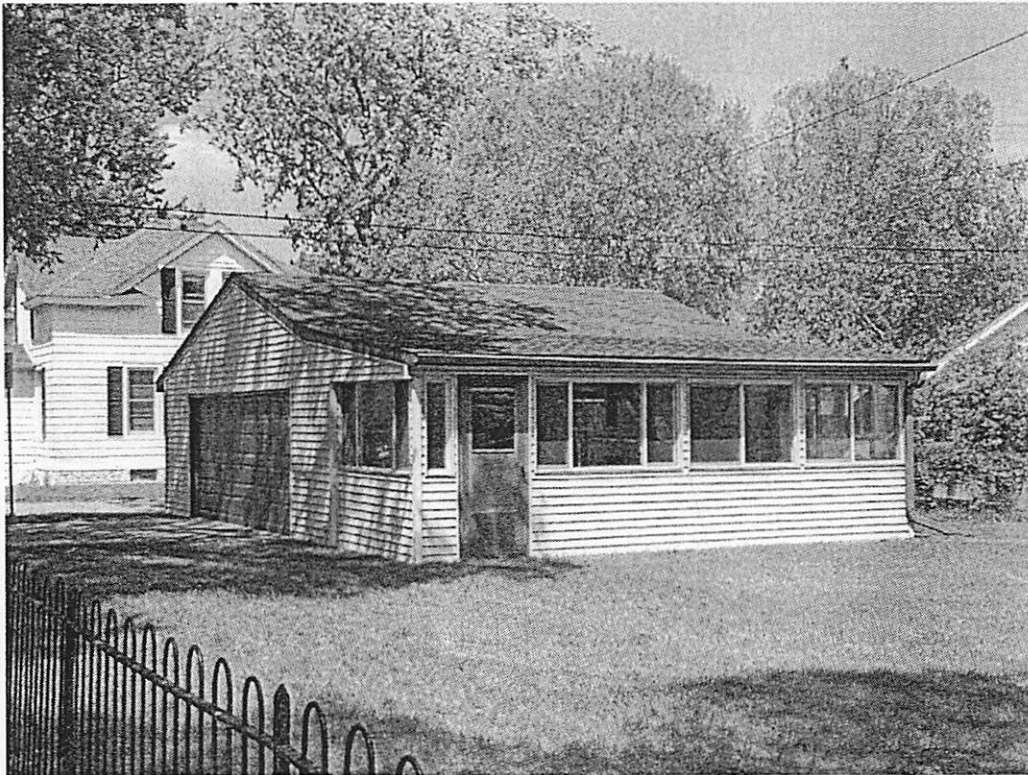


Figure 3: Photo Taken May 12, 2026

Subject Property

Tax Key Number: 17-40028-100

Property Owner: Seth R. Wick

Property Address: 1501 Farnam St

Land Use/Tax Classification: Residential

Land Size: 7,187 SF (0.165 Acres / 51 Front Feet)

Site: Residential - Trinity Longfellow Neighborhood

Year Built / Effective Age: 1898 / 1958

Stories: 2 Story

Style: Colonial (Grade C)

Use: Single Family

Basement Type: Partial Basement, 660 SF / Crawl Space, 216 SF

Total SFLA: 1,284 SF (876 SF, 1st Floor; 408 SF, 2nd Floor)

Other Building Improvements (OBI): 24x26 Garage, Detached (1974) with Screen Frame Porch

Other Factors/Reasons to Support Value: Partial Completion of New Construction.

Last Inspected: 5/12/26. Upon review of the property and completion of a Partial Completion Estimate, property is estimated to be 88% complete.

Yes No Within the last 10 years, did the current property owner acquire the property?
If yes, provide sale date, sale price, and terms of sale, if available.
Date: 11/2/2006 Price: \$83,000 Purchase Trade Gift Inheritance
10/25/2013 Price: \$35,000

Yes No Within the last 10 years, did the property owner change the property (ex: remodel, addition)?
If yes, describe changes:

On-going notes about remodeling the property. No Active Building Permits on file.

Attached is the Property Record Card for the Subject Property.

Attached are Examples of Colonial Home Grades, Style Description,
and Base Specifications for a Grade C Residence.

Tax key number: 17-40028-100

Property address: 1501 Farnam St

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

Legal description: HEALY & ANDERSONS 2ND ADDN LOT 12 BLOCK 11 LOT SZ: 51.43 X 140

