



2025 JAN 17 PM 1:38
CITY CLERK'S OFFICE

Michael Best & Friedrich LLP
Attorneys at Law
Nicholas J Boerke
T 414.721.1377
E njboerke@michaelbest.com

2024 CLAIM FOR EXCESSIVE ASSESSMENT

TO: Clerk, City of Milwaukee
200 East Wells Street
Milwaukee, WI 53202

124015
1-17-25
M

Via Process Server pursuant to Wis. Stat. § 801.11(4).

Now comes Claimant, **WWB Development II LLC**, owner of the property located at **778 (770) N. Water Street, Milwaukee, WI** (the "City") and identified in the City's tax records as tax key number **392-2991-000** (the "Property"), by Claimant's attorneys, Michael Best & Friedrich LLP, and files this Claim For Excessive Assessment against the City, pursuant to WIS. STAT. § 74.37 and the Uniformity Clause of the Wisconsin Constitution.

1. Claimant is the owner of the Property, located at 778 (770) N. Water Street, Milwaukee, Wisconsin.
2. For 2024, property in the City was taxed at \$22.925 per \$1,000 of assessed value.
3. The 2024 assessment of the Property was originally set by the City's Assessor at \$9,223,800. Timely objection was filed by Claimant.
4. The City's Board of Assessors notified Claimant of its determination to sustain the 2024 assessment of the Property. Timely appeal of the Board of Assessors' determination to the City's Board of Review was filed by Claimant.
5. Based on the 2024 assessment of the Property as set by the Board of Assessors, the City imposed a net property tax of \$211,372.90 on the Property, an additional BID #15 tax of \$4,263.12 and an additional BID #21 tax of \$14,350.46, as detailed on Exhibit A attached hereto and incorporated herein.
6. The correct assessed value of the Property as of January 1, 2024 was no higher than \$3,000,000 and, as a result, the assessment of the Property as set by the Board of Assessors was excessive in at least the amount of \$6,223,800. The 2024 assessment of the Property as set by the Board of Assessors was further not uniform with the assessments of other properties in the City in violation of the Uniformity Clause of the Wisconsin Constitution.
7. The correct tax on the Property for 2024, net of the first dollar credit, is no higher than \$68,687.96.
8. The correct BID #15 tax on the Property for 2024 is no higher than \$1,386.56.
9. The correct BID #21 tax on the Property for 2024 is no higher than \$4,667.42.
10. As a result of the excessive and non-uniform assessment of the Property for 2024, excess net property tax in at least the amount of \$142,684.94 was imposed by the City on the Property.

Notice of Claim and Claim for Excessive
Assessment – 778 N. Water St.
Page 2

11. As a result of the excessive and non-uniform assessment of the Property for 2024, excess BID #15 tax in at least the amount of \$2,876.56 and excess BID #21 tax in at least the amount of \$9,683.04 was imposed by the City on the Property.

The amount of this claim is **\$155,244.54**, plus interest thereon.

Dated at Milwaukee, Wisconsin this 17th day of January 2025.

MICHAEL BEST & FRIEDRICH LLP

A handwritten signature in dark ink, appearing to read 'N. Boerke', with a long horizontal flourish extending to the right.

Nicholas J Boerke

EXHIBIT A
2024 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL

ACCOUNT TYPE: REAL ESTATE
TAX KEY / ACCOUNT NO. 3922991000 BILL # 99601
LOCATION OF PROPERTY: 778 N WATER ST
LEGAL DESCRIPTION: NEIGHBORHOOD 6460 PLAT PAGE 392/05
CSM #8910 IN NE 1/4 SEC 29-7-22 & NW 1/4 28-7-22 L
OT 1 BID #15, #21

Spencer Coggs
CITY TREASURER
CITY HALL, ROOM 103
200 EAST WELLS STREET
MILWAUKEE, WISCONSIN 53202
TELEPHONE: (414) 286-2240
TDD: (414) 286-2025
FAX: (414) 286-3186
www.milwaukee.gov/treasurer

When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account, or to process the payment as a check transaction.

WWB DEVELOPMENT II, LLC
1401 DISCOVERY PARKWAY, STE 10
MILWAUKEE, WI 53226

Class	Assessment-Land	Assmt.-Improvements	Total Assessment	Detail of Special Assessments and Other Charges
SPECIAL MERCANTILE	2,380,900	6,842,900	9,223,800	DNS MISCELLANEOUS 2,408.93 FIRE PREVENTION INSPECTION 577.67 BID #15 MILWAUKEE RIVER WALKS 4,263.12 BID #21 DOWNTOWN MGNT DIST 14,350.46
Avg. Assmt. Ratio	Est. Fair Mkt.-Land	Est. Fair Mkt.-Improvements	Total Est. Fair Market	
0.9024	2,638,409	7,583,001	10,221,410	
School taxes reduced by school levy tax credit			15,921.48	
				TOTAL 21,600.18

Tax Levy	2023 Est. State Aids	2024 Est. State Aids	2023 Net Tax	2024 Net Tax	% Change
Sewerage Dist.			13,594.24	12,662.43	-6.854
Public Schools	782,473,968	734,822,627	67,457.98	81,971.63	+21.515
Tech. College	30,574,893	31,558,078	8,856.32	8,194.42	-7.474
County Govt.	29,440,017	30,204,588	34,672.88	32,156.01	-7.259
City Govt.	277,592,089	282,441,064	83,369.44	76,475.45	-8.269
Total	1,120,080,967	1,079,026,357	207,950.86	211,459.94	+1.687
First Dollar Credit			-71.46	-87.04	+21.802
Lottery and Gaming Credit			0.00	0.00	+0.000
Net Property Tax			207,879.40	211,372.90	+1.681
Special Assessments and Charges				21,600.18	
WARNING: If the first installment payment is not paid by the due date, the installment option is lost. The total tax becomes delinquent and is subject to interest and penalty charges. See reverse side for details.			TOTAL DUE ▶	232,973.08	◀
Monthly Installment Payment Due: February through July 2025	23,221.52	Net Assessed Value Rate Before Credits	FULL PAYMENT DUE ON OR BEFORE 01/31/2025 232,973.08		
Monthly Installment Payment Due: August, September, and October 2025	17,269.66	22.925	FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2025 41,835.38		

FOR INFORMATIONAL PURPOSES ONLY - Voter-Approved Temporary Tax Increases

Taxing Jurisdiction	Total Additional Taxes	Total Additional Taxes Applied to Property	Year Increase Ends
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KEEP TOP PART OF TAX BILL FOR YOUR RECORDS. SEE REVERSE SIDE FOR MORE INFORMATION.
WHEN PAYING BY MAIL, CAREFULLY TEAR ON PERFORATION AND RETURN BOTTOM COUPON ONLY WITH PAYMENT IN THE ENVELOPE PROVIDED

2024 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON

ACCOUNT TYPE: REAL ESTATE TAX KEY / ACCOUNT NO. 3922991000 BILL # 99601
LOCATION OF PROPERTY: 778 N WATER ST

☐ CHANGE IN MAILING ADDRESS (COMPLETE REVERSE SIDE)

☐ ASSESSMENT APPEAL PENDING PAID UNDER PROTEST

Make Check Payable to:
CITY OF MILWAUKEE
OFFICE OF THE CITY TREASURER
PO BOX 78776
MILWAUKEE, WI 53278-8776

FULL PAYMENT DUE ON OR BEFORE 01/31/2025	232,973.08
FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2025	41,835.38
PLEASE WRITE IN AMOUNT ENCLOSED	
\$	

WWB DEVELOPMENT II, LLC
1401 DISCOVERY PARKWAY, STE 10
MILWAUKEE, WI 53226

208202480009960170023297308100041835380



Michael Best & Friedrich LLP
Attorneys at Law
Nicholas J Boerke
T 414.721.1377
E njboerke@michaelbest.com

2024 CLAIM FOR EXCESSIVE ASSESSMENT

TO: Clerk, City of Milwaukee
200 East Wells Street
Milwaukee, WI 53202

-12404
1-17-25
N

Via Process Server pursuant to Wis. Stat. § 801.11(4).

Now comes Claimant, **Broadway Tierra Partners LLC**, owner of the property located at **790 N. Water Street, Milwaukee, WI** (the "City") and identified in the City's tax records as tax key number **392-2992-000** (the "Property"), by Claimant's attorneys, Michael Best & Friedrich LLP, and files this Claim For Excessive Assessment against the City, pursuant to WIS. STAT. § 74.37 and the Uniformity Clause of the Wisconsin Constitution.

1. Claimant is the owner of the Property, located at 790 N. Water Street, Milwaukee, Wisconsin.
2. For 2024, property in the City was taxed at \$22.925 per \$1,000 of assessed value.
3. The 2024 assessment of the Property was originally set by the City's Assessor at \$90,281,600. Timely objection was filed by Claimant.
4. The City's Board of Assessors notified Claimant of its determination to sustain the 2024 assessment of the Property. Timely appeal of the Board of Assessors' determination to the City's Board of Review was filed by Claimant.
5. Based on the 2024 assessment of the Property as set by the Board of Assessors, the City imposed a net property tax of \$2,069,661.06 on the Property, an additional BID #15 tax of \$41,726.94 and an additional BID #21 tax of \$140,460.80, as detailed on Exhibit A attached hereto and incorporated herein.
6. The correct assessed value of the Property as of January 1, 2024 was no higher than \$79,734,000 and, as a result, the assessment of the Property as set by the Board of Assessors was excessive in at least the amount of \$10,547,600. The 2024 assessment of the Property as set by the Board of Assessors was further not uniform with the assessments of other properties in the City in violation of the Uniformity Clause of the Wisconsin Constitution.
7. The correct tax on the Property for 2024, net of the first dollar credit, is no higher than \$1,827,814.91.
8. The correct BID #15 tax on the Property for 2024 is no higher than \$36,852.00.
9. The correct BID #21 tax on the Property for 2024 is no higher than \$124,050.77.
10. As a result of the excessive and non-uniform assessment of the Property for 2024, excess net property tax in at least the amount of \$241,846.15 was imposed by the City on the Property.

2025 JAN 17 P 1:38
CITY OF MILWAUKEE
CLERK

Notice of Claim and Claim for Excessive
Assessment – 790 N. Water St.
Page 2

11. As a result of the excessive and non-uniform assessment of the Property for 2024, excess BID #15 tax in at least the amount of \$4,874.94 and excess BID #21 tax in at least the amount of \$16,410.03 was imposed by the City on the Property.

The amount of this claim is \$263,131.12, plus interest thereon.

Dated at Milwaukee, Wisconsin this 17th day of January 2025.

MICHAEL BEST & FRIEDRICH LLP

A handwritten signature in dark ink, appearing to read 'N. Boerke', with a long horizontal flourish extending to the right.

Nicholas J Boerke

EXHIBIT A

Spencer Coggs
CITY TREASURER

When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account, or to process the payment as a check transaction.

1401 DISCOVERY PKWY STE 100
MILWAUKEE, WI 53226

Class	Assessment-Land	Assmt.-Improvements	Total Assessment	Detail of Special Assessments and Other Charges	
SPECIAL MERCANTILE	2,682,400	87,599,200	90,281,600	DNS MISCELLANEOUS	3,421.89
				FIRE PREVENTION INSPECTION	577.67
Avg. Assmt. Ratio	Est. Fair Mkt.-Land	Est. Fair Mkt.-Improvements	Total Est. Fair Market	BID #15 MILWAUKEE RIVER WALKS	41,726.94
0.9024	2,972,518	97,073,582	100,046,100	BID #21 DOWNTOWN MGNT DIST	140,460.80
School taxes reduced by school levy tax credit			155,837.78		
				TOTAL	186,187.30

Tax Levy	2023 Est. State Aids	2024 Est. State Aids	2023 Net Tax	2024 Net Tax	% Change
Sewerage Dist.			123,120.56	123,938.58	+0.664
Public Schools	782,473.968	734,822.627	610,954.70	802,329.87	+31.324
Tech. College	30,574.893	31,558.078	80,210.08	80,206.17	-0.005
County Govt.	29,440.017	30,204.588	314,025.97	314,739.71	+0.227
City Govt.	277,592.089	282,441.064	755,061.86	748,533.77	-0.865
Total	1,120,080.967	1,079,026.357	1,883,373.17	2,069,748.10	+9.896
First Dollar Credit			-71.46	-87.04	+21.802
Lottery and Gaming Credit			0.00	0.00	+0.000
Net Property Tax			1,883,301.71	2,069,661.06	+9.895
Special Assessments and Charges				186,187.30	

TOTAL DUE ▶ 2,255,848.36

Monthly Installment Payment Due: February through July 2025	224,849.39	Net Assessed Value Rate Before Credits	FULL PAYMENT DUE ON OR BEFORE 01/31/2025	2,255,848.36
Monthly Installment Payment Due: August, September, and October 2025	166,571.67		22.925	FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2025

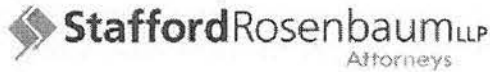
FOR INFORMATIONAL PURPOSES ONLY - Voter-Approved Temporary Tax Increases

Taxing Jurisdiction	Total Additional Taxes	Total Additional Taxes Applied to Property	Year Increase Ends
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KEEP TOP PART OF TAX BILL FOR YOUR RECORDS. SEE REVERSE SIDE FOR MORE INFORMATION.
WHEN PAYING BY MAIL, CAREFULLY TEAR ON PERFORATION AND RETURN BOTTOM COUPON ONLY WITH PAYMENT IN THE ENVELOPE PROVIDED

2024 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON

BROADWAY TIERRA PARTNERS LLC
1401 DISCOVERY PKWY STE 100
MILWAUKEE, WI 53226



Carly Gerads

1200 North Mayfair Road
Suite 430
Milwaukee, WI 53226-3282
CGerads@staffordlaw.com
414.982.2881

January 7, 2025

Jim Owczarski, Milwaukee City Clerk
City Hall
200 E. Wells Street
Room 2005
Milwaukee, WI 53202

SLH LEGAL SERVICES, LLC

SERVER *SLH*

DATE 1-8-25 TIME 11:05 AM

CLAIM FOR EXCESSIVE ASSESSMENT

Re: 138 E. Becher Street, Milwaukee, WI 53207; Tax key 467-0103-100

Dear Mr. Owczarski,

Now comes Claimant, B & E 53207 Corporation ("B & E" or "Claimant"), by and through its undersigned counsel, and files this Claim for excessive assessment against the City of Milwaukee, pursuant to Wis. Stat. § 74.37(2). You are hereby directed to serve any notice of allowance disallowance on the undersigned agent of the Claimant.

Claimant owns the property located at 138 E. Becher Street, Milwaukee, WI 53207 with tax key number 467-0103-100 (the "Property"). The Property was assessed at \$479,100 in 2020 and 2021. In 2022, the assessment skyrocketed to \$1,916,600--almost a 400% increase in one year. As a result of appealing the assessment, the new assessment for the Property in 2023 was set at \$1,533,300. Mr. Read, believing the assessment for the year 2023 was still far too high, appealed the Board of Assessor's determination. The Board of Review denied the appeal by letter dated April 11, 2024. The City imposed tax on the Property in the amount of \$43,283.27.

Claimant timely paid the property taxes, pursuant to Wis. Stat. § 74.37(4)(b) and has objected to the assessment under Wis. Stat. § 70.47, but was denied, as discussed above.

The fair market value of the Property for 2023 is no higher than \$450,000, as discussed at the April 9, 2024 meeting, and supported by an appraisal obtained by B&E. Therefore, based on the relevant tax rate, the correct amount of tax on the Property should be less than \$12,500.

The City's assessment of the Property, as set by the Board of Assessors, was excessive and, upon information and belief, violated Article VIII, Section 1 of the Wisconsin Constitution. As a result,

Madison Office

222 West Washington Avenue
P.O. Box 1784
Madison, Wisconsin
53701-1784
608.256.0226
888.655.4752
Fax 608.259.2600
www.staffordlaw.com

Milwaukee Office

1200 North Mayfair Road
Suite 430
Milwaukee, Wisconsin
53226-3282
414.982.2850
888.655.4752
Fax 414.982.2889
www.staffordlaw.com

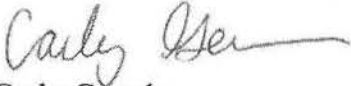
January 7, 2025

Page 2

the property tax imposed on the Property was excessive in at least the amount of \$31,000 and Claimant is entitled to a refund in at least that amount, plus statutory interest.

Best regards,

STAFFORD ROSENBAUM LLP

A handwritten signature in cursive script, appearing to read "Carly Gerads", with a long horizontal flourish extending to the right.

Carly Gerads

Agent for Claimant

CLAIM FOR UNLAWFUL ASSESSMENT

Mr. Jim Owczarski
Clerk, City of Milwaukee
200 E. Wells Street
Room 205
Milwaukee, Wisconsin 53202

1-23-25
2:55 PM
Jr

MILWAUKEE
2025 JAN 23 PM 3:41
CITY CLERK

Pursuant to Wis. Stat. § 74.35, 333-N Water St Owner, LLC (the "Claimant"), whose address is 444 W. Lake Street, Suite 2400, Chicago, IL 60606, through its undersigned counsel and agent Foley & Lardner LLP, hereby files a 2024 claim for unlawful assessment regarding the property located in the City of Milwaukee ("City") at 333 N. Water Street, Parcel No. 3920944212 (the "Subject Property").

1. For the year 2024, the City assessed the Subject Property at a total assessed value of \$105,000,000, comprising a "building value" of \$99,000,000 and a land value \$6,000,000 (the "2024 Assessment").

2. The Subject Property is a newly constructed high-end rental apartment building. As of January 1, 2024 the property was still under construction and not complete.

3. Upon information and belief, the 2024 Assessment unlawfully valued the property based on its expected full completion rather than its actual status as of January 1, 2024, as required by Wisconsin law. *See* Wis. Stat. § 70.10 ("The assessor shall assess all taxable property as of the close of January 1 of each year.").

4. By including anticipated completed improvements that were not yet finished as of January 1, 2024, the 2024 Assessment violated the requirements of Wis. Stat. § 74.33(1)(b).

5. Alternatively, the Claimant did not receive a Notice of Changed Assessment as required by Wis. Stat. § 70.365, or the City delivered the 2024 Notice to an incorrect address. Wisconsin law mandates the City to notify the Claimant of the assessment "if the address of the person is known to the assessor." *See* Wis. Stat. § 70.365. The City's failure to send the Notice to the proper address is not merely a technical deficiency; it constitutes a substantive error. A notice that does not comply with the statutory requirements of § 70.365 allows a taxpayer to file a claim for excessive assessment without first exhausting board of review procedures. *See Reese v. City of Pewaukee*, 2002 WI App 67, ¶ 7, 252 Wis. 2d 363, 642 N.W.2d 596 (excusing the board of review requirement where the City sent the notice of assessment to an old address); *Fontana v. Fontana-On-Geneva Lake*, 69 Wis. 2d 736, 743, 233 N.W.2d 349 (1974) (municipality's failure to give notice of reassessment "as provided in sec. 70.365" waives requirement that taxpayer exhaust board of review procedures as a prerequisite to commencing an action under § 74.37).

6. Based on the 2024 Assessment, property taxes totaling \$2,439,530.39 were imposed on the Subject Property. This amount includes a "BID #2 Historic Third Ward" charge of \$31,491.19.

7. Wisconsin law prohibits the imposition of BID special assessment charges on properties "used exclusively for residential purposes." While the Subject Property contains a

small portion of ground-floor space intended for retail development, the retail space remains vacant. As a result, the Subject Property is being operating solely for residential use. Therefore, it was improper to assess the BID change on the 2024 tax bill.

8. The actual fair market value of the Subject Property as of January 1, 2024 did not exceed \$69,750,000.

9. The unlawful assessment of the Subject Property has resulted in the imposition of excessive taxes in the amount of at least \$808,100, in addition to the unlawful \$31,491.19 BID special assessment charge.

10. Claimant has satisfied all conditions precedent to filing this claim.

11. Claimant hereby requests a refund of 2024 taxes in the amount of at least \$839,591.19, plus statutory interest.

12. The undersigned is authorized to file this Claim on claimant's behalf; see attached authorization.

Dated this 21st day of January, 2025.

FOLEY & LARDNER LLP

By 
Eric J. Hatchell

Claimant's Authorized Agent

Agent Authorization

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 333 N Water St Owner, LLC			Taxation district (Check one) <input type="checkbox"/> Town <input type="checkbox"/> Village <input checked="" type="checkbox"/> City Enter municipality → Milwaukee			County Milwaukee	
Mailing address 444 W. Lake Street, Suite 2400			Street address of property 333 N. Water Street				
City Chicago		State IL	Zip 60606		City Milwaukee		State WI
Parcel number 3920944212		Phone () -		Email Contact Agent			Fax () -

Section 2: Authorized Agent Information

Name / title			Company name	
Eric J. Hatchell / Foley & Lardner LLP			Foley & Lardner LLP	
Mailing address			Phone	Fax
150 E. Gilman Street, Suite 5000			(608) 258 - 4270	(608) 258 - 4258
City	State	Zip	Email	
Madison	WI	53703	ehatchell@foley.com	

Section 3: Agent Authorization

Agent Authorized for: *(check all that apply)*

☐ Manufacturing property assessment appeals (BOA)

☐ Access to manufacturing assessment system (MAS)

☐ Wisconsin Department of Revenue 70.85 appeals

☒ Municipal Board of Review

☒ Other All Property Tax Related Issues

Enter Tax Years of Authorization

Until Revoked in Writing

Until Revoked in Writing

Authorization expires: _____
(mm - dd - yyyy)

(unless rescinded in writing prior to expiration)


Send notices and other written communications to: *(check one or both)* ☒ Authorized Agent ☒ Property Owner

Section 4: Agreement/Acceptance

I understand, agree and accept:

- The assessor's office may divulge any information it may have on file concerning this property
- My agent has the authority and my permission to accept a subpoena concerning this property on my behalf
- I will provide all information I have that will assist in the discussion and resolution of any assessment appeal of this property
- 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
- A photocopy and/or faxed copy of this completed form has the same authority as a signed original
- 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

Section 5: Owner Grants Authorization

Owner Sign Here	Owner name (please print) Tom D'Arcy, Managing Director	<div> <div>DS</div> <div>RM</div> <div>01/20/2025</div> </div>
	DocuSigned by:  4499FF46A735462 Company or title 333 N Water St Owner, LLC	

CLAIM FOR EXCESSIVE ASSESSMENT

Mr. Jim Owczarski
Clerk, City of Milwaukee
200 E. Wells Street
Room 205
Milwaukee, Wisconsin 53202

Pursuant to Wis. Stat. § 74.37, ELM Holdings 3, LLC and ELM Holdings 4, LLC (collectively the "Claimant"), whose address is 138 Buntrock Ave., Thiensville, Wisconsin 53092, through its undersigned counsel and authorized agent Foley & Lardner LLP, hereby files a 2024 claim for excessive assessment regarding the property located in the City of Milwaukee ("City") at 5655 S. 27th Street, Parcel No. 6680060110 (the "Subject Property").

1. For the year 2024, the City assessed the Subject Property at a total assessed value of \$5,667,500 (the "2024 Assessment").
2. The 2024 Assessment exceeds the fair market value of the property as of January 1, 2024.
3. Claimant timely filed an objection with the City's Assessor's Office to challenge the 2024 Assessment. The Board of Assessors upheld the \$5,667,500 assessment.
4. Claimant timely requested a Board of Review hearing. In response to Claimant's request for a Board of Review hearing, the Board scheduled a hearing for August 20, 2024, to consider the objection. However, Claimant's authorized agent was unavailable on that date and requested that the Board provide an alternative hearing date. To formalize the request, Claimant's authorized agent completed and submitted a Postponement & Rescheduling Request Form.
5. On August 5, 2024, at 1:05 p.m., Claimant's authorized agent received an email from "BoardReview@milwaukee.gov," which upon information and belief, Claimant understands is the official email address for the City of Milwaukee Board of Review, acknowledging receipt of the Postponement & Rescheduling Request Form. The email also stated that "your need [sic] hearing date is Oct 3, 2024."
6. Claimant's authorized agent immediately responded to the notification of the rescheduled October 3, 2024 hearing date by saying "Thank you." By saying "Thank you," Claimant's authorized agent believed he was confirming the new hearing date.
7. On August 6, 2024, the Board of Review sent an additional letter to Claimant's authorized agent confirming that the new Board of Review hearing date would occur on October 3, 2024 at 9:00 a.m., City Hall Room 301-A. The letter additionally stated: "If you wish to proceed with your appeal before the Board, you must confirm participation in the scheduled hearing at least 10 business days in advance by contacting the Clerk, Board of Review, either by email at BoardReview@milwaukee.gov or by telephone at (414) 286-3742. PLEASE CONFIRM ON OR BEFORE September 19, 2024."

8. Claimant's authorized agent believed he had confirmed participation at the hearing by replying "Thank you" the day prior via email with the BoardReview@milwaukee.gov email address.

9. On October 3, 2024, Claimant's authorized agent appeared at City Hall for the scheduled Board of Review hearing. However, upon arrival, the agent was informed that no hearing had been scheduled for Claimant's objection because the hearing was never "confirmed," as required by the Board of Review's rules.

10. Confused as to why no hearing had been scheduled, Claimant's authorized agent communicated further with the Clerk of the Board of Review. The Clerk explained that she had not interpreted the "Thank you" email response acknowledging the notification of the new hearing date as confirmation.

11. On October 14, 2024, the Clerk consulted with the Board of Review's chair, Debra Kraft, regarding the misunderstanding surrounding the scheduling of a hearing to consider Claimant's objection. Ms. Kraft suggested that Claimant resubmit a Postponement and Rescheduling Request Form and include an explanation of the circumstances surrounding the misunderstood confirmation. The Clerk re-sent the form to the Claimant's agent, who completed and returned it that same day.

