



**CRAMER MULTHAUF** LLP  
ATTORNEYS

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Brian M. Brejcha

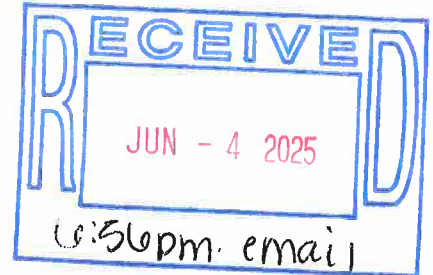
1601 EAST RACINE AVENUE STE 200  
POST OFFICE BOX 558  
WAUKESHA, WISCONSIN 53187-0558  
TELEPHONE (262) 542-4278  
FACSIMILE (262) 542-4270  
bmb@cmlawgroup.com  
www.cmlawgroup.com

June 4, 2025

**VIA EMAIL ONLY**

kpanella@waukesha-wi.gov

Re: Property Located at 823 N East Ave; PIN 1302.302.000  
Objection to Real Property Assessment  
Request for Waiver of 48-Hour Requirement



Dear Clerk and Board of Review,

I represent the owner of the property located at of 823 N. East Avenue, Waukesha, WI.

As indicated in my phone call with the Board of Review Clerk earlier this morning and as also indicated in prior communications with City representatives during the Open Book period, my client objects to the real property assessment for the above property. Enclosed please find the completed Objection to Real Property Assessment form.

Further, and submitted in conjunction with the enclosed objection, please accept this correspondence as written request that the BOR waive strict enforcement of the 48-hour notice requirement for providing verbal or written notice to the clerk of an intent to file the enclosed objection.

Wis. Stat. 704.47(7) provides, in part, that “upon a showing of good cause and the submission of a written objection, the board **shall** waive [the 48-hour] requirement during the first 2 hours of the board’s first scheduled meeting” (emphasis added)

In this case, the request for waiver of the 48-hour rule essentially amounts to a waiver of the notice rule by a mere 35 minutes, so as to accept verbal notice that was provided 47 hours and 25 minutes before the board’s first scheduled meeting.

Specifically, on the morning of June 4, 2025, I contacted the Clerk’s office at 9:35 a.m. to follow-up on previous correspondence and verbal conversations with the City Assessor and at such time, verbally confirmed to the Clerk my client’s intent to proceed with and file the objection.

During this call the Clerk and I discussed my prior communications with the City Assessor and additionally, the Clerk advised me that the hearing for June 6<sup>th</sup> was already full. Pursuant to the Clerk’s request, I emailed her a copy of my prior communication with the City Assessor during and subsequent to the applicable Open Book period.

As stated above, the 48-hour requirement **shall** be waived upon a showing of good cause. For the reasons set forth herein, it is our position good cause exists and we respectfully request the 48-hour requirement be waived.

First, as stated above, the waiver request in this case amounts to a 35-minute waiver. This is not a situation where the notice of objection is being provided for the first time at the BOR.

Further, based on my call with the Clerk on June 4<sup>th</sup>, it is my understanding that the June 6<sup>th</sup> hearing had previously reached capacity such that there was, and is, no prejudice to the City of Waukesha/BOR for the minor delay in the verbal notification to the Clerk.

Additionally, verbal and written notice of objection was previously provided to the City Assessor on May 16, 2025 during the applicable Open Book period. As stated on the DOR Guide for Property Owners, "[The Open Book] period of time is an opportunity to discuss your property value with the assessor and provide reason for changing the value, if appropriate." In my initial phone conversation with the Assessor, she confirmed that the initial communication with her was timely and during the applicable Open Book period, but that due to the volume of communications she had received, she would need to review the matter and would get back to me the following week. Unfortunately, I never received a response.

Given the proactive nature of starting the conversation around the objection with the City Assessor in an attempt to resolve this process during the Open Book Period, the lack of prejudice to the City of Waukesha given the full capacity of the June 6 hearing, and fact that verbal notice was provided a mere 35 minutes after the 48-hour deadline, we respectfully request the Board find good cause has been shown and the 48-hour requirement be waived.

