



Michael Best & Friedrich LLP  
Attorneys at Law  
Nicholas J Boerke  
T 414.225.2767  
E njboerke@michaelbest.com

2021 CLAIM FOR EXCESSIVE ASSESSMENT

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

12-22-21  
12:28:11  
MMB  
12/22/21  
[Signature]

CITY OF MILWAUKEE  
2021 DEC 22 PM 2:30  
CITY CLERK'S OFFICE

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

Now comes Claimant, WWB Development II, LLC, owner of the property located at 778 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 N. Water Street, Milwaukee, Wisconsin.
2. For 2021, property in the City was taxed at \$26.273 per \$1,000 of assessed value.
3. The 2021 assessment of the Property was set by the City's Assessor at \$10,609,000. Timely objection was filed by Claimant.
4. By letter dated September 29, 2021 the City's Board of Assessors notified Claimant of its determination to sustain the 2021 assessment of the Property at \$10,609,000. Timely appeal of the Board of Assessors' determination to the City's Board of Review was filed by Claimant.
5. Based on the 2021 assessment of the Property as set by the Board of Assessors, the City imposed a net property tax of \$278,657.40 on the Property, an additional BID #21 tax of \$16,576.71 and an additional BID #15 tax of \$3,952.93, as detailed on the tax bill which is Exhibit A attached hereto and incorporated herein.
6. The correct assessed value of the Property as of January 1, 2021 was no higher than \$6,800,000 based on a recent arm's length sale and independent appraisal and, as a result, the assessment of the Property as set by the Board of Assessors was excessive in at least the amount of \$3,809,000. The 2021 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 2021, net of the first dollar credit, is no higher than \$178,587.05.
8. The correct BID #21 tax on the Property for 2021 is no higher than \$10,609.09.
9. The correct BID #15 tax on the Property for 2021 is no higher than \$2,529.88.



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

10. As a result of the excessive and non-uniform assessment of the Property for 2021, excess net property tax in at least the amount of \$100,070.35 was imposed by the City on the Property.

11. As a result of the excessive and non-uniform assessment of the Property for 2021, excess BID #21 tax in at least the amount of \$5,967.62 and excess BID #15 tax in at least the amount of \$1,423.05 was imposed by the City on the Property.

The amount of this claim is \$107,461.02, plus interest thereon.

Dated at Milwaukee, Wisconsin this 20<sup>th</sup> day of December, 2021.

**MICHAEL BEST & FRIEDRICH LLP**

A handwritten signature in blue ink, appearing to read 'N. Boerke', written over a horizontal line.

Nicholas J Boerke

**2021 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL**

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

ACCOUNT TYPE: REAL ESTATE  
 TAX KEY / ACCOUNT NO. 3922991000 BILL # 00099773  
 LOCATION OF PROPERTY: 778 N WATER ST  
 LEGAL DESCRIPTION: NEIGHBORHOOD 646 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

WVB DEVELOPMENT II, LLC  
 833 E MICHIGAN AVE, STE 400  
 MILWAUKEE, WI 53202

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.

Class	Assessment-Land	Assmt.-Improvements	Total Assessment	Detail of Special Assessments and Other Charges	
SPECIAL MERCANTILE	2,380,900	8,228,100	10,609,000	FIRE PREVENTION INSPECTION	545.13
				BID #15 MILWAUKEE RIVER WALKS	3,952.93
				BID #21 DOWNTOWN MGNT DIST	16,576.71
<b>Avg. Assmt. Ratio</b>	<b>Est. Fair Mkt.-Land</b>	<b>Est. Fair Mkt.-Improvements</b>	<b>Total Est. Fair Market</b>		
0.9075	2,623,581	9,066,777	11,690,358	TOTAL	21,074.77
<b>School taxes reduced by school levy tax credit</b>			16,550.36		

Tax Levy	2020 Est. State Aids	2021 Est. State Aids	2020 Net Tax	2021 Net Tax	% Change
Sewerage Dist.			16,569.14	17,440.14	+5.257
Public Schools	724,871,983	753,752,343	93,804.35	31,525.64	-2.429
Tech. College	27,308,513	30,242,706	12,030.61	11,806.76	-1.861
County Govt.	25,198,806	26,078,101	48,170.16	50,138.13	+4.085
City Govt.	256,642,807	256,510,209	107,034.20	107,816.08	+0.730
Total	1,034,022,109	1,066,583,359	277,608.46	278,726.75	+0.403
First Dollar Credit			-74.30	-69.35	-7.410
Lottery and Gaming Credit			0.00	0.00	+0.000
Net Property Tax			277,533.56	278,657.40	+0.405
Special Assessments and Charges				21,074.77	

**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.

			<b>TOTAL DUE</b>	<b>299,732.17</b>
Monthly Installment Payment Due: February through July 2022	30,653.48	Net Assessed Value Rate Before Credits	<b>FULL PAYMENT DUE ON OR BEFORE 01/31/2022 299,732.17</b>	
Monthly Installment Payment Due: August, September, and October 2022	21,542.80	26.273	<b>FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2022 \$1,182.89</b>	

**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.**

**2021 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON**

ACCOUNT TYPE: REAL ESTATE TAX KEY / ACCOUNT NO. 3922991000 BILL # 00099773  
 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

<b>FULL PAYMENT DUE ON OR BEFORE 01/31/2022</b>	<b>299,732.17</b>
<b>FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2022</b>	<b>\$1,182.89</b>
<b>PLEASE WRITE IN AMOUNT ENCLOSED</b>	\$

WVB DEVELOPMENT II, LLC  
 833 E MICHIGAN AVE, STE 400  
 MILWAUKEE, WI 53202



28 DEC 21 PM 04:11  
 OFFICE OF CITY ATTORNEY  
 Michael Best & Friedrich LLP  
 Attorneys at Law  
 Nicholas J Boerke  
 T 414.225.2767  
 E njboerke@michaelbest.com

**2021 CLAIM FOR EXCESSIVE ASSESSMENT**

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

*1159MM  
 MB 5/11  
 12.22.21*

CITY CLERK'S OFFICE  
 2021 DEC 22 PM 2:31  
 CITY OF MILWAUKEE

*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 2021, property in the City was taxed at \$26.273 per \$1,000 of assessed value.
3. The 2021 assessment of the Property was set by the City's Assessor at \$80,000,000. Timely objection was filed by Claimant.
4. By letter dated October 18, 2021 the City's Board of Assessors notified Claimant of its determination to sustain the 2021 assessment of the Property at \$80,000,000. Timely appeal of the Board of Assessors' determination to the City's Board of Review was filed by Claimant.
5. Based on the 2021 assessment of the Property as set by the Board of Assessors, the City imposed a net property tax of \$2,101,744.25 on the Property, an additional BID #21 tax of \$125,001.09 and an additional BID #15 tax of \$29,808.09, as detailed on the tax bill which is Exhibit A attached hereto and incorporated herein.
6. The correct assessed value of the Property as of January 1, 2021 was no higher than \$60,800,000 based on an independent appraisal and, as a result, the assessment of the Property as set by the Board of Assessors was excessive in at least the amount of \$19,200,000. The 2021 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 2021, net of the first dollar credit, is no higher than \$1,597,329.05.
8. The correct BID #21 tax on the Property for 2021 is no higher than \$95,000.83.
9. The correct BID #15 tax on the Property for 2021 is no higher than \$22,654.15.



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

10. As a result of the excessive and non-uniform assessment of the Property for 2021, excess net property tax in at least the amount of \$504,415.20 was imposed by the City on the Property.

11. As a result of the excessive and non-uniform assessment of the Property for 2021, excess BID #21 tax in at least the amount of \$30,000.26 and excess BID #15 tax in at least the amount of \$7,153.94 was imposed by the City on the Property.

The amount of this claim is \$541,569.40, plus interest thereon.

Dated at Milwaukee, Wisconsin this 20<sup>th</sup> day of December, 2021.

MICHAEL BEST & FRIEDRICH LLP

A handwritten signature in black ink, appearing to read 'Nicholas J Boerke', written over a horizontal line.

Nicholas J Boerke

2021 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL

ACCOUNT TYPE REAL ESTATE  
 TAX KEY / ACCOUNT NO 3922992000 BILL # 00099774  
 LOCATION OF PROPERTY 790 N WATER ST  
 LEGAL DESCRIPTION: NEIGHBORHOOD 646 PLAT PAGE 392/05  
 CSM #8910 IN NE 1/4 SEC 29-7-22 & NW 1/4 28-7-22 L  
 OT 2 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.

BROADWAY TIERRA PARTNERS LLC  
 833 E MICHIGAN ST STE 400  
 MILWAUKEE, WI 53202

Class	Assessment-Land	Assmt.-Improvements	Total Assessment	Detail of Special Assessments and Other Charges	
SPECIAL MERCANTILE	2,682,400	77,317,600	80,000,000	DNS MISCELLANEOUS	668.96
				FIRE PREVENTION INSPECTION	545.13
				BID #15 MILWAUKEE RIVER WALKS	29,608.09
				BID #21 DOWNTOWN MGNT DIST	125,001.09
Avg. Assmt. Ratio	Est. Fair Mkt.-Land	Est. Fair Mkt.-Improvements	Total Est. Fair Market	TOTAL	156,023.27
0.9075	2,955,813	85,198,457	88,154,270		
School taxes reduced by school levy tax credit			124,802.40		

Tax Levy	2020 Est. State Aids	2021 Est. State Aids	2020 Net Tax	2021 Net Tax	% Change
Sewerage Dist.			124,944.00	131,512.00	+5.257
Public Schools	724,871.983	753,752.343	707,356.80	690,173.60	-2.429
Tech. College	27,308.513	30,242.706	90,720.00	89,032.00	-1.861
County Govt.	25,198.806	26,078.101	363,240.00	378,080.00	+4.085
City Govt.	256,642.807	256,510.209	807,120.00	813,016.00	+0.730
Total	1,034,022.109	1,066,583.359	2,093,380.80	2,101,813.60	+0.403
First Dollar Credit			-74.90	-69.35	-7.410
Lottery and Gaming Credit			0.00	0.00	+0.000
Net Property Tax			2,093,305.90	2,101,744.25	+0.403
Special Assessments and Charges				156,023.27	

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 2022	230,910.73	Net Assessed Value Rate Before Credits	<b>TOTAL DUE ▶ 2,257,767.52</b>
Monthly Installment Payment Due August, September, and October 2022	162,194.47	26.273	<b>FULL PAYMENT DUE ON OR BEFORE 01/31/2022 2,257,767.52</b>
			<b>FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2022 386,719.73</b>

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.

2021 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON

ACCOUNT TYPE REAL ESTATE TAX KEY / ACCOUNT NO 3922992000 BILL # 00099774  
 LOCATION OF PROPERTY: 790 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

<b>FULL PAYMENT DUE ON OR BEFORE 01/31/2022</b>	<b>2,257,767.52</b>
<b>FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2022</b>	<b>386,719.73</b>
<b>PLEASE WRITE IN AMOUNT ENCLOSED</b>	
\$	

BROADWAY TIERRA PARTNERS LLC  
 833 E MICHIGAN ST STE 400  
 MILWAUKEE, WI 53202

202202140009977420225776752100385719737



OFFICE OF CITY ATTORNEY  
25 JAN 22 AM 10:48

Michael Best & Friedrich LLP  
Attorneys at Law  
Nicholas J Boerke  
T 414.225.2767  
E njboerke@michaelbest.com

CITY OF MILWAUKEE  
2022 JAN 24 PM 4:19  
CITY CLERK'S OFFICE

Handwritten signature and date: 1-24-22  
3 WRP

**2021 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, **833 Buena Vista Tierra Investors LLC**, owner of the property located at **833 E. Michigan Street, Milwaukee, WI** (the "City") and identified in the City's tax records as tax key number **396-0491-000** (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 833 E. Michigan Street, Milwaukee, Wisconsin.
2. For 2021, property in the City was taxed at \$26.273 per \$1,000 of assessed value.
3. The 2021 assessment of the Property was originally set by the City's Assessor at \$90,555,000. Timely objection was filed by Claimant.
4. By letter dated October 13, 2021 the City's Board of Assessors notified Claimant of its determination to reduce the 2021 assessment of the Property to \$89,485,100. Timely appeal of the Board of Assessors' determination to the City's Board of Review was filed by Claimant.
5. Based on the 2021 assessment of the Property as set by the Board of Assessors, the City imposed a net property tax of \$2,350,943.16 on the Property and an additional BID #21 tax of \$139,821.68, as detailed on Exhibit A attached hereto and incorporated herein.
6. The correct assessed value of the Property as of January 1, 2021 was no higher than \$75,000,000 and, as a result, the assessment of the Property as set by the Board of Assessors was excessive in at least the amount of \$14,485,100. The 2021 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 2021, net of the first dollar credit, is no higher than \$1,970,405.65.
8. The correct BID #21 tax on the Property for 2021 is no higher than \$117,188.52.
9. As a result of the excessive and non-uniform assessment of the Property for 2021, excess net property tax in at least the amount of \$380,537.51 was imposed by the City on the Property.

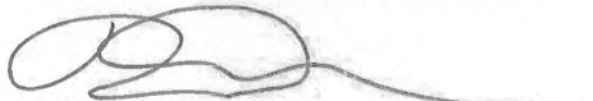
Notice of Claim and Claim for Excessive  
Assessment – 833 E. Michigan St.  
Page 2

10. As a result of the excessive and non-uniform assessment of the Property for 2021, excess BID #21 tax in at least the amount of \$22,633.16 was imposed by the City on the Property.

The amount of this claim is \$403,170.67, plus interest thereon.

Dated at Milwaukee, Wisconsin this 21<sup>st</sup> day of January, 2022.

**MICHAEL BEST & FRIEDRICH LLP**

A handwritten signature in black ink, appearing to read 'Nicholas J Boerke', with a long horizontal line extending to the right.

Nicholas J Boerke



EXHIBIT A

**2021 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL**

ACCOUNT TYPE: REAL ESTATE  
 TAX KEY / ACCOUNT NO. 3960491000 BILL # 00100713  
 LOCATION OF PROPERTY: 833 E MICHIGAN ST  
 LEGAL DESCRIPTION: NEIGHBORHOOD 646 PLAT PAGE 396/03  
 CERTIFIED SURVEY MAP NO 8575 IN SW 1/4 SEC 28-7-22  
 LOT 1 BID #21, TID #82

**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.

833 BUENA VISTA TIERRA  
 INVESTORS LLC  
 833 E MICHIGAN ST # 400  
 MILWAUKEE, WI 53202

Class	Assessment-Land	Assmt.-Improvements	Total Assessment	Detail of Special Assessments and Other Charges
SPECIAL MERCANTILE	5,321,900	84,163,200	89,485,100	DNS MISCELLANEOUS 203.20 FIRE PREVENTION INSPECTION 545.13 BID #21 DOWNTOWN MGNT DIST 139,821.68
Avg. Assmt. Ratio	Est. Fair Mkt.-Land	Est. Fair Mkt.-Improvements	Total Est. Fair Market	
0.9075	5,864,353	92,741,818	98,606,171	TOTAL 140,570.01
School taxes reduced by school levy tax credit			139,599.44	

Tax Levy	2020 Est. State Aids	2021 Est. State Aids	2020 Net Tax	2021 Net Tax	% Change
Sewerage Dist.			141,428.80	147,104.56	+4.013
Public Schools	724,871,983	753,752,343	800,683.69	772,003.17	-3.582
Tech. College	27,308,513	30,242,706	102,689.37	99,587.97	-3.020
County Govt.	25,198,806	26,078,101	411,164.98	422,906.58	+2.856
City Govt.	256,642,807	256,510,209	913,609.40	909,410.23	-0.460
Total	1,034,022,109	1,066,583,359	2,369,576.24	2,351,012.51	-0.783
First Dollar Credit			-74.90	-69.35	-7.410
Lottery and Gaming Credit			0.00	0.00	+0.000
Net Property Tax			2,369,501.34	2,350,943.16	-0.783
Special Assessments and Charges				140,570.01	

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.			<b>TOTAL DUE</b> ▶ 2,491,513.17 ◀
Monthly Installment Payment Due: February through July 2022	258,228.31	Net Assessed Value Rate Before Credits	<b>FULL PAYMENT DUE ON OR BEFORE 01/31/2022</b> 2,491,513.17
Monthly Installment Payment Due: August, September, and October 2022	181,364.52	26.273	<b>FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2022</b> 398,049.75

**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

**2021 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON**

# HUSCH BLACKWELL

Joseph Pickart  
Partner

511 North Broadway, Suite 1100  
Milwaukee, WI 53202  
Direct: 414.978.5541  
Fax: 414.223.5000  
joseph.pickart@huschblackwell.com

January 18, 2022

## VIA PERSONAL SERVICE

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

*1/18/22  
Done  
2022*

**Re: SSND MMU MCH VENTURE, INC.**  
9525 W BURLEIGH ST  
Tax Key 301-0291-000

Dear Clerk:

On behalf of SSND MMU MCH VENTURE, INC. ("SSND"), and pursuant to Wis. Stat. § 74.35, we file this claim against the City of Milwaukee (the "City") to recover that amount of the general property tax imposed on the above-referenced parcel of real property ("Property") because the City's January 1, 2021 assessment (the "2021 Assessment") is unlawful.

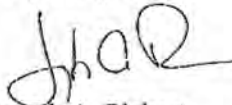
In support of this claim, the Property was exempt from taxation on January 1, 2021 under Wis. Stat. § 70.11(4) (educational, religious and benevolent institutions, and facilities operated under Wis. Chapter 50) and/or § 70.11(4a) (benevolent low-income housing). The City's 2021 Assessment included \$5,608,500 of exempt property. Accordingly, SSND's refund claim is in the amount of no less than \$147,281, plus any interest as provided by law.

SSND has complied with the procedures for objecting to the 2021 Assessment under Wis. Stat. § 74.35. Despite the unlawful assessment of the Property, SSND has paid, or will timely pay, in full the tax alleged to be due.

By this letter, SSND has stated a valid claim to recover taxes paid with respect to the unlawful taxes on the Property for the 2021 tax year. SSND respectfully requests that the City act on this claim within 90 days from the date of service thereof.

Please contact the undersigned with any questions regarding this matter.

Very Truly Yours,



Joseph A. Pickart

OFFICE OF CITY ATTORNEY  
19 JAN '22 PM03:43

Husch Blackwell  
CITY CLERK'S OFFICE  
2022 JAN 18 PM 2:27  
CITY OF MILWAUKEE

**2021 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL**

ACCOUNT TYPE: REAL ESTATE  
 TAX KEY / ACCOUNT NO. 3010291000 BILL # 00063384  
 LOCATION OF PROPERTY: 9525 W BURLEIGH ST  
 LEGAL DESCRIPTION: NEIGHBORHOOD 622 PLAT PAGE 301/01  
 CERTIFIED SURVEY MAP NO 9240 IN NE 1/4 SEC 17-7-21  
 LOT 1, ASSESSMENT REFLECTS ASSESSABLE PORTION ONL

**Spencer Coggs**  
 CITY TREASURER  
 CITY HALL, ROOM 103  
 200 EAST WELLS STREET  
 MILWAUKEE, WISCONSIN 53202  
 TELEPHONE: (414) 286-2240  
 TDD: (414) 286-2026  
 FAX: (414) 286-3188  
 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.