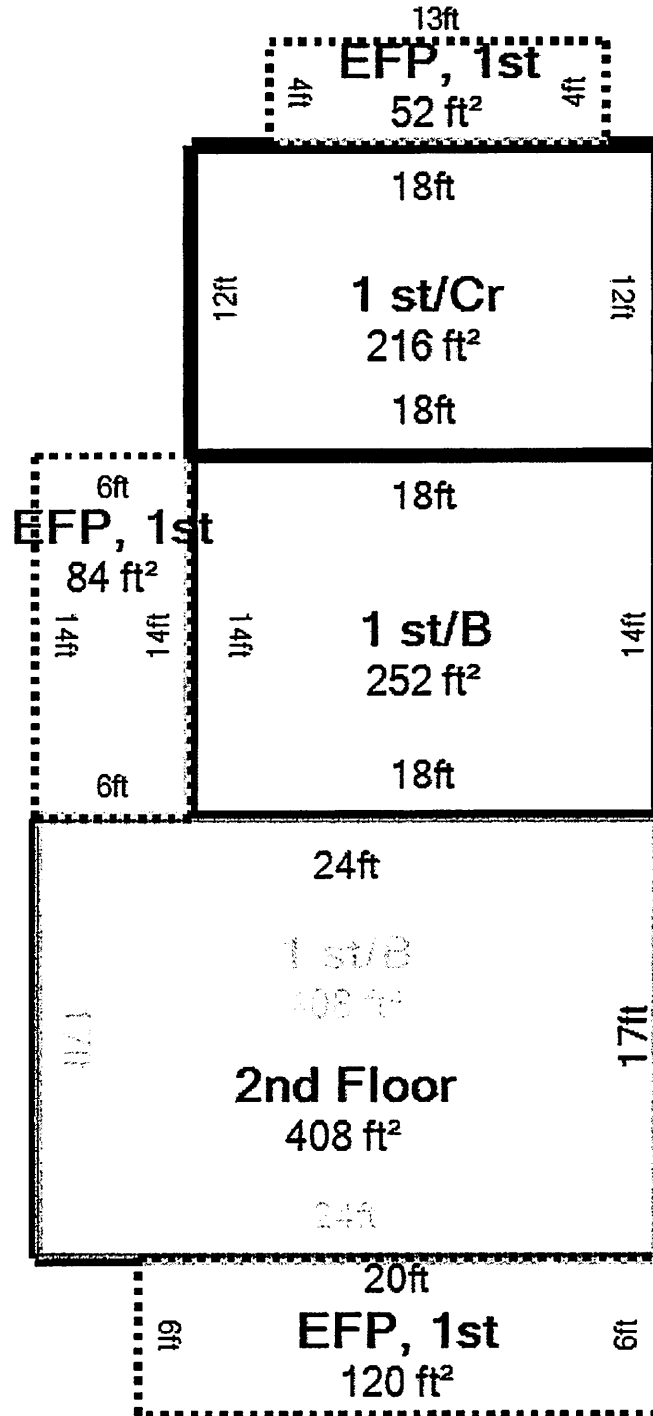
Summary of Assessment	
Land	\$38,900
Improvements	\$134,900
Total value	\$173,800


Qty	Land Use	Width	Depth	Square Feet	Acres	Land		Tax Class	Special Tax Program	Assess Value
						Water Frontage				
1	Residential	51	140	7,187	0.165		None	Residential		\$38,900

Residential Building			
Year built:	1898	Full basement:	660 SF
Year remodeled:		Crawl space:	216 SF
Stories:	2 story	Rec room (rating):	
Style:	Colonial	Fin bsmt living area:	
Use:	Single family	First floor:	876 SF
Exterior wall:	Stucco	Second floor:	408 SF
Masonry adjust:		Third floor:	
Roof type:	Asphalt shingles	Half story:	0 SF
Heating:	Gas, forced air	Finished attic:	
Cooling:	A/C, same ducts	Unfinished attic:	
Bedrooms:	2	Unfinished area:	
Family rooms:	1	Enclosed porch	120 SF
Baths:	1 full, 0 half	Enclosed porch	52 SF
Other rooms:	2	Enclosed porch	84 SF
Whirl / hot tubs:			
Add'l plumb fixt:			
Masonry FPs:			
Metal FPs:			
Gas only FPs:			
Bsmt garage:		Grade:	C
Shed dormers:		Condition:	Average
Gable/hip dorm:		Percent complete:	88%



Total living area is 1,284 SF; building assessed value is \$121,400



# of identical OBIs: 1		Other Building Improvement (OBI)						
Main Structure			Modifications (Type, Size)			Photograph		
OBI type: Garage	Width: 24 LF	Grade: C						
Const type: Detached, frame or cb	Depth: 26 LF	Condition: Average						
Year built: 1974	Floor area: 624 SF	% complete: 100%						
		Assessed \$: \$13,500						
OBI Attachments								
Qty	Attachment Type	Construction Type	Area	Modifications (Type, Size)	Grade	% Complete	Yr Built	Condition
1	Screen porch	Frame, lower	192 SF		C	100%	1974	Average

Building Permits				
Issued	Permit #	Purpose	\$ Amount	Completed
9/23/2016	108823	RE-ROOF	\$6,200	12/12/2016
1/1/2014	9999999	Interior Demo Work	\$0	
1/31/2012	74894	RE-ROOF & RE-SIDE	\$14,000	11/13/2012
11/10/2006	1FAA06-125	PT24 - REPLC PLSTR /SHTRCK (DI	\$2,000	3/8/2023

Sales History		
Date	Price	Type
10/25/2013	\$ 35,000	Not a market sale
11/2/2006	\$ 83,000	Valid improved sale

COLONIAL (12)



COLONIAL; GRADE A+ (PLUS)



COLONIAL; GRADE A- (MINUS)



COLONIAL; GRADE B



COLONIAL; GRADE B- (MINUS)



COLONIAL; GRADE B- (MINUS)



COLONIAL; GRADE B- (MINUS)



COLONIAL; GRADE C+ (PLUS)



COLONIAL; GRADE C+ (PLUS)



COLONIAL; GRADE C



COLONIAL; GRADE D+ (PLUS)

STYLE DESCRIPTION

RANCH (01)

Ranch style is a one-story house that usually has an attached garage and a large picture window facing the street. The shape of the house is either rectangular or an "L" or "U" shape. The houses have low-pitched roofs and extended eaves. This became the dominant style in 50's and 60's.

BI-LEVEL (02)

Bi-level, also known as a raised ranch, is a variation of the ranch style. It is a one-story house with a full basement at half grade. The partially excavated basement typically has daylight windows in the lower level. The two levels are split by a foyer at grade level. A Bi-level should be listed as a one-story with a full basement. The lower level often has finished basement living area with the same quality of finish as the upper level. This adaption of the ranch style was popular during the 70's.

SPLIT LEVEL (03)

A split-level, also known as a tri-level or quad-level, has living areas staggered on two or more levels, separated by one half grade. There are typically two or more short sets of stairs running up or down. Split-level residences have a split roof design.