Please do not hesitate to reach out to me if you have any additional questions.

Respectfully,

*/s/ Brian M. Brejcha*

Brian M. Brejcha

BMB  
Enclosures

## Katie L. Panella

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**From:** Brian Brejcha <bmb@cmlawgroup.com>  
**Sent:** Wednesday, June 4, 2025 6:56 PM  
**To:** Katie L. Panella  
**Cc:** Samuel A. Walker; Michael C. Radavich  
**Subject:** Parcel No. 1302.302.000 - 823 N East Avenue - Objection to Assessment  
**Attachments:** Objection to Real Property Assessment with Attachment 060425 4935-5054-0106 v.2.pdf; LTR-Showing of Good Cause 4913-7842-0298 v.1.pdf; Agent Authorization SIGNED 05.16.25 4935-9083-5524 v.2.pdf

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Ms. Panella,

Attached please find the following with respect to the above property

- Objection to Real Property Assessment form with attachment thereto
- Correspondence requesting waiver of the 48-hour requirement
- Agent Authorization form (previously submitted to the City/City Assessor)

Please reply to confirm receipt.

Thank you.

**Brian M. Brejcha**

Attorney



**CRAMER MULTHAUPT LLP**  
ATTORNEYS

**Direct** 262-522-8752

**Phone** 262-542-4278 **Fax** 262-542-4270

**Web** [www.cmlawgroup.com](http://www.cmlawgroup.com) **Email** [bmb@cmlawgroup.com](mailto:bmb@cmlawgroup.com)

**Assistant:** Judy A. Felkner [judy@cmlawgroup.com](mailto:judy@cmlawgroup.com)

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**From:** Katie L. Panella <kpanella@waukesha-wi.gov>

**Sent:** Wednesday, June 4, 2025 12:44 PM

**To:** Brian Brejcha <bmb@cmlawgroup.com>

**Cc:** Samuel A. Walker <swalker@waukesha-wi.gov>; Michael C. Radavich <MRadavich@waukesha-wi.gov>

**Subject:** RE: Parcel No. 1302.302.000 - 823 N East Avenue

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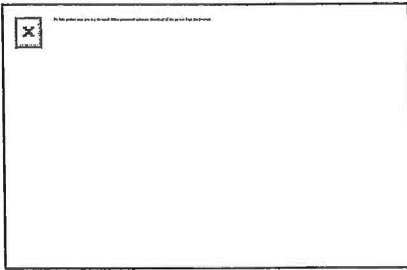
Attorney Brejcha,

Thank you for sending the email below you sent over with Ms. Sacco, the Commercial Assessor.

Per Wisconsin State Statute 70.47 – A property owner must provide the BOR clerk with a written or oral notice of intent to file an objection at least 48 hours before the first scheduled BOR meeting. The deadline to file the written or oral notice with me was 9:00am today and I received your phone call of your Intent to File at 9:35am.

Please let me know if you have any additional questions.

Thank you,



**Katie Panella**

City Clerk  
Office of the Clerk-Treasurer  
City of Waukesha

P: 262-524-3550

E: [kpanella@waukesha-wi.gov](mailto:kpanella@waukesha-wi.gov)

201 Delafield St., Waukesha, WI 53188



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Please consider the environment before printing this e-mail.

**From:** Brian Brejcha <[bmb@cmlawgroup.com](mailto:bmb@cmlawgroup.com)>  
**Sent:** Wednesday, June 4, 2025 9:42 AM  
**To:** Katie L. Panella <[kpanella@waukesha-wi.gov](mailto:kpanella@waukesha-wi.gov)>  
**Subject:** FW: Parcel No. 1302.302.000 - 823 N East Avenue

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Katie –

Per our phone call this morning, please see below emails to Ms. Sacco providing our notice to appeal the assessment.

In addition to the below email, I also verbally spoke with Ms. Sacco and informed her of notice to appeal.

Having forwarded this to you, it is my understanding you will forward the paperwork to me.