SSND MMU MCH VENTURE, INC 001991 10  
 S.C  
 C/O ELIZABETH JOHNSON GODFREY  
 833 E MICHIGAN ST STE 1800  
 MILWAUKEE WI 53202-5621

Class	Assessment-Land	Assmt-Improvements	Total Assessment	Detail of Special Assessments and Other Charges
LOCAL MERCANTILE	1,249,600	4,358,900	5,608,500	
Avg Assmt. Ratio	Est. Fair Mkt. Land	Est. Fair Mkt. Improvements	Total Est. Fair Market	
0.8075	1,376,070	4,803,198	6,180,168	
School taxes reduced by school levy tax credit			8,749.43	0.00

Tax Levy	2020 Est. State Aids	2021 Est. State Aids	2020 Net Tax	2021 Net Tax	% Change
Sewerage Dist.			0.00	9,218.81	+0.000
Public Schools		753,752,343	0.00	48,386.48	+0.000
Tech. College		30,242,706	0.00	6,241.70	+0.000
County Govt.		28,078,101	0.00	26,605.77	+0.000
City Govt.		258,510,208	0.00	56,887.50	+0.000
Total		1,058,583,359	0.00	147,350.26	+0.000
First Dollar Credit			0.00	-68.35	+0.000
Lottery and Gaming Credit			0.00	0.00	+0.000
Net Property Tax			0.00	147,280.91	+0.000
Special Assessments and Charges				0.00	+0.000

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 2022	16,172.73	Net Assessed Value Rate Before Credits	26.273	<b>TOTAL DUE ▶ 147,280.91 ◀</b>
Monthly Installment Payment Due: August, September, and October 2022	11,357.40			<b>FULL PAYMENT DUE ON OR BEFORE 01/31/2022 147,280.91</b>
				<b>FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2022 16,172.33</b>

**FOR INFORMATIONAL PURPOSES ONLY - Voter-Approved Temporary Tax Increases**

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

**Spencer Coggs**  
 Milwaukee City Treasurer

CK 000627 \$147,280.91

Allocation Total: \$147,280.91  
 2021 Real Estate - 1 \$147,280.91  
 Transaction Total: \$147,280.91  
 Document No. 3010291000  
 0021 Teller Taxes  
 Payment Tendered: 12/28/2021 8:51 AM  
 Teller ID: 971818rre

**City of Milwaukee**  
**PAYMENT RECEIPT**  
 Office of the City Treasurer  
 City Hall, Room 103

Batch Date: 12/28/2021 Receipt # 02910525



Michael Best & Friedrich LLP  
Attorneys at Law  
Nicholas J. Boerke  
T 414.225.2767  
E njboerke@michaelbest.com

OFFICE OF CITY ATTORNEY  
21 JAN '22 AM 08:52

CLAIM FOR RECOVERY OF UNLAWFUL TAX

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

*Handwritten signature and date: 1-20-22*

Now comes Claimants, ARC Community Services, Inc. ("ARC") as beneficial owner and ARC Community Services Programs, LLC ("ARC Programs") (collectively, "Claimants") as owner of the property located at 1022-1024 W. Madison St. in the City of Milwaukee (the "City") and identified with Tax Parcel Number 432-0257-000 (the "Property"), by Claimants' attorneys, Michael Best & Friedrich LLP, and files against the City this Claim For Recovery of Unlawful Tax, pursuant to Wis. STAT. §74.35.

CLAIM FOR RECOVERY OF UNLAWFUL TAX - WIS. STAT. §74.35

1. ARC is a nonprofit, nonstock Wisconsin corporation under Section 181 of the Wisconsin Statutes. ARC is organized and operated exclusively for educational, benevolent and charitable purposes, as defined in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (the "Code"), or any successor statute. ARC has long maintained exempt status under Section 501(c)(3) of the Code.

2. ARC provides services for women with primary involvement with the criminal justice and substance abuse system. Since 1976, ARC has been dedicated to helping women reclaim their lives, gain awareness of their personal self-worth, and be empowered to make the changes necessary to improve their welfare along with that of their children and families. ARC helps high risk women through community based, integrated, multidisciplinary services provided within the family context, especially the mother-child bond, along with advocacy to promote the system-wide adoption of women responsive approaches to improve successful outcomes for women and their families.

3. ARC Programs is a nonprofit company organized exclusively for educational, benevolent and charitable purposes as defined in Section 501(c)(3) of the Code and to support and carry out the purposes and goals of its sole Member and Manager ARC, including the above-mentioned purposes.

4. In connection with ARC's purposes, described above, and in furtherance thereof, ARC Programs as owner and ARC as beneficial owner and occupant exclusively use the Property for its charitable and benevolent purposes, including its residential treatment services providing 24-hour care, 7 days a week.

5. Specifically, the Property is used for the ARC Milwaukee Women's Program. In 2013, the Wisconsin Department of Corrections awarded ARC a grant to operate a 13-bed residential substance use disorders treatment facility in Milwaukee for women at the Property. The Wisconsin Department of Corrections' grant requires that the facility at the Property (1) be located in the City, (2) licensed as a "community-based residential facility" under Wis. Stats., and (3) includes a certified substance use disorder treatment program. Consistent with best practices for women's programming, ARC has

2022 JAN 20 PM 4:29

designed the facility at the Property to create a homelike, safe and welcoming environment, conducive to treatment. ARC Milwaukee Women's Program admitted the first residents at the Property in May 2014. The ARC Milwaukee Women's Program facility at the Property serves women who are 18 years of age or older; under supervision of the Wisconsin Department of Corrections; who have a substance use disorder and who need residential level care.

6. Claimants timely and properly filed a Property Tax Exemption Request for the Property dated February 19, 2021 (the "Request"), which is attached hereto and incorporated herein as Exhibit A.

7. By letter dated June 21, 2021, the City Assessor denied the Request, simply stating that the denial was "due to No Chapter 50 lic provided, restricted use of rental income condition not met, no BOZA approval."

8. The City Assessor's denial of the Request was wrong as a matter of law. Wis. Stat. § 70.11(4)(a)1 provides a property tax exemption for all "[p]roperty owned and used exclusively by educational institutions . . . or by . . . educational or benevolent associations, or by a nonprofit entity that is operated as a facility that is licensed, certified, or registered under Ch. 50. . ." The Property qualifies for exemption under Wis. Stat. § 70.11(4)(a)1 because the beneficial owner of the Property is ARC, which is a nonprofit educational, charitable and benevolent organization that qualifies for income tax exemption under section 501(c)(3) of the Code. ARC exclusively uses the Property to operate a charitable and benevolent ARC Milwaukee Women's Program offering programs and courses year-round to provide a very important community need as explained in more detail in the Request, which is "licensed, certified, or registered under ch. 50" of the Wisconsin Statutes. Specifically, the ARC Milwaukee Women's Program at the Property is certified by the Wisconsin Department of Health Services as a residential treatment facility for substance abuse disorders and licensed as a "community-based residential facility" under Chapter 50, Wis. Stats. Furthermore, the title owner of the Property, ARC Programs is a nonprofit entity organized and operated exclusively for charitable, educational and benevolent purposes and specifically for the sole benefit of, to perform the functions of, and/or carry out the purposes of the ARC, which includes the ARC Milwaukee Women's Program at the Property.

9. The City Assessor thus unlawfully classified the Property as taxable for 2021, in direct violation of the plain language of WIS. STAT. § 70.11.

10. Based on the City Assessor's unlawful refusal to exempt the Property for 2021, the City assessed the Property for 2021 at \$454,800. Based on that unlawful assessment, the City imposed a 2021 net property tax on the Property of \$11,879.47.

11. Because the Property was exempt for 2021, the 2021 tax of \$11,879.47 was an unlawful tax within the meaning of WIS. STAT. §§74.35(1) and 74.33(1)(c).

12. The amount of this claim is \$11,879.47 plus interest thereon.

Dated as of this 20th day of January, 2022.

MICHAEL BEST & FRIEDRICH LLP



Nicholas J. Boerke, Esq.



Michael Best & Friedrich LLP  
 Attorneys at Law  
 Robert L. Gordon  
 T 414.225.4936  
 E rlordon@michaelbest.com

**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, Park at 1824, LLC, owner of parcel 316-0013-100 (the "Property") in Milwaukee, Wisconsin, by Claimant's attorneys, Michael Best & Friedrich LLP, 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 1824 E. Park Place, Milwaukee, Wisconsin.
2. For 2021, property in the City was assessed at 90.75% of market value and taxed at \$26.27267 per \$1,000 of assessed value.
3. The 2021 assessment of the Property was set by the Assessor at \$8,482,500. Timely objection was filed.
4. Based on the 2021 assessment, the City imposed a tax of \$222,788.57 on the Property.
5. The market value of the Property for 2021 is no higher than \$6,000,000 and the correct assessed value of the Property for 2021 is no higher than \$5,445,000. As a result, the assessment of the Property was excessive in at least the amount of \$3,037,500. Further, the 2021 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 2021, net of the first dollar credit, is no higher than \$142,985.
7. As a result of the excessive assessment of the Property for 2021, excess tax in at least the amount of \$79,804 was imposed on the Property.

The amount of this claim is \$79,804, plus interest thereon.

Dated at Milwaukee, Wisconsin this 25th day of January, 2022.

**MICHAEL BEST & FRIEDRICH LLP**

Robert L. Gordon

OFFICE OF CITY ATTORNEY  
 28 JAN '22 AM 09:05

CITY OF MILWAUKEE  
 2022 JAN 26 PM 4:29  
 CITY CLERK'S OFF.

SM  
 1/25/22

# 2021 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL

ACCOUNT TYPE: REAL ESTATE  
 TAX KEY / ACCOUNT NO. 3160013100 BILL # 00073923  
 LOCATION OF PROPERTY: 1824 E PARK PL  
 LEGAL DESCRIPTION: NEIGHBORHOOD 316 PLAT PAGE 697/2  
 CASPER, DONOGHUE & HOFF'S SUBD IN NW 1/4 SEC 15-7-  
 22 BLOCK 1 LOTS 14 TO 20 INCL

**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](http://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.

PARK AT 1824, LLC  
 231 W FULTON ST  
 GRAND RAPIDS, MI 49503  
 USA

Class	Assessment-Land	Assmt.-Improvements	Total Assessment	Detail of Special Assessments and Other Charges
APARTMENTS	992,800	7,489,700	8,482,500	FIRE PREVENTION INSPECTION 545.13
Avg. Assmt. Ratio	Est. Fair Mkt.-Land	Est. Fair Mkt.-Improvements	Total Est. Fair Market	
0.9075	1,093,994	8,253,113	9,347,107	
School taxes reduced by school levy tax credit			13,232.95	TOTAL 545.13

Tax Levy	2020 Est. State Aids	2021 Est. State Aids	2020 Net Tax	2021 Net Tax	% Change
Sewerage Dist.			13,247.97	13,944.38	+5.257
Public Schools	724,871,983	753,752,343	75,001.93	73,179.97	-2.429
Tech. College	27,308,513	30,242,706	9,619.16	9,440.17	-1.861
County Govt.	25,198,806	26,078,101	38,514.79	40,088.30	+4.085
City Govt.	256,642,807	256,510,209	85,579.94	86,205.10	+0.730
Total	1,034,022,109	1,066,583,359	221,963.79	222,857.92	+0.403
First Dollar Credit			-74.90	-69.35	-7.410
Lottery and Gaming Credit			0.00	0.00	+0.000
Net Property Tax			221,888.89	222,788.57	+0.405
Special Assessments and Charges				545.13	

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.			<b>TOTAL DUE</b> ▶ 223,333.70 ◀
Monthly Installment Payment Due: February through July 2022	24,518.62	Net Assessed Value Rate Before Credits	<b>FULL PAYMENT DUE ON OR BEFORE 01/31/2022 223,333.70</b>
Monthly Installment Payment Due: August, September, and October 2022	17,234.56	26.273	<b>FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2022 24,518.30</b>

## 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

## 2021 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON



Michael Best & Friedrich LLP  
Attorneys at Law  
Robert L. Gordon  
T 414.225.4936  
E rgordon@michaelbest.com

**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 come Claimants, South Howell L&Y LLC and CP-South Howell LLC, owners of parcel 641-0012-100 (the "Property") in Milwaukee, Wisconsin, by Claimants' attorneys, Michael Best & Friedrich LLP, and file 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, located at 5201 S. Howell Avenue, Milwaukee, Wisconsin.
2. For 2021, property in the City was assessed at 90.75% of market value and taxed at \$26.27267 per \$1,000 of assessed value.
3. The 2021 assessment of the Property was set by the Assessor at \$8,731,600. Timely objection was filed.
4. Based on the 2021 assessment, the City imposed a tax of \$229,333.10 on the Property.
5. The market value of the Property for 2021 is no higher than \$4,700,000 and the correct assessed value of the Property for 2021 is no higher than \$4,265,300. As a result, the assessment of the Property was excessive in at least the amount of \$4,466,300. Further, the 2021 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 2021, net of the first dollar credit, is no higher than \$111,991.
7. As a result of the excessive assessment of the Property for 2021, excess tax in at least the amount of \$117,342 was imposed on the Property.

The amount of this claim is \$117,342, plus interest thereon.

Dated at Milwaukee, Wisconsin this 25th day of January, 2022.

**MICHAEL BEST & FRIEDRICH LLP**

Robert L. Gordon

CITY OF MILWAUKEE  
2022 JAN 26 PM 4:29  
CITY CLERK'S OFFICE

SM  
1/24/22

OFFICE OF CITY ATTORNEY  
28 JAN '22 AM 09:05



# 2021 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL

ACCOUNT TYPE: REAL ESTATE  
 TAX KEY / ACCOUNT NO. 6410012100 BILL # 00156016  
 LOCATION OF PROPERTY: 5201 S HOWELL AV  
 LEGAL DESCRIPTION: NEIGHBORHOOD 640 PLAT PAGE 641/01  
 CERTIFIED SURVEY MAP NO 1681 IN SE 1/4 SEC 29-6-22  
 PARCELS 2 & 3 SD MAP & LANDS ADJ COM SE COR SD PA  
 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](http://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.

SOUTH HOWELL L&Y LLC  
 CP-SOUTH HOWELL LLC  
 250 W COURT ST STE 200E  
 CINCINNATI, OH 45202

Class	Assessment-Land	Assmt.-Improvements	Total Assessment	Detail of Special Assessments and Other Charges
SPECIAL MERCANTILE	7,896,200	835,400	8,731,600	FIRE PREVENTION INSPECTION 545.13 BID #40 AIRPORT GATEWAY 5,000.00
Avg. Assmt. Ratio	Est. Fair Mkt.-Land	Est. Fair Mkt.-Improvements	Total Est .Fair Market	
0.9075	8,701,047	920,551	9,621,598	
School taxes reduced by school levy tax credit			13,621.56	TOTAL 5,545.13

Tax Levy	2020 Est. State Aids	2021 Est. State Aids	2020 Net Tax	2021 Net Tax	% Change
Sewerage Dist.			13,637.01	14,353.88	+5.257
Public Schools	724,871,983	753,752,343	77,204.45	75,329.00	-2.429
Tech. College	27,308,513	30,242,706	9,901.63	9,717.40	-1.861
County Govt.	25,198,806	26,078,101	39,645.83	41,265.54	+4.085
City Govt.	256,642,807	256,510,209	88,093.11	88,736.63	+0.730
Total	1,034,022,109	1,066,583,359	228,482.03	229,402.45	+0.403
First Dollar Credit			-74.90	-69.35	-7.410
Lottery and Gaming Credit			0.00	0.00	+0.000
Net Property Tax			228,407.13	229,333.10	+0.405
Special Assessments and Charges				5,545.13	

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 2022	25,237.25	Net Assessed Value Rate Before Credits 26.273	<b>TOTAL DUE</b> ▶ 234,878.23 ◀
Monthly Installment Payment Due: August, September, and October 2022	17,739.23		<b>FULL PAYMENT DUE ON OR BEFORE 01/31/2022</b> 234,878.23
			<b>FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2022</b> 30,237.04

## 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

## 2021 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON



Michael Best & Friedrich LLP  
Attorneys at Law  
Robert L. Gordon  
T 414.225.4936  
E rlordon@michaelbest.com

**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 come Claimants, South Howell 2 L&Y LLC and CP-South Howell 2 LLC, owners of parcel 641-0011-000 (the "Property") in Milwaukee, Wisconsin, by Claimants' attorneys, Michael Best & Friedrich LLP, and file 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, located at 5220 S. 3<sup>rd</sup> Street, Milwaukee, Wisconsin.
2. For 2021, property in the City was assessed at 90.75% of market value and taxed at \$26.27267 per \$1,000 of assessed value.
3. The 2021 assessment of the Property was set by the Assessor at \$3,368,400. Timely objection was filed.
4. Based on the 2021 assessment, the City imposed a tax of \$88,427.50 on the Property.
5. The market value of the Property for 2021 is no higher than \$1,800,000 and the correct assessed value of the Property for 2021 is no higher than \$1,633,500. As a result, the assessment of the Property was excessive in at least the amount of \$1,734,900. Further, the 2021 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 2021, net of the first dollar credit, is no higher than \$42,847.
7. As a result of the excessive assessment of the Property for 2021, excess tax in at least the amount of \$45,581 was imposed on the Property.

The amount of this claim is \$45,581, plus interest thereon.

Dated at Milwaukee, Wisconsin this 25th day of January, 2022.

**MICHAEL BEST & FRIEDRICH LLP**

Robert L. Gordon

OFFICE OF CITY ATTORNEY  
28 JAN '22 AM 09:04

CITY OF MILWAUKEE  
2022 JAN 26 PM 4:28  
CITY CLERK'S OFFICE

Sm  
1/24/22

# 2021 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL

ACCOUNT TYPE: REAL ESTATE  
 TAX KEY / ACCOUNT NO. 6410011000 BILL # 00156015  
 LOCATION OF PROPERTY: 5220 S 3RD ST  
 LEGAL DESCRIPTION: NEIGHBORHOOD 640 PLAT PAGE 641/01  
 CERTIFIED SURVEY MAP NO 1681 IN SE 1/4 SEC 29-6-22  
 PARCEL 1 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](http://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.

SOUTH HOWELL 2 L&Y LLC  
 CP-SOUTH HOWELL 2 LLC  
 250 W COURT ST STE 200E  
 CINCINNATI, OH 45202

Class	Assessment-Land	Assmt.-Improvements	Total Assessment	Detail of Special Assessments and Other Charges
SPECIAL MERCANTILE	3,060,000	308,400	3,368,400	BID #40 AIRPORT GATEWAY 2,869.88
Avg. Assmt. Ratio	Est. Fair Mkt.-Land	Est. Fair Mkt.-Improvements	Total Est. Fair Market	
0.9075	3,371,901	339,835	3,711,736	
				TOTAL 2,869.88
School taxes reduced by school levy tax credit			5,254.81	

Tax Levy	2020 Est. State Aids	2021 Est. State Aids	2020 Net Tax	2021 Net Tax	% Change
Sewerage Dist.			5,260.77	5,537.31	+5.257
Public Schools	724,871,983	753,752,343	29,783.26	29,059.75	-2.429
Tech. College	27,308,513	30,242,706	3,819.77	3,748.69	-1.861
County Govt.	25,198,806	26,078,101	15,294.22	15,919.06	+4.085
City Govt.	256,642,807	256,510,209	33,983.79	34,232.04	+0.730
Total	1,034,022,109	1,066,583,359	88,141.81	88,496.85	+0.403
First Dollar Credit			-74.90	-69.35	-7.410
Lottery and Gaming Credit			0.00	0.00	+0.000
Net Property Tax			88,066.91	88,427.50	+0.409
Special Assessments and Charges				2,869.88	

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.