CAPE COD (04)

A one story with attic or a one and one-half story house with dormers, extra gables, or shed dormers, generally built after the 1920's. It is characterized by a steep roof slope and dormers which project from the roof and have windows on their fronts. Because of the roof design, the area of the second floor is usually 40% to 75% of the ground floor area.

BUNGALOW (05)

A one-story house, often with finished attic area, popular in the early 20th century, and generally built from 1905 to 1930. This style has one or more low-pitched overhanging gables, and is characterized by exposed beams, projecting brackets, and use of natural materials. Porches usually extend across the front and are supported by wide columns. Windows are generally casement or double hung. Bungalow is often associated with Craftsman style.

COTTAGE (06)

A small, plain single family house. It is usually one story built with minimum construction standards resulting in narrow boxy exterior appearance with little or no ornamentation, low pitch roof, few window openings, low basement wall height, simple floor plan with small rooms, minimal closet facilities and electrical outlets, softwood trim and often inadequate plumbing facilities for today's standard of living.

CRAFTSMAN (07)

Craftsman style homes are usually constructed of mixed natural materials (wood, stone, and brick) with low-pitched roofs, wide eaves, and exposed brackets. Most homes of this style have porches with thick round or tapered square columns. Built-in, hand crafted features are common, often with a fireplace as a dominant feature. The style is generally symmetrical with double hung windows and multi-gables or hipped roofs. The style is related to Prairie and Bungalow styles.

PRAIRIE (08)

A home characterized by low pitched roofs, generally gabled and enclosed, often with hip or flat roofs. Prairie homes are boxy and low-proportioned with strong horizontal lines and oversized eaves originated by Frank Lloyd Wright and most popular in the Midwest. Prairie style often includes open interiors and rows of clerestory windows, art glass and cantilevered projections, and centrally massed chimneys.

BASIC SINGLE STORY (09)

This style is a basic one-story home generally built between 1900 and 1950 that is typically built at a quality grade less than C. It has a simple design that often includes only a single bathroom and has small bedrooms. It often includes an unfinished attic and an unfinished basement. These comparatively low cost houses have few amenities and little to no fenestration.

FARMHOUSE (10)

This multi-story style derives its name from the original simple and functional house built in the early to mid-20th century in rural America. These houses often have large front porches or wraparound decks and have gable roofs that may cover the porch. They are minimally ornamental and have large windows to bring in light. The exterior is faced with horizontal siding and the homes often have a simple rectangular floor plan with side wings.

VICTORIAN (11)

This style includes several types of architecture dating to the second half of the 19th century. The last authentic Victorians were constructed in the early 1900's. Contemporary builders have carried this eclectic design to current day, using modern materials and incorporating the detail from the era which can now be economically mass produced. This style home is asymmetrical, two + stories with steep roof pitches which may include turrets and dormers. Large porches are embellished with decorative railings and posts. Modern versions of this style remain popular in Wisconsin. Related styles that included in this category include Queen Anne, Stick, Shingle, Gothic and Folk, among others.

COLONIAL (12)

Colonial style is typically a rectangular shaped two-story home. Each floor is two rooms deep, and has approximately the same square footage. The roof structure has a medium slope, with limited attic space that is not intended for living area.

CONTEMPORARY (13)

A modernistic style of architecture that incorporates irregular, asymmetrical facades with strong geometric shapes. Contemporary design homes may be single or multi-story and may be of split level construction. Houses typically incorporate tall, irregularly shaped windows, open planning and angular exterior lines. Roofs may be flat, shed, gable or various combinations thereof. These homes often have green HVAC and plumbing systems to conserve energy.

MODERN SINGLE STORY (14)

Like the Modern Multi-Story this style has gained popularity in the 21st century, and is replacing the ranch style as the dominant single story design. This style is characterized by its single story, high ceilings, and moderate to steep pitched hip or multi-gabled roof. Windows are large and abundant, permitting extensive natural light. There is often an emphasis on intelligent and/or green materials. Prominent garages with 3-4 stalls are common.

MODERN MULTI-STORY (15)

Popular from 2000 to the present, this style dominates modern American suburbs, borrowing elements from a variety of styles to create an entirely new look. Prominent 3-4 stall garages, and a mix of exterior wall coverings are common in this style. Features include tall entranceways, abundant large windows, and high ceilings.

EXECUTIVE MANSION (16)

A large, luxury home built using the highest quality materials of brick or cut stone. These homes commonly have three or more baths, two or more fireplaces, and expansive entries with elaborate open stairways. These large-scale homes are typically 4,000 to 12,000 square feet per story, and are often located in prestigious neighborhoods.

CONDOMINIUM (17)

A form of fee ownership of whole units or separate portions of multi-unit buildings by statute, which provides the mechanics and facilities for formal filing and recording of a divided interest in real property, where the division is vertical as well as horizontal. Fee ownership of units in a multi-unit property and joint ownership of the common areas. Not to be confused with Cooperative.

TOWNHOUSE (18)

The town house is a hybrid between a condo and a single-family home. It is both a style of residence and a form of ownership. These are side by side units joined by one or two common walls and having multiple stories. Each town house unit is one of a group of two to six units that are similar but may not be identical. Such units never have units above or below and always have individual exterior walls. There may be shared common areas.

DUPLEX (19)

Any two-unit residence not qualifying as a townhouse, built after the mid-20th century. New Style Duplexes have separate entrances, kitchens and separate full baths.

APARTMENT (20)

A building containing multiple self-contained living units. Apartment buildings of less than four units should be listed as residential class. Apartment buildings of four or more units should be listed as commercial class.

