JAN 08 2021



TAGLaw International Lawyers

Alan H. Marcuvitz Direct Telephone 414-287-1401 amarcuvitz@vonbriesen.com



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 2020, property in the City was assessed at 101.72% of its fair market value as of January 1, 2020, and was taxed at \$26.167 per \$1,000 of assessed value.
- 3. The 2020 assessment of the Property was set by the Commissioner of Assessments at \$25,000,000. Timely objection was filed.
- 4. In October, 2020, the Board of Assessors sustained the 2020 assessment at \$25,000,000. Timely appeal was filed.
 - 5. The Board of Review has not held an evidentiary hearing on Claimant's objection.
- 6. Based on the 2020 assessment as set by the Board of Assessors, the City imposed a net tax of \$654,106.60 on the Property.
- 7. The value of the Property for 2020 is no higher than \$6,400,000. 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 2020 should be no higher than \$167,468.80.
- 9. As a result of the excessive assessment of the Property for 2020, the assessment of the Property is excessive in the amount of \$18,600,000.
- 10. As a result of the excessive assessment of the Property for 2020, excess taxin at least the amount of \$486,637.80 was imposed on the Property.
 - The total amount of this claim for 2020 is \$486,637.80, plus interest thereon.

Dated at Milwaukee, Wisconsin this 6th day of January, 2021.

von BRIESEN & ROPER, s.c.

Alan Marcuvitz



JAN 08 2021



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CLAIM FOR EXCESSIVE ASSESSMENT

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

Now comes TI Investors Milw Parking, LLC, ("Claimant") owner of parcel 361-0739-120 (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 Avenue, Milwaukee, Wisconsin.
- 2. For 2020, property in the City was assessed at 101.72% of its fair market value as of January 1, 2020, and was taxed at \$26.167 per \$1,000 of assessed value.
- 3. The 2020 assessment of the Property was set by the Commissioner of Assessments at \$4,311,900. Timely objection was filed.
- 4. In October, 2020, the Board of Assessors sustained the 2020 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 2020 assessment as set by the Board of Assessors, the City imposed a net tax of \$112,755.71 on the Property.
- 7. The value of the Property for 2020 is no higher than \$2,364,900. This value is derived by the income and expenses generated by the Property.
 - 8. The correct net tax on the Property for 2020 should be no higher than \$61,807.44.
- 9. As a result of the excessive assessment of the Property for 2020, the assessment of the Property is excessive in the amount of \$1,947,000.
- 10. As a result of the excessive assessment of the Property for 2020, excess tax in at least the amount of \$50,948.27 was imposed on the Property.
 - 11. The total amount of this claim for 2020 is \$50,948.27, plus interest thereon.

Dated at Milwaukee, Wisconsin this 6th day of January, 2021.

von BRIESEN & ROPER, s.c.



JAN 08 2021

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CLAIM FOR EXCESSIVE ASSESSMENT

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

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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 2020, property in the City was assessed at 101.72% of its fair market value as of January 1, 2020, and was taxed at \$26.167 per \$1,000 of assessed value.
- 3. The 2020 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 2020 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 2020 assessment as set by the Board of Assessors, the City imposed a net tax of \$50,885.85 on the Property.
- 7. The value of the Property for 2020 is no higher than \$931,000. This value is derived by an analysis of comparable properties.
 - 8. The correct net tax on the Property for 2020 is no higher than \$24,286.58.
- 9. Upon information and belief, the 2020 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 2020, excess tax in at least the amount of \$26,599.27 was imposed on the Property.

11. The total amount of this claim for 2020 is \$26,599.27, plus interest thereon.
Dated at Milwaukee, Wisconsin this6_ day of January, 2021.
von BRIESEN & ROPER, s.c.
Clan Illumit Alan Marcuvitz



JAN 08 2021

10:00 A.M.P.M.

TAGLaw International Lawyers

Alan H. Marcuvitz Direct Telephone 414-287-1401 amarcuvitz@vonbriesen.com

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 2020, property in the City was assessed at 101.72% of its fair market value as of January 1, 2020, and was taxed at \$26.167 per \$1,000 of assessed value.
- 3. The 2020 assessment of the Property was set by the Commissioner of Assessments at \$19,935,800. Timely objection was filed.
- 4. The Board of Assessors sustained the 2020 assessment at \$19,935,800. Timely appeal was filed.
 - 5. The Board of Review has not held an evidentiary hearing on Claimant's objection.
- 6. Based on the 2020 assessment as set by the Board of Assessors, the City imposed a net tax of \$521,590.36 on the Property.
- 7. The value of the Property for 2020 is no higher than \$14,835,700. This value is derived by the income and expenses generated by the Property.
 - 8. The correct net tax on the Property for 2020 is no higher than \$388,13686.
- 9. Upon information and belief, the 2020 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 2020, excess tax in at least the amount of \$133,459.50 was imposed on the Property.

11. The total amount of this claim for 2020 is \$133,459.50, plus interest thereon.
Dated at Milwaukee, Wisconsin this day of January, 2021.
von BRIESEN & ROPER, s.c.
Alan Marcuvitz



JAN 08 2021

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10 00 (A.M/P.M.

CLAIM FOR EXCESSIVE ASSESSMENT

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

Now comes Kissinger Family Limited Partnership, ("Claimant") owner of parcels 526-1311-000, 526-1312-000 and 526-1313-000 (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 8801, 8811 and 8821 West Oklahoma Avenue, Milwaukee, Wisconsin.
- 2. For 2020, property in the City was assessed at 101.72% of its fair market value as of January 1, 2020, and was taxed at \$26.167 per \$1,000 of assessed value.
- 3. The 2020 aggregate assessments of the Property were set by the Commissioner of Assessments at \$13,929,300. Timely objections were filed.
- 4. In August, 2020, the Board of Assessors sustained the 2020 aggregate assessments at \$13,929,300. Timely appeals were filed.
- 5. Claimant has waived the Board of Review evidentiary hearings on Claimant's objections.
- 6. Based on the 2020 aggregate assessments as set by the Board of Assessors, the City imposed a net tax of \$364,266.96 on the Property.
- 7. The aggregate value of the Property for 2020 is no higher than \$12,838,500. This value is derived from the income and expenses generated by the Property.
 - 8. The correct aggregate net tax on the Property for 2020 is no higher than \$298,099.80.
- 9. Upon information and belief, the 2020 assessments of the Property are not uniform with the 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 2020, excess tax in at least the amount of \$28,546.63 was imposed on the Property.
 - 11. The total amount of this claim for 2019 is \$28,546.63, plus interest thereon.

Dated at Milwaukee, Wisconsin this <u></u> day of January, 2021.

von BRIESEN & ROPER, s.c.



JAN 08 2021



TAGLaw International Lawyers

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CLAIM FOR EXCESSIVE ASSESSMENT

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

Now comes Park Place Hospitality LLC ("Claimant") owner of parcel 111-0081-000 (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 11600 West Park Place, Milwaukee, Wisconsin.
- 2. For 2020, property in the City was assessed at 101.72% of its fair market value as of January 1, 2020, and was taxed at \$26.167 per \$1,000 of assessed value.
- 3. The 2020 assessment of the Property was set by the Commissioner of Assessments at \$7,978,100. Timely objection was filed.
- 4. The Board of Assessors sustained the 2020 assessment at \$7,978,100. Timely appeal was filed.
 - 5. The Board of Review has not held an evidentiary hearing on Claimant's objection.
- 6. Based on the 2020 assessment as set by the Board of Assessors, the City imposed a net tax of \$208,690.12 on the Property.
- 7. The value of the Property for 2020 is no higher than \$7,394,400. This value is derived by the purchase price and income and expenses generated by the Property.
 - 8. The correct net tax on the Property for 2020 is no higher than \$193,414.36.
- 9. Upon information and belief, the 2020 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 2020, excess tax in at least the amount of \$15,275.76 was imposed on the Property.

11. The total amount of this claim for 2020 is \$15,275.76, plus interest thereon.Dated at Milwaukee, Wisconsin this _____ day of January, 2021.

von BRIESEN & ROPER, s.c.



OFFICE OF CITY ATTORNEY

TAGLaw International Lawyers

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JAN 08 2021

10.00 (A.M.P.M.

CLAIM FOR EXCESSIVE ASSESSMENT

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

Now comes Chalet at the River LLC ("Claimant") owner of parcel 361-0622-000 (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 823 North 2nd Street, Milwaukee, Wisconsin.
- 2. For 2020, property in the City was assessed at 101.72% of its fair market value as of January 1, 2020, and was taxed at \$26.167 per \$1,000 of assessed value.
- 3. The 2020 assessment of the Property was set by the Commissioner of Assessments at \$9,336,700. Timely objection was filed.
- 4. The Board of Assessors has not provided a determination of value. The 2020 tax bill states an assessment of \$9,336,700.
 - 5. The Board of Review has not held an evidentiary hearing on Claimant's objection.
- 6. Based on the 2020 assessment as set by the City, the City imposed a net tax of \$244,240.96 on the Property.
- 7. The value of the Property for 2020 is no higher than \$8,739,700. This value is derived by an analysis of the income and expenses generated by the Property
 - 8. The correct net tax on the Property for 2020 is no higher than \$228,616.33.
- 9. Upon information and belief, the 2020 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 2020, excess tax in at least the amount of \$15,624.13 was imposed on the Property.

11. The total amount of this claim for 2020 is \$15,624.13, plus interest thereon.

Dated at Milwaukee, Wisconsin this _____ day of January, 2021.

von BRIESEN & ROPER, s.c. Clan Marcuvitz



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CLAIM FOR EXCESSIVE ASSESSMENT

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

Now comes St. Francis Convent Inc. ("Claimant") owner of parcel 541-9978-000 (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 3195 South Superior Street, Milwaukee, Wisconsin.
- 2. For 2020, property in the City was assessed at 101.72% of its fair market value as of January 1, 2020, and was taxed at \$26.167 per \$1,000 of assessed value.
- 3. The 2020 assessment of the Property was set by the Commissioner of Assessments at \$387,200. Timely objection was filed.
- 4. The Board of Assessors sustained the 2020 assessment at \$387,200. Timely appeal was filed.
 - 5. The Board of Review has not held an evidentiary hearing on Claimant's objection.
- 6. Based on the 2020 assessment as set by the Board of Assessors, the City imposed a net tax of \$10,131.96 on the Property.
- 7. The value of the Property for 2020 is no higher than \$100. This Property is inextricably a part of the full convent site, which cannot be sold separately.
 - 8. The correct net tax on the Property for 2020 is no higher than \$72.28.
- 9. Upon information and belief, the 2020 assessment of the Property 13 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 2020, excess ax in at least the amount of \$10,204.24 was imposed on the Property.