<b>TOTAL DUE</b>	<b>91,297.38</b>
Monthly Installment Payment Due: February through July 2022	9,710.12
Monthly Installment Payment Due: August, September, and October 2022	6,818.98
Net Assessed Value Rate Before Credits	26.273
<b>FULL PAYMENT DUE ON OR BEFORE 01/31/2022</b>	<b>91,297.38</b>
<b>FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2022</b>	<b>12,579.72</b>

## 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

## 2021 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON

**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, Mother Kathryn Daniels Conference Center Inc., owner of parcel 033-0433-000 (the "Property") in Milwaukee, Wisconsin, by Claimant's attorneys, Michael Best & Friedrich LLP, 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 8801 W. Fairy Chasm Drive, Milwaukee, Wisconsin.
2. For 2021, property in the City was assessed at 90.75% of market value and taxed at \$26.27267 per \$1,000 of assessed value.
3. The 2021 assessment of the Property was set by the Board of Assessors at \$700,800. Timely objection was filed.
4. Based on the 2021 assessment, the City imposed a tax of \$18,342.54 on the Property.
5. The market value of the Property for 2021 is no higher than \$136,100 and the correct assessed value of the Property for 2021 is no higher than \$123,500. As a result, the assessment of the Property was excessive in at least the amount of \$577,300. Further, the 2021 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 2021, net of the first dollar credit, is no higher than \$3,175.
7. As a result of the excessive assessment of the Property for 2021, an excessive tax in at least the amount of \$15,168 was imposed on the Property.

The amount of this claim is \$15,168, plus interest thereon.

Dated at Milwaukee, Wisconsin this 25th day of January, 2022.

**MICHAEL BEST & FRIEDRICH LLP**



Robert L. Gordon

CITY CLERK'S OFFICE  
JAN 26 PM 4:28  
CITY OF MILWAUKEE

Sm  
1/24/22

OFFICE OF CITY ATTORNEY  
28 JAN '22 AM 09:04

# 2021 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL

ACCOUNT TYPE: REAL ESTATE  
 TAX KEY / ACCOUNT NO. 0330433000 BILL # 00000922  
 LOCATION OF PROPERTY: 8801 W FAIRY CHASM DR PLAT PAGE 033/01  
 LEGAL DESCRIPTION: NEIGHBORHOOD 645  
 CERTIFIED SURVEY MAP NO. 6590 IN SW 1/4 4-8-21 PAR  
 CEL 3

**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](http://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.

MOTHER KATHRYN DANIELS  
 CONFERENCE CENTER INC  
 3500 W MOTHER DANIELS WAY  
 MILWAUKEE, WI 53209

**\*PRIOR TAXES ARE DELINQUENT\***

Class	Assessment-Land	Assmt.-Improvements	Total Assessment	Detail of Special Assessments and Other Charges
SPECIAL MERCANTILE	81,300	619,500	700,800	DELINQUENT MUNICIPAL SERVICES 962.12
Avg. Assmt. Ratio	Est. Fair Mkt.-Land	Est. Fair Mkt.-Improvements	Total Est. Fair Market	DELINQUENT STORM WATER ACCOUNT 3,125.51
0.9075	89,587	682,645	772,232	DELINQUENT WATER ACCOUNT 1,122.11
				TOTAL OTHER SPECIAL 671.82
				TOTAL 5,881.56
School taxes reduced by school levy tax credit			1,093.27	

Tax Levy	2020 Est. State Aids	2021 Est. State Aids	2020 Net Tax	2021 Net Tax	% Change
Sewerage Dist.			2,201.67	1,152.05	-47.674
Public Schools	724,871,983	753,752,343	12,464.51	6,045.92	-51.495
Tech. College	27,308,513	30,242,706	1,598.60	779.92	-51.212
County Govt.	25,198,806	26,078,101	6,400.74	3,311.98	-48.256
City Govt.	256,642,807	256,510,209	14,222.46	7,122.02	-49.924
Total	1,034,022,109	1,066,583,359	36,887.98	18,411.89	-50.087
First Dollar Credit			-74.90	-69.35	-7.410
Lottery and Gaming Credit			0.00	0.00	+0.000
Net Property Tax			36,813.08	18,342.54	-50.174
Special Assessments and Charges				5,881.56	

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 2022			2,602.33	Net Assessed Value Rate Before Credits 26.273	<b>TOTAL DUE</b> ▶ 24,224.10 ◀
Monthly Installment Payment Due: August, September, and October 2022			2,002.62		<b>FULL PAYMENT DUE ON OR BEFORE 01/31/2022</b> 24,224.10
					<b>FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2022</b> 2,602.26

## 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

## 2021 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON



Michael Best & Friedrich LLP  
Attorneys at Law  
Robert L. Gordon  
T 414.225.4936  
E rgordon@michaelbest.com

**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, Mother Kathryn Daniels Conference Center Inc., owner of parcel 033-0431-000 (the "Property") in Milwaukee, Wisconsin, by Claimant's attorneys, Michael Best & Friedrich LLP, 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 8803 W. Fairy Chasm Drive, Milwaukee, Wisconsin.
2. For 2021, property in the City was assessed at 90.75% of market value and taxed at \$26.27267 per \$1,000 of assessed value.
3. The 2021 assessment of the Property was set by the Board of Assessors at \$172,800. Timely objection was filed.
4. Based on the 2021 assessment, the City imposed a tax of \$4,539.92 on the Property.
5. The market value of the Property for 2021 is no higher than \$38,900 and the correct assessed value of the Property for 2021 is no higher than \$35,300. As a result, the assessment of the Property was excessive in at least the amount of \$137,500. Further, the 2021 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 2021 is no higher than \$927.00.
7. As a result of the excessive assessment of the Property for 2021, excess tax in at least the amount of \$3,613 was imposed on the Property.

The amount of this claim is \$3,613, plus interest thereon.

Dated at Milwaukee, Wisconsin this 25th day of January, 2022.

**MICHAEL BEST & FRIEDRICH LLP**

Robert L. Gordon

OFFICE OF CITY ATTORNEY  
28 JAN '22 AM 09:04

CITY OF MILWAUKEE  
2022 JAN 26 PM 4: 28  
CITY CLERK'S OFF

SM  
1/24/22

# 2021 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL

**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](http://www.milwaukee.gov/treasurer)

ACCOUNT TYPE: REAL ESTATE  
TAX KEY / ACCOUNT NO. 0330431000 BILL # 00000920  
LOCATION OF PROPERTY: 8803 W FAIRY CHASM DR  
LEGAL DESCRIPTION: NEIGHBORHOOD 645 PLAT PAGE 033/01  
CERTIFIED SURVEY MAP NO. 6590 IN SW 1/4 SEC 4-8-21  
PARCEL 1

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.

MOTHER KATHRYN DANIELS  
CONFERENCE CENTER INC  
3500 W MOTHER DANIELS WAY  
MILWAUKEE, WI 53209

**\*PRIOR TAXES ARE DELINQUENT\***

Class	Assessment-Land	Assmt.-Improvements	Total Assessment	Detail of Special Assessments and Other Charges	
SPECIAL MERCANTILE	172,800	0	172,800	DELINQUENT MUNICIPAL SERVICES	543.24
				DNS-HEALTH ABATEMENT	45.72
Avg. Assmt. Ratio	Est. Fair Mkt.-Land	Est. Fair Mkt.-Improvements	Total Est. Fair Market		
0.9075	190,413	0	190,413	TOTAL	588.96
School taxes reduced by school levy tax credit			269.57		

Tax Levy	2020 Est. State Aids	2021 Est. State Aids	2020 Net Tax	2021 Net Tax	% Change
Sewerage Dist.			629.72	284.07	-54.889
Public Schools	724,871,983	753,752,343	3,565.08	1,490.78	-58.184
Tech. College	27,308,513	30,242,706	457.23	192.31	-57.940
County Govt.	25,198,806	26,078,101	1,830.73	816.65	-55.392
City Govt.	256,642,807	256,510,209	4,067.88	1,756.11	-56.830
Total	1,034,022,109	1,066,583,359	10,550.64	4,539.92	-56.970
First Dollar Credit			0.00	0.00	+0.000
Lottery and Gaming Credit			0.00	0.00	+0.000
Net Property Tax			10,550.64	4,539.92	-56.970
Special Assessments and Charges				588.96	

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.			<b>TOTAL DUE</b>	<b>5,128.88</b>
Monthly Installment Payment Due: February through July 2022	557.43	Net Assessed Value Rate Before Credits	<b>FULL PAYMENT DUE ON OR BEFORE 01/31/2022</b>	
Monthly Installment Payment Due: August, September, and October 2022	408.99	26.273	<b>FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2022</b>	
			<b>5,128.88</b>	
			<b>557.33</b>	

## 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

## 2021 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON



Michael Best & Friedrich LLP  
 Attorneys at Law  
 Nicholas J Boerke  
 T 414.225.2767  
 E njboerke@michaelbest.com

**2021 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, **Gaslight Square Apartments**, owner of the property located at **425 E. Menomonee St., Unit 2, Milwaukee, WI** (the "City") and identified in the City's tax records as tax key number **429-0422-000** (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 425 E. Menomonee St., Unit 2, Milwaukee, Wisconsin.
2. For 2021, property in the City was taxed at \$26.273 per \$1,000 of assessed value.
3. The 2021 assessment of the Property was set by the City's Assessor at \$24,955,000. Timely objection was filed by Claimant.
4. The City's Board of Assessors notified Claimant of its determination to sustain the 2021 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 2021 assessment of the Property as set by the Board of Assessors, the City imposed a net property tax of \$655,565.13 on the Property.
6. The correct assessed value of the Property as of January 1, 2021 was no higher than \$23,500,000 and, as a result, the assessment of the Property as set by the Board of Assessors was excessive in at least the amount of \$3,628,700. The 2021 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 2021, net of the first dollar credit, is no higher than \$560,237.
8. As a result of the excessive and non-uniform assessment of the Property for 2021, excess net property tax in at least the amount of \$95,328 was imposed by the City on the Property.

The amount of this claim is \$95,328, plus interest thereon.

Dated at Milwaukee, Wisconsin this 26th day of January, 2022.

**MICHAEL BEST & FRIEDRICH LLP**



Nicholas J Boerke

OFFICE OF CITY ATTORNEY  
 28 JAN '22 AM 09:03

CITY CLERK'S OFFICE  
 2022 JAN 26 PM 4:29  
 CITY OF MILWAUKEE

*Sm  
 1/26/22*

211236-0002\31987476.v1



**2021 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL**

ACCOUNT TYPE: REAL ESTATE  
 TAX KEY / ACCOUNT NO: 4290422000 BILL # 00107613 634  
 LOCATION OF PROPERTY: 425 E MENOMONEE ST Unit 2  
 LEGAL DESCRIPTION: NEIGHBORHOOD 697 PLAT PAGE 697/4  
 GASLIGHT LOFTS BUILDING CONDOMINIUM IN NW1/4 SEC 3  
 3-7-22 UNIT 2 & UNDIV 97.29% 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.

GASLIGHT SQUARE APARTMENTS  
 C/O MANDEL GROUP INC  
 330 E KILBOURN AVE # 600S  
 MILWAUKEE, WI 53202  
 USA

Class	Assessment-Land	Assmt-Improvements	Total Assessment	Detail of Special Assessments and Other Charges
APARTMENTS	974,900	23,980,100	24,955,000	DNS MISCELLANEOUS 1,473.20 FIRE PREVENTION INSPECTION 545.13
Avg. Assmt. Ratio	Est. Fair Mkt.-Land	Est. Fair Mkt.-Improvements	Total Est. Fair Market	
0.9075	1,074,270	26,424,353	27,498,623	
School taxes reduced by school levy tax credit			38,930.55	TOTAL 2,018.33

Tax Levy	2020 Est. State Aids	2021 Est. State Aids	2020 Net Tax	2021 Net Tax	% Change
Sewerage Dist.			38,974.72	41,023.52	+5.257
Public Schools	724,871,983	753,752,343	220,651.11	215,291.03	-2.429
Tech. College	27,308,513	30,242,706	28,298.97	27,772.42	-1.861
County Govt.	25,198,806	26,078,101	113,308.18	117,937.33	+4.085
City Govt.	256,642,807	256,510,209	251,771.00	253,610.18	+0.730
Total	1,034,022,109	1,066,583,359	653,003.98	655,634.48	+0.403
First Dollar Credit			-74.90	-69.35	-7.410
Lottery and Gaming Credit			0.00	0.00	+0.000
Net Property Tax			652,929.08	655,565.13	+0.404
Special Assessments and Charges				2,018.33	

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.			<b>TOTAL DUE</b> ▶ 657,583.46 ◀
Monthly Installment Payment Due: February through July 2022	72,188.45	Net Assessed Value Rate Before Credits	<b>FULL PAYMENT DUE ON OR BEFORE 01/31/2022</b> 657,583.46
Monthly Installment Payment Due: August, September, and October 2022	50,754.82		<b>FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2022</b> 72,188.30

**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

**2021 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON**

ACCOUNT TYPE: REAL ESTATE TAX KEY / ACCOUNT NO. 4290422000 BILL # 00107613  
 LOCATION OF PROPERTY: 425 E MENOMONEE ST Unit 2

- 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

<b>FULL PAYMENT DUE ON OR BEFORE 01/31/2022</b>	<b>657,583.46</b>
<b>FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2022</b>	<b>72,188.30</b>
PLEASE WRITE IN AMOUNT ENCLOSED	
\$	

GASLIGHT SQUARE APARTMENTS  
 C/O MANDEL GROUP INC  
 330 E KILBOURN AVE # 600S  
 MILWAUKEE, WI 53202  
 USA

634

208202140010761320065758346400072188303



Michael Best & Friedrich LLP  
Attorneys at Law  
Nicholas J Boerke  
T 414.225.2767  
E njboerke@michaelbest.com

**2021 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, **Gaslight Square Apartments**, owner of the property located at **425 E. Menomonee St., Unit 1, Milwaukee, WI** (the "City") and identified in the City's tax records as tax key number **429-0421-000** (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 425 E. Menomonee St., Unit 1, Milwaukee, Wisconsin.
2. For 2021, property in the City was taxed at \$26.273 per \$1,000 of assessed value.
3. The 2021 assessment of the Property was set by the City's Assessor at \$725,300. Timely objection was filed by Claimant.
4. The City's Board of Assessors notified Claimant of its determination to sustain the 2021 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 2021 assessment of the Property as set by the Board of Assessors, the City imposed a net property tax of \$18,986.23 on the Property.
6. The correct assessed value of the Property as of January 1, 2021 was no higher than \$455,400 and, as a result, the assessment of the Property as set by the Board of Assessors was excessive in at least the amount of \$312,000. The 2021 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 2021, net of the first dollar credit, is no higher than \$10,789.
8. As a result of the excessive and non-uniform assessment of the Property for 2021, excess net property tax in at least the amount of \$8,197 was imposed by the City on the Property.

The amount of this claim is **\$8,197**, plus interest thereon.

Dated at Milwaukee, Wisconsin this 26th day of January, 2022.

**MICHAEL BEST & FRIEDRICH LLP**

Nicholas J Boerke

CITY OF MILWAUKEE  
2022 JAN 26 PM 4:29  
CITY CLERK'S OFFICE

Sm  
1/26/22

OFFICE OF CITY ATTORNEY  
28 JAN '22 AM 09:03

211236-0002\31987475.v1

**2021 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL**

ACCOUNT TYPE: REAL ESTATE  
 TAX KEY / ACCOUNT NO. 4290421000 BILL # 00107612 634  
 LOCATION OF PROPERTY: 425 E MENOMONEE ST Unit 1  
 LEGAL DESCRIPTION: NEIGHBORHOOD 629 PLAT PAGE 429/17  
 GASLIGHT LOFTS BUILDING CONDOMINIUM IN NW1/4 SEC 3  
 3-7-22 COMMERCIAL UNIT 1 & UNDIV 2.71% INT IN COMM

**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](http://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.

GASLIGHT SQUARE APARTMENTS  
 C/O MANDEL GROUP INC  
 330 E KILBOURN AVE # 600S  
 MILWAUKEE, WI 53202  
 USA

Class	Assessment-Land	Assmt.-Improvements	Total Assessment	Detail of Special Assessments and Other Charges	
LOCAL MERCANTILE	60,200	665,100	725,300	BID #2 HISTORIC THIRD WARD	1,091.38
Avg. Assmt. Ratio	Est. Fair Mkt.-Land	Est. Fair Mkt.-Improvements	Total Est. Fair Market		
0.9075	66,336	732,893	799,229	TOTAL	1,091.38
School taxes reduced by school levy tax credit			1,131.49		

Tax Levy	2020 Est. State Aids	2021 Est. State Aids	2020 Net Tax	2021 Net Tax	% Change
Sewerage Dist.			1,132.77	1,192.32	+5.257
Public Schools	724,871,983	753,752,343	6,413.08	6,257.29	-2.429
Tech. College	27,308,513	30,242,706	822.49	807.19	-1.860
County Govt.	25,198,806	26,078,101	3,293.22	3,427.77	+4.086
City Govt.	256,642,807	256,510,209	7,317.55	7,371.01	+0.731
Total	1,034,022,109	1,066,583,359	18,979.11	19,055.58	+0.403
First Dollar Credit			-74.90	-69.35	-7.410
Lottery and Gaming Credit			0.00	0.00	+0.000
Net Property Tax			18,904.21	18,986.23	+0.434
Special Assessments and Charges				1,091.38	

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** ▶ 20,077.61 ◀

Monthly Installment Payment Due: February through July 2022	2,084.88	Net Assessed Value Rate Before Credits	<b>FULL PAYMENT DUE ON OR BEFORE 01/31/2022</b>	<b>20,077.61</b>
Monthly Installment Payment Due: August, September, and October 2022	1,464.11	26.273	<b>FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2022</b>	<b>3,176.00</b>

**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

**2021 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON**

ACCOUNT TYPE: REAL ESTATE TAX KEY / ACCOUNT NO. 4290421000 BILL # 00107612  
 LOCATION OF PROPERTY: 425 E MENOMONEE ST Unit 1

- 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

<b>FULL PAYMENT DUE ON OR BEFORE 01/31/2022</b>	<b>20,077.61</b>
<b>FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2022</b>	<b>3,176.00</b>
PLEASE WRITE IN AMOUNT ENCLOSED	
\$	

GASLIGHT SQUARE APARTMENTS  
 C/O MANDEL GROUP INC  
 330 E KILBOURN AVE # 600S  
 MILWAUKEE, WI 53202  
 USA

634

20202140010761240002007761600003176005



Michael Best & Friedrich LLP  
Attorneys at Law  
Nicholas J Boerke  
T 414.225.2767  
E njboerke@michaelbest.com

**2021 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, **Gaslight Square Apartments II LLC**, owner of the property located at **120 N. Milwaukee St., Unit 1, Milwaukee, WI** (the "City") and identified in the City's tax records as tax key number **429-0115-000** (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 120 N. Milwaukee St., Unit 1, Milwaukee, Wisconsin.
2. For 2021, property in the City was taxed at \$26.273 per \$1,000 of assessed value.
3. The 2021 assessment of the Property was set by the City's Assessor at \$392,100. Timely objection was filed by Claimant.
4. The City's Board of Assessors notified Claimant of its determination to sustain the 2021 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 2021 assessment of the Property as set by the Board of Assessors, the City imposed a net property tax of \$10,232.15 on the Property.
6. The correct assessed value of the Property as of January 1, 2021 was no higher than \$200,000 and, as a result, the assessment of the Property as set by the Board of Assessors was excessive in at least the amount of \$3,186,900. The 2021 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 2021, net of the first dollar credit, is no higher than \$4,699.
8. As a result of the excessive and non-uniform assessment of the Property for 2021, excess net property tax in at least the amount of \$5,533 was imposed by the City on the Property.

The amount of this claim is **\$5,533**, plus interest thereon.

Dated at Milwaukee, Wisconsin this 26th day of January, 2022.