MANUFACTURED (21)

Manufactured Homes built in the factory under a federal building code administered by the U.S. Department of Housing and Urban Development (HUD). Manufactured homes may be single- or multi-section and are transported to the site and installed. This style includes homes typically known as mobile homes, modular or pre-fab.

OTHER (22)

Any residence that does not fit into any category defined above. Examples include geodesic homes, earth homes, buildings converted from other uses such as schools or churches.

ASSESSOR RESOURCES

S:\OFFICE, General Information\STYLE-GRADE MATERIALS

Dwellings constructed of average-quality materials and workmanship, exhibiting moderate architectural styling and treatment and having a minimal number of built-in features. Typical tract-built homes would normally fall into this classification.

FOUNDATION

Poured concrete walls and concrete footings. Full basement.

EXTERIOR WALLS

Average-quality frame, masonry veneer, concrete block, brick or native stone veneers; rustic log; hand-hewn. Framing will consist of 2" x 6" wood or 6" steel studs, 16" o.c., with 1" D&M sheathing or plywood, Paneled exterior doors and average-quality wood, metal or vinyl windows. Two coats of exterior paint or stain. All doors and windows weather-stripped with wall insulation (see Energy Package below).

ROOF

Gable or hipped, asphalt shingles, 1" sheathing, 2" x 6" rafters 16" o.c., plain cornice, galvanized metal flashing, gutters and conductors.

FLOORS

Basement: 4" cement on compacted earth. Upper floors: hardwood, sanded and varnished, and areas with vinyl sheet or tile, ceramic tile and carpet; 1" wood subfloor or 1/2" plywood subfloor, 2" x 8" wood joists, 16" o.c., timber or steel beam and lolly column first floor supports. Attic floor and stairs not included in base price.

INTERIOR FINISH

Pine or fir doors and trim enameled or varnished, average-quality built-in kitchen cabinets, broom closet, linen and clothes closets. Drywall walls and ceilings, papered or painted. Average-quality laminated plastic or ceramic tile countertops.

HEATING

Forced air, steam, vapor, hot water or radiant with thermostatic controls and automatically fired furnace or boiler. Exhaust fan in kitchen.

PLUMBING

Average-grade fixtures, copper piping, one bathroom, kitchen sink, water heater.

LIGHTING

Electric lighting, non-metallic cable wiring, average-grade fixtures.

ENERGY PACKAGE

Dwelling base costs are for residences that meet building codes as of the last manual update, and include the costs of meeting current energy guidelines for extreme climate locations. Adjustments for residences that either fall below the current codes or exceed the current codes should be made using a Cost and Design adjustment as needed. See Chapter two for Cost and Design application.

Assessor Valuation

Tier 1: Recent Arm's-length Sale of Subject Property:

Under State law, the best indicator of market value is a recent arm's-length sale of a property provided it is in line with recent arm's-length sales of reasonably comparable property. The assessor may not change the assessment or property based solely on the recent arm's-length sale of property without adjusting the assessed value of comparable properties in the same market area.

- Sales should be recent – those several years old may not reflect current market conditions.
- Sales must be arm's-length – there should be no relationship between the buyer and seller affecting the sales price (ex: sales between relative are typically not arm's-length sales).
- The Buyer and Seller are typically motivated.
- Both parties are well informed or well advised and are acting in what they consider to be their own best interests.
- Reasonable time is allowed for exposure in the open market.
- Payment is made in terms of U.S. cash dollars or in terms of comparable financial arrangements.
- Price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale.

Yes No Has the subject property recently been sold within the prior two (2) years? [See ****RECENT SALE.**]

Date: _____ Price: _____

Yes No Was the most recent sale considered to be an arm's-length transaction?

2006 Sale was Valid Arm's-Length; 2013 Sale was Not a Market Sale (Divorce).

Yes No Is the subject property currently Pending Sale? [See *****SALES AFTER JANUARY 1.**]

Signed: _____ Est. Closing: _____ Price: _____

Yes No Is the subject property currently listed For Sale?

Date: _____ Price: _____ DOM: _____

If "No" to all the above, when was the last sale of the subject property?

Date:	11/2/2006	Price:	\$83,000 (Purchase)
	10/25/2013		\$35,000 (Divorce)

ASSESSOR NOTATION: City of La Crosse Assessor's Office Best Practice

****RECENT SALE:** Sales of the Subject Property are considered Tier 1 evidence if they are a valid Arm's-length transaction, within the prior two (2) years.

Example: 2026 Assessment – Sales between 1/1/2024 and 1/1/2026 would be considered.

If comparable sales are considered in addition to the prior two (2) years, sales of the subject property within the same timeframe would be time-adjusted and considered.

*****SALES AFTER JANUARY 1:** Sales and/or Pending Sales after the statutory date of January 1 (sec. 70.01, Wis. Stats.), may be considered as Tier 3 Additional Evidence pending validation of the sale.

Assessor Valuation

ASSESSOR NOTATION: If Tier 1 Recent Arm’s-length Sale of Subject Property is used, the Assessor may consider Tier 2 and/or Tier 3 as further evidence to support the Assessed Value.

Tier 2: Recent Arm’s-length sales of reasonably Comparable Property.

Assessments are determined using a market modified cost approach, as part of a mass appraisal system. As further support for the Assessed Value, a Market Comparison Approach (Sales Comparison Approach) was done using comparable recent arm’s-length sales. If the subject property was not recently purchased, the next best evidence is recent arm’s-length sales of reasonably comparable property.

- **Sales Comparison Approach:** a fundamental method in property valuation that relies on the principle of substitution, which states that a buyer will not pay more for a property than the cost of acquiring a similar one.
- This approach is widely used because it reflects current market conditions and provides a realistic assessment based on actual sales.
- The process involves identifying comparable properties, examining how they compare and differ with the subject property, and adjusting to account for these variations.
- The adjusted cost of comparable properties is then used to derive a range of values for the subject property.
- This method is valuable as it accurately reflects what buyers and sellers do in the marketplace.