12. On October 22, 2024, the Board of Review considered Claimant's request to postpone and reschedule the October 3, 2024 hearing. The Board determined that Claimant had not demonstrated "extraordinary circumstances that would constitute good cause" and, therefore, denied the request. By denying Claimant a Board of Review hearing, the Board effectively eliminated Claimants' ability to challenge the City's 2024 assessment of its property, which Claimant believes is excessive.

13. Claimant has filed a Complaint for Certiorari Review in the Milwaukee County Circuit Court against the City of Milwaukee's Board of Review, challenging the Board's denial of Claimant's right to a hearing. *See* Case No. 2025-CV-546.

14. Claimant additionally files this claim for excessive assessment against the City under Wis. Stat. § 74.37(2). Claimant has satisfied the requirements to bring a claim for excessive assessment, having met all "procedures for objecting to assessments under s. 70.47." *See* Wis. Stat. § 74.37(4)(a). Although the Board denied Claimant a hearing, Claimant timely filed an objection, requested a hearing, and fulfilled all other requirements for objecting to an assessment set forth in Wis. Stat. § 70.47.

15. Based on the 2024 Assessment, property taxes totaling \$131,920.73 were imposed on the Subject Property.

16. The actual fair market value of the Subject Property as of January 1, 2024 did not exceed \$4,647,400.

17. The unlawful assessment of the Subject Property has resulted in the imposition of excessive taxes in the amount of at least \$23,385.43.

18. Claimant has satisfied all conditions precedent to filing this claim.

19. Claimant hereby requests a refund of 2024 taxes in the amount of at least \$23,385.43, plus statutory interest.

Dated this 22nd day of January, 2025.

FOLEY & LARDNER LLP

By 
Eric J. Hatchell

Counsel and Agent for the Claimant

DENTONS

Dean M. Victor
dean.victor@dentons.com
D +1 312-876-8233

Dentons US LLP
233 South Wacker Drive
Suite 5900
Chicago, IL 60606-6361
United States

dentons.com

CITY OF MILWAUKEE

2025 JAN 31 A 10:48

CITY CLERK'S OFFICE

January 31, 2025

By Hand Delivery

Mr. Jim Owczarski
Clerk, City of Milwaukee
City Hall
200 E. Wells Street
Room 205
Milwaukee, Wisconsin 53202

Name: _____
Date: ____/____/____
Time: ____:____ AM / PM

1-31-25 AM
10:45
[Signature]

Re: **2024 CLAIM FOR EXCESSIVE ASSESSMENT**

Address: 615 E. Corcoran Avenue

Tax Key: 4290492000

Dear Clerk Owczarski:

Pursuant to Wis. Stat. § 74.37, IVP MMD, LLC (the "claimant"), whose address is P.O. Box 3666, Oak Brook, Illinois 60523, hereby files a 2024 claim for excessive assessment regarding the property located in the City of Milwaukee ("City") at 615 E. Corcoran Avenue, Tax Key No. 4290492000 ("Subject Property").

1. For the year 2024, the City assessed the Subject Property at \$3,724,200 for land and \$26,275,800 for improvements, for a total assessment of \$30,000,000.

2. The 2024 assessment exceeds the fair market value of the Subject Property.

3. The City did not deliver a 2024 Notice of Assessment to the claimant as required by Wisconsin law. Rather, the City sent a Notice of Assessment to a previous address, although the City had received written notification of the claimant's new address. Wisconsin law required the City of Milwaukee to notify the claimant of the assessment "if the address of the person is known to the assessor." See Wis. Stat. § 70.365. The City's failure to send the Notice to the proper address is not merely a technical deficiency that can be overlooked. A notice that does not comply with the statutory requirements of § 70.365 allows a taxpayer to file a claim for excessive assessment without first exhausting board of review procedures. See *Reese v. City of Pewaukee*, 2002 WI App 67, ¶ 7, 252 Wis. 2d 363, 642 N.W.2d 596 (excusing the board of review requirement where the City sent the notice of assessment to an old address); *Fontana v. Fontana-On-Geneva Lake*, 69 Wis. 2d 736, 743, 233 N.W.2d 349 (1974) (municipality's failure to give notice of reassessment "as provided in sec. 70.365" waives requirement that taxpayer exhaust board of review procedures as a prerequisite to commencing an action under § 74.37).

4. The actual fair market value of the Subject Property as of January 1, 2024 was no greater than \$23,671,141 before applying the average assessment ratio of .9024.

5. The excessive assessment of the Subject Property has resulted in the imposition of excessive taxes in the amount of at least \$198,057.
6. Claimant has satisfied all conditions precedent to filing this claim.
7. Claimant hereby requests a refund of 2024 taxes in the amount of at least \$198,057, plus statutory interest.
8. The undersigned is authorized to file this Claim on claimant's behalf; see attached authorization.

Dated this 31st day of January, 2024.

DENTONS US LLP



Dean M. Victor
Claimant's Authorized Agent

DV:

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 IVP MMD, LLC			Taxation district (Check one) <input type="checkbox"/> Town <input type="checkbox"/> Village <input checked="" type="checkbox"/> City		County Milwaukee ▼
Mailing address P.O. Box 3666			Street address of property 615 E. Corcoran Avenue		
City Oak Brook	State IL	Zip 60523	City Milwaukee	State WI	Zip
Parcel number 4290492000	Phone () -	Email		Fax () -	

Section 2: Authorized Agent Information

Name / title Dean M. Victor			Company name Dentons US LLP		
Mailing address 233 S. Wacker Drive, Suite 5900			Phone () -	Fax () -	
City Chicago	State IL	Zip 60606	Email dean.victor@dentons.com		

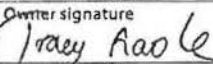
Section 3: Agent Authorization

Agent Authorized for: (check all that apply)		Enter Tax Years of Authorization	
<input type="checkbox"/> Manufacturing property assessment appeals (BOA)			
<input type="checkbox"/> Wisconsin Department of Revenue 70.85 appeals			
<input type="checkbox"/> Municipal Board of Review			
<input checked="" type="checkbox"/> Other Wis. Stat. Section 74.37		2024	
Authorization expires: 01 - 31 - 2026 (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

I understand, agree and accept:	
<ul style="list-style-type: none">• The assessor's office may divulge any information it may have on file concerning this property• My agent has the authority and my permission to accept a subpoena concerning this property on my behalf• I will provide all information I have that will assist in the discussion and resolution of any assessment appeal of this property• 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• A photocopy and/or faxed copy of this completed form has the same authority as a signed original• 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	

Section 5: Owner Grants Authorization

Owner Sign Here ▶	Owner name (please print) IVP MMD, LLC	
	Owner signature 	
	Company or title EVP / Authorized Signatory	Date (mm-dd-yyyy) 1 - 30 - 2025

ROGAHN JONES

CITY OF MILWAUKEE

2025 JAN 31 A 10:49

tbooth@RogahnJones.com

Direct line: 262.527.1163

CITY CLERK'S OFFICE

January 30, 2025

Name: _____
Date: ____/____/____
Time: ____:____ AM / PM

CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

Mr. Jim Owczarski, Clerk
City of Milwaukee
200 East Wells Street, Room 205
Milwaukee, WI 53202

1-31-25 AM
10:45


RE: Tax Parcel No. 3921333111

Dear Clerk:

Now comes Claimant, 330 Kilbourn WI Realty LP, f/k/a Plaza East Inc, owner of parcel 3921333111 (referred to as the "Property") in the City of Milwaukee, Wisconsin, by Claimant's attorneys and agents, Rogahn Jones LLC (Agent Authorization filed concurrently herewith), and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. Section 74.37. Should this claim be disallowed, you are hereby directed to serve any such notice of disallowance on the undersigned agent of the Claimant.

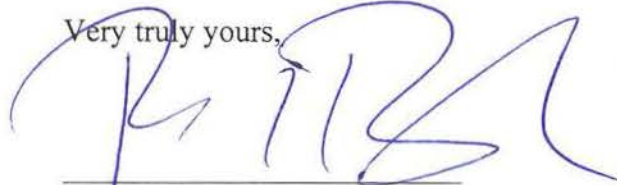
1. This Claim is brought under Wis. Stat. Section 74.37(2)(a), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2024, plus statutory interest, with respect to the Property.
2. Claimant is the owner of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.
3. The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 200 East Wells Street in the City.

4. The Property is located at 330 E. Wells Street within the City.
5. The Property's Tax Parcel No. is 3921333111 as identified in the City's records.
6. The Wisconsin Department of Revenue determined that the aggregate ratio of assessed property value in the City to its fair market value was 0.902353516 as of January 1, 2024.
7. For 2024, property tax was imposed on property in the City at the rate of \$22.93 per \$1,000.00 of the assessed value for property.
8. For 2024, the City's assessor set the assessment of the Property at \$10,672,900.00.
9. Claimant appealed the 2024 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. Section 70.47 and otherwise complying with all of the requirements of Wis. Stat. Section 70.47, except Wis. Stat. Section 70.47(13).
10. The City imposed tax on the Property in the amount of \$261,768.14.
11. Claimant timely paid the property taxes imposed by the City on the Property for 2024, or the required installment thereof.
12. The fair market value of the Property as of January 1, 2024, was no higher than \$8,495,200.
13. Based on the aggregate ratio of 0.902353516, the correct assessment of the Property for 2024 is no higher than \$7,665,673.59.
14. Based on the tax rate of \$22.93 per \$1,000.00 of assessed value, the correct amount of property tax on the Property for 2024 should be no higher than \$175,773.89.
15. The 2024 assessment of the Property, as set by the City's Assessor was excessive and, upon information and belief, violated Article VIII, Section 1 (known as the "Uniformity Clause") of the Wisconsin Constitution. As a result, the property tax imposed on the Property for 2024 was excessive in at least the amount of \$85,994.25.
16. Claimant is entitled to a refund of 2024 tax in the amount of \$85,994.25, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

17. The amount of this claim is \$85,994.25, plus interest thereon.

Dated at Waukesha, Wisconsin, this 30th day of January 2025.

Very truly yours,



Terry J. Booth
Agent for Claimant
Main Office: (262) 347-4444
Direct Dial: (262) 527-1163
tbooth@rogahnjones.com

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 330 Kilbourn WI Realty LP, f/k/a Plaza East Inc			Taxation district (Check one) <input type="checkbox"/> Town <input type="checkbox"/> Village <input checked="" type="checkbox"/> City			County Milwaukee
Mailing address 1 World Trade Center Unit 83G			Street address of property 330 E. Wells Street			
City New York	State NY	Zip 10007	City Milwaukee	State WI	Zip 53202	
Parcel number 3921333111	Phone () -		Email () -	Fax () -		

Section 2: Authorized Agent Information

Name / title Terry Booth/Colleen Jones/Rod Rogahn			Company name Rogahn Jones LLC		
Mailing address N16W23233 Stone Ridge Drive, Suite 270			Phone (262) 527 - 1163		
City Waukesha	State WI	Zip 53188	Fax () -		
			Email tbooth@rogahnjones.com		

Section 3: Agent Authorization

Agent Authorized for: (check all that apply)		Enter Tax Years of Authorization	
<input checked="" type="checkbox"/> Manufacturing property assessment appeals (BOA)		2024	
<input type="checkbox"/> Access to manufacturing assessment system (MAS)			
<input checked="" type="checkbox"/> Wisconsin Department of Revenue 70.85 appeals		2024	
<input checked="" type="checkbox"/> Municipal Board of Review		2024	
<input checked="" type="checkbox"/> Other Claim for excessive assessment		2024	
Authorization expires: _____ (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 type="checkbox"/> Property Owner			

Section 4: Agreement/Acceptance

<p>I understand, agree and accept:</p> <ul style="list-style-type: none"> The assessor's office may divulge any information it may have on file concerning this property My agent has the authority and my permission to accept a subpoena concerning this property on my behalf I will provide all information I have that will assist in the discussion and resolution of any assessment appeal of this property 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 A photocopy and/or faxed copy of this completed form has the same authority as a signed original 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 	
---	--

Section 5: Owner Grants Authorization

Owner Sign Here	Owner name (please print) William McVeigh	Date (mm-dd-yyyy) -
	Owner signature 	
	Company or title 330 Kilbourn WI Realty LP, f/k/a Plaza East Inc	

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 330 Kilbourn WI Realty LP			Taxation district (Check one) <input type="checkbox"/> Town <input type="checkbox"/> Village <input checked="" type="checkbox"/> City County Enter municipality → Milwaukee Milwaukee		
Mailing address 1 World Trade Center Unit 83G			Street address of property 330 E Wells St & 330 E Kilbourn Ave		
City New York	State NY	Zip 10007	City Milwaukee	State WI	Zip 53202
Parcel number 392133311 & 3930402100		Phone (614) 985 - 5170	Email bill@mwpt.com		Fax (614) 985 - 5170

Section 2: Authorized Agent Information

Name / title William McVeigh			Company name Midwest Property Tax		
Mailing address 8598 COTTER ST			Phone (614) 985 - 5170		Fax (614) 985 - 5175
City Lewis Center	State OH	Zip 43035	Email bill@mwpt.com		

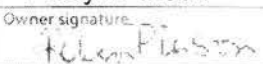
Section 3: Agent Authorization

Agent Authorized for: (check all that apply) <input type="checkbox"/> Manufacturing property assessment appeals (BOA) <input type="checkbox"/> Access to manufacturing assessment system (MAS) <input type="checkbox"/> Wisconsin Department of Revenue 70.85 appeals <input checked="" type="checkbox"/> Municipal Board of Review <input checked="" type="checkbox"/> Other Meet w/Assessor	Enter Tax Years of Authorization 2022 & Forward 2022 & Forward
Authorization expires: 12 - 31 - 2028 (unless rescinded in writing prior to expiration) <small>(mm - dd - yyyy)</small>	
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

I understand, agree and accept: <ul style="list-style-type: none"> The assessor's office may divulge any information it may have on file concerning this property My agent has the authority and my permission to accept a subpoena concerning this property on my behalf I will provide all information I have that will assist in the discussion and resolution of any assessment appeal of this property 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 A photocopy and/or faxed copy of this completed form has the same authority as a signed original 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 	
--	--

Section 5: Owner Grants Authorization

Owner Sign Here	Owner name (please print) Robyn Pinson	
	Owner signature 	
	Company or title Authorized Signatory	Date (mm-dd-yyyy) 09/25/2024

ROGAHN JONES

CITY OF MILWAUKEE

2025 JAN 31 A 10:48

tbooth@RogahnJones.com

Direct line: 262.527.1163

CITY CLERK'S OFFICE

January 30, 2025

Name: _____
Date: ____/____/____
Time: ____:____ AM / PM

CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

Mr. Jim Owczarski, Clerk
City of Milwaukee
200 East Wells Street, Room 205
Milwaukee, WI 53202

1-31-25
10:45 AM


RE: Tax Parcel No. 3930402100

Dear Clerk:

Now comes Claimant, 330 Kilbourn WI Realty LP, f/k/a Plaza East Inc, owner of parcel 3930402100 (referred to as the "Property") in the City of Milwaukee, Wisconsin, by Claimant's attorneys and agents, Rogahn Jones LLC (Agent Authorization filed concurrently herewith), and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. Section 74.37. Should this claim be disallowed, you are hereby directed to serve any such notice of disallowance on the undersigned agent of the Claimant.

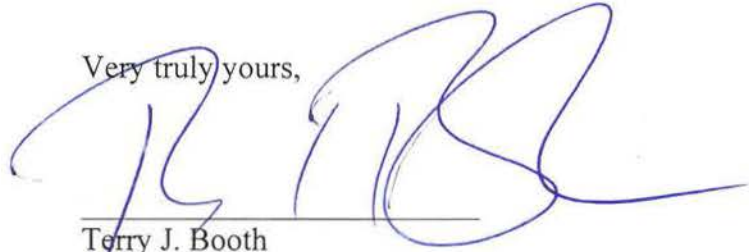
1. This Claim is brought under Wis. Stat. Section 74.37(2)(a), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2024, plus statutory interest, with respect to the Property.
2. Claimant is the owner of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.
3. The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 200 East Wells Street in the City.

4. The Property is located at 330 E. Kilbourn Avenue within the City.
5. The Property's Tax Parcel No. is 3930402100 as identified in the City's records.
6. The Wisconsin Department of Revenue determined that the aggregate ratio of assessed property value in the City to its fair market value was 0.902353516 as of January 1, 2024.
7. For 2024, property tax was imposed on property in the City at the rate of \$22.93 per \$1,000.00 of the assessed value for property.
8. For 2024, the City's assessor set the assessment of the Property at \$51,701,100.00.
9. Claimant appealed the 2024 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. Section 70.47 and otherwise complying with all of the requirements of Wis. Stat. Section 70.47, except Wis. Stat. Section 70.47(13).
10. The City imposed tax on the Property in the amount of \$1,270,080.48.
11. Claimant timely paid the property taxes imposed by the City on the Property for 2024, or the required installment thereof.
12. The fair market value of the Property as of January 1, 2024, was no higher than \$40,969,000.00.
13. Based on the aggregate ratio of 0.902353516, the correct assessment of the Property for 2024 is no higher than \$36,968,521.30.
14. Based on the tax rate of \$22.93 per \$1,000.00 of assessed value, the correct amount of property tax on the Property for 2024 should be no higher than \$847,688.19.
15. The 2024 assessment of the Property, as set by the City's Assessor was excessive and, upon information and belief, violated Article VIII, Section 1 (known as the "Uniformity Clause") of the Wisconsin Constitution. As a result, the property tax imposed on the Property for 2024 was excessive in at least the amount of \$422,392.29.
16. Claimant is entitled to a refund of 2024 tax in the amount of \$422,392.29, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

17. The amount of this claim is \$422,392.29, plus interest thereon.

Dated at Waukesha, Wisconsin, this 30th day of January 2025.

Very truly yours,

A handwritten signature in blue ink, appearing to be 'TJ Booth', written over a horizontal line.

Terry J. Booth
Agent for Claimant
Main Office: (262) 347-4444
Direct Dial: (262) 527-1163
tbooth@rogahnjones.com

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 330 Kilbourn WI Realty LP, f/k/a Plaza East Inc			Taxation district (Check one) <input type="checkbox"/> Town <input type="checkbox"/> Village <input checked="" type="checkbox"/> City		County Milwaukee
Mailing address 1 World Trade Center Unit 83G			Street address of property 330 E. Kilbourn Avenue		
City New York	State NY	Zip 10007	City Milwaukee	State WI	Zip 53202
Parcel number 3930402100	Phone () -		Email	Fax () -	

Section 2: Authorized Agent Information

Name / title Terry Booth/Colleen Jones/Rod Rogahn			Company name Rogahn Jones LLC		
Mailing address N16W23233 Stone Ridge Drive, Suite 270			Phone (262) 527 - 1163		
City Waukesha	State WI	Zip 53188	Fax () -		
			Email tbooth@rogahnjones.com		

Section 3: Agent Authorization

Agent Authorized for: (check all that apply)	Enter Tax Years of Authorization
<input checked="" type="checkbox"/> Manufacturing property assessment appeals (BOA)	2024
<input type="checkbox"/> Access to manufacturing assessment system (MAS)	
<input checked="" type="checkbox"/> Wisconsin Department of Revenue 70.85 appeals	2024
<input checked="" type="checkbox"/> Municipal Board of Review	2024
<input checked="" type="checkbox"/> Other Claim for excessive assessment	2024
Authorization expires: (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 type="checkbox"/> Property Owner	

Section 4: Agreement/Acceptance

I understand, agree and accept:

- The assessor's office may divulge any information it may have on file concerning this property
- My agent has the authority and my permission to accept a subpoena concerning this property on my behalf
- I will provide all information I have that will assist in the discussion and resolution of any assessment appeal of this property
- 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
- A photocopy and/or faxed copy of this completed form has the same authority as a signed original
- 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

Section 5: Owner Grants Authorization

Owner Sign Here	Owner name (please print) William McVeigh	Date (mm-dd-yyyy) 1-30-2025
	Owner signature 	
	Company of title 330 Kilbourn WI Realty LP, f/k/a Plaza East Inc.	

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 330 Kilbourn WI Realty LP			Taxation district (Check one) <input type="checkbox"/> Town <input type="checkbox"/> Village <input checked="" type="checkbox"/> City			County Milwaukee
Mailing address 1 World Trade Center Unit 83G			Enter municipality → Milwaukee			Milwaukee
Street address of property 330 E Wells St & 330 E Kilbourn Ave						
City New York	State NY	Zip 10007	City Milwaukee	State WI	Zip 53202	
Parcel number 392133311 & 3930402100	Phone (614) 985 - 5170	Email bill@mwpt.com	Fax (614) 985 - 5170			

Section 2: Authorized Agent Information

Name / title William McVeigh			Company name Midwest Property Tax		
Mailing address 8598 COTTER ST			Phone (614) 985 - 5170		
City Lewis Center			Fax (614) 985 - 5175		
State OH	Zip 43035	Email bill@mwpt.com			

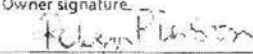
Section 3: Agent Authorization

Agent Authorized for: (check all that apply)		Enter Tax Years of Authorization	
<input type="checkbox"/> Manufacturing property assessment appeals (BOA)			
<input type="checkbox"/> Access to manufacturing assessment system (MAS)			
<input type="checkbox"/> Wisconsin Department of Revenue 70.85 appeals			
<input checked="" type="checkbox"/> Municipal Board of Review		2022 & Forward	
<input checked="" type="checkbox"/> Other Meet w/Assessor		2022 & Forward	
Authorization expires: 12 - 31 - 2028 (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

I understand, agree and accept:	
<ul style="list-style-type: none">The assessor's office may divulge any information it may have on file concerning this propertyMy agent has the authority and my permission to accept a subpoena concerning this property on my behalfI will provide all information I have that will assist in the discussion and resolution of any assessment appeal of this propertySigning 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 lawA photocopy and/or faxed copy of this completed form has the same authority as a signed originalIf 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	

Section 5: Owner Grants Authorization

Owner Sign Here ▶	Owner name (please print) Robyn Pinson	
	Owner signature 	
	Company or title Authorized Signatory	
	Date (mm-dd-yyyy) 09/25/2024	

Reinhart

CITY OF MILWAUKEE

2025 JAN 31 A 10:48

CITY CLERK'S OFFICE

Reinhart Boerner Van Deuren s.c.
22 East Mifflin Street, Suite 700
Madison, WI 53703

Telephone: 608.229.2200
Facsimile: 608.229.2100
reinhartlaw.com

January 29, 2025

Shawn E. Lovell
Direct Dial: 608-229-2265
slovell@reinhartlaw.com

CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

Jim Owczarski, Clerk
City of Milwaukee
200 East Wells Street, Room 205
Milwaukee, WI 53202

10-49A
1-31-25
AM

Dear Mr. Owczarski:

Re: Parcel No. 361-2212-000

Now comes Claimant, SP Milwaukee Propco 1, LLC, owner of parcel 361-2212-000 (the "Property") in Milwaukee, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37. You are hereby directed to serve any notice of disallowance on the undersigned agent of the Claimant.

1. The Claim is brought under Wis. Stat. § 74.37(2), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2024, plus statutory interest, with respect to the Property.

2. Claimant is the owner of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.

3. The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 200 East Wells Street in the City.

4. The Property is located at 235 W. Galena Street within the City and is identified in the City's records as Parcel No 361-2212-000.

5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 90.2353516% as of January 1, 2024.

6. For 2024, property tax was imposed on property in the City at the rate of \$22.925 per \$1,000 for the assessed value for the Property.

7. For 2024, the City's assessor set the assessment of the Property at \$21,098,600.

8. Claimant appealed the 2024 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).

9. The City's Board of Assessors reviewed Claimant's objection and sustained the assessment at \$21,098,600. Claimant timely requested a hearing with the Board of Review.

10. The City imposed tax on the Property in the amount of \$483,695.32.

11. Claimant timely paid the property taxes imposed by the City on the Property for 2024, or the required installment thereof.

12. The fair market value of the Property as of January 1, 2024, was no higher than \$16,000,000.

13. Based on the aggregate ratio 90.2353516%, the correct assessment of the Property for 2024 should be no higher than \$14,437,656.

14. Based on the tax rate of \$22.925 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2024 should be no higher than \$330,983.

15. The 2024 assessment of the Property, as set by the City's Board of Assessors and compared with other properties in the City was excessive and, upon information and belief, violated Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution. As a result, the property tax imposed on the Property for 2024 was excessive in at least the amount of \$152,712.

16. Upon information and belief, the City will take the position that the assessment of property in the City is at market value and, if true, then an over assessment of the Property constitutes a Uniformity Clause violation. As a result, of the assessment of the Property, the Property bears an unreasonably disproportionate share of taxes on an ad valorem basis.

17. Claimant is entitled to a refund of 2024 tax in the amount of \$152,712, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

Jim Owczarski, Clerk
January 29, 2025
Page 3

18. The amount of this claim is \$152,712, plus interest thereon.

Dated at Madison, Wisconsin, on this 29th day of January, 2025.

Respectfully,

A handwritten signature in black ink, appearing to read "Shawn E. Lovell". The signature is fluid and cursive, with the first name "Shawn" and last name "Lovell" clearly distinguishable.

Shawn E. Lovell
Agent for Claimant

Reinhart

CITY OF MILWAUKEE
2025 JAN 31 A 10:48
CITY CLERK'S OFFICE

Reinhart Boerner Van Deuren s.c.
22 East Mifflin Street, Suite 700
Madison, WI 53703

Telephone: 608.229.2200
Facsimile: 608.229.2100
reinhartlaw.com

January 29, 2025

Shawn E. Lovell
Direct Dial: 608-229-2265
slovell@reinhartlaw.com

CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

Jim Owczarski, Clerk
City of Milwaukee
200 East Wells Street, Room 205
Milwaukee, WI 53202

10-78A
1-31-25
JH

Dear Mr. Owczarski:

Re: Parcel No. 141-0813-000

Now comes Claimant, Mill Road MKE, LLC, owner of parcel 141-0813-000 (the "Property") in Milwaukee, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37. You are hereby directed to serve any notice of disallowance on the undersigned agent of the Claimant.

1. The Claim is brought under Wis. Stat. § 74.37(2), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2024, plus statutory interest, with respect to the Property.