Thank you.

Brian

**Brian M. Brejcha**

Attorney



**CRAMER MULTHAUF** LLP  
ATTORNEYS

**Direct** 262-522-8752

**Phone** 262-542-4278 **Fax** 262-542-4270

**Web** [www.cmlawgroup.com](http://www.cmlawgroup.com) **Email** [bmb@cmlawgroup.com](mailto:bmb@cmlawgroup.com)

**Assistant:** Judy A. Felkner [judy@cmlawgroup.com](mailto:judy@cmlawgroup.com)

---

**From:** Brian Brejcha

**Sent:** Friday, May 16, 2025 4:09 PM

**To:** [aassessor@waukesha-wi.gov](mailto:aassessor@waukesha-wi.gov)

**Cc:** Judy Felkner <[Judy@cmlawgroup.com](mailto:Judy@cmlawgroup.com)>

**Subject:** FW: Parcel No. 1302.302.000 - 823 N East Avenue

Ms. Sacco,

Per our call at 2:55pm this afternoon, attached please find the Agent Authorization Form that has been signed by my client.

Having sent this to you prior to close of business today, and based on my previous email and our phone call in which you confirmed timely notice had been sent during the Open Book period, it is my understanding you will review this matter next week and contact me to discuss further.

Thank you again for your prompt attention to this matter. I look forward to working with you on this. Have a nice weekend.

Brian.

**Brian M. Brejcha**

Attorney



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**Assistant:** Judy A. Felkner [judy@cmlawgroup.com](mailto:judy@cmlawgroup.com)

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**From:** Judy Felkner <[Judy@cmlawgroup.com](mailto:Judy@cmlawgroup.com)> **On Behalf Of** Brian Brejcha

**Sent:** Friday, May 16, 2025 1:27 PM

**To:** [aassessor@waukesha-wi.gov](mailto:aassessor@waukesha-wi.gov)

**Cc:** Judy Felkner <[Judy@cmlawgroup.com](mailto:Judy@cmlawgroup.com)>

**Subject:** Parcel No. 1302.302.000 - 823 N East Avenue

Ms. Sacco,

As a follow up to the voicemail message I left for you at 10:30 a.m. this morning, May 16, 2025, I am sending this email as attendance at the open book scheduled for commercial properties in the City of Waukesha to discuss the property value.

My clients, Richard E Offerman Family Trust and Jacqueline J. Offerman Revocable Trust disagree with the recent property assessment for this property.

According to the 2025 Notice of Changed Assessment, my clients' property was assessed at \$726,600.00.

The previous assessed value was \$396,200.00. This is an increase of nearly 46%.

Based on information I have received from my clients, it is my understanding that my clients have not undertaken any major improvements to the property since its previous assessment.

Further, based on restrictions imposed by the City Code, use of the property has actually been, in our opinion, restricted from previous, historical uses and therefore valuation of the property may actually have decreased, certainly not increased.

Further, in looking at the assessment roll and the recent sales information on the City's website, it appears that property valuation for the above-referenced property may have been based purely on square footage and/or rental units without taking into account age of the structure as well as restrictions on use of the entire premises.

For the reasons stated above, as well as additional reasons I can provide in further conversations or meeting if necessary, it is our position that the above-referenced property should be assessed at an amount not greater than \$425,000.00.

Having submitted this email and additionally having reached out to you via phone during the open book, I request that you re-review the assessment and contact me to discuss further.

s/ Attorney Brian M. Brejcha

**Judy A. Felkner**

Paralegal



**CRAMER MULTHAUF LLP**  
ATTORNEYS

Phone 262-542-4278 Fax 262-542-4270

Email [judy@cmlawgroup.com](mailto:judy@cmlawgroup.com)

**Assistant to:**

Brian M. Brejcha [bmb@cmlawgroup.com](mailto:bmb@cmlawgroup.com)

Peter J. Plaushines [pjp@cmlawgroup.com](mailto:pjp@cmlawgroup.com)