11. The total amount of this claim for 2020 is \$10,204.24, plus interest thereon.

Dated at Milwaukee, Wisconsin this ____ day of January, 2021.

von BRIESEN & ROPER, s.c. Classif an Marcuvitz

OFFICE OF CITY ATTORNEY

von Briesen & Roper, s.c. | Attorneys at Law

TAGLaw International Lawyers

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CLAIM FOR EXCESSIVE ASSESSMENT

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

Now comes NLCA Milwaukee Fee Owner LLC ("Claimant") owner of parcel 361-0603-116 (the "Property") in the City of Milwaukee, Wisconsin, by Claimant's attorneys, von Briesen & Roper, s.c., and files this Claim for excessive assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37.

- 1. Claimant is the owner of Property located at 333 West Kilbourn Avenue Milwaukee, Wisconsin.
- 2. For 2020, property in the City was assessed at 101.72% of its fair market value as of January 1, 2020, and was taxed at \$26.167 per \$1,000 of assessed value.
- 3. The 2020 assessment of the Property was set by the Commissioner of Assessments at \$39,938,300. Timely objection was filed.
- 4. The Board of Assessors sustained the 2020 assessment at \$39,938,300. Timely appeal was filed.
 - 5. The Board of Review has not held an evidentiary hearing on Claimant's objection.
- 6. Based on the 2020 assessment as set by the Board of Assessors, the City imposed a net tax of \$1,045,000.98 on the Property.
- 7. The value of the Property for 2020 is no higher than \$26,003,500. This value is derived by the purchase price and income and expenses generated by the Property.
 - 8. The correct net tax on the Property for 2020 is no higher than \$680,358.68.
- 9. Upon information and belief, the 2020 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 2020, excess tax in at least the amount of \$364,642.30 was imposed on the Property.

11. The total amount of this claim for 2020 is \$364,642.30, plus interest thereon.

Dated at Milwaukee, Wisconsin this ____ day of January, 2021.

von BRIESEN & ROPER, s.c.

JAN 08 2021



TAGLaw International Lawyers

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CLAIM FOR EXCESSIVE ASSESSMENT

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

Now comes Nikon Cambridge, LLC, ("Claimant") owner of parcel 355-0042-000 (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 1809 North Cambridge Avenue, Milwaukee, Wisconsin.
- 2. For 2020, property in the City was assessed at 101.72% of its fair market value as of January 1, 2020, and was taxed at \$26.167 per \$1,000 of assessed value.
- 3. The 2020 assessment of the Property was set by the Commissioner of Assessments at \$4,901,300. Timely objection was filed.
 - 4. The Board of Assessors has never issued a notice on the 2020 assessment.
 - 5. The Board of Review has not held an evidentiary hearing on Claimant's objection.
- 6. Based on the 2020 assessment as set by the Board of Assessors, the City imposed a net tax of \$128,178.69 on the Property.
- 7. The value of the Property for 2020 is no higher than \$4,603,700. This value is derived by the income and expenses generated by the Property.
 - 8. The correct net tax on the Property for 2020 should be no higher than \$120,390.93.
- 9. As a result of the excessive assessment of the Property for 2020, the assessment of the Property is excessive in the amount of \$297,622.
- 10. As a result of the excessive assessment of the Property for 2020, excess tax in at least the amount of \$7,787.76 was imposed on the Property.
 - 11. The total amount of this claim for 2020 is \$7,787.76, plus interest thereon.

Dated at Milwaukee, Wisconsin this / day of January, 2021.

von BRIESEN & ROPER, s.c.

Alan Marcuvitz



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CLAIM FOR EXCESSIVE ASSESSMENT

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

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

- 1. Claimant is the owner of Property located at 4523-4575 South 23rd Street, Milwaukee, Wisconsin.
- 2. For 2020, property in the City was assessed at 101.72% of its fair market value as of January 1, 2020, and was taxed at \$26.167 per \$1,000 of assessed value.
- 3. The 2020 assessment of the Property was set by the Commissioner of Assessments at \$13,290,400. Timely objection was filed.
- 4. In October, 2020, the Board of Assessors sustained the 2020 assessment at \$13,290,400. Timely appeal was filed.
 - 5. The Board of Review has waived an evidentiary hearing on Claimant's objection.
- 6. Based on the 2020 assessment as set by the Board of Assessors, the City imposed a net tax of \$347,698.46 on the Property.
- 7. The value of the Property for 2020 is no higher than \$10,167,600. This value is derived by a recent full narrative appraisal report in the amount of \$10,690,000, provided to the City as well as income and expenses generated from the Property.
 - 8. The correct net tax on the Property for 2020 should be no higher than \$265,980.69.
- 9. Upon information and belief, the 2020 assessment of the Property is not uniform with the 2020 assessments of similar properties in the City and violates the Uniformity Clause of the Wisconsin Constitution.
- 10. As a result of the excessive assessment of the Property for 2020, excess tax in at least the amount of \$81,717.77 was imposed on the Property.

11. The total amount of this claim for 2020 is \$81,717.77, plus interest thereon. Dated at Milwaukee, Wisconsin this 7th day of January, 2021.

von BRIESEN & ROPER, s.c.

Quallumit Alan Marcuvitz





TAGLaw International Lawyers Alan H. Marcuvitz Direct Telephone 414-287-1401 amarcuvitz@vonbriesen.com

CLAIM FOR EXCESSIVE ASSESSMENT

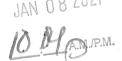
TO: Clerk, City of Milwaukee 200 East Wells Street Milwaukee, Wisconsin 53202

Now comes Metropolitan Associates ("Claimant") owner of parcel 570-9994-114 and 570-0511-000 (the "Property"), known as Woodland Apartments 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.

- Claimant is the owner of Property located at 3943-79 South 76th Street and 7704-1. 7710 West Waterford Avenue, Milwaukee, Wisconsin.
- For 2020, property in the City was assessed at 101.72% of its fair market value as of January 1, 2020, and was taxed at \$26.167 per \$1,000 of assessed value.
- The 2020 aggregate assessments of the Property were set by the Commissioner of Assessments at \$18,933,000. Timely objections were filed.
- In October, 2020 the Board of Assessors sustained the 2020 aggregate assessments at \$18,933,000. Timely appeals were filed.
 - 5. The Board of Review has waived an evidentiary hearing on Claimant's objections.
- Based on the 2020 aggregate assessments as set by the Board of Assessors, the City imposed net taxes of \$495,274.95 on the Property.
- The aggregate value of the Property for 2020 is no higher than \$17,715,736. This 7. value is derived from the income and expenses of the Property.
 - 8. The correct net tax on the Property for 2020 should be no higher than \$463,417.86.
- Upon information and belief, the 2020 assessments of the Property are not uniform with the 2020 assessments of similar properties in the City and violates the Uniformity Clause of the Wisconsin Constitution.
- As a result of the excessive assessment of the Property for 2020, excess tax in at least 10. the amount of \$31,857.09 was imposed on the Property.
 - 11. The total amount of this claim for 2020 is \$31,857.09, plus interest thereon.

Dated at Milwaukee, Wisconsin this 7th day of January, 2021.

von BRIESEN & ROPER, s.c.





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CLAIM FOR EXCESSIVE ASSESSMENT

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

Now comes Metropolitan Associates ("Claimant") owner of parcel 529-9983-110 (the "Property"), known as St. Gregory Apartments 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 6333 West Lakefield Drive, Milwaukee, Wisconsin.
- 2. For 2020 property in the City was assessed at 101.72% of its fair market value as of January 1, 2020, and was taxed at \$26.167 per \$1,000 of assessed value.
- 3. The 2020 assessment of the Property was set by the Commissioner of Assessments at \$4,799,300. Timely objection was filed.
- 4. In October, 2020, the Board of Assessors sustained the 2020 assessment at \$4,799,300. Timely appeal was filed.
 - 5. The Board of Review has waived an evidentiary hearing on claimants matter.
- 6. Based on the 2020 assessment as set by the Board of Assessors, the City imposed a net tax of \$125,509.64 on the Property.
- 7. The value of the Property for 2020 is no higher than \$3,867,700. This value is derived from the income and expenses generated by the Property.
 - 8. The correct net tax on the Property for 2020 should be no higher than \$101,131.21.
- 9. Upon information and belief, the 20209 assessment of the Property is not uniform with the assessments of similar properties in the City and violates the Uniformity Clause of the Wisconsin Constitution.
- 10. As a result of the excessive assessment of the Property for 2020, excess tax in at least the amount of \$24,378.43 was imposed on the Property.
 - 11. The total amount of this claim for 2020 is \$24,378.43, plus interest thereon.

 Dated at Milwaukee, Wisconsin this 7th day of January, 2021.

von BRIESEN & ROPER, s.c.





TAGLaw International Lawyers Alan H. Marcuvitz Direct Telephone 414-287-1401 amarcuvitz@vonbriesen.com

CLAIM FOR EXCESSIVE ASSESSMENT

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

Now comes RJ 1800 LLC ("Claimant") owner of parcel 319-1431-000 (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.

- Claimant is the owner of Property located at 2310 N. Oakland Avenue, Milwaukee, 1. Wisconsin.
- For 2020, property in the City was assessed at 101.72% of its fair market value as of January 1, 2020, and was taxed at \$26.167 per \$1,000 of assessed value.
- The 2020 assessment of the Property were set by the Commissioner of Assessments at \$6,318,000. Timely objection was filed.
- In October, 2020 the Board of Assessors sustained the 2020 assessment at \$6,318,000. Timely appeal was filed.
 - 5. The Board of Review has not held an evidentiary hearing on Claimant's objection.
- Based on the 2020 assessment as set by the Board of Assessors, the City imposed net taxes of \$165,249.84 on the Property.
- The value of the Property for 2020 is no higher than \$6,164,000. This value is derived from the income and expenses of the Property.
 - 8. The correct net tax on the Property for 2020 should be no higher than \$161,293.38.
- Upon information and belief, the 2020 assessments of the Property are not uniform with the 2020 assessments of similar properties in the City and violates the Uniformity Clause of the Wisconsin Constitution.
- As a result of the excessive assessment of the Property for 2020, excess tax in at least the amount of \$3,956.46 was imposed on the Property. \$3,956.46 was imposed on the Property.

 The total amount of this claim for 2020 is \$3,956.46, plus interest thereon.
 - 11.

Dated at Milwaukee, Wisconsin this 7th day of January, 2021.

von BRIESEN & ROPER, s.c.

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OFFICE OF CITY ATTORNEY



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JAN 08 2021 10 May AMP.M.

CLAIM FOR EXCESSIVE ASSESSMENT

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

Now comes Lewis Center LLC ("Claimant") owner of parcel 396-0482-000 (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 620 E. Clybourn St., Milwaukee, Wisconsin.
- 2. For 2020, property in the City was assessed at 101.72% of its fair market value as of January 1, 2020, and was taxed at \$26.167 per \$1,000 of assessed value.
- 3. The 2020 assessment of the Property was set by the Commissioner of Assessments at \$4,529,500. Timely objection was filed.
 - 4. The Board of Assessors has not provided a 2020 assessment notice.
 - 5. The Board of Review has not held an evidentiary hearing on Claimant's objection.
- 6. Based on the 2020 assessment as set by the Board of Assessors, the City imposed a net tax of \$118,449.70 on the Property.
- 7. The value of the Property for 2020 is no higher than \$4,105,000. This value is derived by the income and expenses generated by the Property.
 - 8. The correct net tax on the Property for 2020 is no higher than \$107,340.63.
- 9. Upon information and belief, the 2020 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 2020, excess tax in at least the amount of \$11,109.07 was imposed on the Property.
 - 11. The total amount of this claim for 2020 is \$11,109.07, plus interest thereon.