2. Claimant is the owner of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.

3. The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 200 East Wells Street in the City.

4. The Property is located at 6406 N. 76th Street within the City and is identified in the City's records as Parcel No. 141-0813-000.

Jim Owczarski, Clerk
January 29, 2025
Page 2

5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 90.2353516% as of January 1, 2024.

6. For 2024, property tax was imposed on property in the City at the rate of \$22.925 per \$1,000 for the assessed value for the Property.

7. For 2024, the City's assessor set the assessment of the Property at \$6,934,000.

8. Claimant appealed the 2024 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).

9. The City's Board of Assessors reviewed Claimant's objection and sustained the assessment at \$6,934,000. Claimant timely requested a hearing with the Board of Review.

10. The City imposed tax on the Property in the amount of \$158,965.22.

11. Claimant timely paid the property taxes imposed by the City on the Property for 2024, or the required installment thereof.

12. The fair market value of the Property as of January 1, 2024, was no higher than \$6,000,000.

13. Based on the aggregate ratio 90.2353516%, the correct assessment of the Property for 2024 should be no higher than \$5,414,121.

14. Based on the tax rate of \$22.925 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2024 should be no higher than \$124,119.

15. The 2024 assessment of the Property, as set by the City's Board of Assessors and compared with other properties in the City was excessive and, upon information and belief, violated Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution. As a result, the property tax imposed on the Property for 2024 was excessive in at least the amount of \$34,846.

16. Upon information and belief, the City will take the position that the assessment of property in the City is at market value and, if true, then an over assessment of the Property constitutes a Uniformity Clause violation. As a result, of the assessment of the Property, the Property bears an unreasonably disproportionate share of taxes on and ad valorem basis.

17. Claimant is entitled to a refund of 2024 tax in the amount of \$34,846, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

Jim Owczarski, Clerk
January 29, 2025
Page 3

18. The amount of this claim is \$34,846, plus interest thereon.

Dated at Madison, Wisconsin, on this 29th day of January, 2025.

Respectfully,

A handwritten signature in black ink, appearing to read "Shawn Lovell", written in a cursive style.

Shawn E. Lovell
Agent for Claimant

Reinhart

CITY OF MILWAUKEE
2025 JAN 31 A 10:48
CITY CLERK'S OFFICE

Reinhart Boerner Van Deuren s.c.
22 East Mifflin Street, Suite 700
Madison, WI 53703

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reinhardtlaw.com

January 29, 2025

Shawn E. Lovell
Direct Dial: 608-229-2265
slovell@reinhardtlaw.com

CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

Jim Owczarski, Clerk
City of Milwaukee
200 East Wells Street, Room 205
Milwaukee, WI 53202

10-48A
1-31-25
AV

Dear Mr. Owczarski:

Re: Parcel No. 361-0108-110

Now comes Claimant, SP Milwaukee Propco 1, LLC, owner of parcel 361-0108-110 (the "Property") in Milwaukee, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37. You are hereby directed to serve any notice of disallowance on the undersigned agent of the Claimant.

1. The Claim is brought under Wis. Stat. § 74.37(2), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2024, plus statutory interest, with respect to the Property.

2. Claimant is the owner of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.

3. The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 200 East Wells Street in the City.

4. The Property is located at 100 W. Pleasant Street within the City and is identified in the City's records as Parcel No. 361-0108-110.

5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 90.2353516% as of January 1, 2024.

6. For 2024, property tax was imposed on property in the City at the rate of \$22.925 per \$1,000 for the assessed value for the Property.

7. For 2024, the City's assessor set the assessment of the Property at \$1,990,900.

8. Claimant appealed the 2024 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).

9. The City's Board of Assessors reviewed Claimant's objection and sustained the assessment at \$1,990,900. Claimant timely requested a hearing with the Board of Review.

10. The City imposed tax on the Property in the amount of \$45,642.33.

11. Claimant timely paid the property taxes imposed by the City on the Property for 2024, or the required installment thereof.

12. The fair market value of the Property as of January 1, 2024, was no higher than \$1,600,000.

13. Based on the aggregate ratio 90.2353516%, the correct assessment of the Property for 2024 should be no higher than \$1,443,766.

14. Based on the tax rate of \$22.925 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2024 should be no higher than \$33,098.

15. The 2024 assessment of the Property, as set by the City's Board of Assessors and compared with other properties in the City was excessive and, upon information and belief, violated Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution. As a result, the property tax imposed on the Property for 2024 was excessive in at least the amount of \$12,544.

16. Upon information and belief, the City will take the position that the assessment of property in the City is at market value and, if true, then an over assessment of the Property constitutes a Uniformity Clause violation. As a result, of the assessment of the Property, the Property bears an unreasonably disproportionate share of taxes on an ad valorem basis.

17. Claimant is entitled to a refund of 2024 tax in the amount of \$12,544, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

Jim Owczarski, Clerk
January 29, 2025
Page 3

18. The amount of this claim is \$12,544, plus interest thereon.

Dated at Madison, Wisconsin, on this 29th day of January, 2025.

Respectfully,

A handwritten signature in black ink, appearing to read "Shawn Lovell", written in a cursive style.

Shawn E. Lovell
Agent for Claimant



CITY OF MILWAUKEE
2025 JAN 31 A 10:47
CITY CLERK'S OFFICE

Reinhart Boerner Van Deuren s.c.
22 East Mifflin Street, Suite 700
Madison, WI 53703

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reinhartlaw.com

January 29, 2025

Shawn E. Lovell
Direct Dial: 608-229-2265
slovell@reinhartlaw.com

CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

Jim Owczarski, Clerk
City of Milwaukee
200 East Wells Street, Room 205
Milwaukee, WI 53202

10-18A
1-31-25
AM

Dear Mr. Owczarski:

Re: Parcel No. 361-0202-110

Now comes Claimant, MEDL, LLC, owner of parcel 361-0202-110 (the "Property") in Milwaukee, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37. You are hereby directed to serve any notice of disallowance on the undersigned agent of the Claimant.

1. The Claim is brought under Wis. Stat. § 74.37(2), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2024, plus statutory interest, with respect to the Property.

2. Claimant is the owner of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.

3. The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 200 East Wells Street in the City.

4. The Property is located at 324 W. Cherry Street within the City and is identified in the City's records as Parcel No. 361-0202-110.

Jim Owczarski, Clerk
January 29, 2025
Page 2

5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 90.2353516% as of January 1, 2024.

6. For 2024, property tax was imposed on property in the City at the rate of \$22.925 per \$1,000 for the assessed value for the Property.

7. For 2024, the City's assessor set the assessment of the Property at \$2,334,000.

8. Claimant appealed the 2024 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).

9. The City's Board of Assessors reviewed Claimant's objection and reduced the assessment to \$1,674,100. Claimant timely requested a hearing with the Board of Review.

10. The City imposed tax on the Property in the amount of \$38,379.53.

11. Claimant timely paid the property taxes imposed by the City on the Property for 2024, or the required installment thereof.

12. The fair market value of the Property as of January 1, 2024, was no higher than \$1,000,000.

13. Based on the aggregate ratio 90.2353516%, the correct assessment of the Property for 2024 should be no higher than \$902,354.

14. Based on the tax rate of \$22.925 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2024 should be no higher than \$20,686.

15. The 2024 assessment of the Property, as set by the City's Board of Assessors and compared with other properties in the City was excessive and, upon information and belief, violated Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution. As a result, the property tax imposed on the Property for 2024 was excessive in at least the amount of \$17,693.

16. Upon information and belief, the City will take the position that the assessment of property in the City is at market value and, if true, then an over assessment of the Property constitutes a Uniformity Clause violation. As a result, of the assessment of the Property, the Property bears an unreasonably disproportionate share of taxes on an ad valorem basis.

17. Claimant is entitled to a refund of 2024 tax in the amount of \$17,693, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

Jim Owczarski, Clerk
January 29, 2025
Page 3

18. The amount of this claim is \$17,693, plus interest thereon.

Dated at Madison, Wisconsin, on this 29th day of January, 2025.

Respectfully,

A handwritten signature in black ink, appearing to read "Shawn Lovell", written in a cursive style.

Shawn E. Lovell
Agent for Claimant



CITY OF MILWAUKEE
2025 JAN 31 A 10:47
CITY CLERK'S OFFICE

Reinhart Boerner Van Deuren s.c.
22 East Mifflin Street, Suite 700
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reinhardtlaw.com

January 29, 2025

Don M. Millis
Direct Dial: 608-229-2234
dmillis@reinhardtlaw.com

CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

Jim Owczarski, Clerk
City of Milwaukee
200 East Wells Street, Room 205
Milwaukee, WI 53202

10-13A
1-31-25
AM

Dear Mr. Owczarski:

Re: Parcel No. 361-0649-100

Now comes Claimant, EMA MKE Hotel RE Owner LLC, owner of parcel 361-0649-100 (the "Property") in Milwaukee, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37. You are hereby directed to serve any notice of disallowance on the undersigned agent of the Claimant.

1. The Claim is brought under Wis. Stat. § 74.37(2), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2024, plus statutory interest, with respect to the Property.

2. Claimant is the owner of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.

3. The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 200 East Wells Street in the City.

4. The Property is located at 174-184 W. Wisconsin Avenue within the City and is identified in the City's records as Parcel No 361-0649-100.

5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 90.2353516% as of January 1, 2024.

6. For 2024, property tax was imposed on property in the City at the rate of \$22.925 per \$1,000 for the assessed value for the Property.

7. For 2024, the City's assessor set the assessment of the Property at \$10,079,700.

8. Claimant appealed the 2024 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).

9. The City's Board of Assessors reviewed Claimant's objection and sustained the assessment at \$10,079,700. Claimant timely requested a hearing with the Board of Review.

10. The City imposed tax on the Property in the amount of \$231,081.86.

11. Claimant timely paid the property taxes imposed by the City on the Property for 2024, or the required installment thereof.

12. The fair market value of the Property as of January 1, 2024, was no higher than \$7,820,000.

13. Based on the aggregate ratio 90.2353516%, the correct assessment of the Property for 2024 should be no higher than \$7,056,404.

14. Based on the tax rate of \$22.925 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2024 should be no higher than \$161,768.

15. The 2024 assessment of the Property, as set by the City's Board of Assessors and compared with other properties in the City was excessive and, upon information and belief, violated Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution. As a result, the property tax imposed on the Property for 2024 was excessive in at least the amount of \$69,314.

16. Upon information and belief, the City will take the position that the assessment of property in the City is at market value and, if true, then an over assessment of the Property constitutes a Uniformity Clause violation. As a result, of the assessment of the Property, the Property bears an unreasonably disproportionate share of taxes on an ad valorem basis.

17. Claimant is entitled to a refund of 2024 tax in the amount of \$69,314, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

Jim Owczarski, Clerk
January 29, 2025
Page 3

18. The amount of this claim is \$69,314, plus interest thereon.

Dated at Madison, Wisconsin, on this 29th day of January, 2025.

Yours very truly,

A handwritten signature in black ink, appearing to read "Don Millis". The signature is fluid and cursive, with the first name "Don" and last name "Millis" clearly distinguishable.

Don M. Millis
Agent for Claimant

Reinhart

CITY OF MILWAUKEE
2025 JAN 31 A 10:47
CITY CLERK'S OFFICE

Reinhart Boerner Van Deuren s.c.
22 East Mifflin Street, Suite 700
Madison, WI 53703

Telephone: 608.229.2200
Facsimile: 608.229.2100
reinhartlaw.com

January 29, 2025

Shawn E. Lovell
Direct Dial: 608-229-2265
slovell@reinhartlaw.com

CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

Jim Owczarski, Clerk
City of Milwaukee
200 East Wells Street, Room 205
Milwaukee, WI 53202

10-47A
1-31-25
AN

Dear Mr. Owczarski:

Re: Parcel No. 361-1841-110

Now comes Claimant, SP Milwaukee Propco 1, LLC, owner of parcel 361-1841-110 (the "Property") in Milwaukee, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37. You are hereby directed to serve any notice of disallowance on the undersigned agent of the Claimant.

1. The Claim is brought under Wis. Stat. § 74.37(2), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2024, plus statutory interest, with respect to the Property.

2. Claimant is the owner of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.

3. The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 200 East Wells Street in the City.

4. The Property is located at 1610 N. 2nd Street within the City and is identified in the City's records as Parcel No 361-1841-110.

5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 90.2353516% as of January 1, 2024.

6. For 2024, property tax was imposed on property in the City at the rate of \$22.925 per \$1,000 for the assessed value for the Property.

7. For 2024, the City's assessor set the assessment of the Property at \$10,344,200.

8. Claimant appealed the 2024 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).

9. The City's Board of Assessors reviewed Claimant's objection and sustained the assessment at \$10,344,200. Claimant timely requested a hearing with the Board of Review.

10. The City imposed tax on the Property in the amount of \$237,145.66.

11. Claimant timely paid the property taxes imposed by the City on the Property for 2024, or the required installment thereof.

12. The fair market value of the Property as of January 1, 2024, was no higher than \$9,600,000.

13. Based on the aggregate ratio 90.2353516%, the correct assessment of the Property for 2024 should be no higher than \$8,662,594.

14. Based on the tax rate of \$22.925 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2024 should be no higher than \$198,590.

15. The 2024 assessment of the Property, as set by the City's Board of Assessors and compared with other properties in the City was excessive and, upon information and belief, violated Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution. As a result, the property tax imposed on the Property for 2024 was excessive in at least the amount of \$38,556.

16. Upon information and belief, the City will take the position that the assessment of property in the City is at market value and, if true, then an over assessment of the Property constitutes a Uniformity Clause violation. As a result, of the assessment of the Property, the Property bears an unreasonably disproportionate share of taxes on an ad valorem basis.

17. Claimant is entitled to a refund of 2024 tax in the amount of \$38,556, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

Jim Owczarski, Clerk
January 29, 2025
Page 3

18. The amount of this claim is \$38,556, plus interest thereon.

Dated at Madison, Wisconsin, on this 29th day of January, 2025.

Respectfully,

A handwritten signature in black ink, appearing to read "Shawn E. Lovell". The signature is fluid and cursive, with the first name "Shawn" and last name "Lovell" clearly distinguishable.

Shawn E. Lovell
Agent for Claimant

Reinhart

CITY OF MILWAUKEE
2025 JAN 31 A 10:46
CITY CLERK'S OFFICE

Reinhart Boerner Van Deuren s.c.
22 East Mifflin Street, Suite 700
Madison, WI 53703

Telephone: 608.229.2200
Facsimile: 608.229.2100
reinhardtlaw.com

January 29, 2025

Shawn E. Lovell
Direct Dial: 608-229-2265
slovell@reinhardtlaw.com

CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

Jim Owczarski, Clerk
City of Milwaukee
200 East Wells Street, Room 205
Milwaukee, WI 53202

10-4744
1-31-25
DH

Dear Mr. Owczarski:

Re: Parcel No. 392-2951-000

Now comes Claimant, Fulcrum 250 East LLC, owner of parcel 392-2951-000 (the "Property") in Milwaukee, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37. You are hereby directed to serve any notice of disallowance on the undersigned agent of the Claimant.

1. The Claim is brought under Wis. Stat. § 74.37(2), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2024, plus statutory interest, with respect to the Property.

2. Claimant is the owner of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.

3. The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 200 East Wells Street in the City.

4. The Property is located at 250 E. Wisconsin Avenue within the City and is identified in the City's records as Parcel No. 392-2951-000.

5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 90.2353516% as of January 1, 2024.

6. For 2024, property tax was imposed on property in the City at the rate of \$22.925 per \$1,000 for the assessed value for the Property.

7. For 2024, the City's assessor set the assessment of the Property at \$15,680,600.

8. Claimant appealed the 2024 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).

9. The City's Board of Assessors reviewed Claimant's objection and sustained the assessment at \$15,680,600. Claimant timely requested a hearing with the Board of Review.

10. The City imposed tax on the Property in the amount of \$359,485.14.

11. Claimant timely paid the property taxes imposed by the City on the Property for 2024, or the required installment thereof.

12. The fair market value of the Property as of January 1, 2024, was no higher than \$12,080,000.

13. Based on the aggregate ratio 90.2353516%, the correct assessment of the Property for 2024 should be no higher than \$10,900,430.

14. Based on the tax rate of \$22.925 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2024 should be no higher than \$249,892.

15. The 2024 assessment of the Property, as set by the City's Board of Assessors and compared with other properties in the City was excessive and, upon information and belief, violated Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution. As a result, the property tax imposed on the Property for 2024 was excessive in at least the amount of \$109,593.

16. Upon information and belief, the City will take the position that the assessment of property in the City is at market value and, if true, then an over assessment of the Property constitutes a Uniformity Clause violation. As a result, of the assessment of the Property, the Property bears an unreasonably disproportionate share of taxes on an ad valorem basis.

17. Claimant is entitled to a refund of 2024 tax in the amount of \$109,593, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

Jim Owczarski, Clerk
January 29, 2025
Page 3

18. The amount of this claim is \$109,593, plus interest thereon.

Dated at Madison, Wisconsin, on this 29th day of January, 2025.

Respectfully,

A handwritten signature in black ink, appearing to read "Shawn E. Lovell". The signature is fluid and cursive, with the first name "Shawn" and last name "Lovell" clearly distinguishable.

Shawn E. Lovell
Agent for Claimant



CITY OF MILWAUKEE
2025 JAN 31 A 10:46
CITY CLERK'S OFFICE

Reinhart Boerner Van Deuren s.c.
22 East Mifflin Street, Suite 700
Madison, WI 53703

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Facsimile: 608.229.2100
reinhardtlaw.com

January 29, 2025

Don M. Millis
Direct Dial: 608-229-2234
dmillis@reinhardtlaw.com

CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

Jim Owczarski, Clerk
City of Milwaukee
200 East Wells Street, Room 205
Milwaukee, WI 53202

10-4716
1-31-25
AM

Dear Mr. Owczarski:

Re: Parcel No. 392-0923-111

Now comes Claimant, Gas Light Milwaukee, LLC, owner of parcel 392-0923-111 (the "Property") in Milwaukee, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37. You are hereby directed to serve any notice of disallowance on the undersigned agent of the Claimant.

1. The Claim is brought under Wis. Stat. § 74.37(2), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2024, plus statutory interest, with respect to the Property.
2. Claimant is the owner of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.
3. The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 200 East Wells Street in the City.
4. The Property is located at 626 E. Wisconsin Avenue within the City and is identified in the City's records as Parcel No 392-0923-111.

Jim Owczarski, Clerk
January 29, 2025
Page 2

5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 90.2353516% as of January 1, 2024.

6. For 2024, property tax was imposed on property in the City at the rate of \$22.925 per \$1,000 for the assessed value for the Property.

7. For 2024, the City's assessor set the assessment of the Property at \$16,817,400.

8. Claimant appealed the 2024 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).

9. The City's Board of Assessors reviewed Claimant's objection and sustained the assessment at \$16,817,400. Claimant timely requested a hearing with the Board of Review.

10. The City imposed tax on the Property in the amount of \$385,546.81.

11. Claimant timely paid the property taxes imposed by the City on the Property for 2024 or the required installment thereof.

12. The fair market value of the Property as of January 1, 2024, was no higher than \$9,500,000.

13. Based on the aggregate ratio 90.2353516%, the correct assessment of the Property for 2024 should be no higher than \$8,572,358.

14. Based on the tax rate of \$22.925 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2024 should be no higher than \$196,521.

15. The 2024 assessment of the Property, as set by the City's Board of Assessors and compared with other properties in the City was excessive and, upon information and belief, violated Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution. As a result, the property tax imposed on the Property for 2024 was excessive in at least the amount of \$189,025.

16. Upon information and belief, the City will take the position that the assessment of property in the City is at market value and, if true, then an over assessment of the Property constitutes a Uniformity Clause violation. As a result, of the assessment of the Property, the Property bears an unreasonably disproportionate share of taxes on and ad valorem basis.

17. Claimant is entitled to a refund of 2024 tax in the amount of \$189,025, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

Jim Owczarski, Clerk
January 29, 2025
Page 3

18. The amount of this claim is \$189,025, plus interest thereon.

Dated at Madison, Wisconsin, on this 29th day of January, 2025.

Yours very truly,

A handwritten signature in dark ink, appearing to read "Don Millis", with a stylized, cursive script.

Don M. Millis
Agent for Claimant

CLAIM FOR EXCESSIVE ASSESSMENT

TO: Clerk, City of Milwaukee
200 East Wells Street
Milwaukee, Wisconsin 53202

Now comes CP Parking, LLC ("Claimant") owner of parcel 393-0603-000 (the "Property") in the City of Milwaukee, Wisconsin, by Claimant's attorneys, von Briesen & Roper, s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37.

1. Claimant is the owner of Property located at 520 E. Mason Street, Milwaukee, Wisconsin.

2. For 2024, property in the City was assessed at 90.24% of its fair market value as of January 1, 2024, and was taxed at \$22.925 per \$1,000 of assessed value.

3. The 2024 assessment of the Property was set by the Commissioner of Assessments at \$10,259,700. Timely objection was filed.

4. In August, 2024, the Board of Assessors sustained the assessment. Timely appeal was filed.

5. The Board of Review has not held an evidentiary hearing on Claimant's objection.

6. Based on the 2024 assessment as set by the City, the City imposed net tax \$235,121.41 on the Property.

7. The value of the Property for 2024 is no higher than \$5,417,100. This value is derived from the income and expenses generated by the Property.

8. The correct net tax on the Property for 2024 should be no higher than \$124,187.02.

9. Upon information and belief, the 2024 assessment of the Property is not uniform with the 2024 assessments of similar properties in the City, and therefore violates the Uniformity Clause of the Wisconsin Constitution.

10. As a result of the excessive assessment of the Property for 2024, excess tax in at least the amount of \$110,934.39 was imposed on the Property.


11. On January 30, 2025, Claimant paid the full amount of 2024 taxes on the Property in the amount of \$251,083.53.

CITY OF MILWAUKEE
2025 JAN 31
CITY CLERK'S OFFICE
ATTN: 06

12. The total amount of this claim for 2024 is \$110,934.39, plus interest thereon.

Dated at Milwaukee, Wisconsin this 31st day of January, 2025.

von BRIESEN & ROPER, s.c.



Alan H. Marcuvitz
Christopher R. Smith
Katie L. Bireley
Joseph J. Rolling

41747262_1.DOCX

CLAIM FOR EXCESSIVE ASSESSMENT

TO: Clerk, City of Milwaukee
200 East Wells Street
Milwaukee, Wisconsin 53202

Now comes Cathedral Place, LLC ("Claimant") owner of parcel 393-0601-000 (the "Property") in the City of Milwaukee, Wisconsin, by Claimant's attorneys, von Briesen & Roper, s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37.

1. Claimant is the owner of Property located at 555 E. Wells Street, Milwaukee, Wisconsin.
2. For 2024, property in the City was assessed at 90.24% of its fair market value as of January 1, 2024, and was taxed at \$22.925 per \$1,000 of assessed value.
3. The 2024 assessment of the Property was set by the Commissioner of Assessments at \$40,646,000. Timely objection was filed.
4. In August, 2024, the Board of Assessors sustained the assessment. Timely appeal was filed.
5. The Board of Review has not held an evidentiary hearing on Claimant's objection.
6. Based on the 2024 assessment as set by the City, the City imposed a net tax of \$931,741.62 on the Property.
7. The value of the Property for 2024 is no higher than \$34,000,000. This value is derived from the income and expenses generated by the Property.
8. The correct net tax on the Property for 2024 should be no higher than \$779,450.00.
9. Upon information and belief, the 2024 assessment of the Property is not uniform with the 2024 assessments of similar properties in the City, and therefore violates the Uniformity Clause of the Wisconsin Constitution.
10. As a result of the excessive assessment of the Property for 2024, excess tax in at least the amount of \$152,291.62 was imposed on the Property.
11. On January 30, 2025, Claimant paid the full amount of 2024 taxes on the Property in the amount of \$995,556.65.

CITY OF MILWAUKEE
2025 JAN 31 A 11:06
CITY CLERK'S OFFICE

12. The total amount of this claim for 2024 is \$152,291.62, plus interest thereon.

Dated at Milwaukee, Wisconsin this 31st day of January, 2025.

von BRIESEN & ROPER, s.c.



Alan H. Marcuvitz
Christopher R. Smith
Katie L. Bireley
Joseph J. Rolling

41745978_1.DOCX

Reinhart

CITY OF MILWAUKEE
2025 JAN 31 A 10:46
CITY CLERK'S OFFICE

Reinhart Boerner Van Deuren s.c.
22 East Mifflin Street, Suite 700
Madison, WI 53703

Telephone: 608.229.2200
Facsimile: 608.229.2100
reinhardtlaw.com

January 29, 2025

Don M. Millis
Direct Dial: 608-229-2234
dmillis@reinhardtlaw.com

CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

Jim Owczarski, Clerk
City of Milwaukee
200 East Wells Street, Room 205
Milwaukee, WI 53202

10-47A
1-31-25
AM

Dear Mr. Owczarski:

Re: Parcel No. 396-0252-100

Now comes Claimants, 875 East 1, LLC, 875 East 2, LLC, 875 East 3, LLC, 875 East 4, LLC, 875 East 5, LLC, 875 East 6, LLC, 875 East 7, LLC, 875 East 8, LLC, 875 East 9, LLC, 875 East 11, LLC, 875 East 12, LLC, 875 East 13, LLC, 875 East 15, LLC, 875 East 17, LLC, 875 East 18, LLC, 875 East 19, LLC, 875 East 20, LLC, 875 East 21, LLC, 875 East 22, LLC, 875 East 25, LLC, 875 East 26, LLC, 875 East 27, LLC, 875 East 28, LLC, 875 East 29, LLC, 875 East 30, LLC, 875 East 32, LLC, 875 East 33, LLC, 875 East 34, LLC, 875 East 35, LLC, 875 East 36, LLC and 875 East 37, LLC, owners of parcel 396-0252-100 (the "Property") in Milwaukee, Wisconsin, by Claimants' attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37. You are hereby directed to serve any notice of disallowance on the undersigned agent of the Claimants.