No. of Comparable Sales Included: 3

Indicated Value Range: \$211,400 \$247,600

Yes No Were the Recent Comparable Properties adjusted Up/Down when compared to the Subject Property?

COMMENTS ABOUT SALES ADJUSTMENTS.

Land: The subject property has 7,187 SF. Comparables range from 2,396 SF to 6,142 SF. Adjustments were made to the comparables to account for size difference.

Year Built: The subject property was constructed in 1898 and has an effective age of 1958. The comparables were built between 1904 and 1950 with effective ages between 1975 and 1991. Adjustments were made to the comparables to account for the age difference.

Property Adjustments: The subject property is a 2-story Colonial with 876 SF on the 1st floor, 408 SF on the 2nd floor, 660 SF of basement, and 216 SF of crawl space. A total of 2 bedrooms and 1 full bath.

The comparables are all similar 2 story structures with adjustments made for size differences on the 1st floor, 2nd floor, basement, and crawl space. Additional adjustments were made for differences in the bathroom counts, plumbing fixtures, fireplaces, attached garages, detached garages, enclosed porches, and decks.

Other Adjustment: The subject property is a partial completion, and it is therefore harder to rely on the Sales Comparison Approach as the sole basis for determining the property value. At 100% completion the subject property estimated fair market value is \$190,300 and at 88% completion \$173,800, a difference of \$16,500. All the comparable properties were additionally adjusted by -\$16,500 to arrive at the comparable value.




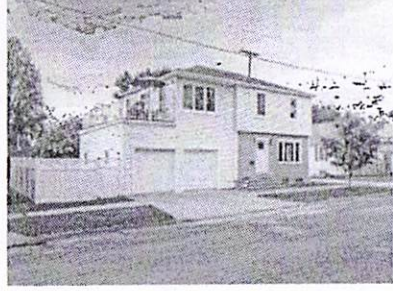
As a partial completion, the 3 comparable sales indicate a value range of \$211,400 to \$247,600. As 100% complete, the same 3 comparable sales indicate a value range of \$227,900 to \$264,100. A 2026 Sales Comparison Grid is attached for both a Partial Completion Comparison and a Full Completion Comparison.

Attached are 2 Sales Comparison Grid Sheets.

City of La Crosse, La Crosse County
2026 Sales Comparison @ 85%

Tax key number: 17-40028-100
 Property address: 1501 Farnam St, City of La Crosse

Estimated fair market value: **\$173,800** *
 Comparable market value: \$228,100 (+31.2%) *

	Subject Property	Comparison 1	Comparison 2	Comparison 3
Tax key number	40028-100	40095-010	40024-110	40050-050
Site address	1501 Farnam St	1447 Green Bay St	1210 East Ave S	1118 20th St S
				
Summary of Comparison				
Sale date and price		Oct 2025	Jun 2025	Jul 2025
Net adjustments		\$257,000	\$265,000	\$289,000
Comparable value		-\$45,600	-\$39,000	-\$41,400
Comparability rating		\$211,400	\$226,000	\$247,600
Gross adjustments		98	97	98
Composite rating		38%	40%	51%
		89	88	86
Adjustments to last valid sale				
County	La Crosse	La Crosse	La Crosse	La Crosse
Neighborhood group	Alyssa Britton	Alyssa Britton	Alyssa Britton	Alyssa Britton
Neighborhood	13 - Trinity Longfellow	13 - Trinity Longfellow	13 - Trinity Longfellow	13 - Trinity Longfellow
Flood plain	No	No	No	No
Traffic	Light	Medium	Medium	Light
Water	City water	City water	City water	City water
Sanitary	Sewer	Sewer	Sewer	Sewer
Land				
Residential	51 front feet (7,187 SF)	50 front feet (6,142 SF)	\$3,200	47 front feet (6,098 SF)
Buildings				\$4,200
Single family				68 front feet (2,396 SF)
Use	Single family	Single family	Single family	Single family
Above grade area	1,284 SF	1,750 SF	1,040 SF	1,248 SF
Below grade area	660 SF	560 SF	598 SF	624 SF
Style	Colonial	Farmhouse	Cape cod	Colonial
Grade	C	C	C	C

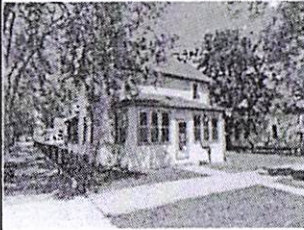



Yr built/Age/Eff age	1898 / 128 / 73	1904 / 122 / 51	-\$23,300	1925 / 101 / 34	-\$38,600	1950 / 76 / 35	-\$44,300
Stories	2 story	2 story		2 story		2 story	
First floor SF	876 SF	1,078 SF	-\$13,900	598 SF	\$19,800	624 SF	\$17,900
Second floor SF	408 SF	672 SF	-\$14,300	442 SF	-\$1,900	624 SF	-\$11,800
Full basement SF	660 SF	560 SF	\$1,700	598 SF	\$1,000	624 SF	\$600
Crawl space SF	216 SF	518 SF	-\$2,000	0 SF	\$1,400	0 SF	\$1,400
Rec room	0 SF	0 SF		598 SF (Average)	-\$7,000	200 SF (Average)	-\$2,300
Living units	1	1		1		1	
Bedrooms	2	3		3		2	
Bathrooms	1 full/0 half	1 full/0 half		1 full/1 half	-\$2,500	1 full/0 half	
Fireplaces	0 masnry/0 mtl/0 gas	0 masnry/0 mtl/0 gas		0 masnry/0 mtl/0 gas		0 masnry/0 mtl/1 gas	-\$2,000
Add'l plumb fixtures	0	1	-\$1,300	0		1	-\$1,300
Attached garage	0 SF	0 SF		0 SF		576 SF	-\$12,600
Enclosed porch	256 SF	0 SF	\$13,300	128 SF	\$7,100	288 SF	\$5,000
Deck	0 SF	0 SF		260 SF	-\$3,300	288 SF	-\$3,400
All other adjustments			-\$16,500		-\$16,500		-\$16,500
Garage	24 x 26	15 x 18	\$7,500	24 x 30	-\$2,700	0 Square feet	\$13,500