Michael A. Snider [mas@cmlawgroup.com](mailto:mas@cmlawgroup.com)

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## 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)<br>Richard E Offerman Fam Trst/Jacqueline J Offerman Rev Trst |             |              |  | Agent name (if applicable)<br>Attorney Brian M Brejcha                                                                                                                                         |             |                             |  |
| Owner mailing address<br>S49 W30000 Madrid Lane                                                                  |             |              |  | Agent mailing address<br>1601 E Racine Ave Ste 200; PO Box 558                                                                                                                                 |             |                             |  |
| City<br>Mukwonago                                                                                                | State<br>WI | Zip<br>53149 |  | City<br>Waukesha                                                                                                                                                                               | State<br>WI | Zip<br>53187                |  |
| Owner phone<br>(262) 993-4131                                                                                    |             | Email        |  | Owner phone<br>(262) 522-8752                                                                                                                                                                  |             | Email<br>bmb@cmlawgroup.com |  |
| Section 2: Assessment Information and Opinion of Value                                                           |             |              |  |                                                                                                                                                                                                |             |                             |  |
| Property address<br>823 N East Avenue                                                                            |             |              |  | Legal description or parcel no. (on changed assessment notice)<br>LOT 8 & 11/2 OF LOT 7 DANIEL HILLS DR PLAT PT NW1/4 SEC 2 TEN RISE RD13/40G, DOC NO 3345721, DOC NO 3515916 & DOC NO 3685410 |             |                             |  |
| City<br>Waukesha                                                                                                 | State<br>WI | Zip<br>53186 |  |                                                                                                                                                                                                |             |                             |  |
| Assessment shown on notice - Total<br>\$ 726,600                                                                 |             |              |  | Your opinion of assessed value - Total<br>\$ 425,000                                                                                                                                           |             |                             |  |

If this property contains non-market value class acreage, provide your opinion of the taxable value breakdown:

| Statutory Class                                  | Acres | \$ Per Acre                   | Full Taxable Value |
|--------------------------------------------------|-------|-------------------------------|--------------------|
| Residential total market value                   |       |                               |                    |
| Commercial total market value                    |       |                               |                    |
| Agricultural classification: # of tillable acres | @     | \$ acre use value             |                    |
| # of pasture acres                               | @     | \$ acre use value             |                    |
| # of specialty acres                             | @     | \$ acre use value             |                    |
| Undeveloped classification # of acres            | @     | \$ acre @ 50% of market value |                    |
| Agricultural forest classification # of acres    | @     | \$ acre @ 50% of market value |                    |
| Forest classification # of acres                 | @     | \$ acre @ market value        |                    |
| Class 7 "Other" total market value               |       | market value                  |                    |
| Managed forest land acres                        | @     | \$ acre @ 50% of market value |                    |
| Managed forest land acres                        | @     | \$ acre @ market value        |                    |

### Section 3: Reason for Objection and Basis of Estimate

Reason(s) for your objection: (Attach additional sheets if needed)

See attached.

Basis for your opinion of assessed value: (Attach additional sheets if needed)

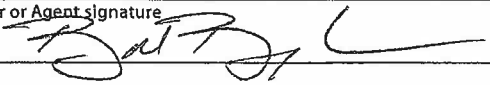
See attached.

### Section 4: Other Property Information

- A. Within the last 10 years, did you acquire the property? ☐ Yes ☒ No  
If Yes, provide acquisition price \$ \_\_\_\_\_ Date - - - - - ☐ 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 Repairs required due to a portion of the property being damages by a fire in approximately 2018  
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 \$ \_\_\_\_\_ List all offers received \_\_\_\_\_
- D. Within the last five years, was this property appraised? ☐ Yes ☒ No  
If Yes, provide: Date - - - - - Value \_\_\_\_\_ Purpose of appraisal \_\_\_\_\_  
(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 30 minutes.