**MICHAEL BEST & FRIEDRICH LLP**

Nicholas J Boerke

CITY OF MILWAUKEE  
2022 JAN 26 PM 4:29  
CITY CLERK'S OFFICE

SN  
1/26/22

OFFICE OF CITY ATTORNEY  
28 JAN '22 AM 09:02

**2021 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL**

ACCOUNT TYPE: REAL ESTATE  
 TAX KEY / ACCOUNT NO. 4290115000 BILL # 00107351 634  
 LOCATION OF PROPERTY: 120 N MILWAUKEE ST Unit 1  
 LEGAL DESCRIPTION: NEIGHBORHOOD 629 PLAT PAGE 429/17  
 CORCORAN LOFTS BUILDING CONDOMINIUM IN NW1/4 OF SE  
 C 33-7-22 COMMERCIAL UNIT 1 & UNDIV 2.71% INT IN C

**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](http://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.

GASLIGHT SQUARE APTS II LLC  
 C/O MANDEL GROUP INC  
 330 E KILBOURN AVE # 600S  
 MILWAUKEE, WI 53202  
 USA

Class	Assessment-Land	Assmt.-Improvements	Total Assessment	Detail of Special Assessments and Other Charges	
LOCAL MERCANTILE	26,400	365,700	392,100	DNS MISCELLANEOUS	467.36
Avg. Assmt. Ratio	Est. Fair Mkt.-Land	Est. Fair Mkt.-Improvements	Total Est. Fair Market	FIRE PREVENTION INSPECTION	103.84
0.9075	29,091	402,975	432,066	BID #2 HISTORIC THIRD WARD	590.01
School taxes reduced by school levy tax credit			611.69	TOTAL	1,161.21
Tax Levy	2020 Est. State Aids	2021 Est. State Aids	2020 Net Tax	2021 Net Tax	% Change
Sewerage Dist.					
Public Schools	724,871,983	753,752,343	612.38	644.57	+5.257
Tech. College	27,308,513	30,242,706	3,466.93	3,382.71	-2.429
County Govt.	25,198,806	26,078,101	444.64	436.37	-1.860
City Govt.	256,642,807	256,510,209	1,780.33	1,853.06	+4.085
Total	1,034,022,109	1,066,583,359	3,955.90	3,984.79	+0.730
First Dollar Credit			10,260.18	10,301.50	+0.403
Lottery and Gaming Credit			-74.90	-69.35	-7.410
Net Property Tax			0.00	0.00	+0.000
Special Assessments and Charges			10,185.28	10,232.15	+0.460
				1,161.21	
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.			<b>TOTAL DUE</b>	<b>11,393.36</b>	
Monthly Installment Payment Due: February through July 2022	1,180.72	Net Assessed Value Rate Before Credits	<b>FULL PAYMENT DUE ON OR BEFORE 01/31/2022 11,393.36</b>		
Monthly Installment Payment Due: August, September, and October 2022	846.17	26.273	<b>FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2022 1,770.53</b>		

**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

**2021 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON**

ACCOUNT TYPE: REAL ESTATE TAX KEY / ACCOUNT NO. 4290115000 BILL # 00107351  
 LOCATION OF PROPERTY: 120 N MILWAUKEE ST Unit 1

- 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

<b>FULL PAYMENT DUE ON OR BEFORE 01/31/2022</b>	<b>11,393.36</b>
<b>FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2022</b>	<b>1,770.53</b>
<b>PLEASE WRITE IN AMOUNT ENCLOSED</b>	
\$	

GASLIGHT SQUARE APTS II LLC  
 C/O MANDEL GROUP INC  
 330 E KILBOURN AVE # 600S  
 MILWAUKEE, WI 53202  
 USA

634

20202140010735190001139336000001770536



Michael Best & Friedrich LLP  
Attorneys at Law  
Nicholas J Boerke  
T 414.225.2767  
E njboerke@michaelbest.com

**2021 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, **North End Phase I LLC**, owner of the property located at **459 E. Pleasant St., Unit 202, Milwaukee, WI** (the "City") and identified in the City's tax records as tax key number **360-1882-000** (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 459 E. Pleasant St., Unit 202, Milwaukee, Wisconsin.
2. For 2021, property in the City was taxed at \$26.273 per \$1,000 of assessed value.
3. The 2021 assessment of the Property was set by the City's Assessor at \$476,500. Timely objection was filed by Claimant.
4. The City's Board of Assessors notified Claimant of its determination to sustain the 2021 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 2021 assessment of the Property as set by the Board of Assessors, the City imposed a net property tax of \$12,449.59 on the Property.
6. The correct assessed value of the Property as of January 1, 2021 was no higher than \$234,000 and, as a result, the assessment of the Property as set by the Board of Assessors was excessive in at least the amount of \$264,100. The 2021 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 2021, net of the first dollar credit, is no higher than \$5,511.
8. As a result of the excessive and non-uniform assessment of the Property for 2021, excess net property tax in at least the amount of \$6,939 was imposed by the City on the Property.

The amount of this claim is **\$6,939**, plus interest thereon.

Dated at Milwaukee, Wisconsin this 26th day of January, 2022.

**MICHAEL BEST & FRIEDRICH LLP**

Nicholas J Boerke

CITY CLERK'S OFFICE  
2022 JAN 26 PM 4:29  
CITY OF MILWAUKEE

SM  
1/26/22

211236-0002\31987478.v1

# 2021 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL

ACCOUNT TYPE: REAL ESTATE  
 TAX KEY / ACCOUNT NO. 3601882000 BILL # 00093275 634  
 LOCATION OF PROPERTY: 459 E PLEASANT ST Unit 202  
 LEGAL DESCRIPTION: NEIGHBORHOOD 626 PLAT PAGE 360/34  
 NORTH END RETAIL CONDOMINIUM IN SW 1/4 SEC 21-7-22  
 UNIT 202 WITH AN UNDIVIDED 22.27% INTEREST IN COM

**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](http://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.

NORTH END PHASE I LLC  
 C/O MANDEL GROUP INC  
 330 E KILBOURN AVE # 600S  
 MILWAUKEE, WI 53202

Class	Assessment-Land	Assmt.-Improvements	Total Assessment	Detail of Special Assessments and Other Charges	
LOCAL MERCANTILE	38,800	437,700	476,500	DNS MISCELLANEOUS	203.20
Avg. Assmt. Ratio	Est. Fair Mkt.-Land	Est. Fair Mkt.-Improvements	Total Est. Fair Market	FIRE PREVENTION INSPECTION	103.84
0.9075	42,755	482,314	525,069	BID #21 DOWNTOWN MGNT DIST	744.54
School taxes reduced by school levy tax credit			743.35	TOTAL	1,051.58
Tax Levy	2020 Est. State Aids	2021 Est. State Aids	2020 Net Tax	2021 Net Tax	% Change
Sewerage Dist.			744.20	783.32	+5.257
Public Schools	724,871,983	753,752,343	4,213.20	4,110.85	-2.429
Tech. College	27,308,513	30,242,706	540.35	530.30	-1.860
County Govt.	25,198,806	26,078,101	2,163.55	2,251.94	+4.085
City Govt.	256,642,807	256,510,209	4,807.41	4,842.53	+0.731
Total	1,034,022,109	1,066,583,359	12,468.71	12,518.94	+0.403
First Dollar Credit			-74.90	-69.35	-7.410
Lottery and Gaming Credit			0.00	0.00	
Net Property Tax			12,393.81	12,449.59	+0.000
Special Assessments and Charges				1,051.58	+0.450
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.			<b>TOTAL DUE</b> ▶ 13,501.17 ◀		
Monthly Installment Payment Due: February through July 2022	1,397.80	Net Assessed Value Rate Before Credits	<b>FULL PAYMENT DUE ON OR BEFORE 01/31/2022</b> 13,501.17		
Monthly Installment Payment Due: August, September, and October 2022	990.76	26.273	<b>FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2022</b> 2,142.09		

## 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

## 2021 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON

ACCOUNT TYPE: REAL ESTATE TAX KEY / ACCOUNT NO. 3601882000 BILL # 00093275  
 LOCATION OF PROPERTY: 459 E PLEASANT ST Unit 202

- 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

<b>FULL PAYMENT DUE ON OR BEFORE 01/31/2022</b>	<b>13,501.17</b>
<b>FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2022</b>	<b>2,142.09</b>
PLEASE WRITE IN AMOUNT ENCLOSED	
\$	

NORTH END PHASE I LLC  
 C/O MANDEL GROUP INC  
 330 E KILBOURN AVE # 600S  
 MILWAUKEE, WI 53202

634

208202140009327560001350117600002142099



Michael Best & Friedrich LLP  
Attorneys at Law  
Nicholas J Boerke  
T 414.225.2767  
E njboerke@michaelbest.com

**2021 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, **Library Hill LLC**, owner of the property located at **700-738 W. Wisconsin Avenue, Milwaukee, WI** (the "City") and identified in the City's tax records as tax key number **361-2182-000** (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 700-738 W. Wisconsin Avenue, Milwaukee, Wisconsin.
2. For 2021, property in the City was taxed at \$26.273 per \$1,000 of assessed value.
3. The 2021 assessment of the Property was set by the City's Assessor at \$728,000. Timely objection was filed by Claimant.
4. The City's Board of Assessors notified Claimant of its determination to sustain the 2021 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 2021 assessment of the Property as set by the Board of Assessors, the City imposed a net property tax of \$19,057.16 on the Property.
6. The correct assessed value of the Property as of January 1, 2021 was no higher than \$408,000 and, as a result, the assessment of the Property as set by the Board of Assessors was excessive in at least the amount of \$357,700. The 2021 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 2021, net of the first dollar credit, is no higher than \$9,660.
8. As a result of the excessive and non-uniform assessment of the Property for 2021, excessive net property tax in at least the amount of \$9,397 was imposed by the City on the Property.

The amount of this claim is \$9,397, plus interest thereon.

Dated at Milwaukee, Wisconsin this 26th day of January, 2022.

**MICHAEL BEST & FRIEDRICH LLP**

Nicholas J Boerke

CITY OF MILWAUKEE  
2022 JAN 26 PM 4:29  
CITY CLERK'S OFF.

SM  
1/26/22

OFFICE OF CITY ATTORNEY  
28 JAN '22 AM 09:02



**2021 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL**

ACCOUNT TYPE: REAL ESTATE  
 TAX KEY / ACCOUNT NO. 3612182000 BILL # 00093635 634  
 LOCATION OF PROPERTY: 700 738 W WISCONSIN AV  
 LEGAL DESCRIPTION: NEIGHBORHOOD 646 PLAT PAGE 391/06  
 LIBRARY HILL CONDOMINIUM IN NW 1/4 SEC 29-7-22 COM  
 MERCIAL UNIT 2 & UNDIVIDED 4% INT IN COMMON ELEME

**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](http://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.

LIBRARY HILL LLC  
 C/O MANDEL GROUP INC  
 330 E KILBOURN AVE # 600S  
 MILWAUKEE, WI 53202  
 USA

Class	Assessment-Land	Assmt.-Improvements	Total Assessment	Detail of Special Assessments and Other Charges	
SPECIAL MERCANTILE	281,000	447,000	728,000	DNS MISCELLANEOUS	853.44
Avg. Assmt. Ratio	Est. Fair Mkt.-Land	Est. Fair Mkt.-Improvements	Total Est. Fair Market	BID #5 WESTOWN	655.20
0.9075	309,642	492,562	802,204	BID #21 DOWNTOWN MGNT DIST	1,137.51
School taxes reduced by school levy tax credit			1,135.70	<b>TOTAL</b>	<b>2,646.15</b>

Tax Levy	2020 Est. State Aids	2021 Est. State Aids	2020 Net Tax	2021 Net Tax	% Change
Sewerage Dist.			1,136.99	1,196.76	+5.257
Public Schools	724,871,983	753,752,343	6,436.95	6,280.58	-2.429
Tech. College	27,308,513	30,242,706	825.55	810.19	-1.861
County Govt.	25,198,806	26,078,101	3,305.48	3,440.53	+4.086
City Govt.	256,642,807	256,510,209	7,344.79	7,398.45	+0.731
Total	1,034,022,109	1,066,583,359	19,049.76	19,126.51	+0.403
First Dollar Credit			-74.90	-69.35	-7.410
Lottery and Gaming Credit			0.00	0.00	+0.000
Net Property Tax			18,974.86	19,057.16	+0.434
Special Assessments and Charges				2,646.15	

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.

<b>TOTAL DUE</b>		<b>21,703.31</b>
Monthly Installment Payment Due: February through July 2022	2,178.00	Net Assessed Value Rate Before Credits
Monthly Installment Payment Due: August, September, and October 2022	1,554.92	
<b>FULL PAYMENT DUE ON OR BEFORE 01/31/2022</b>		<b>21,703.31</b>
<b>FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2022</b>		<b>3,970.55</b>

**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

**2021 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON**

ACCOUNT TYPE: REAL ESTATE TAX KEY / ACCOUNT NO. 3612182000 BILL # 00093635  
 LOCATION OF PROPERTY: 700 738 W WISCONSIN 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

<b>FULL PAYMENT DUE ON OR BEFORE 01/31/2022</b>	<b>21,703.31</b>
<b>FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2022</b>	<b>3,970.55</b>
PLEASE WRITE IN AMOUNT ENCLOSED	
\$	

LIBRARY HILL LLC  
 C/O MANDEL GROUP INC  
 330 E KILBOURN AVE # 600S  
 MILWAUKEE, WI 53202  
 USA

634

208202140009363510002170331900003970555



Michael Best & Friedrich LLP  
Attorneys at Law  
Nicholas J Boerke  
T 414.225.2767  
E njboerke@michaelbest.com

**2021 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, **North End One LLC**, owner of the property located at **1531-1575 N. Water St., Unit 201, Milwaukee, WI** (the "City") and identified in the City's tax records as tax key number **360-1881-000** (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 1531-1575 N. Water St., Unit 201, Milwaukee, Wisconsin.
2. For 2021, property in the City was taxed at \$26.273 per \$1,000 of assessed value.
3. The 2021 assessment of the Property was set by the City's Assessor at \$968,400. Timely objection was filed by Claimant.
4. The City's Board of Assessors notified Claimant of its determination to sustain the 2021 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 2021 assessment of the Property as set by the Board of Assessors, the City imposed a net property tax of \$25,373.10 on the Property.
6. The correct assessed value of the Property as of January 1, 2021 was no higher than \$600,000 and, as a result, the assessment of the Property as set by the Board of Assessors was excessive in at least the amount of \$423,900. The 2021 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 2021, net of the first dollar credit, is no higher than \$14,236.
8. As a result of the excessive and non-uniform assessment of the Property for 2021, excess net property tax in at least the amount of \$11,137 was imposed by the City on the Property. The amount of this claim is **\$11,137**, plus interest thereon.

Dated at Milwaukee, Wisconsin this 26th day of January, 2022.

**MICHAEL BEST & FRIEDRICH LLP**

Nicholas J Boerke

OFFICE OF CITY ATTORNEY  
28 JAN '22 AM 09:01

CITY CLERK'S OFFICE  
2022 JAN 26 PM 4:29  
CITY OF MILWAUKEE

SM  
1/26/22

211236-0002\31987480.v1

**2021 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL**

ACCOUNT TYPE: REAL ESTATE  
 TAX KEY / ACCOUNT NO. 3601881000 BILL # 00093274 634  
 LOCATION OF PROPERTY: 1531 1575 N WATER ST Unit 201  
 LEGAL DESCRIPTION: NEIGHBORHOOD 626 PLAT PAGE 360/34  
 NORTH END RETAIL CONDOMINIUM IN SW 1/4 SEC 21-7-22  
 UNIT 201 WITH AN UNDIVIDED 77.73% INTEREST IN COM

**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](http://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.

NORTH END ONE LLC  
 C/O MANDEL GROUP INC  
 330 E KILBOURN AVE # 600S  
 MILWAUKEE, WI 53202  
 USA

Class	Assessment-Land	Assmt.-Improvements	Total Assessment	Detail of Special Assessments and Other Charges
LOCAL MERCANTILE	135,200	833,200	968,400	DNS MISCELLANEOUS 152.40 BID #21 DOWNTOWN MGNT DIST 1,513.14
Avg. Assmt. Ratio	Est. Fair Mkt.-Land	Est. Fair Mkt.-Improvements	Total Est. Fair Market	
0.9075	148,981	918,127	1,067,108	
School taxes reduced by school levy tax credit			1,510.73	TOTAL 1,665.54

Tax Levy	2020 Est. State Aids	2021 Est. State Aids	2020 Net Tax	2021 Net Tax	% Change
Sewerage Dist.			1,512.45	1,591.95	+5.256
Public Schools	724,871,983	753,752,343	8,562.56	8,354.55	-2.429
Tech. College	27,308,513	30,242,706	1,098.17	1,077.73	-1.861
County Govt.	25,198,806	26,078,101	4,397.02	4,576.66	+4.085
City Govt.	256,642,807	256,510,209	9,770.19	9,841.56	+0.730
Total	1,034,022,109	1,066,583,359	25,340.39	25,442.45	+0.403
First Dollar Credit			-74.90	-69.35	-7.410
Lottery and Gaming Credit			0.00	0.00	+0.000
Net Property Tax			25,265.49	25,373.10	+0.426
Special Assessments and Charges				1,665.54	

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.			<b>TOTAL DUE</b> ▶ 27,038.64 ◀
Monthly Installment Payment Due: February through July 2022	2,801.44	Net Assessed Value Rate Before Credits 26.273	<b>FULL PAYMENT DUE ON OR BEFORE 01/31/2022</b> 27,038.64
Monthly Installment Payment Due: August, September, and October 2022	1,971.86		<b>FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2022</b> 4,314.42

**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

**2021 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON**

ACCOUNT TYPE: REAL ESTATE TAX KEY / ACCOUNT NO. 3601881000 BILL # 00093274  
 LOCATION OF PROPERTY: 1531 1575 N WATER ST Unit 201

- 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

<b>FULL PAYMENT DUE ON OR BEFORE 01/31/2022</b>	<b>27,038.64</b>
<b>FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2022</b>	<b>4,314.42</b>
PLEASE WRITE IN AMOUNT ENCLOSED	
\$	

NORTH END ONE LLC  
 C/O MANDEL GROUP INC  
 330 E KILBOURN AVE # 600S  
 MILWAUKEE, WI 53202  
 USA

634

20210009327490002703864500004314423



Michael Best & Friedrich LLP  
Attorneys at Law  
Nicholas J Boerke  
T 414.225.2767  
E njboerke@michaelbest.com

**2021 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, **Domus Apartments LLC**, owner of the property located at **401 E. Erie St., Unit 2, Milwaukee, WI** (the "City") and identified in the City's tax records as tax key number **429-0452-000** (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 401 E. Erie St., Unit 2, Milwaukee, Wisconsin.
2. For 2021, property in the City was taxed at \$26.273 per \$1,000 of assessed value.
3. The 2021 assessment of the Property was set by the City's Assessor at \$811,100. Timely objection was filed by Claimant.
4. The City's Board of Assessors notified Claimant of its determination to sustain the 2021 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 2021 assessment of the Property as set by the Board of Assessors, the City imposed a net property tax of \$21,240.42 on the Property.
6. The correct assessed value of the Property as of January 1, 2021 was no higher than \$560,510 and, as a result, the assessment of the Property as set by the Board of Assessors was excessive in at least the amount of \$302,400. The 2021 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 2021, net of the first dollar credit, is no higher than \$13,296.
8. As a result of the excessive and non-uniform assessment of the Property for 2021, excess net property tax in at least the amount of \$7,944 was imposed by the City on the Property. The amount of this claim is \$7,944, plus interest thereon.

Dated at Milwaukee, Wisconsin this 26th day of January, 2022.