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

City of La Crosse, La Crosse County
2026 Sales Comparison @ 100%

Tax key number: 17-40028-100
 Property address: 1501 Farnam St, City of La Crosse

Estimated fair market value: **\$190,300 ***
 Comparable market value: \$244,600 (+28.5%) *

	Subject Property	Comparison 1	Comparison 2	Comparison 3
Tax key number	40028-100	40095-010	40024-110	40050-050
Site address	1501 Farnam St	1447 Green Bay St	1210 East Ave S	1118 20th St S
				
Summary of Comparison				
Sale date and price		Oct 2025	Jun 2025	Jul 2025
Net adjustments		\$257,000	\$265,000	\$289,000
Comparable value		-\$29,100	-\$22,500	-\$24,900
Comparability rating		\$227,900	\$242,500	\$264,100
Gross adjustments		98	97	98
Composite rating		31%	34%	45%
		91	89	87
Adjustments to last valid sale				
County	La Crosse	La Crosse	La Crosse	La Crosse
Neighborhood group	Alyssa Britton	Alyssa Britton	Alyssa Britton	Alyssa Britton
Neighborhood	13 - Trinity Longfellow	13 - Trinity Longfellow	13 - Trinity Longfellow	13 - Trinity Longfellow
Flood plain	No	No	No	No
Traffic	Light	Medium	Medium	Light
Water	City water	City water	City water	City water
Sanitary	Sewer	Sewer	Sewer	Sewer
Land				
Residential	51 front feet (7,187 SF)	50 front feet (6,142 SF)	47 front feet (6,098 SF)	68 front feet (2,396 SF)
Buildings		\$3,200	\$4,200	\$14,400
Single family				
Use	Single family	Single family	Single family	Single family
Above grade area	1,284 SF	1,750 SF	1,040 SF	1,248 SF
Below grade area	660 SF	560 SF	598 SF	624 SF
Style	Colonial	Farmhouse	Cape cod	Colonial
Grade	C	C	C	C

Yr built/Age/Eff age	1898 / 128 / 73	1904 / 122 / 51	-\$23,300	1925 / 101 / 34	-\$38,600	1950 / 76 / 35	-\$44,300
Stories	2 story	2 story		2 story		2 story	
First floor SF	876 SF	1,078 SF	-\$13,900	598 SF	\$19,800	624 SF	\$17,900
Second floor SF	408 SF	672 SF	-\$14,300	442 SF	-\$1,900	624 SF	-\$11,800
Full basement SF	660 SF	560 SF	\$1,700	598 SF	\$1,000	624 SF	\$600
Crawl space SF	216 SF	518 SF	-\$2,000	0 SF	\$1,400	0 SF	\$1,400
Rec room	0 SF	0 SF		598 SF (Average)	-\$7,000	200 SF (Average)	-\$2,300
Living units	1	1		1		1	
Bedrooms	2	3		3		2	
Bathrooms	1 full/0 half	1 full/0 half		1 full/1 half	-\$2,500	1 full/0 half	
Fireplaces	0 masnry/0 mtl/0 gas	0 masnry/0 mtl/0 gas		0 masnry/0 mtl/0 gas		0 masnry/0 mtl/1 gas	-\$2,000
Add'l plumb fixtures	0	1	-\$1,300	0		1	-\$1,300
Attached garage	0 SF	0 SF		0 SF		576 SF	-\$12,600
Enclosed porch	256 SF	0 SF	\$13,300	128 SF	\$7,100	288 SF	\$5,000
Deck	0 SF	0 SF		260 SF	-\$3,300	288 SF	-\$3,400
Garage	24 x 26	15 x 18	\$7,500	24 x 30	-\$2,700	0 Square feet	\$13,500

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

Assessor Valuation

ASSESSOR NOTATION: If Tier 1 Recent Arm's-length Sale of Subject Property is used, the Assessor may consider Tier 2 and/or Tier 3 as further evidence to support the Assessed Value.

Tier 3: No Recent Arm's-length sales of reasonably Comparable Property.

Assessments are determined using a market modified cost approach, as part of a mass appraisal system. As further support for the Assessed Value, Supplement Evidence may be used to support the value. This may include sales of less comparable properties adjusted back to the subject property, sales of comparable properties from neighboring municipalities, current listings, cost approach/building permits, income approach (when applicable), options to purchase, recent appraisals of the property, cost to cure, and insurance estimates.

Yes No Less comparable properties used and adjusted back to the subject property.

No. of Non-Comparable Sales Included:

Indicated Value Range:

Yes No Comparable properties from neighboring municipalities.

No. of Neighboring Sales Included:

Indicated Value Range:

Yes No Current Listings adjusted to the subject property.

No. of Non-Comparable Listing Included:

Indicated Value Range:

Yes No Cost Approach (Building Permits).

No Open/Active Building Permits on File.

Yes No Income Approach (Commercial Properties as defined by the State of Wisconsin).

Yes No Option to Purchase.

Signed:

Est. Closing:

Price:

Yes No Recent appraisal of the subject property.