Dated at Milwaukee, Wisconsin this ______ day of January, 2021.

von BRIESEN & ROPER, s.c.







TAGLaw International Lawyers

Alan H. Marcuvitz Direct Telephone 414-287-1401 amarcuvitz@vonbriesen.com

CLAIM FOR EXCESSIVE ASSESSMENT

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

Now comes Lincoln Warehouse Realty LLC ("Claimant") owner of parcel 467-0101-110 (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 2018 S. 1st Street, Milwaukee, Wisconsin.
- 2. For 2020, property in the City was assessed at 101.72% of its fair market value as of January 1, 2020, and was taxed at \$26.167 per \$1,000 of assessed value.
- 3. The 2020 assessment of the Property was set by the Commissioner of Assessments at \$4,951,000. Timely objection was filed.
 - 4. The Board of Assessors has not issued their 2020 assessment notice.
 - 5. The Board of Review has not held an evidentiary hearing on Claimant's objection.
- 6. Based on the 2020 assessment as set by the Board of Assessors, the City imposed a net tax of \$129,479.20 on the Property.
- 7. The value of the Property for 2020 is no higher than \$3,120,000. This value is derived by a recent appraisal of the Property.
 - 8. The correct net tax on the Property for 2020 is no higher than \$81,566.14.
- 9. Upon information and belief, the 2020 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 2020, excess tax in at least the amount of \$47,913.06 was imposed on the Property.

11.	The total amount of this claim for 2020 is \$47,913.06, plus interest thereon.
Dated	at Milwaukee, Wisconsin this day of January, 2021.
	von BRIESEN & ROPER, s.c.
	Clan Mannet
	Alan Marcuvitz

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TAGLaw International Lawyers

Alan H. Marcuvitz Direct Telephone 414-287-1401 amarcuvitz@vonbriesen.com

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CLAIM FOR EXCESSIVE ASSESSMENT

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

Now comes Metropolitan Associates ("Claimant") owner of parcels 553-0701-000, 553-0605-110 and 553-0501-111 (the "Property"), known as Southgate Apartments 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 2802 West Howard Avenue, 3889 South Miner Street and 3801-31 South Miner Street, respectively, Milwaukee, Wisconsin.
- 2. For 2020, property in the City was assessed at 101.72% of its fair market value as of January 1, 2020, and was taxed at \$26.167 per \$1,000 of assessed value.
- 3. The aggregate 2020 assessment of the Property was set by the Commissioner of Assessments at \$21,146,300. Timely objections were filed.
- 4. In October, 2020, the Board of Assessors sustained the 2020 aggregate assessments at \$21,146,300. Timely appeals were filed.
 - 5. The Board of Review has waived an evidentiary hearing on Claimant's objections.
- 6. Based on the 2020 assessments as set by the Board of Assessors, the City imposed an aggregate net tax of \$553,116.04 on the Property.
- 7. The aggregate value of the Property for 2020 is no higher than \$16,364,300. This value is derived from the income and expenses generated by the Property.
 - 8. The correct net tax on the Property for 2020 should be no higher than \$427,979.94.
- 9. Upon information and belief, the 2020 assessment(s) of the Property is/are not uniform with 2020 assessments of similar properties in the City and therefore violate(s) the Uniformity Clause of the Wisconsin Constitution.
- 10. As a result of the excessive assessment(s) of the Property for 2020, excess tax in attachment amount of \$125,136.10 was imposed on the Property.
 - 11. The total amount of this claim for 2020 is \$125,136.10, plus interest thereon.

Dated at Milwaukee, Wisconsin this 7th day of January, 2021.

von BRIESEN & ROBER, s.c.

OFFICE OF CITY ATTORNEY





TAGLaw International Lawyers

Alan H. Marcuvitz Direct Telephone 414-287-1401 amarcuvitz@vonbriesen.com

CLAIM FOR EXCESSIVE ASSESSMENT

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

Now comes Metropolitan Associates ("Claimant") owner of parcel 513-9948-100-0 (the "Property"), known as Oklahoma Manor 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 3031 South 56th Street, Milwaukee, Wisconsin.
- 2. For 2020, property in the City was assessed at 101.72% of its fair market value as of January 1, 2020, and was taxed at \$26.167 per \$1,000 of assessed value.
- 3. The 2020 assessment of the Property was set by the Commissioner of Assessments at \$4,336,900. Timely objection was filed.
- 4. In October, 2020, the Board of Assessors sustained the 2020 assessment at \$4,336,900. Timely appeal was filed.
 - 5. The Board of Review has waived an evidentiary hearing on Claimant's objection.
- 6. Based on the 2020 assessment as set by the Board of Assessors, the City imposed a net tax of \$113,409.88 on the Property.
- 7. The value of the Property for 2020 is no higher than \$3,513,600. This value is derived from the income and expenses generated by the Property.
 - 8. The correct net tax on the Property for 2020 should be no higher than \$91,865.47.
- 9. Upon information and belief, the 2020 assessment of the Property is not uniform with the 20ssessments 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 2020, excess tax in at least the amount of \$21,544.41 was imposed on the Property.
 - 11. The total amount of this claim for 2021 is \$21,544.41, plus interest the con. Land Dated at Milwaukee, Wisconsin this 7th day of January, 2021.

von BRIESEN & ROPER, s.c.



TAGLaw International Lawyers

Alan H. Marcuvitz Direct Telephone 414-287-1401 amarcuvitz@vonbriesen.com

JAN 0 8 2021 10 04 AMP.M.

CLAIM FOR EXCESSIVE ASSESSMENT

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

Now comes Metropolitan Associates ("Claimant") owner of parcel 532-0222-110 (the "Property"), known as Oklahoma Gardens 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 3701-3831 West Oklahoma Avenue, Milwaukee, Wisconsin.
- 2. For 2020, property in the City was assessed at 101.72% of its fair market value as of January 1, 2020, and was taxed at \$26.167 per \$1,000 of assessed value.
- 3. The 2020 assessment of the Property was set by the Commissioner of Assessments at \$4,259,100. Timely objection was filed.
- 4. In October, 2020, the Board of Assessors sustained the 2020 assessment at \$4,259,100. Timely appeal was filed.
 - 5. The Board of Review has waived an evidentiary hearing on Claimant's objection.
- 6. Based on the 2020 assessment as set by the Board of Assessors, the City imposed a net tax of \$111,374.07 on the Property.
- 7. The value of the Property for 2020 is no higher than \$3,035,200. This value is derived from the income and expenses generated by the Property.
 - 8. The correct net tax on the Property for 2020 should be no higher than \$79,347.18.
- 9. Upon information and belief, the 2020 assessment of the Property is not uniform with the 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 2020, excess tax in at least the amount of \$32,026.89 was imposed on the Property.
 - 11. The total amount of this claim for 2020 is \$32,026.89 plus interest thereon.

Dated at Milwaukee, Wisconsin this 7th day of January, 2021.

von BRIESEN & ROPER, s.c.

OFFICE OF CITY ATTORNEY





TAGLaw International Lawyers

Alan H. Marcuvitz Direct Telephone 414-287-1401 amarcuvitz@vonbriesen.com

CLAIM FOR EXCESSIVE ASSESSMENT

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

Now comes Metropolitan Associates and Oklahoma at 58th St. Co. ("Claimant") owner of parcel 513-9952-112 (the "Property"), known as Oklahoma @ 58th in the City of Milwaukee 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 5634 West Oklahoma Avenue, Milwaukee, Wisconsin.
- 2. For 2020, property in the City was assessed at 101.72% of its fair market value as of January 1, 2020, and was taxed at \$26.167 per \$1,000 of assessed value.
- 3. The 2020 assessment of the Property was set by the Commissioner of Assessments at \$4,387,400. Timely objection was filed.
- 4. In October, 2020, the Board of Assessors sustained the 2020 assessment at \$4,387,400. Timely appeal was filed.
 - 5. The Board of Review has waived an evidentiary hearing on Claimant's objection.
- 6. Based on the 2020 assessment as set by the Board of Assessors, the City imposed a net tax of \$114,731.34 on the Property.
- 7. The value of the Property for 2020 is no higher than \$3,513,600. This value is derived from the income and expenses generated by the Property.
 - 8. The correct net tax on the Property for 2020 should be no higher than \$91,865.47.
- 9. Upon information and belief, the 2020 assessment of the Property is not uniform with the 2020 assessments of similar property 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 2020, excess tax in at least the amount of \$22,865.87 was imposed on the Property.
 - 11. The total amount of this claim for 2020 is \$22,865.87, plus interest theeon.

 Dated at Milwaukee, Wisconsin this 7th day of January, 2021.

von BRIESEN & ROPER, s.c.



TAGLaw International Lawyers

Alan H. Marcuvitz Direct Telephone 414-287-1401 amarcuvitz@vonbriesen.com

CLAIM FOR EXCESSIVE ASSESSMENT

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

Now comes 312 Properties LLC ("Claimant") owner of parcels 540-0444-000 and 540-0012-000 (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.

- Claimant is the owner of Property located at 3140 South Kinnickinnic Avenue and 3279 South Kinnickinnic Avenue, respectively, Milwaukee, Wisconsin. 2.
- For 2020, property in the City was assessed at 101.72% of its fair market value as of January 1, 2020, and was taxed at \$26.167 per \$1,000 of assessed value.
- The aggregate 2020 assessments of the Property were set by the Commissioner of Assessments at \$856,100. Timely objections were filed. 4.
 - The Board of Assessors has not issued their determination of the 2020 assessment.
 - The Board of Review has not held an evidentiary hearing on Claimant's objection. 5.
- Based on the aggregate 2020 assessments as set by the Board of Assessors, the City imposed a net tax of \$22,354.19 on the Property.
- The aggregate value of the Property for 2020 is no higher than \$700,000. This value is derived by a recent Tier 1 purchase of the Property. 8.
 - The correct aggregate net tax on the Property for 2020 is no higher than \$18,167.10.
- Upon information and belief, the 2020 assessments of the Property is not uniform with 2020 assessments of similar properties in the City and therefore violates the Uniformity Clause
- As a result of the excessive assessment of the Property for 2020, excess aggregate tax in at least the amount of \$4,187.09 was imposed on the Property.

11. The total amount of this claim for 2020 is \$4,187.09, plus interest thereon.

Dated at Milwaukee, Wisconsin this ____ day of January, 2021.

von BRIESEN & ROPER, s.c.