1. The Claim is brought under Wis. Stat. § 74.37(2), for a refund of excessive real estate taxes imposed on Claimants by the City for the year 2024, plus statutory interest, with respect to the Property.

2. Claimants are the owners of the Property, are responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and are authorized to bring this claim in their own name.

Jim Owczarski, Clerk

January 29, 2025

Page 2

3. The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 200 East Wells Street in the City.

4. The Property is located at 875 E. Wisconsin Avenue within the City and is identified in the City's records as Parcel No 396-0252-100 0.

5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 90.2353516% as of January 1, 2024.

6. For 2024, property tax was imposed on property in the City at the rate of \$22.925 per \$1,000 for the assessed value for the Property.

7. For 2024, the City's assessor set the assessment of the Property at \$55,237,400.

8. Claimants appealed the 2024 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).

9. The City's Board of Assessors reviewed Claimants' objection and sustained the assessment at \$55,237,400. Claimants timely requested a hearing with the Board of Review.

10. The City imposed tax on the Property in the amount of \$1,266,343.36.

11. Claimants timely paid the property taxes imposed by the City on the Property for 2024, or the required installment thereof.

12. The fair market value of the Property as of January 1, 2024, was no higher than \$44,600,000.

13. Based on the aggregate ratio 90.2353516%, the correct assessment of the Property for 2024 should be no higher than \$40,244,967.

14. Based on the tax rate of \$22.925 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2024 should be no higher than \$922,616.

15. The 2024 assessment of the Property, as set by the City's Board of Assessors and compared with other properties in the City was excessive and, upon information and belief, violated Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution. As a result, the property tax imposed on the Property for 2024 was excessive in at least the amount of \$343,727.

Jim Owczarski, Clerk
January 29, 2025
Page 3

16. Upon information and belief, the City will take the position that the assessment of property in the City is at market value and, if true, then an over assessment of the Property constitutes a Uniformity Clause violation. As a result, of the assessment of the Property, the Property bears an unreasonably disproportionate share of taxes on and ad valorem basis.

17. Claimants are entitled to a refund of 2024 tax in the amount of \$343,727, or such greater amount as may be determined to be due to Claimants, plus statutory interest.

18. The amount of this claim is \$343,727, plus interest thereon.

Dated at Madison, Wisconsin, on this 29th day of January, 2025.

Sincerely,

A handwritten signature in dark ink, appearing to read "Don Millis", with a stylized flourish at the end.

Don M. Millis
Agent for Claimants

CLAIM FOR EXCESSIVE ASSESSMENT

TO: City Clerk
City of Milwaukee
200 East Wells Street
Milwaukee, WI 53202

CITY OF MILWAUKEE
2025 JAN 31 P 12:49
CITY CLERK'S OFFICE

Claimant Wisconsin & Milwaukee Hotel, LLC, by its attorneys Mallory s.c., asserts it is the owner of parcel number 3960471000 (the Property) located at 625 North Milwaukee Street, Milwaukee, Wisconsin, and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to WIS. STAT. § 74.37.

1. Claimant is the owner of the property, located at 625 North Milwaukee Street, Milwaukee, Wisconsin, and is responsible for taxes on the Property and is authorized to bring this claim in its own name.
2. For the 2024 tax year, property in the City was assessed at 0.9024 of its fair market value as of January 1, 2024, and was taxed at \$22.925 per \$1,000 of assessed value. A copy of the 2024 tax bill is attached as Exhibit A.
3. For the 2024 tax year, the value of the Property was set by the Assessor's office at \$34,796,000.
4. Claimant made a timely objection to the Board of Assessor's and Board of Review.
5. Based on this assessment, the City imposed a net property tax of \$797,627.63 on the Property and an additional BID #21 tax of \$54,135.88, which has been paid.
6. The assessed value of the Property as of January 1, 2024, should be no higher than \$19,730,000. This value is derived from sales of comparable properties and appraisal of property. Additionally, the Property was not assessed uniformly in compliance with Article VIII, Section 1 of the Wisconsin Constitution.
7. Based on the assessment ratio set forth in paragraph 2, the correct assessment of the Property for the 2024 assessment should be no higher than \$19,730,000, and the correct net property tax on the Property for 2024 should be no higher than \$452,270.17 and \$30,696.08 for the BID 21 tax.

OFFICE OF THE CITY CLERK
JAN 31 2025 10:55

8. As a result of the excessive assessment of the Property for the 2024 tax year, an excess tax in at least the amount of \$368,797.26 was imposed on the Property.
9. The amount of this claim is \$368,797.26, plus interest thereon at the applicable statutory rate.

Dated this 30th day of January, 2025.

MALLERY, s.c.

By: 

CHRISTOPHER L. STROHBEHN

State Bar No. 1041495

E: cstrohbahn@mallerysc.com

RUSSELL J. KARNES

State Bar No. 1054982

E: rkarnes@mallerysc.com

SAMANTHA S. BAILEY

State Bar No. 1118995

E: sbailey@mallerysc.com

Attorneys for Claimant

POST OFFICE ADDRESS:

Mallery s.c.

731 North Jackson Street, Suite 900

Milwaukee, Wisconsin 53202

Phone: (414) 271-2424

Fax: (414) 271-8678

2024 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL

ACCOUNT TYPE: REAL ESTATE
TAX KEY / ACCOUNT NO. 3960471000 BILL # 100539
LOCATION OF PROPERTY: 625 N MILWAUKEE ST
LEGAL DESCRIPTION: NEIGHBORHOOD 6475 PLAT PAGE 396/35
WISCONSIN & MILWAUKEE CONDOMINIUM IN THE SW 1/4 SE
C 28-7-22 UNIT 1 & 95% UNDIV INT IN COMMON ELEMENT

Spencer Coggs

CITY TREASURER

CITY HALL, ROOM 103
200 EAST WELLS STREET
MILWAUKEE, WISCONSIN 53202
TELEPHONE: (414) 286-2240
TDD: (414) 286-2025
FAX: (414) 286-3186
www.milwaukee.gov/treasurer

When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account, or to process the payment as a check transaction.

WISCONSIN & MILWAUKEE HOTEL LLC
731 N JACKSON ST UNIT 420
MILWAUKEE, WI 53202

Class	Assessment-Land	Assmt.-Improvements	Total Assessment	Detail of Special Assessments and Other Charges
SPECIAL MERCANTILE	2,484,000	32,312,000	34,796,000	DNS MISCELLANEOUS 1,176.53 FIRE PREVENTION INSPECTION 577.67 BID #21 DOWNTOWN MGNT DIST 54,135.88
Avg. Assmt. Ratio	Est. Fair Mkt.-Land	Est. Fair Mkt.-Improvements	Total Est. Fair Market	
0.9024	2,752,660	35,806,738	38,559,398	
School taxes reduced by school levy tax credit			60,062.42	
			TOTAL	55,890.08

Tax Levy	2023 Est. State Aids	2024 Est. State Aids	2023 Net Tax	2024 Net Tax	% Change
Sewerage Dist.			51,676.50	47,767.95	-7.563
Public Schools	782,473,968	734,822,627	256,431.56	309,231.01	+20.590
Tech. College	30,574,893	31,558,078	33,665.99	30,912.77	-8.178
County Govt.	29,440,017	30,204,588	131,803.83	121,305.82	-7.965
City Govt.	277,592,089	282,441,064	316,916.61	288,497.12	-8.967
Total	1,120,080,967	1,079,026,357	790,494.49	797,714.67	+0.913
First Dollar Credit			-71.46	-87.04	+21.802
Lottery and Gaming Credit			0.00	0.00	+0.000
Net Property Tax			790,423.03	797,627.63	+0.911
Special Assessments and Charges				55,890.08	

WARNING: If the first installment payment is not paid by the due date, the installment option is lost. The total tax becomes delinquent and is subject to interest and penalty charges. See reverse side for details.

TOTAL DUE ▶ 853,517.71 ◀

Monthly Installment Payment Due: February through July 2025	86,676.11	Net Assessed Value Rate Before Credits	FULL PAYMENT DUE ON OR BEFORE 01/31/2025	853,517.71
Monthly Installment Payment Due: August, September, and October 2025	64,216.43	22.925	FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2025	140,812.25

FOR INFORMATIONAL PURPOSES ONLY - Voter-Approved Temporary Tax Increases

Taxing Jurisdiction	Total Additional Taxes	Total Additional Taxes Applied to Property	Year Increase Ends
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KEEP TOP PART OF TAX BILL FOR YOUR RECORDS. SEE REVERSE SIDE FOR MORE INFORMATION.
WHEN PAYING BY MAIL, CAREFULLY TEAR ON PERFORATION AND RETURN BOTTOM COUPON ONLY WITH PAYMENT IN THE ENVELOPE PROVIDED

2024 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON

ACCOUNT TYPE: REAL ESTATE TAX KEY / ACCOUNT NO. 3960471000 BILL # 100539
LOCATION OF PROPERTY: 625 N MILWAUKEE ST

☐ CHANGE IN MAILING ADDRESS
(COMplete REVERSE SIDE)

☐ ASSESSMENT APPEAL PENDING
PAID UNDER PROTEST

Make Check Payable to:
CITY OF MILWAUKEE
OFFICE OF THE CITY TREASURER
PO BOX 78776
MILWAUKEE, WI 53278-8776

FULL PAYMENT DUE
ON OR BEFORE 01/31/2025 853,517.71

FIRST INSTALLMENT PAYMENT
DUE ON OR BEFORE 01/31/2025 140,812.25

PLEASE WRITE IN AMOUNT ENCLOSED

\$

WISCONSIN & MILWAUKEE HOTEL LLC
731 N JACKSON ST UNIT 420
MILWAUKEE, WI 53202

EXHIBIT

A

208202480010053960085351771200140812256

CLAIM FOR EXCESSIVE ASSESSMENT

CITY OF MILWAUKEE
2025 JAN 31 P 12:49
CITY CLERK'S OFFICE

TO: City Clerk
City of Milwaukee
200 East Wells Street
Milwaukee, WI 53202

Claimant JSWD WI Venture I, LLC, by its attorneys Mallery s.c., asserts it is the owner of parcel number 3960501000 (the Property) located at 550 North Van Buren Street, Milwaukee, Wisconsin, and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to WIS. STAT. § 74.37.

1. Claimant is the owner of the property, located at 550 North Van Buren Street, Milwaukee, Wisconsin, and is responsible for taxes on the Property and is authorized to bring this claim in its own name.
2. For the 2024 tax year, property in the City was assessed at 0.9024 of its fair market value as of January 1, 2024, and was taxed at \$22.925 per \$1,000 of assessed value. A copy of the 2024 tax bill is attached as Exhibit A.
3. For the 2024 tax year, the value of the Property was set by the Assessor's office at \$39,695,900.
4. Claimant made a timely objection to the Board of Assessor's and Board of Review.
5. Based on this assessment, the City imposed a net property tax of \$909,960.14 on the Property and an additional BID #21 tax of \$61,759.18, which has been paid.
6. The assessed value of the Property as of January 1, 2024, should be no higher than \$28,940,000. This value is derived from sales of comparable properties and appraisal of property. Additionally, the Property was not assessed uniformly in compliance with Article VIII, Section 1 of the Wisconsin Constitution.
7. Based on the assessment ratio set forth in paragraph 2, the correct assessment of the Property for the 2024 assessment should be no higher than \$28,940,000, and the correct net property tax on the Property for 2024 should be no higher than \$663,399.65 and \$45,025.06 for the BID 21 tax.

2025 JAN 31 P 12:56
CITY CLERK'S OFFICE

8. As a result of the excessive assessment of the Property for the 2024 tax year, an excess tax in at least the amount of \$263,294.61 was imposed on the Property.
9. The amount of this claim is \$263,294.61, plus interest thereon at the applicable statutory rate.

Dated this 30th day of January, 2025.

MALLERY, s.c.

By: 

CHRISTOPHER L. STROHBEHN

State Bar No. 1041495

E: cstrohbahn@mallerysc.com

RUSSELL J. KARNES

State Bar No. 1054982

E: rkarnes@mallerysc.com

SAMANTHA S. BAILEY

State Bar No. 1118995

E: sbailey@mallerysc.com

Attorneys for Claimant

POST OFFICE ADDRESS:

Mallery s.c.

731 North Jackson Street, Suite 900

Milwaukee, Wisconsin 53202

Phone: (414) 271-2424

Fax: (414) 271-8678

2024 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL

ACCOUNT TYPE: REAL ESTATE
 TAX KEY / ACCOUNT NO. 3960501000 BILL # 100545
 LOCATION OF PROPERTY: 550 N VAN BUREN ST
 LEGAL DESCRIPTION: NEIGHBORHOOD 6475 PLAT PAGE 396/03
 CERTIFIED SURVEY MAP NO 8756 IN SW 1/4 SEC 28-7-22
 LOT 1 BID # 21 25-01 BID #21

Spencer Coggs
CITY TREASURER

CITY HALL, ROOM 103
 200 EAST WELLS STREET
 MILWAUKEE, WISCONSIN 53202
 TELEPHONE: (414) 286-2240
 TDD: (414) 286-2025
 FAX: (414) 286-3186
www.milwaukee.gov/treasurer

When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account, or to process the payment as a check transaction.

JSWD WI VENTURE I LLC
 731 N JACKSON ST STE 420
 MILWAUKEE, WI 53202

Class	Assessment-Land	Assmt-Improvements	Total Assessment	Detail of Special Assessments and Other Charges
SPECIAL MERCANTILE	4,487,400	35,208,500	39,695,900	PACE LOAN 631,865.00 PACE ADMIN CHARGES 1,000.00 DELINQUENT WATER ACCOUNT 35.64 DNS MISCELLANEOUS 638.05 FIRE PREVENTION INSPECTION 577.67 BID #21 DOWNTOWN MGNT DIST 61,759.18
Avg. Assmt. Ratio	Est. Fair Mkt.-Land	Est. Fair Mkt.-Improvements	Total Est. Fair Market	
0.9024	4,972,739	39,016,512	43,989,251	
School taxes reduced by school levy tax credit			68,520.28	
				TOTAL 695,875.54

Tax Levy	2023 Est. State Aids	2024 Est. State Aids	2023 Net Tax	2024 Net Tax	% Change
Sewerage Dist.			58,702.40	54,494.53	-7.168
Public Schools	782,473,968	734,822,627	291,295.84	352,776.28	+21.106
Tech. College	30,574,893	31,558,078	38,243.20	35,265.84	-7.785
County Govt.	29,440,017	30,204,588	149,723.80	138,387.85	-7.571
City Govt.	277,592,089	282,441,064	360,004.40	329,122.68	-8.578
Total	1,120,080,967	1,079,026,357	897,969.64	910,047.18	+1.345
First Dollar Credit			-71.46	-87.04	+21.802
Lottery and Gaming Credit			0.00	0.00	+0.000
Net Property Tax			897,898.18	909,960.14	+1.343
Special Assessments and Charges				695,875.54	
WARNING: If the first installment payment is not paid by the due date, the installment option is lost. The total tax becomes delinquent and is subject to interest and penalty charges. See reverse side for details.			TOTAL DUE ▶ 1,605,835.68 ◀		
Monthly Installment Payment Due: February through July 2025	162,094.49	Net Assessed Value Rate Before Credits	FULL PAYMENT DUE ON OR BEFORE 01/31/2025 1,605,835.68		
Monthly Installment Payment Due: August, September, and October 2025	136,471.73	22.925	FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2025 223,854.05		

FOR INFORMATIONAL PURPOSES ONLY - Voter-Approved Temporary Tax Increases

Taxing Jurisdiction	Total Additional Taxes	Total Additional Taxes Applied to Property	Year Increase Ends
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KEEP TOP PART OF TAX BILL FOR YOUR RECORDS. SEE REVERSE SIDE FOR MORE INFORMATION.
 WHEN PAYING BY MAIL, CAREFULLY TEAR ON PERFORATION AND RETURN BOTTOM COUPON ONLY WITH PAYMENT IN THE ENVELOPE PROVIDED

2024 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON

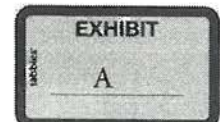
ACCOUNT TYPE: REAL ESTATE TAX KEY / ACCOUNT NO. 3960501000 BILL # 100545
 LOCATION OF PROPERTY: 550 N VAN BUREN ST

- ☐ CHANGE IN MAILING ADDRESS (COMPLETE REVERSE SIDE)
☐ ASSESSMENT APPEAL PENDING PAID UNDER PROTEST

Make Check Payable to:
CITY OF MILWAUKEE
 OFFICE OF THE CITY TREASURER
 PO BOX 78776
 MILWAUKEE, WI 53278-8776

FULL PAYMENT DUE ON OR BEFORE 01/31/2025	1,605,835.68
FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2025	223,854.05
PLEASE WRITE IN AMOUNT ENCLOSED	
\$	

JSWD WI VENTURE I LLC
 731 N JACKSON ST STE 420
 MILWAUKEE, WI 53202



208202480010054530160583568300223854050

CLAIM FOR EXCESSIVE ASSESSMENT

TO: City Clerk
City of Milwaukee
200 East Wells Street
Milwaukee, WI 53202

CITY OF MILWAUKEE
2025 JAN 31 P 12:49
CITY CLERK'S OFFICE

Claimant JSWD Commerce, LLC, by its attorneys Mallery s.c., asserts it is the owner of parcel number 3922961000 (the Property) located at 744-754 North Vel R Phillips Avenue, Milwaukee, Wisconsin, and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to WIS. STAT. § 74.37.

1. Claimant is the owner of the property, located at 744-754 North Vel R Phillips Avenue, Milwaukee, Wisconsin, and is responsible for taxes on the Property and is authorized to bring this claim in its own name.
2. For the 2024 tax year, property in the City was assessed at 0.9024 of its fair market value as of January 1, 2024, and was taxed at \$22.925 per \$1,000 of assessed value. A copy of the 2024 tax bill is attached as Exhibit A.
3. For the 2024 tax year, the value of the Property was set by the Assessor's office at \$17,735,800.
4. Claimant made a timely objection to the Board of Assessor's and Board of Review.
5. Based on this assessment, the City imposed a net property tax of \$406,514.51 on the Property and an additional BID #21 tax of \$27,593.49, which has been paid.
6. The assessed value of the Property as of January 1, 2024, should be no higher than \$8,890,000. This value is derived from sales of comparable properties and appraisal of property. Additionally, the Property was not assessed uniformly in compliance with Article VIII, Section 1 of the Wisconsin Constitution.
7. Based on the assessment ratio set forth in paragraph 2, the correct assessment of the Property for the 2024 assessment should be no higher than \$8,890,000, and the correct net property tax on the Property for 2024 should be no higher than \$203,763.79 and \$13,831.12 for the BID 21 tax.
8. As a result of the excessive assessment of the Property for the 2024 tax year, an excess tax in at least the amount of \$216,513.09 was imposed on the Property.

9. The amount of this claim is \$216,513.09, plus interest thereon at the applicable statutory rate.

Dated this 30th day of January, 2025.

MALLERY, s.c.

By: 

CHRISTOPHER L. STROHBEHN

State Bar No. 1041495

E: cstrohbahn@mallerysc.com

RUSSELL J. KARNES

State Bar No. 1054982

E: rkarnes@mallerysc.com

SAMANTHA S. BAILEY

State Bar No. 1118995

E: sbailey@mallerysc.com

Attorneys for Claimant

POST OFFICE ADDRESS:

Mallery s.c.

731 North Jackson Street, Suite 900

Milwaukee, Wisconsin 53202

Phone: (414) 271-2424

Fax: (414) 271-8678

2024 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL

ACCOUNT TYPE: REAL ESTATE
 TAX KEY / ACCOUNT NO. 3922961000 BILL # 99599
 LOCATION OF PROPERTY: 744 754 N VEL R PHILLIPS AV
 LEGAL DESCRIPTION: NEIGHBORHOOD 6475 PLAT PAGE 392/29
 CERTIFIED SURVEY MAP NO 8744 IN NE 1/4 SEC 29-7-22
 LOT 1 BID #21

Spencer Coggs

CITY TREASURER

CITY HALL, ROOM 103
 200 EAST WELLS STREET
 MILWAUKEE, WISCONSIN 53202
 TELEPHONE: (414) 286-2240
 TDD: (414) 286-2025
 FAX: (414) 286-3186
www.milwaukee.gov/treasurer

When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account, or to process the payment as a check transaction.

JSWD COMMERCE LLC
 731 N JACKSON ST UNIT 420
 MILWAUKEE, WI 53202

Class	Assessment-Land	Assmt.-Improvements	Total Assessment	Detail of Special Assessments and Other Charges
SPECIAL MERCANTILE	2,284,000	15,451,800	17,735,800	PACE LOAN 228,108.50 PACE ADMIN CHARGES 1,000.00 COVERED OPENINGS 40.64 DELINQUENT WATER ACCOUNT 17.82 DNS MISCELLANEOUS 1,143.00 BID #21 DOWNTOWN MGNT DIST 27,593.49
Avg. Assmt. Ratio	Est. Fair Mkt.-Land	Est. Fair Mkt.-Improvements	Total Est. Fair Market	
0.9024	2,531,028	17,123,005	19,654,033	
School taxes reduced by school levy tax credit			30,614.30	
				TOTAL 257,903.45

Tax Levy	2023 Est. State Aids	2024 Est. State Aids	2023 Net Tax	2024 Net Tax	% Change
Sewerage Dist.			26,427.20	24,347.71	-7.869
Public Schools	782,473,968	734,822,627	131,138.32	157,617.52	+20.192
Tech. College	30,574,893	31,558,078	17,216.69	15,756.48	-8.481
County Govt.	29,440,017	30,204,588	67,404.08	61,830.55	-8.269
City Govt.	277,592,089	282,441,064	162,070.19	147,049.29	-9.268
Total	1,120,080,967	1,079,026,357	404,256.48	406,601.55	+0.580
First Dollar Credit			-71.46	-87.04	+21.802
Lottery and Gaming Credit			0.00	0.00	+0.000
Net Property Tax			404,185.02	406,514.51	+0.576
Special Assessments and Charges				257,903.45	

WARNING: If the first installment payment is not paid by the due date, the installment option is lost. The total tax becomes delinquent and is subject to interest and penalty charges. See reverse side for details.

TOTAL DUE	664,417.96
FULL PAYMENT DUE ON OR BEFORE 01/31/2025	664,417.96
FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2025	94,710.28

FOR INFORMATIONAL PURPOSES ONLY - Voter-Approved Temporary Tax Increases

Taxing Jurisdiction	Total Additional Taxes	Total Additional Taxes Applied to Property	Year Increase Ends
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KEEP TOP PART OF TAX BILL FOR YOUR RECORDS. SEE REVERSE SIDE FOR MORE INFORMATION.
 WHEN PAYING BY MAIL, CAREFULLY TEAR ON PERFORATION AND RETURN BOTTOM COUPON ONLY WITH PAYMENT IN THE ENVELOPE PROVIDED

2024 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON

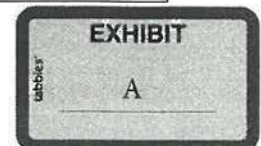
ACCOUNT TYPE: REAL ESTATE TAX KEY / ACCOUNT NO. 3922961000 BILL # 99599
 LOCATION OF PROPERTY: 744 754 N VEL R PHILLIPS AV

- ☐ CHANGE IN MAILING ADDRESS (COMPLETE REVERSE SIDE)
- ☐ ASSESSMENT APPEAL PENDING PAID UNDER PROTEST

Make Check Payable to:
CITY OF MILWAUKEE
 OFFICE OF THE CITY TREASURER
 PO BOX 78776
 MILWAUKEE, WI 53278-8776

FULL PAYMENT DUE ON OR BEFORE 01/31/2025	664,417.96
FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2025	94,710.28
PLEASE WRITE IN AMOUNT ENCLOSED	
\$	

JSWD COMMERCE LLC
 731 N JACKSON ST UNIT 420
 MILWAUKEE, WI 53202



208202480009959930066441796100094710262



CITY OF MILWAUKEE
2025 JAN 31 A 10:50
CITY CLERK'S OFFICE

Reinhart Boerner Van Deuren s.c.
22 East Mifflin Street, Suite 700
Madison, WI 53703

Telephone: 608.229.2200
Facsimile: 608.229.2100
reinhartlaw.com

January 29, 2025

Shawn E. Lovell
Direct Dial: 608-229-2265
slovell@reinhartlaw.com

CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

Jim Owczarski, Clerk
City of Milwaukee
200 East Wells Street, Room 205
Milwaukee, WI 53202

1-31-25
10:50 AM
AL

Dear Mr. Owczarski:

Re: Parcel No. 361-1954-110

Now comes Claimant, SP Milwaukee Propco 1, LLC, owner of parcel 361-1954-110 (the "Property") in Milwaukee, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37. You are hereby directed to serve any notice of disallowance on the undersigned agent of the Claimant.

1. The Claim is brought under Wis. Stat. § 74.37(2), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2024, plus statutory interest, with respect to the Property.
2. Claimant is the owner of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.
3. The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 200 East Wells Street in the City.
4. The Property is located at 215 W. Pleasant Street within the City and is identified in the City's records as Parcel No 361-1954-110.

Jim Owczarski, Clerk
January 29, 2025
Page 2

5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 90.2353516% as of January 1, 2024.

6. For 2024, property tax was imposed on property in the City at the rate of \$22.925 per \$1,000 for the assessed value for the Property.

7. For 2024, the City's assessor set the assessment of the Property at \$3,339,900.

8. Claimant appealed the 2024 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).

9. The City's Board of Assessors reviewed Claimant's objection and sustained the assessment at \$3,339,900. Claimant timely requested a hearing with the Board of Review.

10. The City imposed tax on the Property in the amount of \$76,568.77.

11. Claimant timely paid the property taxes imposed by the City on the Property for 2024, or the required installment thereof.

12. The fair market value of the Property as of January 1, 2024, was no higher than \$1,300,000.

13. Based on the aggregate ratio 90.2353516%, the correct assessment of the Property for 2024 should be no higher than \$1,173,060.

