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March 25, 2008

To the Honorable Common Council  
of the City of Milwaukee  
Room 205 – City Hall

Re: Denial of Wis. Stat. § 74.37 Claims

Dear Council Members:

Attached please find a list of claims that have been filed with the City Clerk pursuant to Wis. Stat. § 74.37. We request the claims submitted be denied.

The claimants allege that the assessments of the properties listed are excessive and have filed claims for excessive assessment pursuant to Wis. Stat. § 74.37. **Wisconsin Statutes § 74.37 does not require a hearing before the Judiciary and Legislative Committee for the claimants.** The statute provides that the claim for an excessive assessment may be filed by January 31 against the taxation district that collected the tax. The claimants also are required to timely file an objection to the real estate assessment with the Board of Review.

The Assessor has investigated the claims. All have filed objections to the real estate assessment (with the exception of Richard Kwiatkowski) and have received a hearing before the Board of Review. The investigation also reveals that the Assessor assessed the fair market value of the properties pursuant to Wis. Stat. § 70.32. The Board of Review, after hearing testimony and claimants' objections, determined that the Assessor's valuations are correct and found that the assessments are reasonable in light of all the relevant evidence, and sustained the assessment of the Assessor in each case.

**We, therefore, recommend that these claims be denied prior to May 1, 2008.**  
The claimants may then seek judicial review of the Assessor's and the Board's determinations in the circuit court but will be limited to filing these actions within 90 days of the denial, pursuant to Wis. Stat. § 74.37.

Very truly yours,

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MTC:mc:128957

Enclosure

c: Ms. Mary Reavey  
Mr. Ronald Leonhardt