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

2020 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.

- Claimant is the owner of the Property, located at 700-738 W. Wisconsin Avenue, Milwaukee, Wisconsin.
 - 2. For 2020, property in the City was taxed at \$26.167 per \$1,000 of assessed value.
- The 2020 assessment of the Property was set by the City's Assessor at \$728,000. Timely objection was filed by Claimant.
- The City's Board of Assessors notified Claimant of its determination to sustain the 2020 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 2020 assessment of the Property as set by the Board of Assessors, the City imposed a net property tax of \$18,974.86 on the Property.
- 6. The correct assessed value of the Property as of January 1, 2020 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 \$320,000. The 2020 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 2020, net of the first dollar credit, is no higher than \$8,298.54.
- 8. As a result of the excessive and non-uniform assessment of the Property for 2020, excess net property tax in at least the amount of \$10,676.32 was imposed by the City on the Property.

The amount of this claim is \$10,676.32, plus interest thereon.

Dated at Milwaukee, Wisconsin this 22nd day of January, 2021.

(1)

MICHAEL BEST & FRIEDRICH LLP

Nicholas J Boerke

50/20/21



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

2020 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, Mandel Fifth Ward Holdings LLC, owner of the properties located at 322 E. Florida Street and 344 E. Florida Street both in Milwaukee, WI (the "City") and identified in the City's tax records as tax key numbers 429-0009-100 and 429-0008-100 respectively (the "Properties"), 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.

- Claimant is the owner of the Properties, located at 322 and 344 E. Florida Street, Milwaukee, Wisconsin.
 - For 2020, property in the City was taxed at \$26.167 per \$1,000 of assessed value. 2.
- 3. The 2020 assessments of the Properties were set by the City's Assessor at an aggregate value of \$1,870,000 (\$719,000 for 322 E. Florida St. and \$1,151,000 for 344 E. Florida Street). Timely objections were filed by Claimant for the Properties.
- By letters dated October 12, 2020 the City's Board of Assessors notified Claimant 4. of its determination to sustain the 2020 assessments of both Properties. Timely appeal of the Board of Assessors' determination to the City's Board of Review was filed by Claimant.
- Based on the 2020 assessment of the Property as set by the Board of Assessors, the City imposed an aggregate net property tax of \$48,782.98 on the Properties (\$18,739.36 on 322 E. Florida St. and \$30,043.62 on 344 E. Florida St.).
- The correct aggregate assessed value of the Properties as of January 1, 2020 was no higher than \$536,700 (\$144,600 for 322 E. Florida St. and \$392,100 for 344 E. Florida St.) and, as a result, the assessment of the Properties as set by the Board of Assessors was excessive in at least the aggregate amount of \$1,333,300 (\$574,400 for 322 E. Florida St. and \$758,900 for 344 E. Florida St.). The 2020 assessments of the Properties 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 aggregate tax on the Property for 2020, net of the first dollar credit, is no higher than \$13,894.02 (\$3,708.84 for 322 E. Florida St. and \$10,185.18 for 344 E. Florida St.).



Notice of Claim and Claim for Excessive Assessment – Mandel Fifth Ward Page 2

8. As a result of the excessive and non-uniform assessment of the Property for 2020, excess net property tax in at least the amount of \$34,888.96 was imposed by the City on the Property.

The amount of this claim is \$34,888.96, plus interest thereon.

Dated at Milwaukee, Wisconsin this 22nd day of January, 2021.

MICHAEL BEST & FRIEDRICH LLP

Nicholas J Boerke



2020 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., 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 2020, property in the City was taxed at \$26.167 per \$1,000 of assessed value.
- The 2020 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 2020 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 2020 assessment of the Property as set by the Board of Assessors, the City imposed a net property tax of \$18,904.21 on the Property.
- 6. The correct assessed value of the Property as of January 1, 2020 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 \$269,900. The 2020 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 2020, net of the first dollar credit, is no higher than \$11,841.55.
- As a result of the excessive and non-uniform assessment of the Property for 2020, excess net property tax in at least the amount of \$7,062.66 was imposed by the City on the Property.

The amount of this claim is \$7,062.66, plus interest thereon.

Dated at Milwaukee, Wisconsin this 22nd day of January, 2021.

MICHAEL BEST & FRIEDRICH LLP

Nicholas J Boerke

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TY CLERK'S OF

2767 .com

2020 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.
 - For 2020, property in the City was taxed at \$26.167 per \$1,000 of assessed value.
- The 2020 assessment of the Property was set by the City's Assessor at \$24,955,000.
 Timely objection was filed by Claimant.
- The City's Board of Assessors notified Claimant of its determination to sustain the 2020 assessment of the Property. Timely appeal of the Board of Assessors' determination to the City's Board of Review was filed by Claimant.
- Based on the 2020 assessment of the Property as set by the Board of Assessors, the City imposed a net property tax of \$652,929.08 on the Property.
- 6. The correct assessed value of the Property as of January 1, 2020 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 \$1,455,000. The 2020 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 2020, net of the first dollar credit, is no higher than \$614,849.60.
- As a result of the excessive and non-uniform assessment of the Property for 2020, excess net property tax in at least the amount of \$38,079.48 was imposed by the City on the Property.

The amount of this claim is \$38,079.48, plus interest thereon.

Dated at Milwaukee, Wisconsin this 22nd day of January, 2021.

MICHAEL BEST & FRIEDRICH LLP

Nicholas J Boerke

211236-0002\29681170.v1



2020 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 2020, property in the City was taxed at \$26.167 per \$1,000 of assessed value.
- The 2020 assessment of the Property was set by the City's Assessor at \$811,100. Timely objection was filed by Claimant.
- The City's Board of Assessors notified Claimant of its determination to sustain the 2020 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 2020 assessment of the Property as set by the Board of Assessors, the City imposed a net property tax of \$21,149.37 on the Property.
- 6. The correct assessed value of the Property as of January 1, 2020 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 \$250,590. The 2020 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 2020, net of the first dollar credit, is no higher than \$14,591.96.
- 8. As a result of the excessive and non-uniform assessment of the Property for 2020, excess net property tax in at least the amount of \$6,557.41 was imposed by the City on the Property.

The amount of this claim is \$6,557.41, plus interest thereon.

Dated at Milwaukee, Wisconsin this 22nd day of January, 2021.

MICHAEL BEST & FRIEDRICH LLP

Nicholas J Boerke

211236-0002\29681216.v1

790 N. Water Street, Suite 2500 | Milwaukee, WI 53202 | T 414.271.6560 | F 414.277.0656 michaelbest.com



CITY CLERK'S OF

2020 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.
 - For 2020, property in the City was taxed at \$26.167 per \$1,000 of assessed value.
- 3. The 2020 assessment of the Property was set by the City's Assessor at \$476,500. Timely objection was filed by Claimant.
- The City's Board of Assessors notified Claimant of its determination to sustain the 2020 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 2020 assessment of the Property as set by the Board of Assessors, the City imposed a net property tax of \$12,393.81 on the Property.
- 6. The correct assessed value of the Property as of January 1, 2020 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 \$242,500. The 2020 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 2020, net of the first dollar credit, is no higher than \$6,270.59.
- 8. As a result of the excessive and non-uniform assessment of the Property for 2020, excess net property tax in at least the amount of \$6,123.22 was imposed by the City on the Property.

The amount of this claim is \$6,123.22, plus interest thereon.

Dated at Milwaukee, Wisconsin this 22nd day of January, 2021.

MICHAEL BEST & FRIEDRICH LLP

Nicholas J Boerke

211236-0002\29681285.v1



Michael Best & Friedrich LLP

Attorneys at Law Nicholas J Boerke T 414.225.2767 E njboerke@michaelbest.com

2020 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.

- Claimant is the owner of the Property, located at 120 N. Milwaukee St., Unit 1, Milwaukee, 1. Wisconsin.
 - For 2020, property in the City was taxed at \$26.167 per \$1,000 of assessed value. 2.
- The 2020 assessment of the Property was set by the City's Assessor at \$392,100. Timely 3. objection was filed by Claimant.
- The City's Board of Assessors notified Claimant of its determination to sustain the 2020 assessment of the Property. Timely appeal of the Board of Assessors' determination to the City's Board of Review was filed by Claimant.
- Based on the 2020 assessment of the Property as set by the Board of Assessors, the City imposed a net property tax of \$10,185.28 on the Property.
- The correct assessed value of the Property as of January 1, 2020 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 \$192,100. The 2020 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.
- The correct tax on the Property for 2020, net of the first dollar credit, is no higher than \$5,158.50.
- As a result of the excessive and non-uniform assessment of the Property for 2020, excess net property tax in at least the amount of \$5,026.78 was imposed by the City on the Property.

The amount of this claim is \$5,026.78, plus interest thereon.

Dated at Milwaukee, Wisconsin this 22nd day of January, 2021.

MICHAEL BEST & FRIEDRICH LLP

Nicholas J Boerke

211236-0002\29681339.v1



naelbest.com

BETY OF MILWAUKEE

2021 JAN 25 AM IQ:

2020 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.

- Claimant is the owner of the Property, located at 1531-1575 N. Water St., Unit 201, Milwaukee, Wisconsin.
 - 2. For 2020, property in the City was taxed at \$26.167 per \$1,000 of assessed value.
- The 2020 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 2020 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 2020 assessment of the Property as set by the Board of Assessors, the City imposed a net property tax of \$25,265.49 on the Property.
- 6. The correct assessed value of the Property as of January 1, 2020 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 \$368,400. The 2020 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 2020, net of the first dollar credit, is no higher than \$15,625.30.
- 8. As a result of the excessive and non-uniform assessment of the Property for 2020, excess net property tax in at least the amount of \$9,640.19 was imposed by the City on the Property.

The amount of this claim is \$9,640.19, plus interest thereon.

Dated at Milwaukee, Wisconsin this 22nd day of January, 2021.

MICHAEL BEST & FRIEDRICH LLP

Nicholas J Boerke

211236-0002\29681382.v1



CITY OF MILWAUKEE

2021 JAN 21 AM 8: 04

CITY CLERK'S OFF

Michael Best & Friedrich LLP Attorneys at Law Nicholas J Boerke T 414,225,2767 E njboerke@michaelbest.com

2020 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 2020, property in the City was taxed at \$26.167 per \$1,000 of assessed value.
- The 2020 assessment of the Property was originally set by the City's Assessor at \$92,245,300. Timely objection was filed by Claimant.
- 4. By letter dated October 23, 2020 the City's Board of Assessors notified Claimant of its determination to reduce the 2020 assessment of the Property to \$90,555,000. Timely appeal of the Board of Assessors' determination to the City's Board of Review was filed by Claimant.
- 5. Based on the 2020 assessment of the Property as set by the Board of Assessors, the City imposed a net property tax of \$2,369,501.34 on the Property and an additional BID #21 tax of \$141,057.60, as detailed on Exhibit A attached hereto and incorporated herein.
- 6. The correct assessed value of the Property as of January 1, 2020 was no higher than \$86,200,000 and, as a result, the assessment of the Property as set by the Board of Assessors was excessive in at least the amount of \$4,355,000. The 2020 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 2020, net of the first dollar credit, is no higher than \$2,255,520.50.
 - 8. The correct BID #21 tax on the Property for 2020 is no higher than \$134,649.93.
- As a result of the excessive and non-uniform assessment of the Property for 2020, excess net property tax in at least the amount of \$113,980.84 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 2020, excess BID #21 tax in at least the amount of \$6,407.67 was imposed by the City on the Property.