**MICHAEL BEST & FRIEDRICH LLP**

Nicholas J Boerke

CITY OF MILWAUKEE  
2022 JAN 26 PM 4: 29  
CITY CLERK'S OFF

SM  
1/24/22

211236-0002\31987477.v1

**2021 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL**

ACCOUNT TYPE: REAL ESTATE  
 TAX KEY / ACCOUNT NO. 4290452000 BILL # 00107619 634  
 LOCATION OF PROPERTY: 401 E ERIE ST Unit 2  
 LEGAL DESCRIPTION: NEIGHBORHOOD 629 PLAT PAGE 429/15  
 DOMUS CONDOMINIUM IN NW 1/4 33-7-22 UNIT 2 WITH UN  
 DIVIDED 3% INTEREST IN COMMON ELEMENTS BID #02 TID

**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.

DOMUS APARTMENTS LLC  
 C/O MANDEL GROUP INC  
 330 E KILBOURN AVE # 600S  
 MILWAUKEE, WI 53202  
 USA

Class	Assessment-Land	Assmt.-Improvements	Total Assessment	Detail of Special Assessments and Other Charges	
LOCAL MERCANTILE	44,100	767,000	811,100	BID #2 HISTORIC THIRD WARD	1,220.48
Avg. Assmt. Ratio	Est. Fair Mkt.-Land	Est. Fair Mkt.-Improvements	Total Est. Fair Market		
0.9075	48,595	845,179	893,774	TOTAL	1,220.48
School taxes reduced by school levy tax credit			1,265.34		

Tax Levy	2020 Est. State Aids	2021 Est. State Aids	2020 Net Tax	2021 Net Tax	% Change
Sewerage Dist.			1,266.78	1,333.37	+5.257
Public Schools	724,871,983	753,752,343	7,171.71	6,997.50	-2.429
Tech. College	27,308,513	30,242,706	919.79	902.67	-1.861
County Govt.	25,198,806	26,078,101	3,682.80	3,833.26	+4.085
City Govt.	256,642,807	256,510,209	8,183.19	8,242.97	+0.731
Total	1,034,022,109	1,066,583,359	21,224.27	21,309.77	+0.403
First Dollar Credit			-74.90	-69.35	-7.410
Lottery and Gaming Credit			0.00	0.00	+0.000
Net Property Tax			21,149.37	21,240.42	+0.431
Special Assessments and Charges				1,220.48	

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.			<b>TOTAL DUE</b>	<b>22,460.90</b>
Monthly Installment Payment Due: February through July 2022	2,332.39	Net Assessed Value Rate Before Credits	<b>FULL PAYMENT DUE ON OR BEFORE 01/31/2022</b>	<b>22,460.90</b>
Monthly Installment Payment Due: August, September, and October 2022	1,637.93	26.273	<b>FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2022</b>	<b>3,552.77</b>

**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

**2021 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON**

ACCOUNT TYPE: REAL ESTATE TAX KEY / ACCOUNT NO. 4290452000 BILL # 00107619  
 LOCATION OF PROPERTY: 401 E ERIE ST Unit 2

- 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

<b>FULL PAYMENT DUE ON OR BEFORE 01/31/2022</b>	<b>22,460.90</b>
<b>FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2022</b>	<b>3,552.77</b>
PLEASE WRITE IN AMOUNT ENCLOSED	
\$	

DOMUS APARTMENTS LLC  
 C/O MANDEL GROUP INC  
 330 E KILBOURN AVE # 600S  
 MILWAUKEE, WI 53202  
 USA

634

208202140010761990002246090100003552775

**CLAIM FOR EXCESSIVE ASSESSMENT**

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

Now comes Grandview Park Partners LLC, ("Claimant") owner of parcel 0030023010 (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.

CITY OF MILWAUKEE  
CITY CLERK'S OFFICE  
JAN 25 PM 4:26

1. Claimant is the owner of Property located at 10545 West Donges Court, Milwaukee, Wisconsin.
2. For 2021, property in the City was assessed at 90.75% of its fair market value as of January 1, 2021, and was taxed at \$26.273 per \$1,000 of assessed value.
3. The 2021 assessment of the Property was set by the Commissioner of Assessments at \$1,320,200. Timely objection was filed.
4. In September, 2021, the Board of Assessors sustained the 2021 assessment at \$1,320,200. Timely appeal was filed.
5. The Board of Review has not held an evidentiary hearing on Claimant's objection.
6. Based on the 2021 assessment as set by the Board of Assessors, the City imposed a net tax of \$34,821.46 on the Property.
7. The value of the Property for 2021 is no higher than \$1,020,000. This value is derived by a recent appraisal of the Property.
8. The correct net tax on the Property for 2021 should be no higher than \$26,729.11.
9. As a result of the excessive assessment of the Property for 2021, the assessment of the Property is excessive in the amount of \$300,200.
10. As a result of the excessive assessment of the Property for 2021, excess tax in at least the amount of \$8,092.35 was imposed on the Property.
11. On January 4, 2022, Claimant paid the full installment of 2021 taxes on the Property in the amount of \$34,821.46.

OFFICE OF CITY ATTORNEY  
27 JAN '22 AM 08:49

12. The total amount of this claim for 2021 is \$8,092.35, plus interest thereon.

Dated at Milwaukee, Wisconsin this 24<sup>th</sup> day of January, 2022.

von BRIESEN & ROPER, s.c.

*Smitha Chintamaneni*  
Smitha Chintamaneni

## CLAIM FOR EXCESSIVE ASSESSMENT

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

Now comes 401 W Michigan St. Milw LLC, ("Claimant") owner of parcel 3610799-0 (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.

CITY CLERK'S OFFICE  
2021 JAN 25 10  
CITY OF MILWAUKEE  
PM 4:26

1. Claimant is the owner of Property located at 401 West Michigan Street, Milwaukee, Wisconsin.
2. For 2021, property in the City was assessed at 90.75% of its fair market value as of January 1, 2021, and was taxed at \$26.273 per \$1,000 of assessed value.
3. The 2021 assessment of the Property was set by the Commissioner of Assessments at \$29,509,100. Timely objection was filed.
4. In August, 2021, the Board of Assessors sustained the 2021 assessment at \$29,509,100. Timely appeal was filed.
5. The Board of Review has not held an evidentiary hearing on Claimant's objection.
6. Based on the 2021 assessment as set by the Board of Assessors, the City imposed a net tax of \$775,213.50 on the Property.
7. The value of the Property for 2021 is no higher than \$25,834,300. This value is derived from the income and expenses generated by the Property.
8. The correct net tax on the Property for 2021 should be no higher than \$678,675.21.
9. As a result of the excessive assessment of the Property for 2021, the assessment of the Property is excessive in the amount of \$3,674,800.
10. As a result of the excessive assessment of the Property for 2021, excess tax in at least the amount of \$96,538.29 was imposed on the Property.
11. On January 20, 2022, Claimant placed in the US Mail payment for the full amount of 2021 taxes on the Property in the amount of \$776,636.46.

OFFICE OF CITY ATTORNEY  
27 JAN '22 AM 08:49



12. The total amount of this claim for 2021 is \$96,538.29, plus interest thereon.

Dated at Milwaukee, Wisconsin this 24<sup>th</sup> day of January, 2022.

von BRIESEN & ROPER, s.c.

*Smitha Chintamaneni*  
Smitha Chintamaneni

## CLAIM FOR EXCESSIVE ASSESSMENT

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

CITY OF MILWAUKEE  
2022 JAN 25 PM 4:26  
CITY CLERK'S OFFICE

Now comes Milw 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 2021, property in the City was assessed at 90.75% of its fair market value as of January 1, 2021, and was taxed at \$26.273 per \$1,000 of assessed value.
3. The 2021 assessment of the Property was set by the Commissioner of Assessments at \$42,147,800. Timely objection was filed.
4. The Board of Assessors sustained the 2021 assessment at \$42,147,800. Timely appeal was filed.
5. The Board of Review has not held an evidentiary hearing on Claimant's objection.
6. Based on the 2021 assessment as set by the Board of Assessors, the City imposed a net tax of \$1,107,265.90 on the Property.
7. The value of the Property for 2021 is no higher than \$28,803,500. This value is derived by the income and expenses generated by the Property.
8. The correct net tax on the Property for 2021 is no higher than \$756,685.00.
9. Upon information and belief, the 2021 assessment of the Property is not uniform with 2021 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 2021, excess tax in at least the amount of \$350,580.90 was imposed on the Property.

OFFICE OF CITY ATTORNEY  
27 JAN '22 AM 08:50

11. On January 19, 2022, Claimant paid the full first installment of 2021 taxes on the Property in the amount of \$200,046.15.

12. The total amount of this claim for 2020 is \$350,580.90, plus interest thereon.

Dated at Milwaukee, Wisconsin this 24<sup>th</sup> day of January, 2022.

von BRIESEN & ROPER, s.c.

  
Smitha Chintamaneni

## CLAIM FOR EXCESSIVE ASSESSMENT

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

CITY OF MILWAUKEE  
2022 JAN 25 PM 4:26  
CITY CLERK'S OFFICE

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 2021, property in the City was assessed at 90.75% of its fair market value as of January 1, 2021, and was taxed at \$26.273 per \$1,000 of assessed value.
3. The 2021 assessment of the Property was set by the Commissioner of Assessments at \$38,330,400. Timely objection was filed.
4. The Board of Assessors sustained the 2021 assessment at \$38,330,400. Timely appeal was filed.
5. The Board of Review has not held an evidentiary hearing on Claimant's objection.
6. Based on the 2021 assessment as set by the Board of Assessors, the City imposed a net tax of \$1,006,972.60 on the Property.
7. The value of the Property for 2021 is no higher than \$26,831,300. This value is derived by the income and expenses generated by the Property.
8. The correct net tax on the Property for 2021 is no higher than \$704,869.39.
9. Upon information and belief, the 2021 assessment of the Property is not uniform with 2020 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 2021, excess tax in at least the amount of \$302,103.21 was imposed on the Property.

OFFICE OF CITY ATTORNEY  
27 JAN '22 AM 08:50

11. On January 19, 2022, Claimant paid the full first installment of 2021 taxes on the Property in the amount of \$170,520.20

12. The total amount of this claim for 2020 is \$302,103.21, plus interest thereon.

Dated at Milwaukee, Wisconsin this 24<sup>th</sup> day of January, 2022.

von BRIESEN & ROPER, s.c.



Smitha Chintamaneni

RECEIVED  
CITY CLERK'S OFFICE  
JAN 25 PM 4:26  
CITY OF MILWAUKEE

## 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 2021, property in the City was assessed at 90.75% of its fair market value as of January 1, 2021, and was taxed at \$26.273 per \$1,000 of assessed value.
3. The 2021 assessment of the Property was set by the Commissioner of Assessments at \$21,729,000. Timely objection was filed.
4. The Board of Assessors sustained the 2021 assessment at \$21,729,000. Timely appeal was filed.
5. The Board of Review has not held an evidentiary hearing on Claimant's objection.
6. Based on the 2021 assessment as set by the Board of Assessors, the City imposed a net tax of \$570,809.49 on the Property.
7. The value of the Property for 2021 is no higher than \$13,955,000. This value is derived by the income and expenses generated by the Property.
8. The correct net tax on the Property for 2021 is no higher than \$366,570.37.
9. Upon information and belief, the 2021 assessment of the Property is not uniform with 2020 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 2021, excess tax in at least the amount of \$204,239.13 was imposed on the Property.

OFFICE OF CITY ATTORNEY  
27 JAN '22 AM 08:50

11. On January 19, 2022, Claimant paid the full first installment of 2021 taxes on the Property in the amount of \$104,703.69.

12. The total amount of this claim for 2020 is \$204,239.13, plus interest thereon.

Dated at Milwaukee, Wisconsin this 24<sup>th</sup> day of January, 2022.

von BRIESEN & ROPER, s.c.

  
Smitha Chintamaneni

## CLAIM FOR EXCESSIVE ASSESSMENT

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

CITY OF MILWAUKEE  
2022 JAN 25 PM 4:25  
CITY CLERK'S OFFICE

Now comes Archland Property I LLC ("Claimant") owner of parcel 434-1634-100 (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 2520 West National Avenue, Milwaukee, Wisconsin.
2. For 2021, property in the City was assessed at 90.75% of its fair market value as of January 1, 2021, and was taxed at \$26.273 per \$1,000 of assessed value.
3. The 2021 assessment of the Property was set by the Commissioner of Assessments at \$1,232,700. Timely objection was filed.
4. The Board of Assessors sustained the 2021 assessment at \$1,232,700. Timely appeal was filed.
5. The Board of Review has not held an evidentiary hearing on Claimant's objection.
6. Based on the 2021 assessment as set by the Board of Assessors, the City imposed a net tax of \$32,316.97 on the Property.
7. The value of the Property for 2021 is no higher than \$672,100. This value is derived by applying the cost approach to the Property and other like comparables.
8. The correct net tax on the Property for 2021 is no higher than \$17,588.73.
9. Upon information and belief, the 2021 assessment of the Property is not uniform with 2021 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 2021, excess tax in at least the amount of \$14,728.24 was imposed on the Property.

OFFICE OF CITY ATTORNEY  
27 JAN '22 AM 08:51



11. On January 18, 2022, Claimant paid the full 2021 taxes on the Property in the amount of \$32,777.26.

12. The total amount of this claim for 2020 is \$14,728.24, plus interest thereon.

Dated at Milwaukee, Wisconsin this 24<sup>th</sup> day of January, 2022.

von BRIESEN & ROPER, s.c.

  
Smitha Chintamaneni

CITY CLERK'S OFFICE  
CITY OF MILWAUKEE  
JAN 25 PM 4:25

## CLAIM FOR EXCESSIVE ASSESSMENT

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

Now comes Mc Donald Corp. ("Claimant") owner of parcel 431-1109-110 (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 707 South 1<sup>st</sup> Street, Milwaukee, Wisconsin.
2. For 2021, property in the City was assessed at 90.75% of its fair market value as of January 1, 2021, and was taxed at \$26.273 per \$1,000 of assessed value.
3. The 2021 assessment of the Property was set by the Commissioner of Assessments at \$745,600. Timely objection was filed.
4. The Board of Assessors increased the 2021 assessment to \$840,500. Timely appeal was filed.
5. The Board of Review has not held an evidentiary hearing on Claimant's objection.
6. Based on the 2021 assessment as set by the Board of Assessors, the City imposed a net tax of \$22,012.82 on the Property.
7. The value of the Property for 2021 is no higher than \$300,000. This value is derived by applying the cost approach to the Property and other like comparables.
8. The correct net tax on the Property for 2021 is no higher than \$7,812.55.
9. Upon information and belief, the 2021 assessment of the Property is not uniform with 2021 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 2021, excess tax in at least the amount of \$14,200.27 was imposed on the Property.

OFFICE OF CITY ATTORNEY  
27 JAN '22 AM 08:51

11. On January 25, 2022, Claimant deposited in the US Mail payment of the 2021 taxes on the Property in the amount of \$2,430.16.

12. The total amount of this claim for 2020 is \$14,200.27, plus interest thereon.

Dated at Milwaukee, Wisconsin this 24<sup>th</sup> day of January, 2022.

von BRIESEN & ROPER, s.c.

*Smitha Chintamaneni*  
Smitha Chintamaneni

2021  
CITY CLERK'S OFFICE  
JAN 25 PM 4:25  
CITY OF MILWAUKEE

## CLAIM FOR EXCESSIVE ASSESSMENT

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

Now comes Archland Property 1 LLC ("Claimant") owner of parcel 669-0911-000 (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 5890 South 27<sup>th</sup> Street, Milwaukee, Wisconsin.
2. For 2021, property in the City was assessed at 90.75% of its fair market value as of January 1, 2021, and was taxed at \$26.273 per \$1,000 of assessed value.
3. The 2021 assessment of the Property was set by the Commissioner of Assessments at \$1,364,100. Timely objection was filed.
4. The Board of Assessors sustained the 2021 assessment at \$1,364,100. Timely appeal was filed.
5. The Board of Review has not held an evidentiary hearing on Claimant's objection.
6. Based on the 2021 assessment as set by the Board of Assessors, the City imposed a net tax of \$35,769.20 on the Property.
7. The value of the Property for 2021 is no higher than \$534,100. This value is derived by applying the cost approach to the Property and other like comparables.
8. The correct net tax on the Property for 2021 is no higher than \$13,963.06.
9. Upon information and belief, the 2021 assessment of the Property is not uniform with 2021 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 2021, excess tax in at least the amount of \$21,806.14 was imposed on the Property.

OFFICE OF CITY ATTORNEY  
27 JAN '22 AM 08:51

11. On January 25, 2022, Claimant deposited in the US Mail payment of the 2021 taxes on the Property in the amount of \$5,313.08.

12. The total amount of this claim for 2020 is \$21,806.14, plus interest thereon.

Dated at Milwaukee, Wisconsin this 24<sup>th</sup> day of January, 2022.

von BRIESEN & ROPER, s.c.

  
Smitha Chintamaneni

CITY CLERK'S OFFICE

JAN 25 PM 4:25

MILWAUKEE

## CLAIM FOR EXCESSIVE ASSESSMENT

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

Now comes Sean Cummings and Julie Cummings ("Claimant") owner of parcel 278-9994-000 (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 3234 North Lake Drive, Milwaukee, Wisconsin.
2. For 2021, property in the City was assessed at 90.75% of its fair market value as of January 1, 2021, and was taxed at \$26.273 per \$1,000 of assessed value.
3. The 2021 assessment of the Property was set by the Commissioner of Assessments at \$1,440,700. Timely objection was filed.
4. In November, 2021, the Board of Assessors sustained the 2021 assessment at \$1,440,700. Timely appeal was filed.
5. The Board of Review has not held an evidentiary hearing on Claimant's objection.
6. Based on the 2021 assessment as set by the Board of Assessors, the City imposed a net tax of \$37,535.72 on the Property.
7. The value of the Property for 2021 is no higher than \$535,000. This value is derived by review of similar comparable properties in the neighborhood.
8. The correct net tax on the Property for 2021 is no higher than \$13,986.71.
9. Upon information and belief, the 2021 assessment of the Property is not uniform with 2021 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 2021, excess tax in at least the amount of \$23,549.02 was imposed on the Property.

OFFICE OF CITY ATTORNEY  
27 JAN '22 AM 08:51

11. On January 24, 2022, Claimant deposited in the US Mail payment of the 2021 taxes on the Property in the amount of \$4,121.33.

12. The total amount of this claim for 2020 is \$23,549.02, plus interest thereon.

Dated at Milwaukee, Wisconsin this 24<sup>th</sup> day of January, 2022.

von BRIESEN & ROPER, s.c.

  
Smitha Chintamaneni

**CLAIM FOR EXCESSIVE ASSESSMENT**

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

2022 JAN 25 PM 4:55  
CITY CLERK'S OFFICE  
CITY OF MILWAUKEE

Now comes TI Investors Milw Parking, LLC ("Claimant") owner of parcel 3610739120 (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 615 North Vel R. Phillips, Milwaukee, Wisconsin.
2. For 2021, property in the City was assessed at 90.75% of its fair market value as of January 1, 2021, and was taxed at \$26.273 per \$1,000 of assessed value.
3. The 2021 assessment of the Property was set by the Commissioner of Assessments at \$4,311,900. Timely objection was filed.
4. The Board of Assessors sustained the 2021 assessment at \$4,311,900. Timely appeal was filed.
5. The Board of Review has not held an evidentiary hearing on Claimant's objection.
6. Based on the 2021 assessment as set by the Board of Assessors, the City imposed a net tax of \$113,215.78 on the Property.
7. The value of the Property for 2021 is no higher than \$3,167,500. This value is derived by the income and expenses generated by the Property, as well as amounts of deferred maintenance required.
8. The correct net tax on the Property for 2021 is no higher than \$83,150.38.
9. Upon information and belief, the 2021 assessment of the Property is not uniform with 2021 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 2021, excess tax in at least the amount of \$30,065.40 was imposed on the Property.