Appraisal Date:

Purchase

Estate

Purpose/Scope of Appraisal: Refinance

Insurance

Other:

Yes No Insurance or Cost to Cure Estimates.

Estimate Date:

Estimate Amount:

Assessor Valuation

Yes No Additional Evidence, not listed above.

A New Construction Partial Completion Estimate was completed on May 12, 2026, to determine the complete percentage of the subject property. Each stage of construction is assigned a percentage, equating to 100% at the end of construction. Attached is the New Construction Partial Completion Estimate for the subject along with a Floor Plan sketch showing the complete and incomplete rooms.

The first 52% of construction is noted as complete – accounting for excavation, footings, foundation, floor joists, sub-floor, wall and roof framing, wall and roof sheathing, windows, shingles, plumbing rough-ins, electrical rough-ins, sewer rough-in, and insulation. During the May 12, 2026, inspection of the property the exterior of the property was in average condition and no observed partial completion. A fully functional kitchen and bathroom were observed, all interior and exterior walls were framed, sub-floor was present in all rooms, electrical service to all rooms, and exterior walls were observed to be fully insulated.

Drywall, Lath, or Rock Lath is partially complete. 3 rooms were observed to be in a state of partial completion – identified on the Sketch as Living Area, Den Area, and Dining Area. The mathematically computed to be between 37% and 38% of the total square footage. The benefit was given to the property owner and 37% was used. *Drywall, Lath or Rock Lath accounts for 6% of the construction process, 37% x 6% was estimated to be 2% incomplete, 4% was added.*

Sealed Drywall or Plaster is partially complete. The same 3 rooms were observed to be in a state of partial completion – identified on the Sketch as Living Area, Den Area, and Dining Area. *Sealed Drywall or Plaster accounts for 2% of the construction process, 37% of 2% was estimated to be 0.74% incomplete, 1% was added.*

The next 10% of construction is noted as complete – accounting for exterior wall material, basement floor, and HVAC which were all noted during the May 12, 2026, inspection.

Interior Cabinetry & Trim is partially complete. 3 rooms were observed to be in a state of partial completion – identified on the Sketch as Living Area, Den Area, and Dining Area. Additionally, a 2nd floor bedroom was observed to be missing trim around 3 windows. An additional 108 SF or 8% of the total square footage was added, increasing for this category only 45% of the total square footage. *Interior Cabinetry & Trim accounts for 10% of the construction process, 45% x 5% was estimated to be 5% incomplete, 5% was added.*

Painting & Staining is partially complete. The same 3 rooms were observed to be in a state of partial completion – identified on the Sketch as Living Area, Den Area, and Dining Area. *Painting & Staining accounts for 5% of the construction process, 37% of 5% was estimated to be 2% incomplete, 3% was added.*

The next 10% of construction is noted as complete – accounting for garage floor, stoops & sidewalks, plumbing fixtures, lighting fixtures, and finish hardware which were all noted during the May 12, 2026, inspection as being complete. Including a functioning kitchen and bathroom.

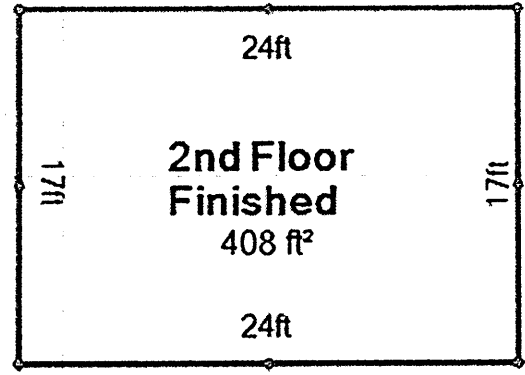
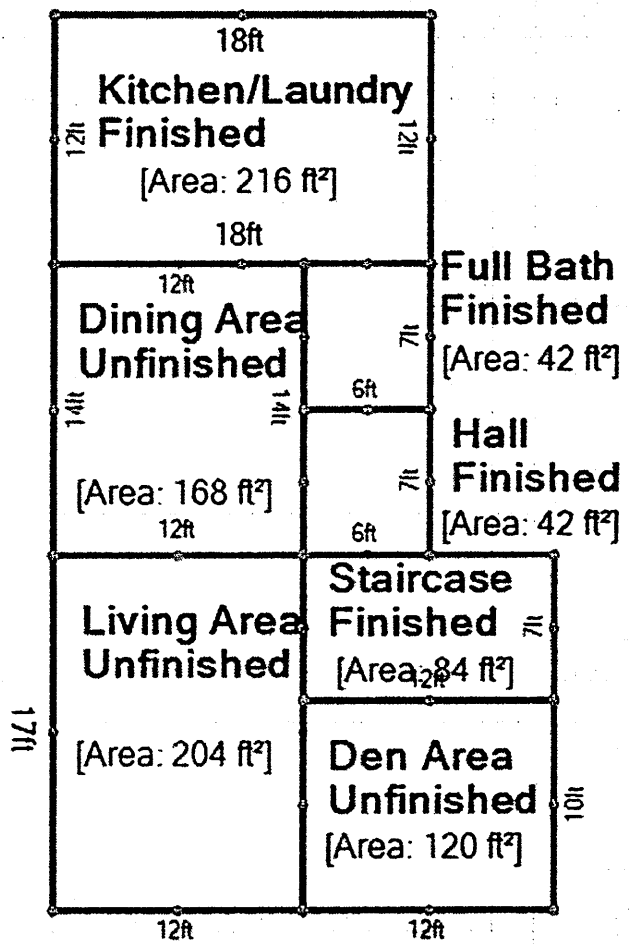
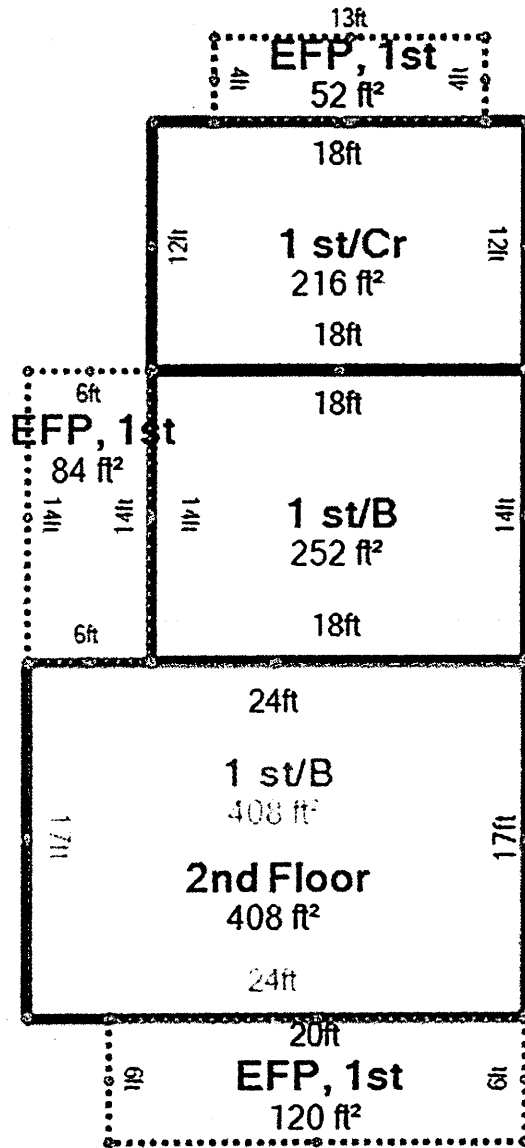
Finished Floor Materials are partially complete. 3 rooms were observed to be in a state of partial completion – identified on the Sketch as Living Area, Den Area, and Dining Area. *Finished Floor Materials accounts for 5% of the construction process, 37% x 5% was estimated to be 2% incomplete, 3% was added.*