The amount of this claim is \$120,388.51, plus interest thereon.

Dated at Milwaukee, Wisconsin this 19th day of January, 2021.

MICHAEL BEST & FRIEDRICH LLP

Nicholas J Boerke

EXHIBIT A

BILL# 00100781

2020 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL

ACCOUNT TYPE: TAX KEY / ACCOUNT NO.

First Dollar Credit

REAL ESTATE

3960491000

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

www.milwaukee.gov/treasurer When you provide a check as payment, you subhorize as either to use information from your check to make a une-time electronic fund transfer from your account, or to process the payment as a check transaction.

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

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

Chas	Assessment-Land	Assint,-Improvements	Total Assessment	Detail of Special Assessments and	Other Charges
SPECIAL MERCANTILE	5,321,900	85,233,100	90,555,000	DNS MISCELLANEOUS FIRE PREVENTION INSPECTION	858,52 536,60
Avg. Assmt, Ratio	Est, Fair Mkt,-Land	Est. Fair MktImprovements	Total Est ,Fair Market	BID #21 DOWNTOWN MGNT DIST	141,057.60
1.0172	5,231,911	83,791,880	89,023,791	TOTAL	
School taxes reduced by	school levy tax cred	it	140,182.76	TOTAL	142,452,72
Tax Levy	2019 Est, State	Aids 2020 Est. State A	ids 2019 Net Ta	x 2020 Net Tax	% Change
State of Wis. Sewerage Dist. Public Schools Fech. College County Govt. City Govt. Total	699,448,479 27,152,620 25,755,454 1,009,417,473	27,308,513 25,198,806 256,642,807	0.00 149,115.8: 700,812.0: 107,231.1: 433,649.4: 950,690.8: 2.341.499.3:	3 141,428,80 4 800,683,69 7 102,689,37 4 411,164,98 9 913,609,40	+0.000 -5.155 +14.251 -4.236 -5.185 -3.900 +1,199

Lottery and Garning Credit Net Property Tax Special Assessments and Charges WARRING. If the first installment payment is not paid by the due date, the installment option is lost. The trial has becomes delinquent and is subject to interest and penalty charges. See reverse side for details. Monthly Installment Payment Due: Net Assessed

259,448.75 Value Rate Before Credits February through July 2021 Monthly installment Payment Due: August, September, and October 2021 184,918,48 26,167

TOTAL DUE ▶2,511,954.06 2,511.954.06 400.506.12

-74.90

2.369.501.34

142,452,72

0.00

+10.082

+0.000

+1.199

FOR INFORMATIONAL PURPOSES ONLY - Voter-Approved Temporary Tax Increases

Laxing Jurisdiction

Total Additional Taxes

Total Additional Taxes Applied to Property

-68.04

2.341.431.28

0.00

Year Increase Ends

2020 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON

OUNT TYPE: TION OF PROPERTY:	REAL ESTATE 833 E MICHIGAN ST	TAX KEY / ACCOUNT NO.	3960491000	BILL # 00100781
CHANGE IN MAIL (COMPLETE RE	ING ADDRESS	Make Check Payable to: CITY OF MILWAUKEE OFFICE OF THE CITY TREASURE	ON OR BE FIRST INS DUE ON O	MENT DUE FORE 01/31/2021 2,511,954.06 TALLMENT PAYMENT R BEFORE 01/31/2021 400,506.12
ASSESSMENT AP		PO BOX 78776 MILWAUKEE, WI 53278-8776	\$	SE WRITE IN AMOUNT ENGLOSED

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



2021 JAN 21 AM 8: 04

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

CITY CLERK'S OFF

2020 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, 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 2020, property in the City was taxed at \$26.167 per \$1,000 of assessed value.
- 3. The 2020 assessment of the Property was originally set by the City's Assessor at \$106,198,400. Timely objection was filed by Claimant.
- 4. By letter dated October 23, 2020 the City's Board of Assessors notified Claimant of its determination to reduce the 2020 assessment of the Property to \$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 2020 assessment of the Property as set by the Board of Assessors, the City imposed a net property tax of \$2,093,305.90 on the Property, an additional BID #21 tax of \$124,616.07 and an additional BID #15 tax of \$23,730.80, as detailed on **Exhibit A** attached hereto and incorporated herein.
- 6. The correct assessed value of the Property as of January 1, 2020 was no higher than \$54,230,000 and, as a result, the assessment of the Property as set by the Board of Assessors was excessive in at least the amount of \$25,770,000. The 2020 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 2020, net of the first dollar credit, is no higher than \$1,418,961.51.
 - 8. The correct BID #21 tax on the Property for 2020 is no higher than \$84,474.12.
 - 9. The correct BID #15 tax on the Property for 2020 is no higher than \$16,086.79.



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 2020, excess net property tax in at least the amount of \$674,344.39 was imposed by the City on the Property.
- 11. As a result of the excessive and non-uniform assessment of the Property for 2020, excess BID #21 tax in at least the amount of \$40,141.95 and excess BID #15 tax in at least the amount of \$7,644.01 was imposed by the City on the Property.

The amount of this claim is \$722,130.35, plus interest thereon.

Dated at Milwaukee, Wisconsin this 19 day of January, 2021.

MICHAEL BEST & FRIEDRICH LLP

Nicholas J Boerke

EXHIBIT A

2020 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL

ACCOUNT TYPE:

REAL ESTATE

TAX KEY / ACCOUNT NO. 3922992000

LOCATION OF PROPERTY: 790 N WATER ST

NEIGHBORHOOD 646

CSM #8910 IN NE 1/4 SEC 29-7-22 & NW 1/4 28-7-22 L

LEGAL DESCRIPTION: OT 2 BID #15, #21

BILL# 00099845

PLAT PAGE 392/05

www.milwaukee.gov/treasurer When you provide a chock as payment, you authorize us either to use information from your check to make a one-line electronic fund transfer from your account, or to process the payment as a chock transaction.

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

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

Class	Assessment-Land	. Assmit,-Improvements	Total Asses	ssmen(Detail of Special Assessments and	Other Charges
SPECIAL MERCANTILE	2,682,400	77,317,600	80,000	.000	DNS MISCELLANEOUS BID #15 MILWAUKEE RIVER WALKS	260,28 23,730,80
Avg. Assnit, Ratio	Est, Fair Mkt,-Land	Est, Fair Mkt,-Improvements	Total Est ,Fai	ir Market	BID #21 DOWNTOWN MGNT DIST	124,616.07
1.0172	2,637,043	76,010,224	78,647,	,267		
School taxes reduced by	school levy tax cred	il	123.	,843,20	TOTAL	148,607,15
Tax Levy	2019 Est. State	Aids 2020 Est, State	Aids 20	19 Net Ta	x 2020 Net Tax	% Change
State of Wis. Sewerage Dist. Public Schools Tech. College County Govt. City Govt. Total First Dollar Credit Lottery and Carning Credit Net Property Tax. Special Assessments and C	699,448,475 27,152,620 25,060,920 257,755,45- 1,009,417,473	27,308,513 25,198,806 256,642,807		0.00 30,379.83 142,778.6 21,846.54 88,348.74 193,687.20 477,040.92 -68.04 0.00 476,972.88	124,944,00 1 707,356.80 4 90,720.00 4 363,240.00 0 807,120.00 2 2,093,380.80 -74,90 0 0.00	+0.000 +311.273 +395.422 +315.260 +311.143 +316.713 +338.826 +10.082 +0.000 +338.873
WARNING: If the first installment total tax becomes delinquent and				TOTAL	DUE ▶2,241,913.05 ◀	
Monthly Installment Paymen February through July 2021	(Due:	229,109.49	et Assessed Value Rate	FULL P	AYMENT DUE BEFORE 01/31/2021	2,241,913.05
Monthly Installment Paymen August, September, and Oct		163,266.67	efore Credits 26.167	FIRST	NSTALLMENT PAYMENT LOR BEFORE 01/31/2021	377,456.10

FOR INFORMATIONAL PURPOSES ONLY - Voter-Approved Temporary Tax Increases

Taking 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

	OUNT TYPE: TION OF PROPERTY:	REAL ESTATE	TAX KEY / ACCOUNT NO. 39	922992000	BILL# 00099845
LOCA	7	790 N WATER ST	Make Check Payable to:	FULL PAYMENT DUE ON OR BEFORE 01/31/202	2,241,913.05
Ш	(COMPLETE RE		CITY OF MILWAUKEE OFFICE OF THE CITY TREASURER	FIRST INSTALLMENT PAY	
	ASSESSMENT AP	7,27,000,000,000,000	PO BOX 78776 MILWAUKEE, WI 53278-8776	PLEASE WRITE IN AN	NOOKI TEKOLOSED

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



2020 CLAIM FOR EXCESSIVE ASSESSMENT

1(): Clerk City of Milwankee 200 East Wells Street Milwankee, WI 53202

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

TICE OF CITY ATTORNESSES

Now comes Claimant, Hampton Investment Co. LLC, owner of the property located at 4807 – 4847 N. 76TH Street, Milwaukee, WI and identified in the City's tax records as tax key number 213-0701-100 (the "Property"), by Claimant's attorneys, Michael Best & Friedrich LLP, and files this Claim For Excessive Assessment against the City of Milwaukee (the "City"), purstant to W(s. STAL § 74.37 and the Uniformity Clause of the Wisconsin Constitution.

- 1. Claimant is the owner of the Property, located at 4807-4847 N. 76th Street, Milwankee, Wisconsin.
 - 2. For 2020, property in the City was taxed at \$26.167 per \$1,000 of assessed value.
- The 2020 assessment of the Property was originally set by the City's Assessor at \$4,226,300. Timely objection was filed by Claimant.
- 4. The City's Board of Assessors notified Claimant of its determination to sustain the 2020 assessment of the Property at \$4,226,300. Timely appeal of the Board of Assessors determination to the City's Board of Review was filed by Claimant.
- 4. Based on the 2020 assessment of the Property as set by the Board of Assessors, the Property imposed a net property tax of \$110.515.80 on the Property as detailed on **Exhibit A** attached bereto and incorporated herein.
- 6. The correct assessed value of the Property as of January 1, 2020 was no higher than \$3,330,000 and, as a result, the 2020 assessment of the Property as set by the Board of Assessors was excessive in at least the amount of \$896,300. The 2020 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 2020, net of the first dollar credit, is no higher than \$87.061.21.
- 8. As a result of the excessive and non-uniform assessment of the Property for 2020, excess net property tax in at least the amount of \$23,454.59 was imposed by the City on the Property.