OFFICE OF CITY ATTORNEY  
27 JAN '22 AM 08:51



11. On January 17, 2022, Claimant paid the full first installment of 2021 taxes on the Property in the amount of \$23,104.69.

112. The total amount of this claim for 2021 is \$30,065.40, plus interest thereon.

Dated at Milwaukee, Wisconsin this 24<sup>th</sup> day of December, 2021.

von BRIESEN & ROPER, s.c.

  
Smitha Chintamaneni

## CLAIM FOR EXCESSIVE ASSESSMENT

CITY CLERK'S OFFICE  
2022 JAN 25 PM 4:25  
CITY OF MILWAUKEE

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

Now comes McDonald's Corp. ("Claimant") owner of parcel 626-9993-111 (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 191 West Layton Avenue, Milwaukee, Wisconsin.
2. For 2021, property in the City was assessed at 90.75% of its fair market value as of January 1, 2021, and was taxed at \$26.273 per \$1,000 of assessed value.
3. The 2021 assessment of the Property was set by the Commissioner of Assessments at \$1,691,300. Timely objection was filed.
4. The Board of Assessors sustained the 2021 assessment at \$1,691,300. Timely appeal was filed.
5. The Board of Review has not held an evidentiary hearing on Claimant's objection.
6. Based on the 2021 assessment as set by the Board of Assessors, the City imposed a net tax of \$44,365.61 on the Property.
7. The value of the Property for 2021 is no higher than \$676,500. This value is derived by applying the cost approach to the Property and other like comparables.
8. The correct net tax on the Property for 2021 is no higher than \$17,704.33.
9. Upon information and belief, the 2021 assessment of the Property is not uniform with 2021 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 2021, excess tax in at least the amount of \$26,661.28 was imposed on the Property.

OFFICE OF CITY ATTORNEY  
27 JAN '22 AM 08:52

11. On January 25, 2022, Claimant deposited in the US Mail payment of the 2021 taxes on the Property in the amount of \$6,312.53.

12. The total amount of this claim for 2020 is \$26,661.28, plus interest thereon.

Dated at Milwaukee, Wisconsin this 24<sup>th</sup> day of January, 2022.

von BRIESEN & ROPER, s.c.



Smitha Chintamaneni

CITY CLERK'S OFFICE  
2021 JAN 25 PM 4:26  
CITY OF MILWAUKEE

## CLAIM FOR EXCESSIVE ASSESSMENT

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

Now comes Samson Trusts Venture ("Claimant") owner of parcel 6680060110 (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 5655 South 27<sup>th</sup> Street, Milwaukee, Wisconsin.
2. For 2021, property in the City was assessed at 90.75% of its fair market value as of January 1, 2021, and was taxed at \$26,273 per \$1,000 of assessed value.
3. The 2021 assessment of the Property was set by the Commissioner of Assessments at \$3,313,600. Timely objection was filed.
4. The Board of Assessors sustained the 2021 assessment at \$3,313,600. Timely appeal was filed.
5. The Board of Review has not held an evidentiary hearing on Claimant's objection.
6. Based on the 2021 assessment as set by the Board of Assessors, the City imposed a net tax of \$86,987.77 on the Property.
7. The value of the Property for 2021 is no higher than \$2,645,200. This value is derived by the income and expenses generated by the Property, as well as comparable sales.
8. The correct net tax on the Property for 2021 is no higher than \$69,427.99.
9. Upon information and belief, the 2021 assessment of the Property is not uniform with 2021 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 2021, excess tax in at least the amount of \$17,559.78 was imposed on the Property.
11. On January 11, 2022, Claimant deposited in the U.S. Mail a payment for the full first installment of 2021 taxes on the Property in the amount of \$11,103.29.

OFFICE OF CITY ATTORNEY  
28 JAN '22 AM 09:04

12. The total amount of this claim for 2021 is \$17,559.78, plus interest thereon.

Dated at Milwaukee, Wisconsin this 24<sup>th</sup> day of January, 2022.

von BRIESEN & ROPER, s.c.

  
Smitha Chintamaneni

CITY CLERK'S OFFICE  
2021 JAN 25 PM 4:26  
CITY OF MILWAUKEE

**CLAIM FOR EXCESSIVE ASSESSMENT**

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

Now comes Robert Joseph ("Claimant") owner of parcel 396-0318-100 (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 191 North Broadway, Unit 801, Milwaukee, Wisconsin.
2. For 2021, property in the City was assessed at 90.75% of its fair market value as of January 1, 2021, and was taxed at \$26.273 per \$1,000 of assessed value.
3. The 2021 assessment of the Property was set by the Commissioner of Assessments at \$1,947,500. Timely objection was filed.
4. The Board of Assessors sustained the 2021 assessment at \$1,947,500. Timely appeal was filed.
5. The Board of Review has not held an evidentiary hearing on Claimant's objection.
6. Based on the 2021 assessment as set by the Board of Assessors, the City imposed a net tax of \$51,096.68 on the Property.
7. The value of the Property for 2021 is no higher than \$1,200,000. This value is derived by an analysis of comparable properties.
8. The correct net tax on the Property for 2021 is no higher than \$31,458.25.
9. Upon information and belief, the 2021 assessment of the Property is not uniform with 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 2021, excess tax in at least the amount of \$19,638.43 was imposed on the Property.

OFFICE OF CITY ATTORNEY  
28 JAN '22 AM03:04

11. On January 14, 2022, Claimant paid the full first installment of 2021 taxes on the Property in the amount of \$5,610.77.

12. The total amount of this claim for 2021 is \$19,638.43, plus interest thereon.

Dated at Milwaukee, Wisconsin this 24<sup>th</sup> day of January, 2022.

von BRIESEN & ROPER, s.c.



Smitha Chintamaneni

CITY CLERK'S OFFICE  
2021 JAN 25 PM 4:26  
CITY OF MILWAUKEE

## CLAIM FOR EXCESSIVE ASSESSMENT

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

Now comes WRS Milwaukee LLC ("Claimant") owner of parcel 119-0013-000 (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 7130 North 76<sup>th</sup> Street, Milwaukee, Wisconsin.
2. For 2021, property in the City was assessed at 90.75% of its fair market value as of January 1, 2021, and was taxed at \$26.273 per \$1,000 of assessed value.
3. The 2021 assessment of the Property was set by the Commissioner of Assessments at \$1,406,000. Timely objection was filed.
4. The Board of Assessors sustained the 2021 assessment at \$1,406,000. Timely appeal was filed.
5. The Board of Review has not held an evidentiary hearing on Claimant's objection.
6. Based on the 2021 assessment as set by the Board of Assessors, the City imposed a net tax of \$40,002.62 on the Property.
7. The value of the Property for 2021 is no higher than \$522,600. This value is derived by applying the cost approach to the Property and other like comparables.
8. The correct net tax on the Property for 2021 is no higher than \$13,660.92.
9. Upon information and belief, the 2021 assessment of the Property is not uniform with 2021 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 2021, excess tax in at least the amount of \$26,341.70 was imposed on the Property.

OFFICE OF CITY ATTORNEY  
28 JAN '22 AM 09:04



11. On January 19, 2022, Claimant paid the full 2021 taxes on the Property in the amount of \$40,002.62.

12. The total amount of this claim for 2020 is \$26,341.70, plus interest thereon.

Dated at Milwaukee, Wisconsin this 24<sup>th</sup> day of January, 2022.

von BRIESEN & ROPER, s.c.

  
Smitha Chintamaneni

CITY CLERK'S OFFICE  
2021 JAN 25 PM 4:26  
CITY OF MILWAUKEE

## CLAIM FOR EXCESSIVE ASSESSMENT

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

Now comes Archland Property 1 LLC ("Claimant") owner of parcel 213-1002-000 (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 8220 West Hampton Avenue, Milwaukee, Wisconsin.
2. For 2021, property in the City was assessed at 90.75% of its fair market value as of January 1, 2021, and was taxed at \$26.273 per \$1,000 of assessed value.
3. The 2021 assessment of the Property was set by the Commissioner of Assessments at \$1,071,500. Timely objection was filed.
4. The Board of Assessors sustained the 2021 assessment at \$1,071,500. Timely appeal was filed.
5. The Board of Review has not held an evidentiary hearing on Claimant's objection.
6. Based on the 2021 assessment as set by the Board of Assessors, the City imposed a net tax of \$28,081.81 on the Property.
7. The value of the Property for 2021 is no higher than \$494,400. This value is derived by applying the cost approach to the Property and other like comparables.
8. The correct net tax on the Property for 2021 is no higher than \$12,920.02.
9. Upon information and belief, the 2021 assessment of the Property is not uniform with 2021 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 2021, excess tax in at least the amount of \$15,161.79 was imposed on the Property.

OFFICE OF CITY ATTORNEY  
28 JAN '22 AM 09:03

11. On January 19, 2022, Claimant paid the full 2021 taxes on the Property in the amount of \$28,248.70.

12. The total amount of this claim for 2020 is \$15,161.79, plus interest thereon.

Dated at Milwaukee, Wisconsin this 24<sup>th</sup> day of January, 2022.

von BRIESEN & ROPER, s.c.



Smitha Chintamaneni

## CLAIM FOR EXCESSIVE ASSESSMENT

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

Now comes Harp & Eagle Ltd., ("Claimant") owner of parcel 360-0808-100 (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.

CITY CLERK'S  
2022 JAN 25 PM 4:29  
CITY OF MILWAUKEE

1. Claimant is the owner of Property located at 1234-1246 North Astor Street, Milwaukee, Wisconsin.
2. For 2021, property in the City was assessed at 90.75% of its fair market value as of January 1, 2021, and was taxed at \$26.273 per \$1,000 of assessed value.
3. The 2021 assessment of the Property was set by the Commissioner of Assessments at \$2,336,000. Timely objection was filed.
4. In October, 2021, the Board of Assessors sustained the 2021 assessment at \$2,336,000. Timely appeal was filed.
5. The Board of Review has not held an evidentiary hearing on Claimant's objection.
6. Based on the 2021 assessment as set by the Board of Assessors, the City imposed a net tax of \$61,303.61 on the Property.
7. The value of the Property for 2021 is no higher than \$1,635,200. This value is derived from the income and expenses generated by the Property.
8. The correct net tax on the Property for 2021 should be no higher than \$42,892.26.
9. As a result of the excessive assessment of the Property for 2021, the assessment of the Property is excessive in the amount of \$700,800.
10. As a result of the excessive assessment of the Property for 2021, excess tax in at least the amount of \$18,411.35 was imposed on the Property.
11. In January, 2022, Claimant paid the full first installment of 2021 taxes on the Property in the amount of \$6,792.23.

OFFICE OF CITY ATTORNEY  
28 JAN 22 AM 09:08

12. The total amount of this claim for 2021 is \$42,892.26, plus interest thereon.

Dated at Milwaukee, Wisconsin this 24<sup>th</sup> day of January, 2022.

von BRIESEN & ROPER, s.c.

  
Smitha Chintamaneni

1002 JAN 25 PM 4:26  
CITY CLERK'S OFFICE  
CITY OF MILWAUKEE

## CLAIM FOR EXCESSIVE ASSESSMENT

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

Now comes 511 Holdings LLC, (“Claimant”) owner of parcel 397-0681-000 (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 511 North Broadway, Milwaukee, Wisconsin.
2. For 2021, property in the City was assessed at 90.75% of its fair market value as of January 1, 2021, and was taxed at \$26.273 per \$1,000 of assessed value.
3. The 2021 assessment of the Property was set by the Commissioner of Assessments at \$25,000,000. Timely objection was filed.
4. In October, 2021, the Board of Assessors increased the 2021 assessment to \$30,000,000. Timely appeal was filed.
5. The Board of Review has not held an evidentiary hearing on Claimant’s objection.
6. Based on the 2021 assessment as set by the Board of Assessors, the City imposed a net tax of \$788,110.75 on the Property.
7. The value of the Property for 2021 is no higher than \$20,000,000. This value is derived from the construction completed on the Property as of 1/1/20.
8. The correct net tax on the Property for 2021 should be no higher than \$525,390.65.
9. As a result of the excessive assessment of the Property for 2021, the assessment of the Property is excessive in the amount of \$10,000,000.
10. As a result of the excessive assessment of the Property for 2021, excess tax in at least the amount of \$262,720.10 was imposed on the Property.
11. On December 23, 2020, Claimant was issued a credit for remission of 2020 taxes in the amount of \$219,464.81, which was deemed a “payment” on Claimant’s 2021 tax bill. Thus, the first installment of the 2021 taxes has been paid.

OFFICE OF CITY ATTORNEY  
28 JUN 22 AM 09:03

12. The total amount of this claim for 2021 is \$262,720.10, plus interest thereon.

Dated at Milwaukee, Wisconsin this 10<sup>th</sup> day of January, 2022.

von BRIESEN & ROPER, s.c.

  
Smitha Chintamaneni



January 27, 2022

**CLAIM FOR UNLAWFUL TAX**

**Via U.S. Mail**

Chief Assessor  
City of Milwaukee  
200 East Wells Street – Room 507  
Milwaukee, WI 53202

**Via Personal Service and U.S. Mail**  
City Clerk  
City of Milwaukee  
200 East Wells Street – Room 205  
Milwaukee, WI 53202

CITY OF MILWAUKEE  
2022 JAN 27 PM 4:36  
CITY CLERK'S OFFICE

**Re: Denial of Tax Exemption for  
St. Charles Youth & Family Services, Inc.  
– 151 South 84<sup>th</sup> Street, Milwaukee, Wisconsin 53214  
Tax Key 4171512100  
Assessor's Office 2021 File No. 832091**

Dear Clerk:

We represent St. Charles Youth & Family Services, Inc. ("St. Charles") with regard to the above-referenced property tax exemption. Please direct all correspondence to us. Pursuant to Sections 74.33(1)(c) Wis. Stats. and 74.35 Wis. Stats., we hereby file this Claim for the 2021 property taxes imposed on the above-referenced real property ("Property"), which taxes have been paid in full, because the City's January 1, 2021 assessment on the Property ("Assessment") was improper and unlawful under the Statutes.

First, this letter is a formal request under Section 74.33(1)(c) Wis. Stats for the City to exercise its discretion to declare the Assessment to be in error and to refund the property tax paid by St. Charles with interest based on the fact that the Property is exempt from taxation.

Second, this letter constitutes a formal claim under Section 74.35 Wis. Stats. The full claim is in the amount of \$131,294 in unlawful taxes paid by St. Charles to the City for the 2021 tax year plus interest to the date of payment. Attached is a true and correct copy of the City Treasurer's printout evidencing this payment.

St. Charles has carried out its mission on the Property under tax exempt status for decades. In 2020, the Archdiocese of Milwaukee transferred the Property to St. Charles in a seamless continuation of the tax exempt mission of St. Charles. Such a transfer does not affect exemption status under the Statute. In August of 2021, after declaring St. Charles to be fully taxable, the Assessor's office requested a completed Property Tax Exemption Request to set forth the Property's ownership, configuration, and operations as part of the discussion of its

OFFICE OF CITY ATTORNEY  
28 JAN '22 AM 09:01

Phone 414.276.0200 Direct 414.225.1409 Fax 414.278.3609  
111 E. Kilbourn Avenue Suite 1400, Milwaukee, WI 53202  
cjaekels@dkattorneys.com



taxability. St. Charles obliged on August 16, 2021. Attached is a true and correct copy of the Property Tax Exemption Request. The Assessor's office refused to revisit the unlawful tax designation despite the facts and law which warrant exemption.

Under Section 70.11 Wis. Stats., because the property was exempt for the previous year and its use, occupancy or ownership did not change in a way that makes it taxable, the property is not taxable for 2021. Moreover, by the terms of the Statute, there is no requirement for St. Charles to file a Property Tax Exemption Request Form for 2021 because the property was in existence and was not taxable in the prior year.

Under Section 70.11(19), property of institutions and centers for dependent children and persons who have developmental disabilities are exempt if the property is "the property of any residential care center for children and youth that is licensed under Section 48.60 for the care of dependent or neglected children or delinquent juveniles if that property is used for that purpose ..." A second clause in that provision applies to provide an exemption for other facilities that are subject to examination under Section 46.0375 Wis. Stats. and have a population of 150 or more individuals as defined under Section 51.01(5) if the property is used for that purpose. This second clause does not apply to St. Charles.

St. Charles provides services for state and county public health agencies including Milwaukee County. Any tax applied to St. Charles would therefore have to be passed on to the taxpayers, in particular to those in Milwaukee County. In essence, a denial of the exemption results in a property tax on other exempt government and private entities and properties.

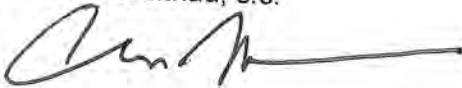
The Property checks all the boxes for exemption under Section 70.11 Wis. Stats. The Assessor's office erred in asserting that it did not. There has been no change in the ownership or operations of the Property that would render it taxable under the terms of the Statute with regard to exempt property changes of ownership. Moreover, there is no requirement for the submittal of an Exemption Request in such a circumstance. The Assessor requested a late application and in a good faith effort to work with the Assessor's office St. Charles obliged.

For these reasons St. Charles requests that the City recognize that the Property is tax exempt and refund the entirety of the tax paid for 2021 with interest.

If you have any questions or comments, please do not hesitate to contact us.

Very truly yours,

Davis & Kuelthau, s.c.



Christopher J. Jaekels

CJJ/das

Enclosures

cc: St. Charles Youth & Family Services, Inc.

TMS  
01-25-2022  
1346

CITY OF MILWAUKEE  
2022 JAN 25 PM 2:53  
CITY CLERK'S OFFICE

### CLAIM FOR EXCESSIVE ASSESSMENT

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

Claimant Cathedral Square Limited Partnership, by its attorneys Gimbel, Reilly, Guerin & Brown LLP, asserts it is the owner of parcel number 392-1391-210 (the "Property") located at 811-817 N. Jefferson St., 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 811-817 N. Jefferson St., Milwaukee Wisconsin is responsible for taxes on the Property and is authorized to bring this claim in its own name.
2. For the 2020 tax year, the value of the Property was set by the Assessor's office at \$1,277,900 and was taxed at \$26.16 per \$1,000 of assessed value. A copy of the 2020 tax bill is attached as Exhibit A.
3. Claimant made a timely objection to the Board of Review pursuant to WIS. STAT. § 70.47. A copy of the Board of Review objection is attached as Exhibit B.
4. The Board of Review has taken no action on Claimant's Board of Review objection submitted on November 12, 2020.
5. Based on this assessment, the City imposed a tax of \$33,439.13 on the Property, not including credits, special assessments, and charges.
6. The assessed value of the Property as of January 1, 2020, should be no higher than \$716,000. This value is derived from sales of comparable properties and by ascertaining the fair market rent for the Property and capitalizing that amount, net of a vacancy and collection loss and net of expenses. In addition, the Property was not assessed uniformly in compliance with Article VIII, Section 1 of the Wisconsin Constitution.

OFFICE OF CITY ATTORNEY  
27 JAN '22 AM 08:52

7. The correct assessment of the Property for the 2020 assessment should be no higher than \$716,000 and the correct tax on the Property for 2020 should be no higher than \$18,735.57.
8. As a result of the excessive assessment of the Property for the 2020 tax year, an excess tax in at least the amount of \$14,703.56 was imposed on the Property.
9. The amount of this claim is \$14,703.56, plus interest thereon at the applicable statutory rate.
10. Among other reasons, Claimant has filed this Claim for Excessive Assessment against the City to preserve its rights and remedies in light of WIS. STAT. § (2)(b)5.