14. Based on the tax rate of \$22.925 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2024 should be no higher than \$26,892.

15. The 2024 assessment of the Property, as set by the City's Board of Assessors and compared with other properties in the City was excessive and, upon information and belief, violated Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution. As a result, the property tax imposed on the Property for 2024 was excessive in at least the amount of \$49,676.

16. Upon information and belief, the City will take the position that the assessment of property in the City is at market value and, if true, then an over assessment of the Property constitutes a Uniformity Clause violation. As a result, of the assessment of the Property, the Property bears an unreasonably disproportionate share of taxes on and ad valorem basis.

17. Claimant is entitled to a refund of 2024 tax in the amount of \$49,676, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

Jim Owczarski, Clerk
January 29, 2025
Page 3

18. The amount of this claim is \$49,676, plus interest thereon.

Dated at Madison, Wisconsin, on this 29th day of January, 2025.

Respectfully,

A handwritten signature in black ink, appearing to read "Shawn Lovell", written in a cursive style.

Shawn E. Lovell
Agent for Claimant



Reinhart Boerner Van Deuren s.c.
22 East Mifflin Street, Suite 700
Madison, WI 53703

Telephone: 608.229.2200
Facsimile: 608.229.2100
reinhartlaw.com

CITY OF MILWAUKEE

2025 JAN 31 A 10:50

CITY CLERK'S OFFICE

January 29, 2025

Shawn E. Lovell
Direct Dial: 608-229-2265
slovell@reinhartlaw.com

CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

Jim Owczarski, Clerk
City of Milwaukee
200 East Wells Street, Room 205
Milwaukee, WI 53202

1025004
1-31-25
AN

Dear Mr. Owczarski:

Re: Parcel No. 361-1844-000

Now comes Claimant, SP Milwaukee Propco 1, LLC, owner of parcel 361-1844-000 (the "Property") in Milwaukee, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37. You are hereby directed to serve any notice of disallowance on the undersigned agent of the Claimant.

1. The Claim is brought under Wis. Stat. § 74.37(2), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2024, plus statutory interest, with respect to the Property.
2. Claimant is the owner of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.
3. The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 200 East Wells Street in the City.
4. The Property is located at 101 W. Pleasant Street within the City and is identified in the City's records as Parcel No 361-1844-000.

5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 90.2353516% as of January 1, 2024.

6. For 2024, property tax was imposed on property in the City at the rate of \$22.925 per \$1,000 for the assessed value for the Property.

7. For 2024, the City's assessor set the assessment of the Property at \$6,851,300.

8. Claimant appealed the 2024 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).

9. The City's Board of Assessors reviewed Claimant's objection and sustained the assessment at \$6,851,300. Claimant timely requested a hearing with the Board of Review.

10. The City imposed tax on the Property in the amount of \$157,069.26.

11. Claimant timely paid the property taxes imposed by the City on the Property for 2024, or the required installment thereof.

12. The fair market value of the Property as of January 1, 2024, was no higher than \$6,500,000.

13. Based on the aggregate ratio 90.2353516%, the correct assessment of the Property for 2024 should be no higher than \$5,865,298.

14. Based on the tax rate of \$22.925 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2024 should be no higher than \$134,462.

15. The 2024 assessment of the Property, as set by the City's Board of Assessors and compared with other properties in the City was excessive and, upon information and belief, violated Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution. As a result, the property tax imposed on the Property for 2024 was excessive in at least the amount of \$22,607.

16. Upon information and belief, the City will take the position that the assessment of property in the City is at market value and, if true, then an over assessment of the Property constitutes a Uniformity Clause violation. As a result, of the assessment of the Property, the Property bears an unreasonably disproportionate share of taxes on an ad valorem basis.

17. Claimant is entitled to a refund of 2024 tax in the amount of \$22,607, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

Jim Owczarski, Clerk
January 29, 2025
Page 3

18. The amount of this claim is \$22,607, plus interest thereon.

Dated at Madison, Wisconsin, on this 29th day of January, 2025.

Respectfully,

A handwritten signature in black ink, appearing to read "Shawn E. Lovell". The signature is fluid and cursive, with the first name "Shawn" and last name "Lovell" clearly distinguishable.

Shawn E. Lovell
Agent for Claimant

Reinhart

CITY OF MILWAUKEE

2025 JAN 31 A 10:50

CITY CLERK'S OFFICE

Reinhart Boerner Van Deuren s.c.
22 East Mifflin Street, Suite 700
Madison, WI 53703

Telephone: 608.229.2200
Facsimile: 608.229.2100
reinhartlaw.com

January 29, 2025

Shawn E. Lovell
Direct Dial: 608-229-2265
slovell@reinhartlaw.com

CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

Jim Owczarski, Clerk
City of Milwaukee
200 East Wells Street, Room 205
Milwaukee, WI 53202

10-491
1-31-25
AM

Dear Mr. Owczarski:

Re: Parcel No. 361-1842-000

Now comes Claimant, SP Milwaukee Propco 1, LLC, owner of parcel 361-1842-000 (the "Property") in Milwaukee, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37. You are hereby directed to serve any notice of disallowance on the undersigned agent of the Claimant.

1. The Claim is brought under Wis. Stat. § 74.37(2), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2024, plus statutory interest, with respect to the Property.
2. Claimant is the owner of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.
3. The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 200 East Wells Street in the City.
4. The Property is located at 111-119 W. Pleasant Street within the City and is identified in the City's records as Parcel No 361-1842-000.

Jim Owczarski, Clerk
January 29, 2025
Page 2

5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 90.2353516% as of January 1, 2024.

6. For 2024, property tax was imposed on property in the City at the rate of \$22.925 per \$1,000 for the assessed value for the Property.

7. For 2024, the City's assessor set the assessment of the Property at \$5,712,700.

8. Claimant appealed the 2024 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).

9. The City's Board of Assessors reviewed Claimant's objection and sustained the assessment at \$5,712,700. Claimant timely requested a hearing with the Board of Review.

10. The City imposed tax on the Property in the amount of \$130,966.33.

11. Claimant timely paid the property taxes imposed by the City on the Property for 2024, or the required installment thereof.

12. The fair market value of the Property as of January 1, 2024, was no higher than \$5,100,000.

13. Based on the aggregate ratio 90.2353516%, the correct assessment of the Property for 2024 should be no higher than \$4,602,003.

14. Based on the tax rate of \$22.925 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2024 should be no higher than \$105,501.

15. The 2024 assessment of the Property, as set by the City's Board of Assessors and compared with other properties in the City was excessive and, upon information and belief, violated Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution. As a result, the property tax imposed on the Property for 2024 was excessive in at least the amount of \$25,465.

16. Upon information and belief, the City will take the position that the assessment of property in the City is at market value and, if true, then an over assessment of the Property constitutes a Uniformity Clause violation. As a result, of the assessment of the Property, the Property bears an unreasonably disproportionate share of taxes on an ad valorem basis.

17. Claimant is entitled to a refund of 2024 tax in the amount of \$25,465, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

Jim Owczarski, Clerk
January 29, 2025
Page 3

18. The amount of this claim is \$25,465, plus interest thereon.

Dated at Madison, Wisconsin, on this 29th day of January, 2025.

Respectfully,

A handwritten signature in black ink, appearing to read "Shawn Lovell", written in a cursive style.

Shawn E. Lovell
Agent for Claimant



Reinhart Boerner Van Deuren s.c.
22 East Mifflin Street, Suite 700
Madison, WI 53703

Telephone: 608.229.2200
Facsimile: 608.229.2100
reinhartlaw.com

CITY OF MILWAUKEE

2025 JAN 31 A 10:49

CITY CLERK'S OFFICE
January 29, 2025

Shawn E. Lovell
Direct Dial: 608-229-2265
slovell@reinhartlaw.com

CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

Jim Owczarski, Clerk
City of Milwaukee
200 East Wells Street, Room 205
Milwaukee, WI 53202

10-49-A
1-31-25
AN

Dear Mr. Owczarski:

Re: Parcel No. 361-0184-112

Now comes Claimant, SP Milwaukee Propco 1, LLC, owner of parcel 361-0184-112 (the "Property") in Milwaukee, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37. You are hereby directed to serve any notice of disallowance on the undersigned agent of the Claimant.

1. The Claim is brought under Wis. Stat. § 74.37(2), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2024, plus statutory interest, with respect to the Property.

2. Claimant is the owner of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.

3. The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 200 East Wells Street in the City.

4. The Property is located at 1505-1555 N. Rivercenter Drive within the City and is identified in the City's records as Parcel No 361-0184-112.

Jim Owczarski, Clerk
January 29, 2025
Page 2

5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 90.2353516% as of January 1, 2024.

6. For 2024, property tax was imposed on property in the City at the rate of \$22.925 per \$1,000 for the assessed value for the Property.

7. For 2024, the City's assessor set the assessment of the Property at \$46,974,000.

8. Claimant appealed the 2024 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).

9. The City's Board of Assessors reviewed Claimant's objection and sustained the assessment at \$46,974,000. Claimant timely requested a hearing with the Board of Review.

10. The City imposed tax on the Property in the amount of \$1,076,901.03.

11. Claimant timely paid the property taxes imposed by the City on the Property for 2024, or the required installment thereof.

12. The fair market value of the Property as of January 1, 2024, was no higher than \$43,000,000.

13. Based on the aggregate ratio 90.2353516%, the correct assessment of the Property for 2024 should be no higher than \$38,801,201.

14. Based on the tax rate of \$22.925 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2024 should be no higher than \$889,518.

15. The 2024 assessment of the Property, as set by the City's Board of Assessors and compared with other properties in the City was excessive and, upon information and belief, violated Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution. As a result, the property tax imposed on the Property for 2024 was excessive in at least the amount of \$187,383.

16. Upon information and belief, the City will take the position that the assessment of property in the City is at market value and, if true, then an over assessment of the Property constitutes a Uniformity Clause violation. As a result, of the assessment of the Property, the Property bears an unreasonably disproportionate share of taxes on an ad valorem basis.

17. Claimant is entitled to a refund of 2024 tax in the amount of \$187,383, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

Jim Owczarski, Clerk
January 29, 2025
Page 3

18. The amount of this claim is \$187,383, plus interest thereon.

Dated at Madison, Wisconsin, on this 29th day of January, 2025.

Respectfully,

A handwritten signature in black ink, appearing to read "Shawn E. Lovell". The signature is fluid and cursive, with the first name "Shawn" and last name "Lovell" clearly distinguishable.

Shawn E. Lovell



CITY OF MILWAUKEE
2025 JAN 31 A 10:49
CITY CLERK'S OFFICE

Reinhart Boerner Van Deuren s.c.
22 East Mifflin Street, Suite 700
Madison, WI 53703

Telephone: 608.229.2200
Facsimile: 608.229.2100
reinhardtlaw.com

January 29, 2025

Shawn E. Lovell
Direct Dial: 608-229-2265
slovell@reinhardtlaw.com

CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

Jim Owczarski, Clerk
City of Milwaukee
200 East Wells Street, Room 205
Milwaukee, WI 53202

10-49 AM
1-31-25
JH

Dear Mr. Owczarski:

Re: Parcel No. 361-1962-100

Now comes Claimant, SP Milwaukee Propco 1, LLC, owner of parcel 361-1962-100 (the "Property") in Milwaukee, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37. You are hereby directed to serve any notice of disallowance on the undersigned agent of the Claimant.

1. The Claim is brought under Wis. Stat. § 74.37(2), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2024, plus statutory interest, with respect to the Property.

2. Claimant is the owner of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.

3. The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 200 East Wells Street in the City.

4. The Property is located at 1500 N. 2nd Street within the City and is identified in the City's records as Parcel No 361-1962-100.

5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 90.2353516% as of January 1, 2024.

6. For 2024, property tax was imposed on property in the City at the rate of \$22.925 per \$1,000 for the assessed value for the Property.

7. For 2024, the City's assessor set the assessment of the Property at \$2,163,500.

8. Claimant appealed the 2024 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).

9. The City's Board of Assessors reviewed Claimant's objection and sustained the assessment at \$2,163,500. Claimant timely requested a hearing with the Board of Review.

10. The City imposed tax on the Property in the amount of \$49,599.24.

11. Claimant timely paid the property taxes imposed by the City on the Property for 2024, or the required installment thereof.

12. The fair market value of the Property as of January 1, 2024, was no higher than \$1,300,000.

13. Based on the aggregate ratio 90.2353516%, the correct assessment of the Property for 2024 should be no higher than \$1,173,060.

14. Based on the tax rate of \$22.925 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2024 should be no higher than \$26,892.

15. The 2024 assessment of the Property, as set by the City's Board of Assessors and compared with other properties in the City was excessive and, upon information and belief, violated Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution. As a result, the property tax imposed on the Property for 2024 was excessive in at least the amount of \$22,707.

16. Upon information and belief, the City will take the position that the assessment of property in the City is at market value and, if true, then an over assessment of the Property constitutes a Uniformity Clause violation. As a result, of the assessment of the Property, the Property bears an unreasonably disproportionate share of taxes on and ad valorem basis.

17. Claimant is entitled to a refund of 2024 tax in the amount of \$22,707, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

Jim Owczarski, Clerk
January 29, 2025
Page 3

18. The amount of this claim is \$22,707, plus interest thereon.

Dated at Madison, Wisconsin, on this 29th day of January, 2025.

Respectfully,

A handwritten signature in black ink, appearing to read "Shawn E. Lovell". The signature is fluid and cursive, with the first name "Shawn" and last name "Lovell" clearly distinguishable.

Shawn E. Lovell
Agent for Claimant

CITY OF MILWAUKEE
2025 JAN 30 P 1:45
CITY CLERK'S OFFICE

CLAIM FOR EXCESSIVE ASSESSMENT

TO: City Clerk
City of Milwaukee
200 East Wells Street
Milwaukee, WI 53202

Claimant 180 W Grange LLC, by its agents Ryan, LLC, asserts it is the owner of parcel number 6419990111 (the Property) located at 180 W. Grange Avenue, Milwaukee, Wisconsin, and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to WIS. STAT. § 74.37.

1. Claimant is the owner of the property, located at 180 W. Grange Avenue, Milwaukee, Wisconsin, and is responsible for taxes on the Property and is authorized to bring this claim in its own name.
2. For the 2024 tax year, property in the City was assessed at 0.9024 of its fair market value as of January 1, 2024, and was taxed at \$22.925 per \$1,000 of assessed value. A copy of the 2024 tax bill is attached as Exhibit A.
3. For the 2024 tax year, the value of the Property was set by the Assessor's office at \$2,159,600.
4. Claimant made a timely objection to the Board of Assessor's and Board of Review.
5. Based on this assessment, the City imposed a tax of \$52,014.63 on the Property, of which the first installment has been paid.
6. The assessed value of the Property as of January 1, 2024, should be no higher than \$815,000. This value is derived from the recent sale price of the property.
7. Based on the assessment ratio set forth in paragraph 2, the correct assessment of the Property for the 2024 assessment should be no higher than \$735,456 and the correct tax on the Property for 2024 should be no higher than \$19,365.46.
8. As a result of the excessive assessment of the Property for the 2024 tax year, an excess tax in at least the amount of \$32,649.17 was imposed on the Property.
9. The amount of this claim is \$32,649.17, plus interest thereon at the applicable statutory rate.

OFFICE OF CITY ATTORNEY
30 JAN '25 PM04:32

Dated this 30th day of January, 2025.

Ryan, LLC:

By:

A handwritten signature in black ink, appearing to read 'Ryan Miller', is written over a horizontal line.

Ryan Miller

Email: ryan.miller@ryan.com

Agent for Claimant

POST OFFICE ADDRESS:

500 W. Silver Spring Drive, Suite K200
Glendale, WI 53217

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 180 W GRANGE LLC			Taxation district (Check one) <input type="checkbox"/> Town <input type="checkbox"/> Village <input checked="" type="checkbox"/> City Enter municipality → Milwaukee		County Milwaukee
Mailing address 1830 N HUBBARD ST, SUITE700			Street address of property 180 W Grange		
City MILWAUKEE	State WI	Zip 53212	City Milwaukee	State WI	Zip 53207
Parcel number 6419990111		Phone () -	Email		Fax () -

Section 2: Authorized Agent Information

Name / title Todd Shebesta, Sr Mgr / Ryan Miller, Sr Mgr / Andre Dyslin, Consultant			Company name Ryan LLC		
Mailing address 500 W Silver Spring Drive, Suite K200			Phone () -		Fax () -
City Glendale	State WI	Zip 53217	Email todd.shebesta@ryan.com; ryan.miller@ryan.com; andre.dyslin@ryan.com		

Section 3: Agent Authorization

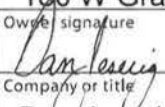
Agent Authorized for: (check all that apply)		Enter Tax Years of Authorization	
<input checked="" type="checkbox"/> Manufacturing property assessment appeals (BOA)		2024	
<input checked="" type="checkbox"/> Wisconsin Department of Revenue 70.85 appeals			
<input checked="" type="checkbox"/> Municipal Board of Review			
<input type="checkbox"/> Other _____			
Authorization expires: - - (mm - dd - yyyy)		(unless rescinded in writing prior to expiration)	
Send notices and other written communications to: (check one or both) <input type="checkbox"/> Authorized Agent <input type="checkbox"/> Property Owner			

Section 4: Agreement/Acceptance

I understand, agree and accept:

- The assessor's office may divulge any information it may have on file concerning this property
- My agent has the authority and my permission to accept a subpoena concerning this property on my behalf
- I will provide all information I have that will assist in the discussion and resolution of any assessment appeal of this property
- 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
- A photocopy and/or faxed copy of this completed form has the same authority as a signed original
- 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

Section 5: Owner Grants Authorization

Owner Sign Here ▶	Owner name (please print) 180 W Grange LLC	
	Owner signature 	
	Company or title Dan Jeserig, Manager	
	Date (mm-dd-yyyy) 4 - 23 - 24	

2024 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL

ACCOUNT TYPE: REAL ESTATE
TAX KEY / ACCOUNT NO. 6419990111 BILL # 155809
LOCATION OF PROPERTY: 180 W GRANGE AV
LEGAL DESCRIPTION: NEIGHBORHOOD 6441 PLAT PAGE 641/02
LANDS IN SE 1/4 SEC 29-6-22 S 5 AC OF N 10 AC OF S
1/2 OF E 1/2 EXC (STS & HI-WAY) BID #40

**Spencer Coggs
CITY TREASURER**

CITY HALL, ROOM 103
200 EAST WELLS STREET
MILWAUKEE, WISCONSIN 53202
TELEPHONE: (414) 286-2240
TDD: (414) 286-2025
FAX: (414) 286-3186
www.milwaukee.gov/treasurer

When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account, or to process the payment as a check transaction.

180 W GRANGE LLC
1830 N HUBBARD ST, SUITE 700
MILWAUKEE, WI 53212

Class	Assessment-Land	Assmt -Improvements	Total Assessment	Detail of Special Assessments and Other Charges
SPECIAL MERCANTILE	867,500	1,292,100	2,159,600	DNS MISCELLANEOUS 751.84 BID #40 AIRPORT GATEWAY 1,839.98
Avg. Assmt. Ratio	Est. Fair Mkt.-Land	Est. Fair Mkt.-Improvements	Total Est. Fair Market	
0.9024	961,325	1,431,848	2,393,173	
School taxes reduced by school levy tax credit			3,727.75	
				TOTAL 2,591.82

Tax Levy	2023 Est. State Aids	2024 Est. State Aids	2023 Net Tax	2024 Net Tax	% Change
Sewerage Dist.			3,357.93	2,964.70	-11.710
Public Schools	782,473,968	734,822,627	16,662.89	19,192.30	+15.180
Tech. College	30,574,893	31,558,078	2,187.61	1,918.59	-12.297
County Govt.	29,440,017	30,204,588	8,564.60	7,528.80	-12.094
City Govt.	277,592,089	282,441,064	20,593.20	17,905.46	-13.052
Total	1,120,080,967	1,079,026,357	51,366.23	49,509.85	-3.614
First Dollar Credit			-71.46	-87.04	+21.802
Lottery and Gaming Credit			0.00	0.00	+0.000
Net Property Tax			51,294.77	49,422.81	-3.649
Special Assessments and Charges				2,591.82	

WARNING: If the first installment payment is not paid by the due date, the installment option is lost. The total tax becomes delinquent and is subject to interest and penalty charges. See reverse side for details.

TOTAL DUE ▶ 52,014.63 ◀

Monthly Installment Payment Due: February through July 2025	5,434.98	Net Assessed Value Rate Before Credits	FULL PAYMENT DUE ON OR BEFORE 01/31/2025	52,014.63
Monthly Installment Payment Due: August, September, and October 2025	4,043.32	22.925	FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2025	7,275.28

FOR INFORMATIONAL PURPOSES ONLY - Voter-Approved Temporary Tax Increases

Taxing Jurisdiction	Total Additional Taxes	Total Additional Taxes Applied to Property	Year Increase Ends
---------------------	---------------------------	---	-----------------------

KEEP TOP PART OF TAX BILL FOR YOUR RECORDS. SEE REVERSE SIDE FOR MORE INFORMATION.
WHEN PAYING BY MAIL, CAREFULLY TEAR ON PERFORATION AND RETURN BOTTOM COUPON ONLY WITH PAYMENT IN THE ENVELOPE PROVIDED

2024 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON

ACCOUNT TYPE: REAL ESTATE
LOCATION OF PROPERTY: 180 W GRANGE AV

TAX KEY / ACCOUNT NO. 6419990111

BILL # 155809

☐ CHANGE IN MAILING ADDRESS
(COMPLETE REVERSE SIDE)

☐ ASSESSMENT APPEAL PENDING
PAID UNDER PROTEST

Make Check Payable to:
CITY OF MILWAUKEE
OFFICE OF THE CITY TREASURER
PO BOX 78776
MILWAUKEE, WI 53278-8776

**FULL PAYMENT DUE
ON OR BEFORE 01/31/2025** **52,014.63**

**FIRST INSTALLMENT PAYMENT
DUE ON OR BEFORE 01/31/2025** **7,275.28**

PLEASE WRITE IN AMOUNT ENCLOSED

\$

Hi 180 W Grange LLC,

Thanks for your payment to City of Milwaukee. This email is your receipt.

This purchase will appear on the account statement for your Checking account ending in 1960.

Confirmation #: 7356488

January 28, 2025 02:29 PM EST

Billing name

180 W Grange LLC

Description

Amount

Real Estate Tax | 2024 | Bill # 155809

\$7,275.28

Subtotal

\$7,275.28

Processing fee

\$0.00

Total

\$7,275.28

From: [Board of Review, Board of Review](#)
To: [Miller, Ryan](#)
Cc: [Esser, Mike](#)
Subject: RE: 180 W Grange - City of Milwaukee 2024 Appeal
Date: Wednesday, October 2, 2024 9:32:07 AM

External mail. Click links or attachments from trusted sender only.

Good Morning,

We have received your notice to appeal the 2024 BOA decision and the appraiser has been cc'd on this email.

Thanks

From: Miller, Ryan <Ryan.Miller@ryan.com>
Sent: Wednesday, October 2, 2024 9:21 AM
To: Board of Review, Board of Review <BoardReview@milwaukee.gov>
Cc: Dyslin, Andre <Andre.Dyslin@ryan.com>; Shebesta, Todd <Todd.Shebesta@ryan.com>
Subject: FW: 180 W Grange - City of Milwaukee 2024 Appeal

Hello,

Please let this email serve as notice of intent to file to the Board of Review for Taxkey 6419990111, File No, 840656, address 180 W Grange Ave.

Please confirm receipt and let us know if you need anything additional.

Thanks,

Ryan

Ryan Miller
Senior Manager, Property Tax Commercial
Ryan
Bayshore Town Center
500 W. Silver Spring Drive, Suite K200
Glendale, WI 53217
815.757.8719 Mobile

The City of Milwaukee is subject to Wisconsin Statutes related to public records. Unless otherwise exempted from the public records law, senders and receivers of City of Milwaukee e-mail should presume that e-mail is subject to release upon request, and is subject to state records retention requirements.

CLAIM FOR EXCESSIVE ASSESSMENT

CITY OF MILWAUKEE
2025 JAN 30 P 1:44
CITY CLERK'S OFFICE

TO: City Clerk
City of Milwaukee
200 East Wells Street
Milwaukee, WI 53202

Claimant Point Loomis Station LLC, by its agents Ryan, LLC, asserts it is the owner of parcel number 5530781000 (the Property) located at 3701 S. 27th Street, Milwaukee, Wisconsin, and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to WIS. STAT. § 74.37.

1. Claimant is the owner of the property, located at 3701 S. 27th Street, Milwaukee, Wisconsin, and is responsible for taxes on the Property and is authorized to bring this claim in its own name.
2. For the 2024 tax year, property in the City was assessed at 0.9024 of its fair market value as of January 1, 2024, and was taxed at \$22.925 per \$1,000 of assessed value. A copy of the 2024 tax bill is attached as Exhibit A.
3. For the 2024 tax year, the value of the Property was set by the Assessor's office at \$14,263,300.
4. Claimant made a timely objection to the Board of Assessor's and Board of Review.
5. Based on this assessment, the City imposed a tax of \$329,547.38 on the Property, which has been paid.
6. The assessed value of the Property as of January 1, 2024, should be no higher than \$8,783,000. This value is derived from an analysis of the property's actual income and expenses.
7. Based on the assessment ratio set forth in paragraph 2, the correct assessment of the Property for the 2024 assessment should be no higher than \$7,925,779.20, and the correct tax on the Property for 2024 should be no higher than \$184,256.73.
8. As a result of the excessive assessment of the Property for the 2024 tax year, an excess tax in at least the amount of \$145,290.65 was imposed on the Property.
9. The amount of this claim is \$145,290.65, plus interest thereon at the applicable statutory rate.

OFFICE OF CITY ATTORNEY
30 JAN '25 PM 04:32

Dated this 30th day of January, 2025.