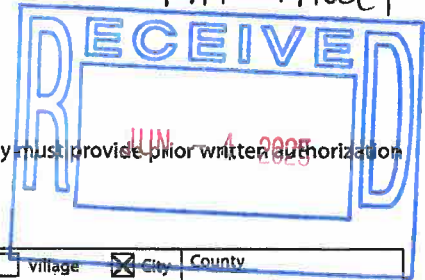
|                                                                                                                          |                                   |
|--------------------------------------------------------------------------------------------------------------------------|-----------------------------------|
| Property owner or Agent signature<br> | Date (mm-dd-yyyy)<br>6 - 4 - 2025 |
|--------------------------------------------------------------------------------------------------------------------------|-----------------------------------|

6:56pm-email

## Agent Authorization

for Property Assessment Appeals

If an agent is representing the property owner or municipality, the property owner or municipality must provide prior written authorization for the agent to represent the company or municipality when contacting the reviewing authority.



### Section 1: Property Owner and Property Information

|                                                                                           |  |  |                                                                                                                                                                          |  |
|-------------------------------------------------------------------------------------------|--|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| Company/property owner name<br>Richard E Offerman Fam Trst/Jacqueline J Offerman Rev Trst |  |  | Taxation district (Check one)<br><input type="checkbox"/> Town <input type="checkbox"/> Village <input checked="" type="checkbox"/> City <input type="checkbox"/> County |  |
| Mailing address<br>S49 W30000 Madrid Lane                                                 |  |  | Enter municipality → Waukesha                                                                                                                                            |  |
| City<br>Mukwonago                                                                         |  |  | County<br>Waukesha                                                                                                                                                       |  |
| State<br>WI                                                                               |  |  | Zip<br>53149                                                                                                                                                             |  |
| Parcel number<br>1302.302.000                                                             |  |  | Street address of property<br>823 N East Avenue                                                                                                                          |  |
| Phone<br>(262) 993 - 4131                                                                 |  |  | City<br>Waukesha                                                                                                                                                         |  |
|                                                                                           |  |  | State<br>WI                                                                                                                                                              |  |
|                                                                                           |  |  | Zip<br>53186                                                                                                                                                             |  |
|                                                                                           |  |  | Email<br>( ) -                                                                                                                                                           |  |

### Section 2: Authorized Agent Information

|                                                          |  |  |                                     |  |
|----------------------------------------------------------|--|--|-------------------------------------|--|
| Name / title<br>Attorney Brian M Brejcha                 |  |  | Company name<br>Cramer Multhauf LLP |  |
| Mailing address<br>1601 E Racine Ave Ste 200; PO Box 558 |  |  | Phone<br>(262) 522 - 8752           |  |
| City<br>Waukesha                                         |  |  | Fax<br>(262) 542 - 4270             |  |
| State<br>WI                                              |  |  | Zip<br>53187-0558                   |  |
|                                                          |  |  | Email<br>bmb@cmlawgroup.com         |  |

### Section 3: Agent Authorization

|                                                                                                                                                                               |  |                                                   |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|---------------------------------------------------|--|
| <b>Agent Authorized for: (check all that apply)</b>                                                                                                                           |  | <b>Enter Tax Years of Authorization</b>           |  |
| <input type="checkbox"/> Manufacturing property assessment appeals (BOA)                                                                                                      |  |                                                   |  |
| <input type="checkbox"/> Wisconsin Department of Revenue 70.85 appeals                                                                                                        |  |                                                   |  |
| <input checked="" type="checkbox"/> Municipal Board of Review                                                                                                                 |  | 2025                                              |  |
| <input checked="" type="checkbox"/> Other <u>All Assessments for this property</u>                                                                                            |  | 2025                                              |  |
| Authorization expires: <u>12 - 31 - 2026</u><br>(mm - dd - yyyy)                                                                                                              |  | (unless rescinded in writing prior to expiration) |  |
| Send notices and other written communications to: (check one or both) <input checked="" type="checkbox"/> Authorized Agent <input checked="" type="checkbox"/> Property Owner |  |                                                   |  |