Overall, 72% of the property is 100% complete, 16% is partially complete, with 12% remaining incomplete. Indicating a Partial Completion of 88% be used to determine the fair market value of the subject property in its current condition.

Attached is the Tier 3 Supplemental Evidence Used to Estimate the Value.

**NEW CONSTRUCTION
PARTIAL COMPLETION ESTIMATE**

			Assessment Year:	2026
Computer Number:	17-40028-100		Date:	12-May-26
Property Address:	1501 Farnam St		Time:	2:00 PM
Addition:	None			
	New Structure		Comments	
Excavation	2	2	2%	Complete
Footings	1	3	1%	Complete
Foundation	7	10	7%	Complete
Floor Joists	2	12	2%	Complete
Sub-Floor	1	13	1%	Complete
Wall & Roof Framing	12	25	12%	Complete
Wall & Roof Sheathing	5	30	5%	Complete
Windows	7	37	7%	Mix of Original & Vinyl Windows in Main Residence
Shingles	3	40	3%	Complete
Plumbing Rough-In	4	44	4%	Complete
Electrical Rough-In	4	48	4%	Complete
Sewer Rough-In	2	50	2%	Complete
Insulation	2	52	2%	Complete
<i>Drywall, Lath, or Rock Lath</i>	6	58	4%	<i>471 SF 1st Floor (37%) of total SF (1284) unfinished. 6% Drywall, Lath or Rock Lath x 37% Unfinished SF = 2% incomplete; 4% added.</i>
<i>Sealed Drywall or Plaster</i>	2	60	1%	<i>471 SF 1st Floor (37%) of total SF (1284) unfinished. 2% Sealed Drywall or Plaster x 37% Unfinished SF = 2% incomplete; 1% added.</i>
Exterior Wall Material	6	66	6%	
Basement Floor	2	68	2%	
HVAC	2	70	2%	
<i>Interior Cabinetry & Trim</i>	10	80	5%	<i>471 SF 1st Floor (37%) + 108 SF 2nd Floor (8%) of total SF (1284) unfinished. 10% Interior Cabinetry & Trim x 45% = 5% incomplete; 5% added.</i>
<i>Painting & Staining</i>	5	85	3%	<i>471 SF 1st Floor (37%) of total SF (1284) unfinished. 5% Painting & Staining x 37% Unfinished SF = 2% incomplete; 3% added.</i>
Garage Floor	1	86	1%	Complete
Stoops & Sidewalks	4	90	4%	Complete
Plumbing Fixtures	3	93	3%	Complete
Lighting Fixtures	1	94	1%	Complete
Finish Hardware	1	95	1%	All Interior Doors Installed; New and Old
<i>Finished Floor Materials</i>	5	100	3%	<i>471 SF 1st Floor (37%) of total SF (1284) unfinished. 5% Painting & Staining x 37% Unfinished SF = 2% incomplete; 3% added.</i>
Total Percent Complete:			88%	
Percent Used for Value:				
Base Value:				(Circle One) Permit Calculated
Partial Value:	\$0			



Assessor Valuation

In Conclusion: based on the training, knowledge, education and experience of the Appraiser (Assessor) preparing this report, along with the Tier 1, Tier 2, and/or Tier 3 evidence provided, it is the opinion of the Appraiser (Assessor) that the Market Value of the Subject property is:

As of the statutory date of January 1 (sec. 70.01, Wis. Stats.), the Assessment Value is as follows:

Land Value:	\$38,900
Improvement Value:	\$134,900 (\$121,400 Residence, \$13,500 Garage)
Total Assessed Value:	\$173,800 (88% Complete)

Estimated Level of Assessment: 100%