The amount of this claim is \$23,454.59, plus interest thereon.

Dated at Milwaukee, Wisconsin this ZZ day of January. 2021.

MICHAEL BEST & FRIEDRICH LLP

Nicholas J Boerke

2021 JAN 25 PM 2:

1/30/21

Notice of Claim and Claim for Excessive Assessment - 4807-4847 N. 76th St. Page 2

EXHIBIT A

2020 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL

REAL ESTATE

TAX REVIACCOUNT NO 2130701100 LOCATION OF PROPERTY 4807 4847 N 76TH ST

BILL# 00029200

NEIGHBORHOOD 645

PLAT PAGE 213/04

WELBILT HEIGHTS IN SE 1/4 SEC 33-8-21 BLOCK 1 ALL

BLK 1 EXC ST ALL BLK 2 EXC (E 60' OF N 145') FEDER

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

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When you provide a check as payment, you authorize us either to use information from your check to make a single time electronic fund atmater from your account of to provide the payment as a check transaction.

% Change

HAMPTON SHOPPING CNTR 10936 N PORT WASHINGTON RD STE MEQUÓN WI 53092 USA

2019 Est. State Auds

CNS	Augustrient Lints	Assmit Improvements	Total Assessment	Detail of Special Assessments and Office	er Charges
SPECIAL MERCANTILE	515,000	3.711.300	4,226,300	DNS MISCELLANEOUS FIRE PREVENTION INSPECTION	59 80 536 60
As Assit Rate	Est. Fait Mkt. Lanc.	Est Fair t/k) Improvements	Total Est Fair Market	POLICE BOARD UPS	300.00
1/0172	596,292	3 648.545	4.154.837		
School taxes reduced by	school levy tax cred	it	6,542.48	TOTAL	887.40

2019 Net Tax

2020 Net Tax

2020 Est. State Aids

State of Wis. Sowerage Dist Public Schools Truth College Doubly Covit	27 152,620 27,308,513 26 060,920 25,198,806		0.00 7.285.18 34.238.78 5,238.87 21,186.32	0.00 6.600.64 37.368.78 4.792.62 19.189.52	+0.000 -9.396 +9.142 -8.518 -9.425	
City Gost Total First Desar Credii Lobery and Garning Credii Nei Property Tax Surcian Resoxaments and Charges	1,009 417,473	1,034,022		46,446 83 114,395 08 -68 04 0 00 114,327 94	42 639 14 110 590.70 -74.90 0.00 110 515.80 887.40	-8.198 -3.326 +10.082 +0.000 -3.334
Addition of the first maxime it tay one that he control delinquent and is eather				TOTAL DUE	111,403.20	4
Monthly Installment Payment Dise. Pepitiany through July 2021	12,1	85 10	Net Assessed Value Rate	FULL PAYMENT ON OR BEFORE	DUE 01/31/2021	111,403.20
Monthly trataioment Payment Due August Spokenter and October 20	21 8.7	07 02	Before Credits 26 167		Mastra 2877 Mastra	12,183.00



2020 CLAIM FOR EXCESSIVE ASSESSMENT

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

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

Now comes Claimant, JSWD WI Venture I LLC, owner of the property located at 550 N Van Buren Street, Milwaukee, WI and identified in the City's tax records as tax key number 396-0501-000 (the "Property"). 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 and the Uniformity Clause of the Wisconsin Constitution.

- 1. Claimant is the owner of the Property, located at 550 N. Van Buren Street, Milwaukee, Wisconsin.
 - 2. For 2020, property in the City was taxed at \$26.167 per \$1.000 of assessed value.
- 3. The 2020 assessment of the Property was originally set by the City's Assessor at \$36,492,500. Timely objection was filed by Claimant.
- 4. The City's Board of Assessors notified Claimant of its determination to sustain the 2020 assessment of the Property at \$36,492,500. Timely appeal of the Board of Assessors' determination to the City's Board of Review was filed by Claimant.
- 5. Based on the 2020 assessment of the Property as set by the Board of Assessors, the City imposed a net property tax of \$954,833.85 on the Property and an additional BID #21 tax of \$59,212,41, as detailed on Exhibit A attached hereto and incorporated herein.
- 6. The correct assessed value of the Property as of January 1, 2020 was no higher than \$19,800,000 and, as a result, the 2020 assessment of the Property as set by the Board of Assessors was excessive in at least the amount of \$16,692,500. The 2020 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 2020, not of the first dollar credit, is no higher than \$518,031,70.
 - 8. The correct BID #21 tax on the Property for 2020 is no higher than \$32,127,48.
- 9. As a result of the excessive and non-uniform assessment of the Property for 2020, excess not property tax in at least the amount of \$436.802.15 was imposed by the City on the Property.
- 10. As a result of the excessive and non-uniform assessment of the Property for 2020, excess 31/3 (21) tax in at least the amount of \$27.084.93 was imposed by the City on the Property

The amount of this claim is \$463,887.08, plus interest thereon.

Dated at Milwaukee. Wisconsin this 22 day of January, 2021.

MICHAEL BEST & FRIEDRICH LLP

Nicholas J Boerke

TY CLERK'S OFF

I JAN 25 PM 2: 3



Notice of Claim and Claim for Excessive Assessment - 550 N. Van Buren St. Page 2

EXHIBIT A

2020 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL

ACCOUNT TYPE

REAL ESTATE

TAX REY! ACCOUNT NO.

3960501000

BILL# 00100783

LCCATION OF PROPERTY: 550 N VAN BUREN ST

LEGAL DESCRIPTION: NEIGHBORHOOD 647

CERTIFIED SURVEY MAP NO 8756 IN SW 1/4 SEC 28-7-22 LOT 1 BID # 21 25-01

PLAT PAGE 396/03

CITY IREASURER
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 sushorize us either to use information from your check to make a pre-filling section if under a total fire reactions fund transfer from your account, or to process the payment as a sheet transaction.

Spencer Coggs CITY TREASURER

JSWD WIVENTURE ILLC 731 N JACKSON ST # 600 MILWAUKEE, WI 53202

C 355	Assessment-Land	.Assmt - Innorovements	Total Assessment	Detail of Special Assessments and Other	Charges
SPECIAL MERICANTILE	4.487,400	32,005,100	36,492,500	PACE LOAN PACE ADMIN CHARGES DELINQUENT STORM WATER ACCOUNT	631,885.00
AVQ ASSIM Rayo	Est Fait Mid. Land	Est, Fair Nkt -Improvements	Total Est Far Market		1,000,00 272.07
1,0172	4,411,522	31,463.921	35 975,443	TOTAL OTHER SPECIAL	59,212.4
				TOTAL	692,349,48
School takes reduced by	adopol levy tax ored	it.	56,491.95		

Taccey	Z019 Est State Aids	2020 Est. State Ai	da 2019 Net Tax	2020 Net Tax	% Change
State of Wile Sewerage Dist Public Schools Tech: College County Govi City Govi. Total First Dollar Credit Locety and Gaming Credit Net Property Tax Special Assessments and Charge Special Assessments and Charge	699,448,479 27,152,520 25,060,920 257,755,454 1,009,417,473	724,871,963 27,308,513 25,198,806 256,842,807 1,034,022,109	0.00 55,118.31 259,044.10 39,636.31 160,291.65 351,407.85 865,498.22 -88.04 0.00 865,430.18	0.00 56,993,99 322,665,23 41,382,50 165,694,20 368,172,33 954,908,75 -74,90 0.00 954,833,85 592,349,48	+0,000 +3,403 +24,550 +4,406 +3,370 +4,771 -10,331 +10,082 +0,000 -10,331
tVARINING. If the first installment payr total tax becomes delinquent and is so				1,647,183.33	4
Monthly Installment Payment Due February through July 2021	188,	043 a0 V	Assessed FITT 7477 :	NT DUE RE 01/51/2021	1,647,183.33
Monthly installment Payment Due August September, and October		210 52	one Credits One tar		224,888.22



2020 CLAIM FOR EXCESSIVE ASSESSMENTS

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, Milwaukee MLK LLC, owner of the properties located at 2021-2025 N. Martin Luther King Jr Dr. ("2021 MLK") and 2053 N. Martin Luther King Jr Dr. ("2053 MLK") both in Milwaukee, WI (the "City") and identified in the City's tax records as tax key numbers 353-0584-100 and 353-0579-000 respectively (the "Properties"), 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 Properties, located at 2021-2025 ("2021 MLK") and 2053 ("2053 MLK") N. Martin Luther King Jr. Drive, Milwaukee, Wisconsin.
 - For 2020, property in the City was taxed at \$26.167 per \$1,000 of assessed value.
- 3. The 2020 assessments of the Properties were set by the City's Assessor at an aggregate value of \$2,298,600 (\$1,848,600 for 2021 MLK and \$450,000 for 2053 MLK). Timely objections were filed by Claimant for the Properties.
- 4. The City's Board of Assessors notified Claimant of its determination to sustain the 2020 assessments of both Properties. Timely appeal of the Board of Assessors' determination to the City's Board of Review was filed by Claimant.
- 5. Based on the 2020 assessment of the Properties as set by the Board of Assessors, the City imposed an aggregate net property tax of \$59,998.26 on the Properties (\$48,297.89 on 2021 MLK and \$11,700.37 on 2053 MLK), as detailed on Exhibit A attached hereto and incorporated herein.
- 6. The correct aggregate assessed value of the Properties as of January 1, 2020 was no higher than \$2,000,000 (\$1,600,000 for 2021 MLK and \$400,000 for 2053 MLK) and, as a result, the assessment of the Properties as set by the Board of Assessors was excessive in at least the aggregate amount of \$298,600 (\$248,600 for 2021 MLK and \$50,000 for 2053 MLK). The 2020 assessments of the Properties 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 aggregate tax on the Properties for 2020, net of the first dear credit is no higher than \$52,184.20 (\$41,792.30 for 2021 MLK and \$10,391.90 for 2053 MLK.

50/20

BITY OF HILMAUKEE

Notice of Claim and Claim for Excessive Assessment - Milwaukee MLK, LLC Page 2

8. As a result of the excessive and non-uniform assessment of the Property for 2020, excess net property tax in at least the amount of \$7,814.06 was imposed by the City on the Properties.

The amount of this claim is \$7,814.06, plus interest thereon.

Dated at Milwaukee, Wisconsin this 22 day of January, 2021.