Dated this 20<sup>th</sup> day of January, 2022.

GIMBEL, REILLY, GUERIN & BROWN LLP

By: 

CHRISTOPHER L. STROHBEHN

State Bar No. 1041495

E: [cstrohbahn@grgblaw.com](mailto:cstrohbahn@grgblaw.com)

RUSSELL J. KARNES

State Bar No. 1054982

E: [rkarnes@grgblaw.com](mailto:rkarnes@grgblaw.com)

Attorneys for Claimant

POST OFFICE ADDRESS:

330 East Kilbourn Avenue, Suite 1170

Milwaukee, Wisconsin 53202

Telephone: 414-271-1440

Facsimile: 414-271-7680

**2020 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL**

ACCOUNT TYPE: REAL ESTATE  
 TAX KEY / ACCOUNT NO. 3921391210 BILL # 00099255  
 LOCATION OF PROPERTY: 811 817 N JEFFERSON ST  
 LEGAL DESCRIPTION: NEIGHBORHOOD 646 PLAT PAGE 393/30  
 PLAT OF MILWAUKEE IN SECS (28-29-33)-7-22 BLOCK 70  
 S 35' LOT 5 & N 19.5' LOT 6 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.

CATHEDRAL SQUARE LIMITED  
 PARTNERSHIP  
 732 N JACKSON ST STE 300  
 MILWAUKEE, WI 53202

Class	Assessment-Land	Assmt.-Improvements	Total Assessment	Detail of Special Assessments and Other Charges
SPECIAL MERCANTILE	327,000	950,900	1,277,900	DNS MISCELLANEOUS 218.44 FIRE PREVENTION INSPECTION 195.92 BID #21 DOWNTOWN MGNT DIST 1,990.59
Avg. Assmt. Ratio	Est. Fair Mkt.-Land	Est. Fair Mkt.-Improvements	Total Est. Fair Market	
1.0172	321,471	934,821	1,256,292	
School taxes reduced by school levy tax credit			1,978.24	TOTAL 2,404.95

Tax Levy	2019 Est. State Aids	2020 Est. State Aids	2019 Net Tax	2020 Net Tax	% Change
State of Wis.			0.00	0.00	+0.000
Sewerage Dist.			2,005.57	1,995.82	-0.486
Public Schools	699,448,479	724,871,983	9,425.73	11,299.14	+19.875
Tech. College	27,152,620	27,308,513	1,442.23	1,449.14	+0.479
County Govt.	25,060,920	25,198,806	5,832.47	5,802.30	-0.517
City Govt.	257,755,454	256,642,807	12,786.53	12,892.73	+0.831
Total	1,009,417,473	1,034,022,109	31,492.53	33,439.13	+6.181
First Dollar Credit			-68.04	-74.90	+10.082
Lottery and Gaming Credit			0.00	0.00	+0.000
Net Property Tax			31,424.49	33,364.23	+6.173
Special Assessments and Charges				2,404.95	

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.			<b>TOTAL DUE</b> ▶ 35,769.18 ◀
Monthly Installment Payment Due: February through July 2021	3,692.70	Net Assessed Value Rate Before Credits	<b>FULL PAYMENT DUE ON OR BEFORE 01/31/2021</b> 35,769.18
Monthly Installment Payment Due: August, September, and October 2021	2,643.26	26.167	<b>FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2021</b> 5,683.20

**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

**2020 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON**

ACCOUNT TYPE: REAL ESTATE TAX KEY / ACCOUNT NO. 3921391210 BILL # 00099255  
 LOCATION OF PROPERTY: 811 817 N JEFFERSON 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

<b>FULL PAYMENT DUE ON OR BEFORE 01/31/2021</b>	<b>35,769.18</b>
<b>FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2021</b>	<b>5,683.20</b>
PLEASE WRITE IN AMOUNT ENCLOSED	
\$	

CATHEDRAL SQUARE LIMITED

TMS  
01-25-2022  
13:44

CITY OF MILWAUKEE  
2022 JAN 25 PM 2:53  
CITY CLERK'S OFF

### CLAIM FOR EXCESSIVE ASSESSMENT

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

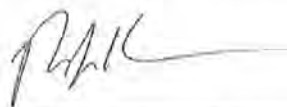
Claimant Cathedral Square Limited Partnership, by its attorneys Gimbel, Reilly, Guerin & Brown LLP, asserts it is the owner of parcel number 392-1391-210 (the "Property") located at 811-817 N. Jefferson St., Milwaukee Wisconsin, and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to WIS. STAT. § 74.37.

1. Claimant is the owner of the property, located at 811-817 N. Jefferson St., Milwaukee Wisconsin is responsible for taxes on the Property and is authorized to bring this claim in its own name.
2. For the 2021 tax year, the value of the Property was set by the Assessor's office at \$1,277,900 and was taxed at \$26.27 per \$1,000 of assessed value. A copy of the 2021 tax bill is attached as Exhibit A.
3. Claimant made a timely objection to the Board of Review pursuant to WIS. STAT. § 70.47. A copy of the Board of Review objection is attached as Exhibit B.
4. The Board of Review has taken no action on Claimant's Board of Review objection submitted on October 25, 2021.
5. Based on this assessment, the City imposed a tax of \$33,573.84 on the Property, not including credits, special assessments, and charges.
6. The assessed value of the Property as of January 1, 2021, should be no higher than \$475,000. This value is derived from sales of comparable properties and by ascertaining the fair market rent for the Property and capitalizing that amount, net of a vacancy and collection loss and net of expenses. In addition, the Property was not assessed uniformly in compliance with Article VIII, Section 1 of the Wisconsin Constitution.
7. The correct assessment of the Property for the 2021 assessment should be no higher than \$475,000 and the correct tax on the Property for 2021 should be no higher than \$12,479.68.

8. As a result of the excessive assessment of the Property for the 2021 tax year, an excess tax in at least the amount of \$21,094.17 was imposed on the Property.
9. The amount of this claim is \$21,094.17, plus interest thereon at the applicable statutory rate.
10. Among other reasons, Claimant has filed this Claim for Excessive Assessment against the City to preserve its rights and remedies in light of Wis. STAT. § 74.37(2)(b)5.

Dated this 20<sup>th</sup> day of January, 2022.

GIMBEL, REILLY, GUERIN & BROWN LLP

By:   
CHRISTOPHER L. STROHBEHN  
State Bar No. 1041495  
E: cstrohbehn@grglaw.com  
RUSSELL J. KARNES  
State Bar No. 1054982  
E: rkarnes@grglaw.com  
Attorneys for Claimant

POST OFFICE ADDRESS:  
330 East Kilbourn Avenue, Suite 1170  
Milwaukee, Wisconsin 53202  
Telephone: 414-271-1440  
Facsimile: 414-271-7680

**2021 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL**

**Spencer Cogg**  
**CITY TREASURER**

ACCOUNT TYPE: REAL ESTATE  
 TAX KEY / ACCOUNT NO. 3921391210 BILL # 00099187  
 LOCATION OF PROPERTY: 811 817 N JEFFERSON ST  
 LEGAL DESCRIPTION: NEIGHBORHOOD 646 PLAT PAGE 393/30  
 PLAT OF MILWAUKEE IN SECS (28-29-33)-7-22 BLOCK 70  
 S 35' LOT 5 & N 19.5' LOT 6 BID #21

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.

CATHEDRAL SQUARE LIMITED  
 PARTNERSHIP  
 732 N JACKSON ST STE 300  
 MILWAUKEE, WI 53202

Class	Assessment-Land	Assmt.-Improvements	Total Assessment	Detail of Special Assessments and Other Charges	
SPECIAL MERCANTILE	327,000	950,900	1,277,900	FIRE PREVENTION INSPECTION	199.04
				BID #21 DOWNTOWN MGNT DIST	1,996.74
Avg. Assmt. Ratio	Est. Fair Mkt.-Land	Est. Fair Mkt.-Improvements	Total Est. Fair Market		
0.9075	360,331	1,047,824	1,408,155	TOTAL	2,195.78
School taxes reduced by school levy tax credit			1,993.56		

Tax Levy	2020 Est. State Aids	2021 Est. State Aids	2020 Net Tax	2021 Net Tax	% Change
Sewerage Dist.			1,995.82	2,100.74	+5.257
Public Schools	724,871,983	753,752,343	11,299.14	11,024.66	-2.429
Tech. College	27,308,513	30,242,706	1,449.14	1,422.17	-1.861
County Govt.	25,198,806	26,078,101	5,802.30	6,039.36	+4.086
City Govt.	256,642,807	256,510,209	12,892.73	12,986.91	+0.730
Total	1,034,022,109	1,066,583,359	33,439.13	33,573.84	+0.403
First Dollar Credit			-74.90	-69.35	-7.410
Lottery and Gaming Credit			0.00	0.00	+0.000
Net Property Tax			33,364.23	33,504.49	+0.420
Special Assessments and Charges				2,195.78	

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.			<b>TOTAL DUE</b>	<b>35,700.27</b>
Monthly Installment Payment Due: February through July 2022	3,699.00	Net Assessed Value Rate Before Credits	<b>FULL PAYMENT DUE ON OR BEFORE 01/31/2022</b>	<b>35,700.27</b>
Monthly Installment Payment Due: August, September, and October 2022	2,603.57	26.273	<b>FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2022</b>	<b>5,695.56</b>

**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

**2021 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON**

ACCOUNT TYPE: REAL ESTATE TAX KEY / ACCOUNT NO. 3921391210 BILL # 00099187  
 LOCATION OF PROPERTY: 811 817 N JEFFERSON 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

<b>FULL PAYMENT DUE ON OR BEFORE 01/31/2022</b>	<b>35,700.27</b>
<b>FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2022</b>	<b>5,695.56</b>
PLEASE WRITE IN AMOUNT ENCLOSED	
\$	

CATHEDRAL SQUARE LIMITED  
 PARTNERSHIP

TMS  
01-25-2022  
1346

### CLAIM FOR EXCESSIVE ASSESSMENT

CITY OF MILWAUKEE  
2022 JAN 25 PM 2:52  
CITY CLERK'S OFFICE

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

Claimant Cathedral Square Limited Partnership, by its attorneys Gimbel, Reilly, Guerin & Brown LLP, asserts it is the owner of parcel number 392-1391-220 (the "Property") located at 418-432 E. Wells 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 418-432 E. Wells Street, Milwaukee Wisconsin is responsible for taxes on the Property and is authorized to bring this claim in its own name.
2. For the 2020 tax year, the value of the Property was set by the Assessor's office at \$1,567,600 and was taxed at \$26.16 per \$1,000 of assessed value. A copy of the 2020 tax bill is attached as Exhibit A.
3. Claimant made a timely objection to the Board of Review pursuant to WIS. STAT. § 70.47. A copy of the Board of Review objection is attached as Exhibit B.
4. The Board of Review has taken no action on Claimant's board of Review objection submitted on November 12, 2020.
5. Based on this assessment, the City imposed a tax of \$41,019.80 on the Property, not including credits, special assessments, and charges.
6. The assessed value of the Property as of January 1, 2020, should be no higher than \$637,000. This value is derived from sales of comparable properties and by ascertaining the fair market rent for the Property and capitalizing that amount, net of a vacancy and collection loss and net of expenses. In addition, the Property was not assessed uniformly in compliance with Article VIII, Section 1 of the Wisconsin Constitution.

OFFICE OF CITY ATTORNEY  
27 JAN '22 AM 08:53



7. The correct assessment of the Property for the 2020 assessment should be no higher than \$637,000 and the correct tax on the Property for 2020 should be no higher than \$16,668.38.
8. As a result of the excessive assessment of the Property for the 2020 tax year, an excess tax in at least the amount of \$24,351.42 was imposed on the Property.
9. The amount of this claim is \$24,351.42, plus interest thereon at the applicable statutory rate.
10. Among other reasons, Claimant has filed this Claim for Excessive Assessment against the City to preserve its rights and remedies in light of WIS. STAT. § 74.37(2)(b)5.

Dated this 20<sup>th</sup> day of January, 2022.

GIMBEL, REILLY, GUERIN & BROWN LLP

By: 

CHRISTOPHER L. STROHBEHN

State Bar No. 1041495

E: [cstrohbehn@grglaw.com](mailto:cstrohbehn@grglaw.com)

RUSSELL J. KARNES

State Bar No. 1054982

E: [rkarnes@grglaw.com](mailto:rkarnes@grglaw.com)

Attorneys for Claimant

POST OFFICE ADDRESS:

330 East Kilbourn Avenue, Suite 1170

Milwaukee, Wisconsin 53202

Telephone: 414-271-1440

Facsimile: 414-271-7680

**2020 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL**

ACCOUNT TYPE: REAL ESTATE  
 TAX KEY / ACCOUNT NO. 3921391220 BILL # 00099256  
 LOCATION OF PROPERTY: 418 432 E WELLS ST  
 LEGAL DESCRIPTION: NEIGHBORHOOD 646 PLAT PAGE 393/30  
 PLAT OF MILWAUKEE IN SECS (28-29-33)-7-22 BLOCK 70  
 LOT 7 & S 25.5' LOT 6 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.

CATHEDRAL SQUARE LIMITED  
 PARTNERSHIP  
 732 N JACKSON ST STE 300  
 MILWAUKEE, WI 53202

Class	Assessment-Land	Assmt.-Improvements	Total Assessment	Detail of Special Assessments and Other Charges
SPECIAL MERCANTILE	420,000	1,147,600	1,567,600	DNS MISCELLANEOUS 294.64 FIRE PREVENTION INSPECTION 240.34 BID #21 DOWNTOWN MGNT DIST 2,441.85
Avg. Assmt. Ratio	Est. Fair Mkt.-Land	Est. Fair Mkt.-Improvements	Total Est. Fair Market	
1.0172	412,898	1,128,195	1,541,093	TOTAL 2,976.83
School taxes reduced by school levy tax credit			2,426.71	

Tax Levy	2019 Est. State Aids	2020 Est. State Aids	2019 Net Tax	2020 Net Tax	% Change
State of Wis.			0.00	0.00	+0.000
Sewerage Dist.			2,528.66	2,448.28	-3.179
Public Schools	699,448,479	724,871,983	11,884.17	13,860.65	+16.631
Tech. College	27,152,620	27,308,513	1,818.40	1,777.66	-2.240
County Govt.	25,060,920	25,198,806	7,353.70	7,117.69	-3.209
City Govt.	257,755,454	256,642,807	16,121.55	15,815.52	-1.898
Total	1,009,417,473	1,034,022,109	39,706.48	41,019.80	+3.308
First Dollar Credit			-68.04	-74.90	+10.082
Lottery and Gaming Credit			0.00	0.00	+0.000
Net Property Tax			39,638.44	40,944.90	+3.296
Special Assessments and Charges				2,976.83	

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.			<b>TOTAL DUE</b>	<b>43,921.73</b>
Monthly Installment Payment Due: February through July 2021	4,534.37	Net Assessed Value Rate Before Credits	<b>FULL PAYMENT DUE ON OR BEFORE 01/31/2021</b>	<b>43,921.73</b>
Monthly Installment Payment Due: August, September, and October 2021	3,246.48	26.167	<b>FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2021</b>	<b>6,976.07</b>

**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

**2020 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON**

ACCOUNT TYPE: REAL ESTATE TAX KEY / ACCOUNT NO. 3921391220 BILL # 00099256  
 LOCATION OF PROPERTY: 418 432 E WELLS 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

<b>FULL PAYMENT DUE ON OR BEFORE 01/31/2021</b>	<b>43,921.73</b>
<b>FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2021</b>	<b>6,976.07</b>
PLEASE WRITE IN AMOUNT ENCLOSED	
\$	

CATHEDRAL SQUARE LIMITED  
 PARTNERSHIP

TMS  
01-25-2022  
1346

### CLAIM FOR EXCESSIVE ASSESSMENT

CITY CLERK'S OFFICE  
2022 JAN 25 PM 2:52  
CITY OF MILWAUKEE

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

Claimant Cathedral Square Limited Partnership, by its attorneys Gimbel, Reilly, Guerin & Brown LLP, asserts it is the owner of parcel number 392-1391-220 (the "Property") located at 418-432 E. Wells 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 418-432 E. Wells Street, Milwaukee Wisconsin is responsible for taxes on the Property and is authorized to bring this claim in its own name.
2. For the 2021 tax year, the value of the Property was set by the Assessor's office at \$1,567,600 and was taxed at \$26.27 per \$1,000 of assessed value. A copy of the 2021 tax bill is attached as Exhibit A.
3. Claimant made a timely objection to the Board of Review pursuant to WIS. STAT. § 70.47. A copy of the Board of Review objection is attached as Exhibit B.
4. The Board of Review has taken no action on Claimant's Board of Review objection submitted on October 25, 2021.
5. Based on this assessment, the City imposed a tax of \$41,185.04 on the Property, not including credits, special assessments, and charges.
6. The assessed value of the Property as of January 1, 2021, should be no higher than \$616,000. This value is derived from sales of comparable properties and by ascertaining the fair market rent for the Property and capitalizing that amount, net of a vacancy and collection loss and net of expenses. In addition, the Property was not assessed uniformly in compliance with Article VIII, Section 1 of the Wisconsin Constitution.
7. The correct assessment of the Property for the 2021 assessment should be no higher than \$616,000 and the correct tax on the Property for 2021 should be no higher than \$16,184.17.

OFFICE OF CITY ATTORNEY  
27 JAN '22 AM 08:53

8. As a result of the excessive assessment of the Property for the 2021 tax year, an excess tax in at least the amount of \$25,000.87 was imposed on the Property.
9. The amount of this claim is \$25,000.87, plus interest thereon at the applicable statutory rate.
10. Among other reasons, Claimant has filed this Claim for Excessive Assessment against the City to preserve its rights and remedies in light of WIS. STAT. § 74.37(2)(b)5.

Dated this 20<sup>th</sup> day of January, 2022.

GIMBEL, REILLY, GUERIN & BROWN LLP

By: 

CHRISTOPHER L. STROHBEHN

State Bar No. 1041495

E: [cstrohbehn@grglaw.com](mailto:cstrohbehn@grglaw.com)

RUSSELL J. KARNES

State Bar No. 1054982

E: [rkarnes@grglaw.com](mailto:rkarnes@grglaw.com)

Attorneys for Claimant

POST OFFICE ADDRESS:

330 East Kilbourn Avenue, Suite 1170

Milwaukee, Wisconsin 53202

Telephone: 414-271-1440

Facsimile: 414-271-7680

**2021 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL**

**Spencer Coggs  
CITY TREASURER**

ACCOUNT TYPE: REAL ESTATE  
 TAX KEY / ACCOUNT NO. 3921391220 BILL # 00099188  
 LOCATION OF PROPERTY: 418 432 E WELLS ST  
 LEGAL DESCRIPTION: NEIGHBORHOOD 646 PLAT PAGE 393/30  
 PLAT OF MILWAUKEE IN SECS (28-29-33)-7-22 BLOCK 70  
 LOT 7 & S 25.5' LOT 6 BID #21

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.