Ryan, LLC:

By:

A handwritten signature in black ink, appearing to read 'Ryan Miller', is written over a horizontal line.

Ryan Miller

Email: ryan.miller@ryan.com

Agent for Claimant

POST OFFICE ADDRESS:

500 W. Silver Spring Drive, Suite K200
Glendale, WI 53217

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 Point Loomis Station LLC			Taxation district (Check one) <input type="checkbox"/> Town <input type="checkbox"/> Village <input checked="" type="checkbox"/> City		County Milwaukee
Mailing address 11501 Northlake Dr			Street address of property 3701 S 27th St / 3651-3659 S 27th st		
City Cincinnati	State OH	Zip 45249-0000	City Milwaukee	State WI	Zip 53201
Parcel number 5530781000 / 5530782000		Phone () -	Email		Fax () -

Section 2: Authorized Agent Information

Name / title Todd Shebesta, Sr Mgr / Ryan Miller, Sr Mgr / Andre Dyslin, Consultant / Jake Karli, Consultant			Company name Ryan LLC		
Mailing address 500 W Silver Spring Drive, Suite K200			Phone () -		
City Glendale			State WI		
Zip 53217			Fax () -		
Email todd.shebesta@ryan.com; ryan.miller@ryan.com; andre.dyslin@ryan.com; jacob.karli@ryan.com					

Section 3: Agent Authorization

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

Section 4: Agreement/Acceptance

I understand, agree and accept:	
<ul style="list-style-type: none"> The assessor's office may divulge any information it may have on file concerning this property My agent has the authority and my permission to accept a subpoena concerning this property on my behalf I will provide all information I have that will assist in the discussion and resolution of any assessment appeal of this property 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 A photocopy and/or faxed copy of this completed form has the same authority as a signed original 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 	

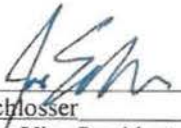
Section 5: Owner Grants Authorization

Owner Sign Here	Owner name (please print) Joe Schlosser	
	Owner signature Please See Attached Signature Page	
	Company or title	Date (mm-dd-yyyy)

POINT LOOMIS STATION II LLC
a Delaware limited liability company

By: Phillips Edison Grocery Center Operating Partnership II L.P.
a Delaware limited partnership, its sole member

By: Phillips Edison Grocery Center OP GP II LLC,
a Delaware limited liability company, its General Partner

By: 
Name: Joe Schlosser
Title: Executive Vice President, Chief Operating Officer

COUNTY OF HAMILTON)
)SS:
STATE OF OHIO)

The foregoing instrument was acknowledged before me on May 15, 2024 by Joe Schlosser, Executive Vice President, Chief Operating Officer, of Phillips Edison Grocery Center OP GP II LLC, a Delaware limited liability company the General Partner of Phillips Edison Grocery Center Operating Partnership II L.P., a Delaware limited partnership the sole member of POINT LOOMIS STATION II LLC, a Delaware limited liability company on behalf of the companies.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed my notarial seal on the date and year above-mentioned.




JULIE A. COTTLE
Notary Public, State of Ohio
My Commission Expires
January 22, 2027
Recorded in Warren County


Notary Public

POINT LOOMIS STATION LLC
a Delaware limited liability company

By: Phillips Edison Grocery Center Operating Partnership II L.P.,
a Delaware limited partnership, its sole member

By: Phillips Edison Grocery Center OP GP II LLC,
a Delaware limited liability company, its General Partner

By: 
Name: Joe Schlosser
Title: Executive Vice President, Chief Operating Officer

COUNTY OF HAMILTON)
)SS:
STATE OF OHIO)

The foregoing instrument was acknowledged before me on May 15, 2024 by Joe Schlosser, Executive Vice President, Chief Operating Officer, of Phillips Edison Grocery Center OP GP II LLC, a Delaware limited liability company the General Partner of Phillips Edison Grocery Center Operating Partnership II L.P., a Delaware limited partnership the sole member of POINT LOOMIS STATION LLC, a Delaware limited liability company on behalf of the companies.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed my notarial seal on the date and year above-mentioned.



JULIE A. COTTLE
Notary Public, State of Ohio
My Commission Expires
January 22, 2027
Recorded in Warren County


Notary Public

2024 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL

ACCOUNT TYPE: REAL ESTATE
TAX KEY / ACCOUNT NO: 5530781000 BILL # 146156
LOCATION OF PROPERTY: 3701 S 27TH ST Unit
LEGAL DESCRIPTION: NEIGHBORHOOD 6451 PLAT PAGE 553/14
CERTIFIED SURVEY MAP NO 9371 IN SE 1/4 SEC 13-6-21
LOT 1 BID #43

**Spencer Cogg
CITY TREASURER**

CITY HALL, ROOM 103
200 EAST WELLS STREET
MILWAUKEE, WISCONSIN 53202
TELEPHONE: (414) 286-2240
TDD: (414) 286-2025
FAX: (414) 286-3186
www.milwaukee.gov/treasurer

When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account, or to process the payment as a check transaction.

POINT LOOMIS STATION LLC
11501 NORTHLAKE DR
CINCINNATI, OH 45249-0000

Class	Assessment-Land	Assmt.-Improvements	Total Assessment	Detail of Special Assessments and Other Charges
SPECIAL MERCANTILE	2,455,600	11,807,700	14,263,300	DNS MISCELLANEOUS 563.88 FIRE PREVENTION INSPECTION 577.67 BID #43 SOUTH 27TH STREET 1,500.00
Avg. Assmt. Ratio	Est. Fair Mkt.-Land	Est. Fair Mkt.-Improvements	Total Est. Fair Market	
0.9024	2,721,188	13,084,774	15,805,962	
School taxes reduced by school levy tax credit			24,620.31	
				TOTAL 2,641.55

Tax Levy	2023 Est. State Aids	2024 Est. State Aids	2023 Net Tax	2024 Net Tax	% Change
Sewerage Dist.			11,880.44	19,580.66	+64.814
Public Schools	782,473,968	734,822,627	58,953.68	126,757.52	+115.012
Tech. College	30,574,893	31,558,078	7,739.82	12,671.52	+63.719
County Govt.	29,440,017	30,204,588	30,301.73	49,724.72	+64.099
City Govt.	277,592,089	282,441,064	72,859.21	118,258.45	+62.311
Total	1,120,080,967	1,079,026,357	181,734.88	326,992.87	+79.929
First Dollar Credit			-71.46	-87.04	+21.802
Lottery and Gaming Credit			0.00	0.00	+0.000
Net Property Tax			181,663.42	326,905.83	+79.951
Special Assessments and Charges				2,641.55	

WARNING: If the first installment payment is not paid by the due date, the installment option is lost. The total tax becomes delinquent and is subject to interest and penalty charges. See reverse side for details.

TOTAL DUE ▶ 329,547.38 ◀

Monthly Installment Payment Due: February through July 2025	35,566.26	Net Assessed Value Rate Before Credits	FULL PAYMENT DUE ON OR BEFORE 01/31/2025	329,547.38
Monthly Installment Payment Due August, September, and October 2025	26,361.21	22.925	FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2025	37,066.57

FOR INFORMATIONAL PURPOSES ONLY - Voter-Approved Temporary Tax Increases

Taxing Jurisdiction	Total Additional Taxes	Total Additional Taxes Applied to Property	Year Increase Ends
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KEEP TOP PART OF TAX BILL FOR YOUR RECORDS. SEE REVERSE SIDE FOR MORE INFORMATION.
WHEN PAYING BY MAIL, CAREFULLY TEAR ON PERFORATION AND RETURN BOTTOM COUPON ONLY WITH PAYMENT IN THE ENVELOPE PROVIDED

2024 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON

ACCOUNT TYPE: REAL ESTATE
LOCATION OF PROPERTY: 3701 S 27TH ST Unit

TAX KEY / ACCOUNT NO: 5530781000

BILL # 146156

☐ CHANGE IN MAILING ADDRESS
(COMPLETE REVERSE SIDE)

☐ ASSESSMENT APPEAL PENDING
PAID UNDER PROTEST

Make Check Payable to:
CITY OF MILWAUKEE
OFFICE OF THE CITY TREASURER
PO BOX 78776
MILWAUKEE, WI 53278-8776

**FULL PAYMENT DUE
ON OR BEFORE 01/31/2025**

329,547.38

**FIRST INSTALLMENT PAYMENT
DUE ON OR BEFORE 01/31/2025**

37,066.57

PLEASE WRITE IN AMOUNT ENCLOSED

\$

POINT LOOMIS STATION LLC

← 3701 S 27TH ST Unit | 5530781000

Account information

Billing

Bill history

Assessment overview

Assessment history

Property tax report

Balance summary

Account ID 40348613

Total balance [View details](#)

\$0.00

Owner/primary contact

POINT LOOMIS STATION LLC

Interest as of

01/29/2025



\$0.00

Primary owner location

3701 S 27TH ST Unit

Current instalment

\$0.00

Payment from 10/31/2024 - 01/29/2025

\$329,547.38

Status

Paid

Minimum amount **Due 01/29/2025**

\$0.00

Amount due



\$0.00

[Pay bill](#)

From: [Dyslin, Andre](#)
To: [Miller, Ryan](#)
Subject: FW: Board of Review Intent - 5530781000
Date: Thursday, January 30, 2025 12:38:32 PM

From: Board of Review, Board of Review <BoardReview@milwaukee.gov>
Sent: Tuesday, September 17, 2024 11:14 AM
To: Dyslin, Andre <Andre.Dyslin@Ryan.com>; Lopez, Angie <Angie.Lopez@milwaukee.gov>
Cc: Miller, Ryan <Ryan.Miller@ryan.com>
Subject: RE: Board of Review Intent - 5530781000

⚠ External mail. Click links or attachments from trusted sender only.

Good Morning,

We have received your notice to appeal the 2024 BOA decision and the appraiser has been cc'd on this email.

Thanks

From: Dyslin, Andre <Andre.Dyslin@Ryan.com>
Sent: Tuesday, September 17, 2024 10:57 AM
To: Board of Review, Board of Review <BoardReview@milwaukee.gov>
Cc: Miller, Ryan <Ryan.Miller@ryan.com>
Subject: Board of Review Intent - 5530781000

Hello,

Please let this email serve as notice of intent to appeal to the Board of Review for the below property:

Address: 3701 S 27th St
Tax Key: 5530781000
File Number: 841273

Thank you,

Andre Dyslin
Consultant, Property Tax Commercial
Ryan
Bayshore Town Center
500 W. Silver Spring Drive, Suite K200
Glendale, WI 53217

608.515.4786 Mobile
414.262.8180 Ext. 977-8180

ryan.com

The City of Milwaukee is subject to Wisconsin Statutes related to public records. Unless otherwise exempted from the public records law, senders and receivers of City of Milwaukee e-mail should

CITY OF MILWAUKEE

2025 JAN 30 P 1:45

CLAIM FOR EXCESSIVE ASSESSMENT CITY CLERK'S OFFICE

TO: City Clerk
City of Milwaukee
200 East Wells Street
Milwaukee, WI 53202

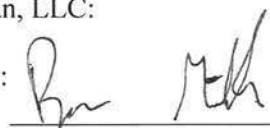
Claimant Greenzone Industrial Park Phase 1 LLC, by its agents Ryan, LLC, asserts it is the owner of parcel number 0329997123 (the Property) located at 7800 W. Brown Deer Road, Milwaukee, Wisconsin, and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to WIS. STAT. § 74.37.

1. Claimant is the owner of the property, located at 7800 W. Brown Deer Road, Milwaukee, Wisconsin, and is responsible for taxes on the Property and is authorized to bring this claim in its own name.
2. For the 2024 tax year, property in the City was assessed at 0.9024 of its fair market value as of January 1, 2024, and was taxed at \$22.925 per \$1,000 of assessed value. A copy of the 2024 tax bill is attached as Exhibit A.
3. For the 2024 tax year, the value of the Property was set by the Assessor's office at \$7,205,300.
4. Claimant made a timely objection to the Board of Assessor's and Board of Review.
5. Based on this assessment, the City imposed a tax of \$186,282.69 on the Property, which the first installment of \$38,569.73 has been paid.
6. The assessed value of the Property as of January 1, 2024, should be no higher than \$5,800,000. This value is derived from a recent appraisal report completed by Newmark and is supported by a recent broker opinion of value from Colliers.
7. Based on the assessment ratio set forth in paragraph 2, the correct assessment of the Property for the 2024 assessment should be no higher than \$5,233,920, and the correct tax on the Property for 2024 should be no higher than \$141,087.87.
8. As a result of the excessive assessment of the Property for the 2024 tax year, an excess tax in at least the amount of \$45,194.82 was imposed on the Property.
9. The amount of this claim is \$45,194.82, plus interest thereon at the applicable statutory rate.

Dated this 30th day of January, 2025.

Ryan, LLC:

By:

Handwritten signature of Ryan Miller in black ink, consisting of a stylized 'R' followed by 'miller'.

Ryan Miller

Email: ryan.miller@ryan.com

Agent for Claimant

POST OFFICE ADDRESS:

500 W. Silver Spring Drive, Suite K200
Glendale, WI 53217

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 Greenzone Industrial Park Phase 1, LLC			Taxation district (Check one) <input type="checkbox"/> Town <input type="checkbox"/> Village <input checked="" type="checkbox"/> City		County Milwaukee
Mailing address 1645 Village Center Circle, Suite 200			Street address of property 7800 W Brown Deer Rd		
City Las Vegas	State NV	Zip 89134	City Milwaukee	State WI	Zip 53223
Parcel number 0329997123	Phone () -		Email	Fax () -	

Section 2: Authorized Agent Information

Name / title Todd Shebesta, Sr Mgr / Ryan Miller, Sr Mgr / Andre Dyslin, Consultant / Jake Karli, Consultant			Company name Ryan LLC		
Mailing address 500 W Silver Spring Drive, Suite K200			Phone () -	Fax () -	
City Glendale	State WI	Zip 53217	Email todd.shebesta@ryan.com; ryan.miller@ryan.com; andre.dyslin@ryan.com; jacob.karli@ryan.com		

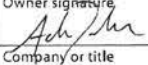
Section 3: Agent Authorization

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

Section 4: Agreement/Acceptance

I understand, agree and accept:	
<ul style="list-style-type: none"> The assessor's office may divulge any information it may have on file concerning this property My agent has the authority and my permission to accept a subpoena concerning this property on my behalf I will provide all information I have that will assist in the discussion and resolution of any assessment appeal of this property 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 A photocopy and/or faxed copy of this completed form has the same authority as a signed original 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 	

Section 5: Owner Grants Authorization

Owner Sign Here	Owner name (please print) Adam Drake, VP Asset Management	
	Owner signature 	
	Company or title Kingsbarn Realty Capital	Date (mm-dd-yyyy) 05/14/2024

2024 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL

ACCOUNT TYPE: REAL ESTATE
TAX KEY / ACCOUNT NO: 0329997123 BILL # 678
LOCATION OF PROPERTY: 7800 7810 W BROWN DEER RD
LEGAL DESCRIPTION: NEIGHBORHOOD 6453 PLAT PAGE 032/03
LANDS IN SE 1/4 SEC 4-8-21 THAT PART OF RESIDUAL P
ARCEL 4 IN UNREC PLAT OF SURVEY FOR NORTHRIDGE COM
INCOMPLETE LEGAL DESCRIPTION SEE TAX ROLL FOR COMPLETE LEGAL

**Spencer Coggs
CITY TREASURER**

CITY HALL, ROOM 103
200 EAST WELLS STREET
MILWAUKEE, WISCONSIN 53202
TELEPHONE: (414) 286-2240
TDD: (414) 286-2025
FAX: (414) 286-3186
www.milwaukee.gov/treasurer

When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account, or to process the payment as a check transaction.

GREENZONE INDUSTRIAL PARK PHASE 1,
LLC
1645 VILLAGE CENTER CIR
LAS VEGAS, NV 89134

Class	Assessment-Land	Assmt-Improvements	Total Assessment	Detail of Special Assessments and Other Charges
SPECIAL MERCANTILE	2,160,900	5,044,400	7,205,300	FIRE PREVENTION INSPECTION 577.67 BID #48 GRANVILLE 20,607.16
Avg. Assmt. Ratio	Est. Fair Mkt.-Land	Est. Fair Mkt.-Improvements	Total Est. Fair Market	
0.9024	2,394,614	5,589,982	7,984,596	
School taxes reduced by school levy tax credit			12,437.28	
				TOTAL 21,184.83

Tax Levy	2023 Est. State Aids	2024 Est. State Aids	2023 Net Tax	2024 Net Tax	% Change
Sewerage Dist.			17,458.56	9,891.44	-43.343
Public Schools	782,473,968	734,822,627	86,633.69	64,033.29	-26.087
Tech. College	30,574.893	31,558.078	11,373.83	6,401.19	-43.720
County Govt.	29,440.017	30,204.588	44,529.04	25,119.12	-43.589
City Govt.	277,592,089	282,441,064	107,068.15	59,739.86	-44.204
Total	1,120,080,967	1,079,026,357	267,063.27	165,184.90	-38.148
First Dollar Credit			-71.46	-87.04	+21.802
Lottery and Gaming Credit			0.00	0.00	+0.000
Net Property Tax			266,991.81	165,097.86	-38.164
Special Assessments and Charges				21,184.83	

WARNING: If the first installment payment is not paid by the due date, the installment option is lost. The total tax becomes delinquent and is subject to interest and penalty charges. See reverse side for details.

TOTAL DUE ▶ 186,282.69 ◀

Monthly Installment Payment Due: February through July 2025	17,962.22	Net Assessed Value Rate Before Credits	FULL PAYMENT DUE ON OR BEFORE 01/31/2025 186,282.69
Monthly Installment Payment Due: August, September, and October 2025	13,313.36	22.925	FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2025 38,569.73

FOR INFORMATIONAL PURPOSES ONLY - Voter-Approved Temporary Tax Increases

Taxing Jurisdiction	Total Additional Taxes	Total Additional Taxes Applied to Property	Year Increase Ends
---------------------	---------------------------	---	-----------------------

KEEP TOP PART OF TAX BILL FOR YOUR RECORDS. SEE REVERSE SIDE FOR MORE INFORMATION.
WHEN PAYING BY MAIL, CAREFULLY TEAR ON PERFORATION AND RETURN BOTTOM COUPON ONLY WITH PAYMENT IN THE ENVELOPE PROVIDED

2024 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON

ACCOUNT TYPE: REAL ESTATE TAX KEY / ACCOUNT NO: 0329997123 BILL # 678
LOCATION OF PROPERTY: 7800 7810 W BROWN DEER RD

☐ CHANGE IN MAILING ADDRESS
(COMPLETE REVERSE SIDE)

☐ ASSESSMENT APPEAL PENDING
PAID UNDER PROTEST

Make Check Payable to:
CITY OF MILWAUKEE
OFFICE OF THE CITY TREASURER
PO BOX 78776
MILWAUKEE, WI 53278-8776

FULL PAYMENT DUE ON OR BEFORE 01/31/2025	186,282.69
FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2025	38,569.73
PLEASE WRITE IN AMOUNT ENCLOSED	
\$	

GREENZONE INDUSTRIAL PARK PHASE 1,
LLC



Thank you for your payment



Allow up to seven days for this transaction to appear on your account statement.

An email confirmation was sent to mkhermandayan@kingsbarn.com.

City of Milwaukee

200 East Wells Street

414-286-2240

<https://city.milwaukee.gov/home>

Payment information

Greenzone Industrial Park Phase 1, LLC

Checking account ending in 7552

Confirmation number: 7371082

Transaction type: Purchase

Thank you for your payment.



[Return to Real Estate Tax](#)

Transaction details

Date: January 29, 2025 06:52 PM EST

Payment to	City of Milwaukee
	Greenzone
Billing name	Industrial Park
	Phase 1, LLC

Real Estate Tax 2024 Bill # 678	\$38,569.73
-------------------------------------	-------------

Total \$38,569.73

Visit tylertech.com/mtd for license information and disclosures.
NIC Services, LLC DBA Tyler Payments Services • 7701 College
Boulevard, Overland Park, KS 66210 • (888) 853-0663
NIC Payment Solutions in Hawaii, New Jersey & Wisconsin

From: [Board of Review, Board of Review](#)
To: [Miller, Ryan](#)
Cc: [Dyslin, Andre](#); [Hernandez, David](#); [Kaebisch, Jody](#)
Subject: RE: 2024 Milwaukee BOA Decisions
Date: Thursday, October 24, 2024 10:23:02 AM

External mail. Click links or attachments from trusted sender only.

Good Morning,

We have received your notice to appeal the tax keys listed below and the appraiser has been cc'd in on this email.

Thanks

From: Miller, Ryan <Ryan.Miller@ryan.com>
Sent: Thursday, October 24, 2024 8:12 AM
To: Board of Review, Board of Review <BoardReview@milwaukee.gov>
Cc: Dyslin, Andre <Andre.Dyslin@ryan.com>
Subject: FW: 2024 Milwaukee BOA Decisions

Hello,

Please let this email serve as notice to file to the Board of Review for the below mentioned sites:

- Parcel: 3920718100, File No. 841269, Address 758 N Broadway-DHER
- Parcel 0329997123, File No. 841259, Address 7800-7810 W Brown Deer Road-KAE

Let us know if you have any questions or need any additional information.

Thank you,

Ryan

Ryan Miller
Senior Manager, Property Tax Commercial
Ryan
Bayshore Town Center
500 W. Silver Spring Drive, Suite K200
Glendale, WI 53217
815.757.8719 Mobile

The City of Milwaukee is subject to Wisconsin Statutes related to public records. Unless otherwise exempted from the public records law, senders and receivers of City of Milwaukee e-mail should presume that e-mail is subject to release upon request, and is subject to state records retention requirements.

CLAIM FOR EXCESSIVE ASSESSMENT

TO: Clerk, City of Milwaukee
200 East Wells Street
Milwaukee, WI 53202

Via Process Server pursuant to Wis. Stat. § 801.11(4).

Now comes Claimant, Haven Funds LLC, owner of parcel 429-0040-100 ("the Property") in the City of Milwaukee, Wisconsin, by Claimant's attorneys, Hansen Reynolds LLC, and files this Claim For Excessive Assessment against the City of Milwaukee ("the City"), pursuant to Wis. STAT. §74.37.

1. Claimant is the owner of the Property, located at 700 South Water Street in the City.
2. For 2024, property in the City was assessed at 90.24% of market value and taxed at \$22.92547 per \$1,000 of assessed value.
3. The 2024 assessment of the Property was set by the City's Assessor at \$5,057,600. Timely objection was filed.
4. Based on the 2024 assessment, the City imposed a tax of \$115,860.81 on the Property, net of the statutory first dollar credit.
5. The market value of the Property for 2024 is no higher than \$3,000,000 and the correct assessed value of the Property for 2024 based on the assessment ratio stated above is no higher than \$2,707,200. As a result, the assessment of the Property was excessive in at least the amount of \$2,350,400. Further, the 2024 assessment of the Property was not uniform with the assessments of other properties in the City in violation of the Uniformity Clause of the Wisconsin Constitution.
6. The correct tax on the Property for 2024, net of the first dollar credit, is no higher than \$61,977.
7. As a result of the excessive assessment of the Property for 2024, excess tax in at least the amount of \$53,844 was imposed on the Property.

The amount of this claim is **\$53,884**, plus interest thereon.

Dated this 28th day of January, 2025.

HANSEN REYNOLDS LLC



Robert L. Gordon

CITY OF MILWAUKEE
2025 JAN 30 A 11:25
CITY CLERK'S OFFICE

OFFICE OF CITY ATTORNEY
30 JAN '25 PM 04:30

1/30/25 1125 T.S. Pappas PPS



Carly Gerads

1200 North Mayfair Road
Suite 430
Milwaukee, WI 53226-3282
CGerads@staffordlaw.com
414.982.2881

January 29, 2025

Jim Owczarski, Milwaukee City Clerk
City Hall
200 E. Wells Street
Room 205
Milwaukee, WI 53202

SLH LEGAL SERVICES, LLC

SERVER *slh*

DATE 1-30-25 TIME 12:00 PM

CLAIM FOR EXCESSIVE ASSESSMENT

Re: 2715 S. Gladstone Pl., Milwaukee, WI 53207; Tax key 506-0132-100

Dear Mr. Owczarski,

Now comes Claimant, Gladstone LLC ("Gladstone" or "Claimant"), by and through its undersigned counsel, and files this Claim for excessive assessment against the City of Milwaukee, pursuant to Wis. Stat. § 74.37(2). You are hereby directed to serve any notice of allowance disallowance on the undersigned agent of the Claimant.

Claimant owns the property located at 2715 S. Gladstone Place, Milwaukee, WI 53207 with tax key number 506-0132-100 (the "Property"). The Property was assessed at \$773,400 in 2022 and 2023. In 2024, the assessment skyrocketed to \$1,972,300. As a result of appealing the assessment to the Board of Assessors, the new assessment was set at \$1,623,400, per a letter dated September 20, 2024. Still believing the assessment for the year 2024 was still far too high, Mr. Read appealed the Board of Assessor's determination and is waiting for the Board of Review to hold a hearing and issue a decision.

Claimant timely paid the property taxes, pursuant to Wis. Stat. § 74.37(4)(b) and has followed the procedure to object to the assessment under Wis. Stat. § 70.47 and so far has been denied.

The fair market value of the Property for 2024 is no higher than \$773,400. Therefore, based on the relevant tax rate, the correct amount of tax on the Property should be less than \$18,500.

The City's assessment of the Property, as set by the Board of Assessors, was excessive and, upon information and belief, violated Article VIII, Section 1 of the Wisconsin Constitution. As a result,

Madison Office

232 West Washington Avenue
P.O. Box 1784
Madison, Wisconsin
53701-4784
608.256.0226
888.655.4752
Fax 608.259.2600
www.staffordlaw.com

Milwaukee Office

1200 North Mayfair Road
Suite 430
Milwaukee, Wisconsin
53226-3282
414.982.2850
888.655.4752
Fax 414.982.2881
www.staffordlaw.com

CITY OF MILWAUKEE
CITY CLERK'S OFFICE
JAN 30 P 12:08

January 29, 2025

Page 2

the property tax imposed on the Property was excessive in at least the amount of \$18,630 and Claimant is entitled to a refund in at least that amount, plus statutory interest.