MICHAEL BEST & FRIEDRICH LLP

Nicholas J Boerke

Notice of Claim and Claim for Excessive Assessment - Milwaukee MLK, LLC Page 3

EXHIBIT A

2020 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL

ACCOUNT TYRE

REAL ESTATE

14/ NEX 4000UNT NO 3530584100 8ILL# 00 .00AT ON OF PROPERTY 2021 2025 N MARTIN L KING JR DR

8 LL# 00088281 PM1

LEGAL DESCRIPTION NEIGHBORHOOD 642

PLAT PAGE 353/23

SHERMAN'S ADDIN IN NE 1/4 SEC 20-7-22 BLOCK 22 LOT

\$ 5.8 \$ 9 \$ \$ 25 LOT 4 6ID #08

Spencer Coggs CITY TREASURER

CITY HALL, ROOM 103 200 EAST WELLS STREET MILWAUKEE, WISCONSIN 83202 TELEPHONE (414) 296-2240 TDD: (414) 296-2025 FAX; (414) 286-3186

www.milwauxee.gov.treasurer

When you showce a check as payment, you authorize up either to use information from your check to make a chestime eit ofton (fund shorter from your account, or to process the payment as a check frames from.)

MILWAUKEE MLK LLC CXC PRAIRIE MANAGEMENT 333 N MICHIGAN AVE STE 1700 CHICAGO L 80801

0.89	Fagessment-Land	Assimt - Innorquements	Total Assessment	Cletal of Opecial Assessments and Op	ner Charges	
SPECIAL MERCANTILE	210,700	1 537,900	210,700 1 837,900		DNS MISCELLANEOUS FIRE PREVENTION INSPECTION	523,24 283,42
Avg Haanii Salo	Est Fac Niki-Land	Est. Fair MXI -Improvements	Total Est : Far Market	BID #8. HISTORIC KING DRIVE	3,500.00	
1/0172	207,197	1.610,204	1,817,341			
				TOTAL	4,306.66	
School taxes reduced by	school levy tax ored	1	2,861.71			

	for the same of th					
Tax Levy	1019 Est. State Aids	2020 Est. 3t	ate Aids 2	STE Net Tax	2020 Net Tax	% Change
State of Wis Revietage Dist Public Schools Techn College Coung Govt Titial Pinst Dollar Credit Lottery and Gaming Credit Net Property Tax Special Assessments and Charge	599,448,479 27,152,520 25,080,920 257,785,454 1,009,417,473	724,871, 27,308, 25,198, 256,642, 1,034,022,	513 606 607	0.00 2,717.58 12,772.05 1,954,25 7,903.11 17,326.01 42,873.00 -68.04 0.00 42,604.96	0.00 2.887.14 16.346.24 2.096.31 8.393.57 48.650.53 48.372.79 -74.90 0.00 48.297.89 4.306.66	+0.000 +6.239 +27.977 +7.269 +6.206 +7.645 +13.357 +10.082 +0.000 +13.362
त्राम होत्रापाल में fire that institution pays (एक tax performes de Propuent and to su	hent is not paid by the die o bjest to interest and penalty	até, the installment thanges. See reve	option is lost. The erse side for details	TOTAL DUE	52,604.55	4
Monthly Instalment Payment Due February Inrough July 2021	6,3	66.22	Net Assessed Value Rate		THE OVSVZOZI	52,611.55
Montrly Installment Payment Due August September, and October		47.05	Before Credits 26.167		ENTRAVALENT	8,866.08

Notice of Claim and Claim for Excessive Assessment - Milwaukee MLK, LLC Page 4

2020 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL

SCOOUNT TYPE:

REAL ESTATE

TAX ST / FOCULATIVO

3530579000

LI CAT CHIOP PROPERTY 2053 N MARTIN LIKING JR DR

SILL# 00088277

PMI

JERAL DESCRIPTION NEIGHBORHOOD 626

12 LOT 1 610 #08

SHERMAN'S ADD'N IN NE 1/4 SEC 20-7-22 BLOCK 22 N 1

PLAT PAGE 353/23

www.milwaukee.gov/treasurer When you provide a check as payment, you sushorize us either to use information from your check to make a one-time est bound to brander from your account, or to process the payment as a check trainbaction.

Spencer Coggs CITY TREASURER

CITY HALL, ROOM 103 200 EAST WELLS STREET MILWAUKEE, WISCONSIN 63202

TELEPHONE: (414) 286-2240 TDD: (414) 296-2026 FAX: (414) 286-3186

MILWAUKEE MLK LLC C/CLPRAIR/E MANAGEMENT \$33 H MICHIGAN AV STE 1700 CHICAGO IL 60601

0,335	Assessment-Land	Assert -Improvements	Total Assessment	Detail of Operial Assessments and Oth	rer Orlanges
LUCAL MERCANTILE	30.100	419,900	450,000	FIRE PREVENTION INSPECTION BID #8 HISTORIC KING DRIVE	102.21 1,079.00
Ayg Assimt Rapo	Est Fair Alkt-Land	Est. Fair Mkt -Improvementa	Total Est, Fair Market		
1,0172	29.59	4 12,900	442,321		
				TOTAL	1,181,21
and of takes reduced by	school levy tax cred	lit	696.62		

Tax Levy	2019 Est. State Aids	2020 Est. State	e Aids 20	19 Net Tax	2020 Net Tax	% Change
Otate or Wis Dewerage Draf Public Schoots Techn College County Govt City Govt Total First Pollar Gredit Jonery and Gaming Credit Riet Property Tax Opec & Assessments and Charg	829,448,479 27,152,620 25,080,920 257,755,454 1,009,417,473	724,871,98 27,306,57 25,168,50 256,642,90 1,034,022,10	13 26 27	0.00 671.51 3.155.95 482.89 4,952.85 4,281.23 10.544.43 -88.04 0.00 10.476.39	0.00 702.81 3.978.83 510.30 2.043.23 4.640.05 11.775.27 -74.90 0.00 11,700.37 1,181.21	+0.000 +1.881 +26.076 +5.676 +4.628 +6.045 +11.673 +10.082 +0.000 +11.683
MARNING Inflite first installment pay only tax decordes belonguent and lais				TOTAL DUE	12,881.58	(
Monthly Installment Playment Du February through July 2021	e) (1,2	90 4	Net Assessed Value Rate	ON ON HEROES		92,889,58
Monrrly Installment Payment Du Rugust Deptember, and Clotober		2.67	Before Credits 26.167	1 3 5 1 3 5 7 6 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		2,369.31



2021 JAN 21 AM 8: 04

CITY CLERK'S OF

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

2020 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, 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 2020, property in the City was taxed at \$26.167 per \$1,000 of assessed value.
- 3. The 2020 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 October 23, 2020 the City's Board of Assessors notified Claimant of its determination to sustain the 2020 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 2020 assessment of the Property as set by the Board of Assessors, the City imposed a net property tax of \$277,533.56 on the Property, an additional BID #21 tax of \$16,525.65 and an additional BID #15 tax of \$3,147.01, as detailed on **Exhibit A** attached hereto and incorporated herein.
- 6. The correct assessed value of the Property as of January 1, 2020 was no higher than \$6,800,000 and, as a result, the assessment of the Property as set by the Board of Assessors was excessive in at least the amount of \$3,809,000. The 2020 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 2020, net of the first dollar credit, is no higher than \$177,860.70.
 - 8. The correct BID #21 tax on the Property for 2020 is no higher than \$10,592.36.
 - 9. The correct BID #15 tax on the Property for 2020 is no higher than \$2,017.15.



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 2020, excess net property tax in at least the amount of \$99,672.86 was imposed by the City on the Property.
- 11. As a result of the excessive and non-uniform assessment of the Property for 2020, excess BID #21 tax in at least the amount of \$5,933.29 and excess BID #15 tax in at least the amount of \$1,129.86 was imposed by the City on the Property.

The amount of this claim is \$106,736.01, plus interest thereon.

Dated at Milwaukee, Wisconsin this 19th day of January, 2021.

MICHAEL BEST & FRIEDRICH LLP

Nicholas J Boerke

Vaing

EXHIBIT A 2020 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL

ACCOUNT TYPE: TAX KEY / ACCOUNT NO. REAL ESTATE

3922991000

BILL # 00099844

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

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

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 without to use information from your check to make a inter-time electronic fund transfer from your account, or to process the payment as a check transaction.

Class	Assessment-Laud	Assint,-Improvements	Total Assessment		Detail of Special Assessments and Other Charges	
SPECIAL MERCANTILE	2,380,900	8,228,100	10,609,000 Total Est, Fair Market 10,429,611		FIRE PREVENTION INSPECTION BID #15 MILWAUKEE RIVER WALKS	536,60 3,147,01 16,525,65
Avg. Assmt, Rami-	Est. Emr MktLand	Est. Fair Mkt,-Improvements			BID #21 DOWNTOWN MGNT DIST	
1.0172	2:340.641	8.088,970			TOTAL	
School taxes reduced by :	school levy tax cred	il	16	6,423.16	TOTAL	20,209.26
Tax Levy	2019 Est. State	Aids 2020 Est. State A	Aids 20	019 Net Ta	ax 2020 Net Tax	% Change
State of Wis Sewerage Dist. Public Schools Tech. College County Govt. City Govt. Total First Dollar Credit Lettery and Gmiling Credit Net Property Tax Special Assessments and Ch	699,448,475 27,152,626 25,060,920 257,755,454 1,009,417,473	27,308,513 25,198,806 256,642,807		0.0 17,612.0 82,772.5 12,665.0 51,218.1 112,285.6 276,553.4 -68.0 0.0 276,485.3	00 16,569.14 99 93,804.35 92 12,030.61 3 48,170.16 66 107,034.20 0 277,608.46 4 -74.90 0 0.00	+0,000 -5,921 +13,328 -5,009 -5,951 -4,677 +0,382 +10,082 +0,000 +0,379
WARNING: If the first installment with tax becomes delarquent and	payment is not paid by the a subject to interest and	ne due date, the installment opti panulty charges. See reverse	on is lost. The side for details.	TOTAL	DUE 297,742.82	
Monthly installment Payment Due: February through July 2021 30		30,425,92	et Assessed /alue Rate	FULL P	AYMENT DUE BEFORE 01/31/2021	297,742.82
Monthly Installment Payment Due: August. September, and October 2021		21,696.37			NSTALLMENT PAYMENT	50,098.19

FOR INFORMATIONAL PURPOSES ONLY - Voter-Approved Temporary Tax Increases

Taxing Jurisdiction

Total Additional Taxes

Total Additional Taxes Applied to Property

Year Increase Ends

2020 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON

UNT TYPE: TION OF PROPERTY:	REAL ESTATE 778 N WATER ST	TAX KEY / ACCOUNT NO. 3	3922991000	BILL # 00099844	
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	FIRST INSTALLMEN DUE ON OR BEFOR	FULL PAYMENT DUE ON OR BEFORE 01/31/2021 297,742.82 FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2021 50,098.19 PLEASE WRITE IN AMOUNT ENCLOSED \$	

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



January 21, 2021

Reinhart Boerner Van Deuren s.c. P.O. Box 2018 Madison, WI 53701-2018

22 East Mifflin Street Suite 700 Madison, WI 53703

Telephone: 608.229.2200 Fax: 608.229.2100 reinhartlaw.com

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

CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

Jim Owczarski, Clerk City of Milwaukee 200 East Wells Street, Room 205 Milwaukee, WI 53202 CITY CLERK'S OFF

Dear Clerk:

Re: Tax Parcel No. 141-0814-000

Now comes Claimant, Walgreen Co., tenant of parcel 141-0814-000 (the "Property") in Milwaukee, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37. You hereby are directed to serve any notice of disallowance on the undersigned agent of the Claimant.