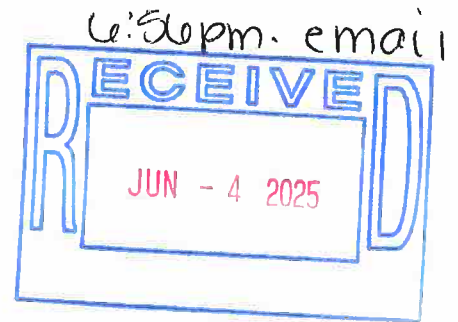
### Section 4: Agreement/Acceptance

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>I understand, agree and accept:</b> <ul style="list-style-type: none"><li>• The assessor's office may divulge any information it may have on file concerning this property</li><li>• My agent has the authority and my permission to accept a subpoena concerning this property on my behalf</li><li>• I will provide all information I have that will assist in the discussion and resolution of any assessment appeal of this property</li><li>• Signing this document does not relieve me of personal responsibility for timely reporting changes to my property and paying taxes, or penalties for failure to do so, as provided under Wisconsin tax law</li><li>• A photocopy and/or faxed copy of this completed form has the same authority as a signed original</li><li>• If signed by a corporate officer, partner, or fiduciary on behalf of the owner, I certify that I have the power to execute this Agent Authorization form</li></ul> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

### Section 5: Owner Grants Authorization

|                    |                                                                                                      |                              |
|--------------------|------------------------------------------------------------------------------------------------------|------------------------------|
| Owner<br>Sign Here | Owner name (please print)<br>Richard E Offerman Family Trust & Jacqueline J Offerman Revocable Trust |                              |
|                    | Owner signature<br>                                                                                  |                              |
|                    | Company or title<br>Jacqueline J. Offerman, Trustee                                                  |                              |
|                    |                                                                                                      | Date (mm-dd-yyyy)<br>5/16/25 |

ATTACHMENT TO FORM PA-115A



**Nature of Objection:**

The owners of the real property located at 823 N East Avenue (the "Property") are respectfully objecting to the current assessment for the following reasons:

The recent increase in the Property's assessment appears to be based primarily on the sale of comparable properties with similar square footage and number of rental units. However, this approach fails to consider other critical factors that would impact the assessment of the Property including the age of the Property, which is nearly 100 years old. Even if the Property has the same number of rental units and comparable square footage to another property, this is not indicative of factors that can impact the value of a property such as differences in the condition of the Property, dated appliances, and amenities.

The difference between the Property and other comparable properties is compounded by the fact there have been no substantial improvements to the Property since the last assessment. While increases in assessment amounts are nearly inevitable, such a dramatic spike since the last assessment does not appear reasonable without further justification.

In addition, changes in the use and condition of the premises over the past few years have further affected the value and should be considered in any fair assessment. These restrictions have impacted the Property where previous and historical uses are no longer permitted. This would seemingly suggest a decrease in the value of the Property, certainly not an increase of value of nearly 46%.

Relying solely on comparable sales fails to account for key factors distinct to the Property.

If necessary, additional information can be presented at future meetings, such as the Board of Review meeting to further support this objection.

**Basis for Assessed Value:**

We respectfully propose that the fair market value of the Property should not exceed \$425,000. This valuation reflects a more accurate consideration of the Property's true condition and characteristics—particularly its age. While recent sales properties with similar surface level characteristics such as square footage and rental units may suggest a higher valuation, these comparisons fail to account for factors specific to the Property.

Unlike newer properties, the Property has not undergone any substantial improvements since the last assessment. Its systems, appliances, and amenities are outdated, which directly impacts both market desirability and rental income potential. As the Property ages the physical building continues to depreciate and without further modernization more maintenance and upkeep

expenses could arise. This would impact the value to a purchaser as further work necessitates further investment.

Moreover, the Property has experienced changes in use and occupancy in recent years that further diminish its current value relative to comparable properties. These realities are not reflected in the recent spike in assessment and raise serious concerns about the accuracy and fairness of the current valuation.

Accordingly, we believe a valuation in excess of \$425,000 is neither reasonable nor supported by the specific circumstances of the Property. We respect a reassessment that gives proper weight to these material factors.