CATHEDRAL SQUARE LIMITED  
 PARTNERSHIP  
 732 N JACKSON ST STE 300  
 MILWAUKEE, WI 53202

Class	Assessment-Land	Assmt.-Improvements	Total Assessment	Detail of Special Assessments and Other Charges
SPECIAL MERCANTILE	420,000	1,147,600	1,567,600	DNS MISCELLANEOUS 91.44 FIRE PREVENTION INSPECTION 244.16
Avg. Assmt. Ratio	Est. Fair Mkt.-Land	Est. Fair Mkt.-Improvements	Total Est. Fair Market	BID #21 DOWNTOWN MGNT DIST 2,449.40
0.9075	462,810	1,264,573	1,727,383	TOTAL 2,785.00
School taxes reduced by school levy tax credit			2,445.50	

Tax Levy	2020 Est. State Aids	2021 Est. State Aids	2020 Net Tax	2021 Net Tax	% Change
Sewerage Dist.			2,448.28	2,576.98	+5.257
Public Schools	724,871,983	753,752,343	13,860.65	13,523.95	-2.429
Tech. College	27,308,513	30,242,706	1,777.66	1,744.58	-1.861
County Govt.	25,198,806	26,078,101	7,117.69	7,408.48	+4.085
City Govt.	258,642,807	256,510,209	15,815.52	15,931.05	+0.730
Total	1,034,022,109	1,066,583,359	41,019.80	41,185.04	+0.403
First Dollar Credit			-74.90	-69.35	-7.410
Lottery and Gaming Credit			0.00	0.00	+0.000
Net Property Tax			40,944.90	41,115.69	+0.417
Special Assessments and Charges				2,785.00	

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.			<b>TOTAL DUE</b>	<b>43,900.69</b>
Monthly Installment Payment Due: February through July 2022	4,548.41	Net Assessed Value Rate Before Credits	<b>FULL PAYMENT DUE ON OR BEFORE 01/31/2022</b>	<b>43,900.69</b>
Monthly Installment Payment Due: August, September, and October 2022	3,204.13	26.273	<b>FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2022</b>	<b>6,997.84</b>

**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

**2021 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON**

ACCOUNT TYPE: REAL ESTATE TAX KEY / ACCOUNT NO. 3921391220 BILL # 00099188  
 LOCATION OF PROPERTY: 418 432 E WELLS 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

<b>FULL PAYMENT DUE ON OR BEFORE 01/31/2022</b>	<b>43,900.69</b>
<b>FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2022</b>	<b>6,997.84</b>
PLEASE WRITE IN AMOUNT ENCLOSED	
\$	

CATHEDRAL SQUARE LIMITED  
 PARTNERSHIP

TMS  
01-25-2022  
1346

CITY OF MILWAUKEE  
2022 JAN 25 PM 2:52  
CITY CLERK'S OFFICE

### CLAIM FOR EXCESSIVE ASSESSMENT

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

Claimant Washington Square Associates III, by its attorneys Gimbel, Reilly, Guerin & Brown LLP, asserts it is the owner of parcel number 393-0932-000 (the "Property") located at 506 E. Mason St., 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 506 E. Mason St., Milwaukee Wisconsin is responsible for taxes on the Property and is authorized to bring this claim in its own name.
2. For the 2021 tax year, the value of the Property was set by the Assessor's office at \$4,541,100 and was taxed at \$26.27 per \$1,000 of assessed value. A copy of the 2021 tax bill is attached as Exhibit A.
3. Claimant made a timely objection to the Board of Review pursuant to WIS. STAT. § 70.47. A copy of the Board of Review objection is attached as Exhibit B.
4. The Board of Review has taken no action on Claimant's board of Review objection submitted on October 26, 2021.
5. Based on this assessment, the City imposed a tax of \$119,306.82 on the Property, not including credits, special assessments, and charges.
6. The assessed value of the Property as of January 1, 2021, should be no higher than \$3,332,000. This value is derived from sales of comparable properties and by ascertaining the fair market rent for the Property and capitalizing that amount, net of a vacancy and collection loss and net of expenses. In addition, the Property was not assessed uniformly in compliance with Article VIII, Section 1 of the Wisconsin Constitution.
7. The correct assessment of the Property for the 2021 assessment should be no higher than \$3,332,000 and the correct tax on the Property for 2021 should be no higher than \$87,541.64

OFFICE OF CITY ATTORNEY  
27 JAN '22 AM 08:54

8. As a result of the excessive assessment of the Property for the 2021 tax year, an excess tax in at least the amount of \$31,765.18 was imposed on the Property.
9. The amount of this claim is \$31,765.18, plus interest thereon at the applicable statutory rate.
10. Among other reasons, Claimant has filed this Claim for Excessive Assessment against the City to preserve its rights and remedies in light of WIS. STAT. § 74.37(2)(b)5.

Dated this 20<sup>th</sup> day of January, 2022.

GIMBEL, REILLY, GUERIN & BROWN LLP

By: 

CHRISTOPHER L. STROHBEHN

State Bar No. 1041495

E: cstrohbahn@grglaw.com

RUSSELL J. KARNES

State Bar No. 1054982

E: rkarnes@grglaw.com

Attorneys for Claimant

POST OFFICE ADDRESS:

330 East Kilbourn Avenue, Suite 1170

Milwaukee, Wisconsin 53202

Telephone: 414-271-1440

Facsimile: 414-271-7680

**2021 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL**

ACCOUNT TYPE: REAL ESTATE  
 TAX KEY / ACCOUNT NO. 3930932000 BILL # 00100328  
 LOCATION OF PROPERTY: 506 E MASON ST Unit 2  
 LEGAL DESCRIPTION: NEIGHBORHOOD 646 PLAT PAGE 393/26  
 770 JEFFERSON CONDOMINIUM IN NW1/4 OF SEC 28-7-22  
 COMMERCIAL UNIT 2 WITH AN UNDIVIDED 1/2 INTEREST I

**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.

WASHINGTON SQUARE  
 ASSOCIATES III LP  
 717 N JEFFERSON ST STE 300  
 MILWAUKEE, WI 53202  
 USA

Class	Assessment-Land	Assmt.-Improvements	Total Assessment	Detail of Special Assessments and Other Charges	
SPECIAL MERCANTILE	914,400	3,626,700	4,541,100	BID #21 DOWNTOWN MGNT DIST	7,095.53
Avg. Assmt. Ratio	Est. Fair Mkt.-Land	Est. Fair Mkt.-Improvements	Total Est. Fair Market		
0.9075	1,007,603	3,996,364	5,003,967		
School taxes reduced by school levy tax credit			7,084.25	TOTAL	7,095.53

Tax Levy	2020 Est. State Aids	2021 Est. State Aids	2020 Net Tax	2021 Net Tax	% Change
Sewerage Dist.			7,092.29	7,465.11	+5.257
Public Schools	724,871,983	753,752,343	40,152.23	39,176.84	-2.429
Tech. College	27,308,513	30,242,706	5,149.61	5,053.79	-1.861
County Govt.	25,198,806	26,078,101	20,618.86	21,461.24	+4.085
City Govt.	256,642,807	256,510,209	45,815.16	46,149.84	+0.731
Total	1,034,022,109	1,066,583,359	118,828.15	119,306.82	+0.403
First Dollar Credit			-74.90	-69.35	-7.410
Lottery and Gaming Credit			0.00	0.00	+0.000
Net Property Tax			118,753.25	119,237.47	+0.408
Special Assessments and Charges				7,095.53	

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.			<b>TOTAL DUE</b>	<b>▶ 126,333.00 ◀</b>
Monthly Installment Payment Due: February through July 2022	13,093.30	Net Assessed Value Rate Before Credits	<b>FULL PAYMENT DUE ON OR BEFORE 01/31/2022 126,333.00</b>	
Monthly Installment Payment Due: August, September, and October 2022	9,194.84	26.273	<b>FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2022 20,188.68</b>	

**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

**2021 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON**

ACCOUNT TYPE: REAL ESTATE TAX KEY / ACCOUNT NO. 3930932000 BILL # 00100328  
 LOCATION OF PROPERTY: 506 E MASON ST Unit 2

- 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

<b>FULL PAYMENT DUE ON OR BEFORE 01/31/2022</b>	<b>126,333.00</b>
<b>FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2022</b>	<b>20,188.68</b>
<b>PLEASE WRITE IN AMOUNT ENCLOSED</b>	
\$	

WASHINGTON SQUARE  
 ASSOCIATES III LP



TMS  
01-25-2023  
1346

### CLAIM FOR EXCESSIVE ASSESSMENT

CITY OF MILWAUKEE  
2022 JAN 25 PM 2:53  
CITY CLERK'S OFFICE

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

Claimant Washington Square Associates IV Limited Partnership, by its attorneys Gimbel, Reilly, Guerin & Brown LLP, asserts it is the owner of parcel number 393-0931-000 (the "Property") located at 770 N. Jefferson St., 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 770 N. Jefferson St., Milwaukee Wisconsin is responsible for taxes on the Property and is authorized to bring this claim in its own name.
2. For the 2020 tax year, the value of the Property was set by the Assessor's office at \$2,990,300 and was taxed at \$26.16 per \$1,000 of assessed value. A copy of the 2020 tax bill is attached as Exhibit A.
3. Claimant made a timely objection to the Board of Review pursuant to WIS. STAT. § 70.47. A copy of the Board of Review objection is attached as Exhibit B.
4. The Board of Review has taken no action on Claimant's board of Review objection submitted on November 11, 2020.
5. Based on this assessment, the City imposed a tax of \$78,247.97 on the Property, not including credits, special assessments, and charges.
6. The assessed value of the Property as of January 1, 2020, should be no higher than \$1,613,000. This value is derived from sales of comparable properties and by ascertaining the fair market rent for the Property and capitalizing that amount, net of a vacancy and collection loss and net of expenses. In addition, the Property was not assessed uniformly in compliance with Article VIII, Section 1 of the Wisconsin Constitution.

OFFICE OF CITY ATTORNEY  
27 JAN '22 AM 08:54

7. The correct assessment of the Property for the 2020 assessment should be no higher than \$1,613,000 and the correct tax on the Property for 2020 should be no higher than \$42,207.37.
8. As a result of the excessive assessment of the Property for the 2020 tax year, an excess tax in at least the amount of \$36,040.60 was imposed on the Property.
9. The amount of this claim is \$36,040.60 plus interest thereon at the applicable statutory rate.
10. Among other reasons, Claimant has filed this Claim for Excessive Assessment against the City to preserve its rights and remedies in light of WIS. STAT. § 74.37(2)(b)5.

Dated this 20<sup>th</sup> day of January, 2022.

GIMBEL, REILLY, GUERIN & BROWN LLP

By: 

CHRISTOPHER L. STROHBEHN

State Bar No. 1041495

E: cstrohbahn@grglaw.com

RUSSELL J. KARNES

State Bar No. 1054982

E: rkarnes@grglaw.com

Attorneys for Claimant

POST OFFICE ADDRESS:

330 East Kilbourn Avenue, Suite 1170

Milwaukee, Wisconsin 53202

Telephone: 414-271-1440

Facsimile: 414-271-7680

**2020 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL**

ACCOUNT TYPE: REAL ESTATE  
 TAX KEY / ACCOUNT NO. 3930931000 BILL # 00100396  
 LOCATION OF PROPERTY: 750 782 N JEFFERSON ST Unit 1  
 LEGAL DESCRIPTION: NEIGHBORHOOD 646 PLAT PAGE 393/26  
 770 JEFFERSON CONDOMINIUM IN NW1/4 OF SEC 28-7-22  
 COMMERCIAL UNIT 1 WITH AN UNDIVIDED 1/2 INTEREST I

**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.

WASHINGTON SQUARE ASSOC IV L  
 717 N JEFFERSON ST # 300  
 MILWAUKEE, WI 53202  
 USA

Class	Assessment-Land	Assmt.-Improvements	Total Assessment	Detail of Special Assessments and Other Charges	
SPECIAL MERCANTILE	914,400	2,075,900	2,990,300	DNS MISCELLANEOUS	914.40
				FIRE PREVENTION INSPECTION	458.46
Avg. Assmt. Ratio	Est. Fair Mkt.-Land	Est. Fair Mkt.-Improvements	Total Est. Fair Market	BUILDING REINSPECTION	101.60
1.0172	898,938	2,040,798	2,939,736	BID #21 DOWNTOWN MGNT DIST	4,657.99
				TOTAL	6,132.45
School taxes reduced by school levy tax credit			4,629.10		

Tax Levy	2019 Est. State Aids	2020 Est. State Aids	2019 Net Tax	2020 Net Tax	% Change
State of Wis.			0.00	0.00	+0.000
Sewerage Dist.			4,833.22	4,670.25	-3.372
Public Schools	699,448,479	724,871,983	22,715.07	26,440.12	+16.399
Tech. College	27,152,620	27,308,513	3,475.63	3,391.00	-2.435
County Govt.	25,060,920	25,198,806	14,055.66	13,577.46	-3.402
City Govt.	257,755,454	256,642,807	30,814.26	30,169.14	-2.094
Total	1,009,417,473	1,034,022,109	75,893.84	78,247.97	+3.102
First Dollar Credit			-68.04	-74.90	+10.082
Lottery and Gaming Credit			0.00	0.00	+0.000
Net Property Tax			75,825.80	78,173.07	+3.096
Special Assessments and Charges				6,132.45	

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.			<b>TOTAL DUE</b>	<b>84,305.52</b>
Monthly Installment Payment Due: February through July 2021	8,702.43	Net Assessed Value Rate Before Credits	<b>FULL PAYMENT DUE ON OR BEFORE 01/31/2021</b>	<b>84,305.52</b>
Monthly Installment Payment Due: August, September, and October 2021	6,243.58	26.167	<b>FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2021</b>	<b>13,360.20</b>

**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

**2020 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON**

ACCOUNT TYPE: REAL ESTATE TAX KEY / ACCOUNT NO. 3930931000 BILL # 00100396  
 LOCATION OF PROPERTY: 750 782 N JEFFERSON ST Unit 1

- 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

<b>FULL PAYMENT DUE ON OR BEFORE 01/31/2021</b>	<b>84,305.52</b>
<b>FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2021</b>	<b>13,360.20</b>
PLEASE WRITE IN AMOUNT ENCLOSED	
\$	

WASHINGTON SQUARE ASSOC IV L  
 717 N JEFFERSON ST # 300

TWA  
01-25-2022  
13:40

### CLAIM FOR EXCESSIVE ASSESSMENT

CITY CLERK'S OFFICE  
2022 JAN 25 PM 2:53  
CITY OF MILWAUKEE

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

Claimant Washington Square Associates IV Limited Partnership, by its attorneys Gimbel, Reilly, Guerin & Brown LLP, asserts it is the owner of parcel number 393-0931-000 (the "Property") located at 770 N. Jefferson St., Milwaukee Wisconsin, and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to WIS. STAT. § 74.37.

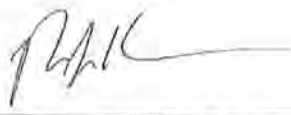
1. Claimant is the owner of the property, located at 770 N. Jefferson St., Milwaukee Wisconsin is responsible for taxes on the Property and is authorized to bring this claim in its own name.
2. For the 2021 tax year, the value of the Property was set by the Assessor's office at \$2,990,300 and was taxed at \$26.27 per \$1,000 of assessed value. A copy of the 2021 tax bill is attached as Exhibit A.
3. Claimant made a timely objection to the Board of Review pursuant to WIS. STAT. § 70.47. A copy of the Board of Review objection is attached as Exhibit B.
4. The Board of Review has taken no action on Claimant's Board of Review objection submitted on October 26, 2021.
5. Based on this assessment, the City imposed a tax of \$78,563.15 on the Property, not including credits, special assessments, and charges.
6. The assessed value of the Property as of January 1, 2021, should be no higher than \$1,869,000 This value is derived from sales of comparable properties and by ascertaining the fair market rent for the Property and capitalizing that amount, net of a vacancy and collection loss and net of expenses. In addition, the Property was not assessed uniformly in compliance with Article VIII, Section 1 of the Wisconsin Constitution.
7. The correct assessment of the Property for the 2021 assessment should be no higher than \$1,869,000 and the correct tax on the Property for 2021 should be no higher than \$49,104.24.

OFFICE OF CITY ATTORNEY  
27 JAN 22 AM 03:55

8. As a result of the excessive assessment of the Property for the 2021 tax year, an excess tax in at least the amount of \$29,458.91 was imposed on the Property.
9. The amount of this claim is \$29,458.91, plus interest thereon at the applicable statutory rate.
10. Among other reasons, Claimant has filed this Claim for Excessive Assessment against the City to preserve its rights and remedies in light of WIS. STAT. § 74.37(2)(b)5.

Dated this 20<sup>th</sup> day of January, 2022.

GIMBEL, REILLY, GUERIN & BROWN LLP

By:   
CHRISTOPHER L. STROHBEHN  
State Bar No. 1041495  
E: cstrohbehn@grgblaw.com  
RUSSELL J. KARNES  
State Bar No. 1054982  
E: rkarnes@grgblaw.com  
Attorneys for Claimant

POST OFFICE ADDRESS:  
330 East Kilbourn Avenue, Suite 1170  
Milwaukee, Wisconsin 53202  
Telephone: 414-271-1440  
Facsimile: 414-271-7680

**2021 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL**

ACCOUNT TYPE: REAL ESTATE  
 TAX KEY / ACCOUNT NO: 3930931000 BILL # 00100327  
 LOCATION OF PROPERTY: 750 782 N JEFFERSON ST Unit 1  
 LEGAL DESCRIPTION: NEIGHBORHOOD 646 PLAT PAGE 393/26  
 770 JEFFERSON CONDOMINIUM IN NW1/4 OF SEC 28-7-22  
 COMMERCIAL UNIT 1 WITH AN UNDIVIDED 1/2 INTEREST I

**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.

WASHINGTON SQUARE ASSOC IV L  
 717 N JEFFERSON ST # 300  
 MILWAUKEE, WI 53202  
 USA

Class	Assessment-Land	Assmt.-Improvements	Total Assessment	Detail of Special Assessments and Other Charges
SPECIAL MERCANTILE	914,400	2,075,900	2,990,300	FIRE PREVENTION INSPECTION 465.75 BID #21 DOWNTOWN MGNT DIST 4,672.38
Avg. Assmt. Ratio	Est. Fair Mkt.-Land	Est. Fair Mkt.-Improvements	Total Est. Fair Market	
0.9075	1,007,603	2,287,493	3,295,096	
School taxes reduced by school levy tax credit			4,664.96	TOTAL 5,138.13

Tax Levy	2020 Est. State Aids	2021 Est. State Aids	2020 Net Tax	2021 Net Tax	% Change
Sewerage Dist.			4,670.25	4,915.75	+5.257
Public Schools	724,871,983	753,752,343	26,440.12	25,797.82	-2.429
Tech. College	27,308,513	30,242,706	3,391.00	3,327.90	-1.861
County Govt.	25,198,806	26,078,101	13,577.46	14,132.16	+4.085
City Govt.	256,642,807	256,510,209	30,169.14	30,389.52	+0.730
Total	1,034,022,109	1,066,583,359	78,247.97	78,563.15	+0.403
First Dollar Credit			-74.90	-69.35	-7.410
Lottery and Gaming Credit			0.00	0.00	+0.000
Net Property Tax			78,173.07	78,493.80	+0.410
Special Assessments and Charges				5,138.13	

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.			<b>TOTAL DUE</b>	<b>83,631.93</b>
Monthly Installment Payment Due: February through July 2022	8,665.90	Net Assessed Value Rate Before Credits	<b>FULL PAYMENT DUE ON OR BEFORE 01/31/2022</b>	<b>83,631.93</b>
Monthly Installment Payment Due: August, September, and October 2022	6,099.53	26.273	<b>FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2022</b>	<b>13,337.94</b>

**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

**2021 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON**

ACCOUNT TYPE: REAL ESTATE TAX KEY / ACCOUNT NO: 3930931000 BILL # 00100327  
 LOCATION OF PROPERTY: 750 782 N JEFFERSON ST Unit 1

- 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

<b>FULL PAYMENT DUE ON OR BEFORE 01/31/2022</b>	<b>83,631.93</b>
<b>FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2022</b>	<b>13,337.94</b>
<b>PLEASE WRITE IN AMOUNT ENCLOSED</b>	
\$	

WASHINGTON SQUARE ASSOC IV L  
 717 N JEFFERSON ST # 300