Best regards,

STAFFORD ROSENBAUM LLP

A handwritten signature in cursive script, appearing to read "Carly Gerads", followed by a horizontal flourish.

Carly Gerads

Agent for Claimant



Corporate Tax Solutions

January 27, 2025

128 S. County Farm Rd., Suite E
Wheaton, IL 60187

Tel: (630) 942-8100

Fax: (630) 942-9901

www.barrontax.com

VIA SERVICE DELIVERY

City of Milwaukee Clerk
Milwaukee City Hall
200 E. Wells Street, Room 205
Milwaukee, WI 53202

Name: 
Date: _____
Time: _____ : _____ AM / PM

Re: MCR Milwaukee LLC
Tax Key No. 397-0152-100

To Whom It May Concern:

On behalf of MCR Milwaukee LLC ("MCR"), and pursuant to Wis. Stat. § 74.37, we hereby file this protective claim for an excessive assessment against the City of Milwaukee ("City") to recover that amount of the general property tax imposed on the above-referenced parcel ("Property") because the City's January 1, 2024 assessment (the "2024 Assessment") was excessive. The City's 2024 Assessment exceeded the Property's true assessment based on its actual fair market value by no less than \$10,727,300. Accordingly, MCR's refund claim is in the amount of no less than \$245,933.14, plus any interest as provided by law.

MCR has complied with the procedures for objecting to the 2024 Assessment under Wis. Stat. § 70.47 and, in particular, timely appealed the assessment to the Board of Review. MCR has not contested the 2024 Assessment of the Property under Wis. Stat. §§ 70.47(13) (action for certiorari) or 70.85 (review by the Wisconsin Department of Revenue).

Despite the excessive assessment of the Property, MCR has or will timely pay the tax alleged to be due, either in full or installments if allowed.

By this letter, MCR has stated a valid claim to recover taxes paid with respect to an excessive assessment on the Property for the 2024 tax year. MCR respectfully requests that the City act on this claim within 90 days from the date of service thereof. MCR also requests that you notify Barron Corporate Tax Solutions at the address above within 10 days of when this matter is acted upon.

If you have any questions, or to discuss further, please contact me at (630) 942-8100 x330. Thank you for your prompt attention to this matter.

Sincerely,



Todd R. Barron
President

CITY OF MILWAUKEE
2025 JAN 28 P 1:56
CITY CLERK'S OFFICE

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 MCR MILWAUKEE LLC			Taxation district (Check one) <input type="checkbox"/> Town <input type="checkbox"/> Village <input checked="" type="checkbox"/> City		County
			Enter municipality → Milwaukee		Milwaukee <input type="checkbox"/>
Mailing address 3200 Olympus Blvd.			Street address of property 300 W Michigan Street		
City Dallas	State TX	Zip 75019	City Milwaukee	State WI	Zip 53203
Parcel number 3970152100	Phone () -		Email	Fax () -	

Section 2: Authorized Agent Information

Name / title Todd Barron			Company name Barron Corporate Tax Solutions		
Mailing address PO Box 1588			Phone (630) 942 - 8100	Fax (630) 942 - 9901	
City Wheaton	State IL	Zip 60187	Email tbarron@barrontax.com		

Section 3: Agent Authorization

Agent Authorized for: (check all that apply) <input type="checkbox"/> Manufacturing property assessment appeals (BOA) <input checked="" type="checkbox"/> Wisconsin Department of Revenue 70.85 appeals <input checked="" type="checkbox"/> Municipal Board of Review <input checked="" type="checkbox"/> Other <u>Classification (sec. 70.995)</u>		Enter Tax Years of Authorization <u>2024-2025</u> <u>2024-2025</u> <u>2024-2025</u>	
Authorization expires: <u>12 - 31 - 2025</u> <small>(mm - dd - yyyy)</small>		<small>(unless rescinded in writing prior to expiration)</small>	
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

I understand, agree and accept: <ul style="list-style-type: none"> The assessor's office may divulge any information it may have on file concerning this property My agent has the authority and my permission to accept a subpoena concerning this property on my behalf I will provide all information I have that will assist in the discussion and resolution of any assessment appeal of this property 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 A photocopy and/or faxed copy of this completed form has the same authority as a signed original 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 	
--	--

Section 5: Owner Grants Authorization

Owner Sign Here	Owner name (please print) Larry Hughes	
	DocuSigned by: 	
	Owner signature	
	Company or title Property Tax Director	Date (mm-dd-yyyy) 5/16/2024

CITY OF MILWAUKEE
2025 JAN 29 P 1:18
CITY CLERK'S OFFICE



TAGLaw International Lawyers

Alan H. Marcuvitz

Direct Telephone

414-287-1401

alan.marcuvitz@vonbriesen.com

CLAIM FOR EXCESSIVE ASSESSMENT

TO: Clerk, City of Milwaukee
200 East Wells Street
Milwaukee, Wisconsin 53202

Now comes Marshall Building LLC (“Claimant”) owner of parcel 392-0991-000 (the “Property”) in the City of Milwaukee, Wisconsin, by Claimant’s attorneys, von Briesen & Roper, s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the “City”), pursuant to Wis. Stat. § 74.37.

1. Claimant is the owner of Property located at 250 N. Water Street, Milwaukee, Wisconsin.

2. For 2024, property in the City was assessed at 90.24% of its fair market value as of January 1, 2024, and was taxed at \$22.925 per \$1,000 of assessed value.

3. The 2024 assessment of the Property was set by the Commissioner of Assessments at \$6,638,300. Timely objection was filed.

4. In November, 2024, the Assessor’s Office informed Claimant that the objection was “missed” and would “go through the Board of Review”.

5. The Board of Review has not held an evidentiary hearing on Claimant’s objection.

6. Based on the 2024 assessment as set by the City, the City imposed a net tax of \$152,099.11 on the Property.

7. The value of the Property for 2024 is no higher than \$5,756,100. This value is derived from the income and expenses generated by the Property.

8. The correct net tax on the Property for 2024 should be no higher than \$131,935.67.

9. Upon information and belief, the 2024 assessment of the Property is not uniform with the 2024 assessments of similar properties in the City, and therefore violates the Uniformity Clause of the Wisconsin Constitution.

10. As a result of the excessive assessment of the Property for 2024, excess tax in at least the amount of \$20,163.44 was imposed on the Property.

11. On January 6, 2025, Claimant paid the first installment of 2024 taxes on the Property in the amount of \$26,033.58.

12. The total amount of this claim for 2024 is \$20,163.44, plus interest thereon.

Dated at Milwaukee, Wisconsin this 29th day of January, 2025.

von BRIESEN & ROPER, s.c.

A handwritten signature in blue ink, appearing to read "Alan H. Marcuvitz", is written over a horizontal line.

Alan H. Marcuvitz
Christopher R. Smith
Katie L. Bireley
Joseph J. Rolling

CITY OF MILWAUKEE
2025 JAN 29 P 1:19
CITY CLERK'S OFFICE



TAGLaw International Lawyers

Alan H. Marcuvitz
Direct Telephone

414-287-1401

alan.marcuvitz@vonbriesen.com

CLAIM FOR EXCESSIVE ASSESSMENT

TO: Clerk, City of Milwaukee
200 East Wells Street
Milwaukee, Wisconsin 53202

Now comes 316 North Milwaukee Street, LLC ("Claimant") owner of parcel 392-1102-000 (the "Property") in the City of Milwaukee, Wisconsin, by Claimant's attorneys, von Briesen & Roper, s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37.

1. Claimant is the owner of Property located at 316 N. Milwaukee Street, Milwaukee, Wisconsin.
2. For 2024, property in the City was assessed at 90.24% of its fair market value as of January 1, 2024, and was taxed at \$22.925 per \$1,000 of assessed value.
3. The 2024 assessment of the Property was set by the Commissioner of Assessments at \$8,528,900. Timely objection was filed.
4. In November, 2024, the Assessor's Office informed Claimant that the objection was "missed" and would "go through the Board of Review".
5. The Board of Review has not held an evidentiary hearing on Claimant's objection.
6. Based on the 2024 assessment as set by the City, the City imposed a net tax of \$195,441.99 on the Property.
7. The value of the Property for 2024 is no higher than \$5,846,400. This value is derived from the income and expenses generated by the Property.
8. The correct net tax on the Property for 2024 should be no higher than \$134,028.72.
9. Upon information and belief, the 2024 assessment of the Property is not uniform with the 2024 assessments of similar properties in the City, and therefore violates the Uniformity Clause of the Wisconsin Constitution.
10. As a result of the excessive assessment of the Property for 2024, excess tax in at least the amount of \$61,413.27 was imposed on the Property.

11. On January 6, 2025, Claimant paid the first installment of 2024 taxes on the Property in the amount of \$33,464.25.

12. The total amount of this claim for 2024 is \$61,413.27, plus interest thereon.

Dated at Milwaukee, Wisconsin this 29th day of January, 2025.

von BRIESEN & ROPER, s.c.



Alan H. Marcuvitz
Christopher R. Smith
Katie L. Bireley
Joseph J. Rolling

42210103_1.DOCX

CITY OF MILWAUKEE
2025 JAN 29 P 1:19
CITY CLERK'S OFFICE

TAGLaw International Lawyers

Alan H. Marcuvitz
Direct Telephone

414-287-1401

alan.marcuvitz@vonbriesen.com

CLAIM FOR EXCESSIVE ASSESSMENT

TO: Clerk, City of Milwaukee
200 East Wells Street
Milwaukee, Wisconsin 53202

Now comes Metropolitan Associates and 27th & Loomis Development Association, owners of parcels 553-0701-000, 553-0605-110 and 553-0501-111 (the "Properties"), in Milwaukee, Wisconsin, by Claimants' attorneys, von Briesen & Roper, s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37.

1. Claimants are the owners of the Property which are located in the City as follows:

- a. 2802 W. Howard Avenue; Tax Key No. 553-0701-000
- b. 3889 S. Miner Street; Tax Key No. 553-0605-110
- c. 3801-3831 S. Miner Street; Tax Key No. 553-0501-111

2. For 2024, property in the City was assessed at 90.24% of its fair market value as of January 1, 2024, and was taxed at \$22.925 per \$1,000 of assessed value.

Claim for 2802 W. Howard Avenue; Tax Key No. 553-0701-000

3. The 2024 assessment of the Property was set by the Commissioner of Assessments at \$19,901,900. Timely objection was filed.

4. In October, 2024, the Board of Assessors sustained the 2024 assessment. Timely appeal was filed.

5. The Board of Review has not held an evidentiary hearing on Claimant's objection.

6. Based on the 2024 assessment as set by the City, the City imposed a net tax of \$456,173.36 on the Property.

7. The value of the Property for 2024 is no higher than \$16,849,700. This value is derived from the income and expenses generated by the Property.

8. The correct net tax on the Property for 2024 should be no higher than \$386,279.37.

9. Upon information and belief, the 2024 assessment of the Property is not uniform with the 2024 assessments of similar properties in the City, and therefore violates the Uniformity Clause of the Wisconsin Constitution.

10. As a result of the excessive assessment of the Property for 2024, excess tax in at least the amount of \$69,893.99 was imposed on the Property.

11. On January 27, 2025, Claimant paid the first installment of 2024 taxes on the Property in the amount of \$49,528.91.

3889 S. Miner Street; Tax Key No. 553-0605-110

12. The 2024 assessment of the Property was set by the Commissioner of Assessments at \$2,960,900. Timely objection was filed.

13. In October, 2024, the Board of Assessors sustained the 2024 assessment. Timely appeal was filed.

14. The Board of Review has not held an evidentiary hearing on Claimant's objection.

15. Based on the 2024 assessment as set by the City, the City imposed a net tax of \$67,792.98 on the Property.

16. The value of the Property for 2024 is no higher than \$2,574,300. This value is derived from the income and expenses generated by the Property.

17. The correct net tax on the Property for 2024 should be no higher than \$59,015.83.

18. Upon information and belief, the 2024 assessment of the Property is not uniform with the 2024 assessments of similar properties in the City, and therefore violates the Uniformity Clause of the Wisconsin Constitution.

19. As a result of the excessive assessment of the Property for 2024, excess tax in at least the amount of \$8,777.15 was imposed on the Property.

20. On January 27, 2025, Claimant paid the first installment of 2024 taxes on the Property in the amount of \$7,401.11.

3801-3831 S. Miner Street; Tax Key No. 553-0501-111

21. The 2024 assessment of the Property was set by the Commissioner of Assessments at \$4,636,900. Timely objection was filed.

22. In October, 2024, the Board of Assessors sustained the 2024 assessment. Timely appeal was filed.

23. The Board of Review has not held an evidentiary hearing on Claimant's objection.

24. Based on the 2024 assessment as set by the City, the City imposed a net tax of \$106,793.74 on the Property.

25. The value of the Property for 2024 is no higher than \$3,978,400. This value is derived from the income and expenses generated by the Property.

26. The correct net tax on the Property for 2024 should be no higher than \$91,204.82.

27. Upon information and belief, the 2024 assessment of the Property is not uniform with the 2024 assessments of similar properties in the City, and therefore violates the Uniformity Clause of the Wisconsin Constitution.

28. As a result of the excessive assessment of the Property for 2024, excess tax in at least the amount of \$15,588.92 was imposed on the Property.

29. On January 27, 2025, Claimant paid the first installment of 2024 taxes on the Property in the amount of \$11,576.90.


30. The amount of this claim for 2024, plus interest thereon, by property is:

a. 2802 W. Howard Avenue	\$69,893.99
b. 3889 S. Miner Street	\$8,777.15
c. 3801-3831 S. Miner Street	\$15,588.92
TOTAL	\$94,260.06

31. The total amount of this claim, plus interest thereon, is \$94,260.06.

Dated at Milwaukee, Wisconsin this 29th day of January, 2025.

von BRIESEN & ROPER, s.c.



Alan H. Marcuvitz
Christopher R. Smith
Katie L. Bireley
Joseph J. Rolling

CITY OF MILWAUKEE
2025 JAN 29 P 1:19
CITY CLERK'S OFFICE



TAGLaw International Lawyers

Alan H. Marcuvitz

Direct Telephone

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CLAIM FOR EXCESSIVE ASSESSMENT

TO: Clerk, City of Milwaukee
200 East Wells Street
Milwaukee, Wisconsin 53202

Now comes Layton Grove Apartments LLC ("Claimant") owner of parcel 598-9980-222 (the "Property") in the City of Milwaukee, Wisconsin, by Claimant's attorneys, von Briesen & Roper, s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37.

1. Claimant is the owner of Property located at 4523-4575 S. 23rd Street, Milwaukee, Wisconsin.
2. For 2024, property in the City was assessed at 90.24% of its fair market value as of January 1, 2024, and was taxed at \$22.925 per \$1,000 of assessed value.
3. The 2024 assessment of the Property was set by the Commissioner of Assessments at \$17,565,800. Timely objection was filed.
4. In October, 2024, the Board of Assessors sustained the assessment. Timely appeal was filed.
5. The Board of Review has not held an evidentiary hearing on Claimant's objection.
6. Based on the 2024 assessment as set by the City, the City imposed a net tax of \$402,617.18 on the Property.
7. The value of the Property for 2024 is no higher than \$13,008,800. This value is derived from the income and expenses generated by the Property.
8. The correct net tax on the Property for 2024 should be no higher than \$298,226.74.
9. Upon information and belief, the 2024 assessment of the Property is not uniform with the 2024 assessments of similar properties in the City, and therefore violates the Uniformity Clause of the Wisconsin Constitution.
10. As a result of the excessive assessment of the Property for 2024, excess tax in at least the amount of \$104,390.44 was imposed on the Property.
11. On January 27, 2025, Claimant paid the first installment of 2024 taxes on the Property in the amount of \$43,741.16.

12. The total amount of this claim for 2024 is \$104,390.44, plus interest thereon.

Dated at Milwaukee, Wisconsin this 29th day of January, 2025.

von BRIESEN & ROPER, s.c.



Alan H. Marcuvitz
Christopher R. Smith
Katie L. Bireley
Joseph J. Rolling

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CITY OF MILWAUKEE
2025 JAN 29 P 1:19
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CLAIM FOR EXCESSIVE ASSESSMENT

TO: Clerk, City of Milwaukee
200 East Wells Street
Milwaukee, Wisconsin 53202

Now comes Washington Square Associates IV Limited Partnership ("Claimant") owner of parcel 393-0931-000 (the "Property") in the City of Milwaukee, Wisconsin, by Claimant's attorneys, von Briesen & Roper, s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37.

1. Claimant is the owner of Property located at 750-782 N. Jefferson Street, Unit 1, Milwaukee, Wisconsin.
2. For 2024, property in the City was assessed at 90.24% of its fair market value as of January 1, 2024, and was taxed at \$22.925 per \$1,000 of assessed value.
3. The 2024 assessment of the Property was set by the Commissioner of Assessments at \$2,972,400. Timely objection was filed.
4. In August, 2024, the Board of Assessors sustained the assessment. Timely appeal was filed.
5. The Board of Review has not held an evidentiary hearing on Claimant's objection.
6. Based on the 2024 assessment as set by the City, the City imposed a net tax of \$68,056.63 on the Property.
7. The value of the Property for 2024 is no higher than \$1,124,900. This value is derived from the income and expenses generated by the Property.
8. The correct net tax on the Property for 2024 should be no higher than \$25,788.33.
9. Upon information and belief, the 2024 assessment of the Property is not uniform with the 2024 assessments of similar properties in the City, and therefore violates the Uniformity Clause of the Wisconsin Constitution.
10. As a result of the excessive assessment of the Property for 2024, excess tax in at least the amount of \$42,268.30 was imposed on the Property.
11. On December 20, 2024, Claimant paid the majority of 2024 taxes on the Property in the amount of \$70,038.50.

12. The total amount of this claim for 2024 is \$42,268.30, plus interest thereon.

Dated at Milwaukee, Wisconsin this 29th day of January, 2025.

von BRIESEN & ROPER, s.c.



Alan H. Marcuvitz

Christopher R. Smith

Katie L. Bireley

Joseph J. Rolling

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CLAIM FOR EXCESSIVE ASSESSMENT

TO: Clerk, City of Milwaukee
200 East Wells Street
Milwaukee, Wisconsin 53202

Now comes Washington Square Associates III Limited Partnership ("Claimant") owner of parcel 393-0932-000 (the "Property") in the City of Milwaukee, Wisconsin, by Claimant's attorneys, von Briesen & Roper, s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37.

1. Claimant is the owner of Property located at 506 E. Mason Street, Unit 2, Milwaukee, Wisconsin.

2. For 2024, property in the City was assessed at 90.24% of its fair market value as of January 1, 2024, and was taxed at \$22.925 per \$1,000 of assessed value.

3. The 2024 assessment of the Property was set by the Commissioner of Assessments at \$5,400,900. Timely objection was filed.

4. In August, 2024, the Board of Assessors sustained the assessment. Timely appeal was filed.

5. The Board of Review has not held an evidentiary hearing on Claimant's objection.

6. Based on the 2024 assessment as set by the City, the City imposed a net tax of \$123,731.13 on the Property.

7. The value of the Property for 2024 is no higher than \$3,694,200. This value is derived from the income and expenses generated by the Property.

8. The correct net tax on the Property for 2024 should be no higher than \$84,689.54.

9. Upon information and belief, the 2024 assessment of the Property is not uniform with the 2024 assessments of similar properties in the City, and therefore violates the Uniformity Clause of the Wisconsin Constitution.

10. As a result of the excessive assessment of the Property for 2024, excess tax in at least the amount of \$39,041.59 was imposed on the Property.

11. On December 31, 2024, Claimant paid the majority of 2024 taxes on the Property in the amount of \$116,816.87.

12. The total amount of this claim for 2024 is \$39,041.59, plus interest thereon.

Dated at Milwaukee, Wisconsin this 29th day of January, 2025.

von BRIESEN & ROPER, s.c.



Alan H. Marcuvitz

Christopher R. Smith

Katie L. Bireley

Joseph J. Rolling

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2025 JAN 29 P 1:20
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CLAIM FOR EXCESSIVE ASSESSMENT

TO: Clerk, City of Milwaukee
200 East Wells Street
Milwaukee, Wisconsin 53202

Now comes KORBACQ, LLC ("Claimant") owner of parcel 355-1723-000 (the "Property") in the City of Milwaukee, Wisconsin, by Claimant's attorneys, von Briesen & Roper, s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37.

1. Claimant is the owner of Property located at 1815-1819 N. Farwell Avenue, Unit 1815, Milwaukee, Wisconsin.
2. For 2024, property in the City was assessed at 90.24% of its fair market value as of January 1, 2024, and was taxed at \$22.925 per \$1,000 of assessed value.
3. The 2024 assessment of the Property was set by the Commissioner of Assessments at \$1,411,700. Timely objection was filed.
4. In September, 2024, the Board of Assessors sustained the assessment. Timely appeal was filed.
5. The Board of Review has not held an evidentiary hearing on Claimant's objection.
6. Based on the 2024 assessment as set by the City, the City imposed a net tax of \$32,276.84 on the Property.
7. The value of the Property for 2024 is no higher than \$586,100. This value is derived from the income and expenses generated by the Property.
8. The correct net tax on the Property for 2024 should be no higher than \$13,436.34.
9. Upon information and belief, the 2024 assessment of the Property is not uniform with the 2024 assessments of similar properties in the City, and therefore violates the Uniformity Clause of the Wisconsin Constitution.
10. As a result of the excessive assessment of the Property for 2024, excess tax in at least the amount of \$18,840.50 was imposed on the Property.
11. On January 14, 2025, Claimant paid the first installment of 2024 taxes on the Property in the amount of \$3,500.56.

12. The total amount of this claim for 2024 is \$18,840.50, plus interest thereon.

Dated at Milwaukee, Wisconsin this 29th day of January, 2025.

von BRIESEN & ROPER, s.c.



Alan H. Marcuvitz

Christopher R. Smith

Katie L. Bireley

Joseph J. Rolling

CITY OF MILWAUKEE
2025 JAN 29 P 1:20
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CLAIM FOR EXCESSIVE ASSESSMENT

TO: Clerk, City of Milwaukee
200 East Wells Street
Milwaukee, Wisconsin 53202

Now comes Cathedral Square Limited Partnership ("Claimant") owner of parcel 392-1391-220 (the "Property") in the City of Milwaukee, Wisconsin, by Claimant's attorneys, von Briesen & Roper, s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37.

1. Claimant is the owner of Property located at 418-432 E. Wells Street, Milwaukee, Wisconsin.
2. For 2024, property in the City was assessed at 90.24% of its fair market value as of January 1, 2024, and was taxed at \$22.925 per \$1,000 of assessed value.
3. The 2024 assessment of the Property was set by the Commissioner of Assessments at \$1,600,900. Timely objection was filed.
4. In August, 2024, the Board of Assessors sustained the assessment. Timely appeal was filed.
5. The Board of Review has not held an evidentiary hearing on Claimant's objection.
6. Based on the 2024 assessment as set by the City, the City imposed a net tax of \$36,614.35 on the Property.
7. The value of the Property for 2024 is no higher than \$490,200. This value is derived from the income and expenses generated by the Property.
8. The correct net tax on the Property for 2024 should be no higher than \$11,237.84.
9. Upon information and belief, the 2024 assessment of the Property is not uniform with the 2024 assessments of similar properties in the City, and therefore violates the Uniformity Clause of the Wisconsin Constitution.
10. As a result of the excessive assessment of the Property for 2024, excess tax in at least the amount of \$25,376.51 was imposed on the Property.

11. On December 31, 2024, Claimant paid the majority of 2024 taxes on the Property in the amount of \$34,942.34.

12. The total amount of this claim for 2024 is \$25,376.51, plus interest thereon.

Dated at Milwaukee, Wisconsin this 29th day of January, 2025.

von BRIESEN & ROPER, s.c.



Alan H. Marcovitz
Christopher R. Smith
Katie L. Bireley
Joseph J. Rolling

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CLAIM FOR EXCESSIVE ASSESSMENT

TO: Clerk, City of Milwaukee
200 East Wells Street
Milwaukee, Wisconsin 53202

Now comes Milwaukee City Center, LLC ("Claimant") owner of parcel 361-0719-112 (the "Property") in the City of Milwaukee, Wisconsin, by Claimant's attorneys, von Briesen & Roper, s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37.

1. Claimant is the owner of Property located at 509 West Wisconsin Avenue, Milwaukee, Wisconsin.

2. For 2024, property in the City was assessed at 90.24% of its fair market value as of January 1, 2024, and was taxed at \$22.925 per \$1,000 of assessed value.

3. The 2024 assessment of the Property was set by the Commissioner of Assessments at \$61,894,300. Timely objection was filed.

4. In November, 2024, the Assessor's Office informed Claimant that the objection was "missed" and would "go through the Board of Review".

5. The Board of Review has not held an evidentiary hearing on Claimant's objection.

6. Based on the 2024 assessment as set by the City, the City imposed a net tax of \$1,418,868.89 on the Property.

7. The value of the Property for 2024 is no higher than \$37,507,100. This value is derived from the income and expenses generated by the Property.

8. The correct net tax on the Property for 2024 should be no higher than \$859,850.27.

9. Upon information and belief, the 2024 assessment of the Property is not uniform with the 2024 assessments of similar properties in the City, and therefore violates the Uniformity Clause of the Wisconsin Constitution.

10. As a result of the excessive assessment of the Property for 2024, excess tax in at least the amount of \$559,018.62 was imposed on the Property.

11. On January 14, 2025, Claimant paid the first installment of 2024 taxes on the Property in the amount of \$263,277.84.

12. The total amount of this claim for 2024 is \$559,018.62, plus interest thereon.

Dated at Milwaukee, Wisconsin this 29th day of January, 2025.

von BRIESEN & ROPER, s.c.



Alan H. Marcuvitz
Christopher R. Smith
Katie L. Bireley
Joseph J. Rolling

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CLAIM FOR EXCESSIVE ASSESSMENT

TO: Clerk, City of Milwaukee
200 East Wells Street
Milwaukee, Wisconsin 53202

Now comes Pfister LLC ("Claimant") owner of parcel 392-0801-100 (the "Property") in the City of Milwaukee, Wisconsin, by Claimant's attorneys, von Briesen & Roper, s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37.

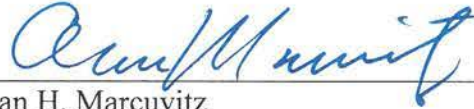
1. Claimant is the owner of Property located at 424 East Wisconsin Avenue, Milwaukee, Wisconsin.
2. For 2024, property in the City was assessed at 90.24% of its fair market value as of January 1, 2024, and was taxed at \$22.925 per \$1,000 of assessed value.
3. The 2024 assessment of the Property was set by the Commissioner of Assessments at \$45,774,200. Timely objection was filed.
4. In November, 2024, the Assessor's Office informed Claimant that the objection was "missed" and would "go through the Board of Review".
5. The Board of Review has not held an evidentiary hearing on Claimant's objection.
6. Based on the 2024 assessment as set by the City, the City imposed a net tax of \$1,049,308.01 on the Property.
7. The value of the Property for 2024 is no higher than \$29,675,000. This value is derived from the income and expenses generated by the Property.
8. The correct net tax on the Property for 2024 should be no higher than \$680,299.38.
9. Upon information and belief, the 2024 assessment of the Property is not uniform with the 2024 assessments of similar properties in the City, and therefore violates the Uniformity Clause of the Wisconsin Constitution.
10. As a result of the excessive assessment of the Property for 2024, excess tax in at least the amount of \$369,008.63 was imposed on the Property.

11. On January 14, 2025, Claimant paid the first installment of 2024 taxes on the Property in the amount of \$185,638.23.

12. The total amount of this claim for 2024 is \$369,008.63, plus interest thereon.

Dated at Milwaukee, Wisconsin this 29th day of January, 2025.

von BRIESEN & ROPER, s.c.



Alan H. Marcuvitz
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CLAIM FOR EXCESSIVE ASSESSMENT

TO: Clerk, City of Milwaukee
200 East Wells Street
Milwaukee, Wisconsin 53202

Now comes Marcus W, LLC ("Claimant") owner of parcel 392-2352-000 (the "Property") in the City of Milwaukee, Wisconsin, by Claimant's attorneys, von Briesen & Roper, s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37.


1. Claimant is the owner of Property located at 135-139 East Kilbourn Avenue, Milwaukee, Wisconsin.
2. For 2024, property in the City was assessed at 90.24% of its fair market value as of January 1, 2024, and was taxed at \$22.925 per \$1,000 of assessed value
3. The 2024 assessment of the Property was set by the Commissioner of Assessments at \$29,272,500. Timely objection was filed.
4. In November, 2024, the Assessor's Office informed Claimant that the objection was "missed" and would "go through the Board of Review".
5. The Board of Review has not held an evidentiary hearing on Claimant's objection.
6. Based on the 2024 assessment as set by the City, the City imposed a net tax of \$670,998.78 on the Property.
7. The value of the Property for 2024 is no higher than \$5,097,200. This value is derived from the income and expenses generated by the Property.
8. The correct net tax on the Property for 2024 should be no higher than \$116,853.31.
9. Upon information and belief, the 2024 assessment of the Property is not uniform with the 2024 assessments of similar properties in the City, and therefore violates the Uniformity Clause of the Wisconsin Constitution.
10. As a result of the excessive assessment of the Property for 2024, excess tax in at least the amount of \$554,145.47 was imposed on the Property.

11. On January 14, 2025, Claimant paid the first installment of 2024 taxes on the Property in the amount of \$131,897.91.

12. The total amount of this claim for 2024 is \$554,145.47, plus interest thereon.

Dated at Milwaukee, Wisconsin this 29th day of January, 2025.

von BRIESEN & ROPER, s.c.



Alan H. Marcuvitz
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CITY OF MILWAUKEE
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CLAIM FOR EXCESSIVE ASSESSMENT

TO: Clerk, City of Milwaukee
200 East Wells Street
Milwaukee, Wisconsin 53202

Now comes NLCA Milwaukee Fee Owner LLC ("Claimant") owner of parcel 361-0603-116 (the "Property") in the City of Milwaukee, Wisconsin, by Claimant's attorneys, von Briesen & Roper, s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37.

1. Claimant is the owner of Property located at 333 W. Kilbourn Avenue, Milwaukee, Wisconsin.
2. For 2024, property in the City was assessed at 90.24% of its fair market value as of January 1, 2024, and was taxed at \$22.925 per \$1,000 of assessed value.
3. The 2024 assessment of the Property was set by the Commissioner of Assessments at \$39,994,300. Timely objection was filed.
4. In November, 2024, the Assessor's Office informed Claimant that the objection was "missed" and would "go through the Board of Review".
5. The Board of Review has not held an evidentiary hearing on Claimant's objection.
6. Based on the 2024 assessment as set by the City, the City imposed a net tax of \$916,801.10 on the Property.
7. The value of the Property for 2024 is no higher than \$27,309,400. This value is derived from the income and expenses generated by the Property.
8. The correct net tax on the Property for 2024 should be no higher than \$626,068.00.
9. Upon information and belief, the 2024 assessment of the Property is not uniform with the 2024 assessments of similar properties in the City, and therefore violates the Uniformity Clause of the Wisconsin Constitution.
10. As a result of the excessive assessment of the Property for 2024, excess tax in at least the amount of \$290,733.10 was imposed on the Property.

11. On January 28, 2025, Claimant paid the first installment of 2024 taxes on the Property in the amount of \$180,661.06.

12. The total amount of this claim for 2024 is \$290,733.10, plus interest thereon.

Dated at Milwaukee, Wisconsin this 29th day of January, 2025.

von BRIESEN & ROPER, s.c.



Alan H. Marcuvitz
Christopher R. Smith
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CITY OF MILWAUKEE
2025 JAN 29 P 1:20
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CLAIM FOR EXCESSIVE ASSESSMENT

TO: Clerk, City of Milwaukee
200 East Wells Street
Milwaukee, Wisconsin 53202

Now comes Broadway Theatre LLC ("Claimant") owner of parcel 392-1036-100 (the "Property") in the City of Milwaukee, Wisconsin, by Claimant's attorneys, von Briesen & Roper, s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37.

1. Claimant is the owner of Property located at 158 North Broadway, Milwaukee, Wisconsin.

2. For 2024, property in the City was assessed at 90.24% of its fair market value as of January 1, 2024, and was taxed at \$22.925 per \$1,000 of assessed value.

3. The 2024 assessment of the Property was set by the Commissioner of Assessments at \$4,224,300. Timely objection was filed.

4. In November, 2024, the Assessor's Office informed Claimant that the objection was "missed" and would "go through the Board of Review".

5. The Board of Review has not held an evidentiary hearing on Claimant's objection.

6. Based on the 2024 assessment as set by the City, the City imposed a net tax of \$96,757.02 on the Property.

7. The value of the Property for 2024 is no higher than \$3,823,000. This value is derived from the income and expenses generated by the Property.

8. The correct net tax on the Property for 2024 should be no higher than \$87,642.28.

9. Upon information and belief, the 2024 assessment of the Property is not uniform with the 2024 assessments of similar properties in the City, and therefore violates the Uniformity Clause of the Wisconsin Constitution.

10. As a result of the excessive assessment of the Property for 2024, excess tax in at least the amount of \$9,114.74 was imposed on the Property.

11. On January 27, 2025, Claimant paid the first installment of 2024 taxes on the Property in the amount of \$16,564.85.

12. The total amount of this claim for 2024 is \$9,114.74, plus interest thereon.

Dated at Milwaukee, Wisconsin this 29th day of January, 2025.

von BRIESEN & ROPER, s.c.



Alan H. Marcuvitz
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CITY OF MILWAUKEE
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CLAIM FOR EXCESSIVE ASSESSMENT

TO: Clerk, City of Milwaukee
200 East Wells Street
Milwaukee, Wisconsin 53202

Now comes NOVA LLC ("Claimant") owner of parcel 360-0911-000 (the "Property") in the City of Milwaukee, Wisconsin, by Claimant's attorneys, von Briesen & Roper, s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37.

1. Claimant is the owner of Property located at 1237 N. Van Buren Street, Milwaukee, Wisconsin.
2. For 2024, property in the City was assessed at 90.24% of its fair market value as of January 1, 2024, and was taxed at \$22.925 per \$1,000 of assessed value.
3. The 2024 assessment of the Property was set by the Commissioner of Assessments at \$8,900,000. This notice was received by Claimant and no objection was filed.
4. In July, 2024, the Board of Assessors reviewed and revised the assessment to \$57,510,800. No notice was issued to Claimant and therefore, no opportunity for appeal was provided.
5. Claimant has received only the original Notice of Assessment and has been denied its right to appeal the Board of Assessor's change in assessment, due to the City's failure to provide required notification.
6. Based on the erroneously revised 2024 assessment, the City imposed a net tax of \$1,318,375.07 on the Property.
7. The assessment of the Property for 2024 should be no higher than as noticed, \$8,900,000.
8. The correct net tax on the Property for 2024 should be no higher than \$204,032.50.
9. Upon information and belief, the 2024 assessment of the Property is not uniform with the 2024 assessments of similar properties in the City, and therefore violates the Uniformity Clause of the Wisconsin Constitution.
10. As a result of the excessive assessment of the Property for 2024, excess tax in at least the amount of \$1,114,342.57 was imposed on the Property.

11. On January 9, 2025, Claimant paid the first installment of 2024 taxes as billed on the Property in the amount of \$143,932.33.

12. The total amount of this claim for 2024 is \$1,114,342.57, plus interest thereon, of which \$143,932.33 has been paid under protest.

Dated at Milwaukee, Wisconsin this 29th day of January, 2025.

von BRIESEN & ROPER, s.c.



Alan H. Marcuvitz

Christopher R. Smith

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Joseph J. Rolling

CITY OF MILWAUKEE
2025 JAN 29 P 1:21
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CLAIM FOR EXCESSIVE ASSESSMENT

TO: Clerk, City of Milwaukee
200 East Wells Street
Milwaukee, Wisconsin 53202

Now comes Kulbir Sra ("Claimant") owner of parcel 031-0431-000 (the "Property") in the City of Milwaukee, Wisconsin, by Claimant's attorneys, von Briesen & Roper, s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37.

1. Claimant is the owner of Property located at 6800 W. Brown Deer Road, Milwaukee, Wisconsin.
2. For 2024, property in the City was assessed at 90.24% of its fair market value as of January 1, 2024, and was taxed at \$22.925 per \$1,000 of assessed value.
3. The 2024 assessment of the Property was set by the Commissioner of Assessments at \$1,362,400. Timely objection was filed.
4. In July, 2024, the Board of Assessors sustained the assessment. Timely appeal was filed.
5. In December, 2024, the Board of Review sustained the assessment.
6. Based on the 2024 assessment as set by the City, the City imposed a net tax of \$31,146.62 on the Property.
7. The value of the Property for 2024 is no higher than \$685,000. This value is derived from an appraisal completed to determine the fair market value of the Property as of January 1, 2024.
8. The correct net tax on the Property for 2024 should be no higher than \$15,703.63.
9. Upon information and belief, the 2024 assessment of the Property is not uniform with the 2024 assessments of similar properties in the City, and therefore violates the Uniformity Clause of the Wisconsin Constitution.
10. As a result of the excessive assessment of the Property for 2024, excess tax in at least the amount of \$15,442.99 was imposed on the Property.

12. The total amount of this claim for 2024 is \$15,442.99, plus interest thereon.

Dated at Milwaukee, Wisconsin this 29th day of January, 2025.

von BRIESEN & ROPER, s.c.



Alan H. Marcuvitz

Christopher R. Smith

Katie L. Bireley

Joseph J. Rolling

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CLAIM FOR EXCESSIVE ASSESSMENT

TO: City Clerk
City of Milwaukee
200 East Wells Street
Milwaukee, WI 53202

Claimant Jonathan K. Tourzan Revocable Living Trust c/o Wal-Mart, by its attorneys Mallery s.c., asserts it is the tenant of parcel number 3922301100 (the Property) located at 401 E. Capitol Drive, Milwaukee, Wisconsin, and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to WIS. STAT. § 74.37.

1. Claimant is the tenant of the property, located at 401 E. Capitol Drive, Milwaukee, Wisconsin, and is responsible for taxes on the Property and is authorized to bring this claim in its own name.
2. For the 2024 tax year, property in the City was assessed at 0.9024 of its fair market value as of January 1, 2024, and was taxed at \$22.925 per \$1,000 of assessed value. A copy of the 2024 tax bill is attached as Exhibit A.
3. For the 2024 tax year, the value of the Property was set by the Assessor's office at \$10,781,500.
4. Claimant made a timely objection to the Board of Assessor's and Board of Review.
5. Based on this assessment, the City imposed a tax of \$251,761.02 on the Property, which has been paid.
6. The assessed value of the Property as of January 1, 2024, should be no higher than \$4,930,000. This value is derived from sales of comparable properties and appraisal of property. Additionally, the Property was not assessed uniformly in compliance with Article VIII, Section 1 of the Wisconsin Constitution.
7. Based on the assessment ratio set forth in paragraph 2, the correct assessment of the Property for the 2024 assessment should be no higher than \$4,930,000, and the correct tax on the Property for 2024 should be no higher than \$113,020.25.
8. As a result of the excessive assessment of the Property for the 2024 tax year, an excess tax in at least the amount of \$138,740.77 was imposed on the Property.

OFFICE OF CITY CLERK
JAN 29 2025 4:03:57

CITY CLERK'S OFFICE
JAN 29 11:21
CITY OF MILWAUKEE

9. The amount of this claim is \$138,740.77, plus interest thereon at the applicable statutory rate.

Dated this 28th day of January, 2025.

MALLERY, s.c.

By: 

CHRISTOPHER L. STROHBEHN

State Bar No. 1041495

E: cstrohbahn@mallerysc.com

RUSSELL J. KARNES

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SAMANTHA S. BAILEY

State Bar No. 1118995

E: sbailey@mallerysc.com

Attorneys for Claimant

POST OFFICE ADDRESS:

Mallery s.c.

731 North Jackson Street, Suite 900

Milwaukee, Wisconsin 53202

Phone: (414) 271-2424

Fax: (414) 271-8678

2024 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL

ACCOUNT TYPE: REAL ESTATE
 TAX KEY / ACCOUNT NO. 2740412000 BILL # 52258
 LOCATION OF PROPERTY: 401 E CAPITOL DR
 LEGAL DESCRIPTION: NEIGHBORHOOD 6451 PLAT PAGE 274/17
 CERTIFIED SURVEY MAP NO 5904 IN NW 1/4 SEC 9-7-22
 PARCEL 2 BID #25

Spencer Coggs
CITY TREASURER
 CITY HALL, ROOM 103
 200 EAST WELLS STREET
 MILWAUKEE, WISCONSIN 53202
 TELEPHONE: (414) 286-2240
 TDD: (414) 286-2025
 FAX: (414) 286-3186
 www.milwaukee.gov/treasurer

When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account, or to process the payment as a check transaction.

JONATHAN K TOURZAN REVOCABLE LIVING TRUS
 560 LAUREL ST
 MENLO PARK, CA 94025

Class	Assessment-Land	Assmt.-Improvements	Total Assessment	Detail of Special Assessments and Other Charges
SPECIAL MERCANTILE	1,509,800	9,271,700	10,781,500	DNS MISCELLANEOUS 599.44 FIRE PREVENTION INSPECTION 577.67 BID #25 RIVERWORKS 3,500.00
Avg. Assmt. Ratio	Est. Fair Mkt.-Land	Est. Fair Mkt.-Improvements	Total Est. Fair Market	
0.9024	1,673,094	10,274,490	11,947,584	
School taxes reduced by school levy tax credit			18,610.27	
				TOTAL 4,677.11

Tax Levy	2023 Est. State Aids	2024 Est. State Aids	2023 Net Tax	2024 Net Tax	% Change
Sewerage Dist.			13,104.38	14,800.84	+12.946
Public Schools	762,473,968	734,822,627	65,027.20	95,814.87	+47.346
Tech. College	30,574,893	31,558,078	8,537.19	9,578.28	+12.195
County Govt.	29,440,017	30,204,588	33,423.47	37,586.47	+12.455
City Govt.	277,592,089	282,441,064	80,365.30	89,390.49	+11.230
Total	1,120,080,967	1,079,026,357	200,457.54	247,170.95	+23.303
First Dollar Credit			-71.46	-87.04	+21.802
Lottery and Gaming Credit			0.00	0.00	+0.000
Net Property Tax			200,386.08	247,083.91	+23.304
Special Assessments and Charges				4,677.11	
WARNING: If the first installment payment is not paid by the due date, the installment option is lost. The total tax becomes delinquent and is subject to interest and penalty charges. See reverse side for details.			TOTAL DUE ▶ 251,761.02 ◀		
Monthly Installment Payment Due: February through July 2025	26,913.33	Net Assessed Value Rate Before Credits	FULL PAYMENT DUE ON OR BEFORE 01/31/2025 251,761.02		
Monthly Installment Payment Due: August, September, and October 2025	19,955.91	22.925	FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2025 30,413.73		

FOR INFORMATIONAL PURPOSES ONLY - Voter-Approved Temporary Tax Increases

Taxing Jurisdiction	Total Additional Taxes	Total Additional Taxes Applied to Property	Year Increase Ends
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KEEP TOP PART OF TAX BILL FOR YOUR RECORDS. SEE REVERSE SIDE FOR MORE INFORMATION.
 WHEN PAYING BY MAIL, CAREFULLY TEAR ON PERFORATION AND RETURN BOTTOM COUPON ONLY WITH PAYMENT IN THE ENVELOPE PROVIDED

2024 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON

ACCOUNT TYPE: REAL ESTATE
 LOCATION OF PROPERTY: 401 E CAPITOL DR

TAX KEY / ACCOUNT NO. 2740412000

BILL # 52258

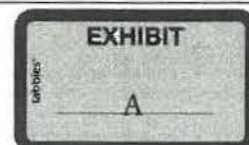
☐ CHANGE IN MAILING ADDRESS
 (COMPLETE REVERSE SIDE)

☐ ASSESSMENT APPEAL PENDING
 PAID UNDER PROTEST

Make Check Payable to:
CITY OF MILWAUKEE
 OFFICE OF THE CITY TREASURER
 PO BOX 78776
 MILWAUKEE, WI 53278-8776

FULL PAYMENT DUE ON OR BEFORE 01/31/2025	251,761.02
FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2025	30,413.73
PLEASE WRITE IN AMOUNT ENCLOSED	
\$	

JONATHAN K TOURZAN REVOCABLE LIVING TRUS
 560 LAUREL ST
 MENLO PARK, CA 94025



208202480005225810025176102900030413736

CLAIM FOR EXCESSIVE ASSESSMENT

TO: City Clerk
City of Milwaukee
200 East Wells Street
Milwaukee, WI 53202

Claimant Wal-Mart Real Estate Business Trust, by its attorneys Mallery s.c., asserts it is the owner of parcel number 5331111000 (the Property) located at 3355 South 27th Street, Milwaukee, Wisconsin, and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to WIS. STAT. § 74.37.

1. Claimant is the owner of the property, located at 3355 South 27th Street, Milwaukee, Wisconsin, and is responsible for taxes on the Property and is authorized to bring this claim in its own name.
2. For the 2024 tax year, property in the City was assessed at 0.9024 of its fair market value as of January 1, 2024, and was taxed at \$22.923 per \$1,000 of assessed value. A copy of the 2024 tax bill is attached as Exhibit A.
3. For the 2024 tax year, the value of the Property was set by the Assessor's office at \$14,658,500.
4. Claimant made a timely objection to the Board of Assessor's and Board of Review.
5. Based on this assessment, the City imposed a tax of \$339,086.07 on the Property, which has been paid.
6. The assessed value of the Property as of January 1, 2024, should be no higher than \$9,050,000. This value is derived from sales of comparable properties and appraisal of property. Additionally, the Property was not assessed uniformly in compliance with Article VIII, Section 1 of the Wisconsin Constitution.
7. Based on the assessment ratio set forth in paragraph 2, the correct assessment of the Property for the 2024 assessment should be no higher than \$9,050,000, and the correct tax on the Property for 2024 should be no higher than \$207,471.25.
8. As a result of the excessive assessment of the Property for the 2024 tax year, an excess tax in at least the amount of \$131,614.82 was imposed on the Property.

CITY OF MILWAUKEE

2025 JAN 29 A 11:21
CITY CLERK'S OFFICE

OFFICE OF CITY ATTORNEY
00 JAN 25 4:00:57

9. The amount of this claim is \$131,614.82, plus interest thereon at the applicable statutory rate.

Dated this 27th day of January, 2025.

MALLERY, s.c.

By: 

CHRISTOPHER L. STROHBEHN

State Bar No. 1041495

E: cstrohbehn@mallerysc.com

RUSSELL J. KARNES

State Bar No. 1054982

E: rkarnes@mallerysc.com

SAMANTHA S. BAILEY

State Bar No. 1118995

E: sbailey@mallerysc.com

Attorneys for Claimant

POST OFFICE ADDRESS:

Mallery s.c.

731 North Jackson Street, Suite 900

Milwaukee, Wisconsin 53202

Phone: (414) 271-2424

Fax: (414) 271-8678

2024 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL

ACCOUNT TYPE: REAL ESTATE
 TAX KEY / ACCOUNT NO. 5331111000 BILL # 137543
 LOCATION OF PROPERTY: 3355 S 27TH ST
 LEGAL DESCRIPTION: NEIGHBORHOOD 6451 PLAT PAGE 533/03
 CERTIFIED SURVEY MAP NO 8430 IN NE 1/4 SEC 13-6-21
 LOT 1 BID #43

Spencer Cogg
CITY TREASURER
 CITY HALL, ROOM 103
 200 EAST WELLS STREET
 MILWAUKEE, WISCONSIN 53202
 TELEPHONE: (414) 286-2240
 TDD: (414) 286-2025
 FAX: (414) 286-3186
 www.milwaukee.gov/treasurer

When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account, or to process the payment as a check transaction.

WAL-MART REAL ESTATE
 BUSINESS TR, PROP TAX #0555
 PO BOX 8050 MS 0555
 BENTONVILLE, AR 72716

PRIOR TAXES ARE DELINQUENT

Class	Assessment-Land	Assmt.-Improvements	Total Assessment	Detail of Special Assessments and Other Charges
SPECIAL MERCANTILE	3,150,200	11,508,300	14,658,500	DNS MISCELLANEOUS 828.04 FIRE PREVENTION INSPECTION 577.67 POLICE BOARD UPS 214.40 BID #43 SOUTH 27TH STREET 1,500.00
Avg. Assmt. Ratio	Est. Fair Mkt.-Land	Est. Fair Mkt.-Improvements	Total Est. Fair Market	
0.9024	3,490,913	12,752,992	16,243,905	
School taxes reduced by school levy tax credit			25,302.48	
				TOTAL 3,120.11

Tax Levy	2023 Est. State Aids	2024 Est. State Aids	2023 Net Tax	2024 Net Tax	% Change
Sewerage Dist.			16,343.83	20,123.19	+23.124
Public Schools	782,473,968	734,822,627	81,102.12	130,269.65	+60.624
Tech. College	30,574,893	31,558,078	10,647.61	13,022.61	+22.305
County Govt.	29,440,017	30,204,588	41,685.86	51,102.46	+22.589
City Govt.	277,592,089	282,441,064	100,231.86	121,535.09	+21.254
Total	1,120,080,967	1,079,026,357	250,011.28	336,053.00	+34.415
First Dollar Credit			-71.46	-87.04	+21.802
Lottery and Gaming Credit			0.00	0.00	+0.000
Net Property Tax			249,939.82	335,965.96	+34.419
Special Assessments and Charges				3,120.11	

WARNING: If the first installment payment is not paid by the due date, the installment option is lost. The total tax becomes delinquent and is subject to interest and penalty charges. See reverse side for details.

Monthly Installment Payment Due: February through July 2025	36,596.67	Net Assessed Value Rate Before Credits	TOTAL DUE ▶ 339,086.07 ◀	FULL PAYMENT DUE ON OR BEFORE 01/31/2025 339,086.07
Monthly Installment Payment Due: August, September, and October 2025	27,136.50	22.925	FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2025 38,096.93	

FOR INFORMATIONAL PURPOSES ONLY - Voter-Approved Temporary Tax Increases

Taxing Jurisdiction	Total Additional Taxes	Total Additional Taxes Applied to Property	Year Increase Ends
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KEEP TOP PART OF TAX BILL FOR YOUR RECORDS. SEE REVERSE SIDE FOR MORE INFORMATION.
 WHEN PAYING BY MAIL, CAREFULLY TEAR ON PERFORATION AND RETURN BOTTOM COUPON ONLY WITH PAYMENT IN THE ENVELOPE PROVIDED

2024 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON

ACCOUNT TYPE: REAL ESTATE
 LOCATION OF PROPERTY: 3355 S 27TH ST

TAX KEY / ACCOUNT NO. 5331111000

BILL # 137543

☐ CHANGE IN MAILING ADDRESS
 (COMPLETE REVERSE SIDE)

☐ ASSESSMENT APPEAL PENDING
 PAID UNDER PROTEST

Make Check Payable to:
CITY OF MILWAUKEE
 OFFICE OF THE CITY TREASURER
 PO BOX 78776
 MILWAUKEE, WI 53278-8776

FULL PAYMENT DUE ON OR BEFORE 01/31/2025	339,086.07
FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2025	38,096.93
PLEASE WRITE IN AMOUNT ENCLOSED	
\$	

WAL-MART REAL ESTATE
 BUSINESS TR, PROP TAX #0555
 PO BOX 8050 MS 0555
 BENTONVILLE, AR 72716

*PRIOR T

20820248001375435003390