- 1. This Claim is brought under Wis. Stat. § 74.37(3)(d), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2020, plus statutory interest, with respect to the Property.
- 2. Claimant is the owner of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.
- The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 200 East Wells Street in the City.
- 4. The Property is located at 6442 North 76th Street within the City and is identified in the City's records as Tax Parcel No. 141-0814-000.
- 5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 101.7207609% as of January 1, 2020.



- 6. For 2020, property tax was imposed on property in the City at the rate of \$26.167 per \$1,000 for of the assessed value for Property.
 - For 2020, the City's assessor set the assessment of the Property at \$2,837,500.
- 8. Claimant appealed the 2020 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).
- 9. The City's Board of Assessor's sustained the assessment at \$2,837,500. Claimant timely requested a hearing with the Board of Review.
 - 10. The City imposed tax on the Property in the amount of \$74,249.
- 11. Claimant timely paid the property taxes imposed by the City on the Property for 2020, or the required installment thereof.
- 12. The fair market value of the Property as of January 1, 2020 was no higher than
- 13. Based on the aggregate ratio 101.7207609%, the correct assessment of the Property for 2020 is no higher than \$1,729,252.
- 14. Based on the tax rate of \$26.167 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2020 should be no higher than \$45,249.
- 15. The 2020 assessment of the Property, as set by the City's Board of Assessors and compared with other properties in the City was excessive and, upon information and belief, violated Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution. As a result, the property tax imposed on the Property for 2020 was excessive in at least the amount of \$29,000.
- 16. Upon information and belief the City will take the position that the assessment of property in the City is at market value and, if true, then an over assessment of the Property constitutes a Uniformity Clause violation. As a result of the assessment of the Property, the Property bears an unreasonably disproportionate share of taxes on an ad valorem basis.
- 16. Claimant is entitled to a refund of 2020 tax in the amount of \$29,000, or such greater amount as may be determined to be due to Claimant, plus statutory interest.
 - 17. The amount of this claim is \$29,000, plus interest thereon.

Dated at Madison, Wisconsin, this 21st day of January, 2021.

Sincerely yours,

Pon M. Millis

Agent for Claimant

44857972

.



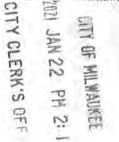
January 21, 2021

Reinhart Boerner Van Deuren s.c. P.O. Box 2018 Madison, WJ 53701-2018

22 East Mifflin Street Suite 700 Madison, WI 53703

Telephone: 608.229.2200 Fax: 608.229.2100 reinhartlaw.com

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



CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

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

Dear Clerk:

Re: Tax Parcel No. 108-0481-100

Now comes Claimant, Walgreen Co., tenant of parcel 108-0481-100 (the "Property") in Milwaukee, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37. You hereby are directed to serve any notice of disallowance on the undersigned agent of the Claimant.

- 1. This Claim is brought under Wis. Stat. § 74.37(3)(d), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2020, plus statutory interest, with respect to the Property.
- Claimant is the owner of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.
- The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 200 East Wells Street in the City.
- 4. The Property is located at 9040 West Good Hope Road within the City and is identified in the City's records as Tax Parcel No. 108-0481-100.
- 5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 101.7207609% as of January 1, 2020.



- 6. For 2020, property tax was imposed on property in the City at the rate of \$26.167 per \$1,000 for of the assessed value for Property.
 - 7. For 2020, the City's assessor set the assessment of the Property at \$2,942,800.
- 8. Claimant appealed the 2020 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).
- 9. The City's Board of Assessor's sustained the assessment at \$2,942,800. Claimant timely requested a hearing with the Board of Review.
 - 10. The City imposed tax on the Property in the amount of \$77,005.
- 11. Claimant timely paid the property taxes imposed by the City on the Property for 2020, or the required installment thereof.
- 12. The fair market value of the Property as of January 1, 2020 was no higher than \$1,700,000.
- 13. Based on the aggregate ratio 101.7207609%, the correct assessment of the Property for 2020 is no higher than \$1,729,252.
- 14. Based on the tax rate of \$26.167 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2020 should be no higher than \$45,249.
- 15. The 2020 assessment of the Property, as set by the City's Board of Assessors and compared with other properties in the City was excessive and, upon information and belief, violated Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution. As a result, the property tax imposed on the Property for 2020 was excessive in at least the amount of \$31,755.
- 16. Upon information and belief the City will take the position that the assessment of property in the City is at market value and, if true, then an over assessment of the Property constitutes a Uniformity Clause violation. As a result of the assessment of the Property, the Property bears an unreasonably disproportionate share of taxes on an ad valorem basis.
- 16. Claimant is entitled to a refund of 2020 tax in the amount of \$31,755, or such greater amount as may be determined to be due to Claimant, plus statutory interest.
 - 17. The amount of this claim is \$31,755, plus interest thereon.

Dated at Madison, Wisconsin, this 21st day of January, 2021.

Sincerely yours,

Don M. Millis Agent for Claimant

44857972



Reinhart Boerner Van Deuren s.c. P.O. Box 2018 Madison, WI 53701-2018

22 East Mifflin Street Suite 700 Madison, WI 53703

Telephone: 608.229.2200 Fax: 608.229.2100 reinhanlaw.com

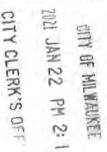
Don M. Millis Direct Dial: 608-229-2234 dmillis@reinhartlaw.com

CLAIM FOR EXCESSIVE ASSESSMENT

January 21, 2021

SERVED BY PROCESS SERVER

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



Dear Clerk:

Re: Tax Parcel No. 514-0303-100

Now comes Claimant, Walgreen Co., tenant of parcel 514-0303-100 (the "Property") in Milwaukee, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37. You hereby are directed to serve any notice of disallowance on the undersigned agent of the Claimant.

- This Claim is brought under Wis. Stat. § 74.37(3)(d), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2020, plus statutory interest, with respect to the Property.
- Claimant is the owner of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.
- The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 200 East Wells Street in the City.
- The Property is located at 6000 West Okalahoma Avenue within the City and is identified in the City's records as Tax Parcel No. 514-0303-100.
- The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 101.7207609% as of January 1, 2020.

- 6. For 2020, property tax was imposed on property in the City at the rate of \$26.167 per \$1,000 for of the assessed value for Property.
 - 7. For 2020, the City's assessor set the assessment of the Property at \$2,518,000.
- 8. Claimant appealed the 2020 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).
- 9. The City's Board of Assessor's sustained the assessment at \$2,518,000. Claimant timely requested a hearing with the Board of Review.
 - 10. The City imposed tax on the Property in the amount of \$65,889.
- 11. Claimant timely paid the property taxes imposed by the City on the Property for 2020, or the required installment thereof.
- 12. The fair market value of the Property as of January 1, 2020 was no higher than \$1,700,000.
- 13. Based on the aggregate ratio 101.7207609%, the correct assessment of the Property for 2020 is no higher than \$1,729,252.
- 14. Based on the tax rate of \$26.167 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2020 should be no higher than \$45,249.
- 15. The 2020 assessment of the Property, as set by the City's Board of Assessors and compared with other properties in the City was excessive and, upon information and belief, violated Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution. As a result, the property tax imposed on the Property for 2020 was excessive in at least the amount of \$20,639.
- 16. Upon information and belief the City will take the position that the assessment of property in the City is at market value and, if true, then an over assessment of the Property constitutes a Uniformity Clause violation. As a result of the assessment of the Property, the Property bears an unreasonably disproportionate share of taxes on an ad valorem basis.
- 16. Claimant is entitled to a refund of 2020 tax in the amount of \$20,639, or such greater amount as may be determined to be due to Claimant, plus statutory interest.
 - 17. The amount of this claim is \$20,639, plus interest thereon.

Dated at Madison, Wisconsin, this 21st day of January, 2021.

Sincerely yours,

Don M. Millis Agent for Claimant

44857972



January 21, 2021

Reinhart Boerner Van Deuren s.c. P.O. Box 2018 Madison, WI 53701-2018

22 East Mifflin Street Suite 700 Madison, WI 53703

Telephone: 608,229,2200 Fax: 608,229,2100 reinhartlaw.com

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



CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

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

Dear Clerk:

Re: Tax Parcel No. 623-9842-111

Now comes Claimant, Walgreen Co., tenant of parcel 623-9842-111 (the "Property") in Milwaukee, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37. You hereby are directed to serve any notice of disallowance on the undersigned agent of the Claimant.

- 1. This Claim is brought under Wis. Stat. § 74.37(3)(d), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2020, plus statutory interest, with respect to the Property.
- 2. Claimant is the owner of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.
- The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 200 East Wells Street in the City.
- 4. The Property is located at 4730 South 27th Street within the City and is identified in the City's records as Tax Parcel No. 623-9842-111.
- 5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 101.7207609% as of January 1, 2020.



- 6. For 2020, property tax was imposed on property in the City at the rate of \$26.167 per \$1,000 for of the assessed value for Property.
 - For 2020, the City's assessor set the assessment of the Property at \$2,333,100.
- 8. Claimant appealed the 2020 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).
- 9. The City's Board of Assessor's sustained the assessment at \$2,333,100. Claimant timely requested a hearing with the Board of Review.
 - 10. The City imposed tax on the Property in the amount of \$61,050.
- 11. Claimant timely paid the property taxes imposed by the City on the Property for 2020, or the required installment thereof.
- 12. The fair market value of the Property as of January 1, 2020 was no higher than \$1,700,000.
- 13. Based on the aggregate ratio 101.7207609%, the correct assessment of the Property for 2020 is no higher than \$1,729,252.
- 14. Based on the tax rate of \$26.167 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2020 should be no higher than \$45,249.
- 15. The 2020 assessment of the Property, as set by the City's Board of Assessors and compared with other properties in the City was excessive and, upon information and belief, violated Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution. As a result, the property tax imposed on the Property for 2020 was excessive in at least the amount of \$15,801.
- 16. Upon information and belief the City will take the position that the assessment of property in the City is at market value and, if true, then an over assessment of the Property constitutes a Uniformity Clause violation. As a result of the assessment of the Property, the Property bears an unreasonably disproportionate share of taxes on an ad valorem basis.
- 16. Claimant is entitled to a refund of 2020 tax in the amount of \$15,801, or such greater amount as may be determined to be due to Claimant, plus statutory interest.
 - 17. The amount of this claim is \$15,801, plus interest thereon.

Dated at Madison, Wisconsin, this 21st day of January, 2021.

Sincerely yours,

Don M. Millis Agent for Claimant

44857972



Reinhart Boerner Van Deuren s.c. P.O. Box 2018 Madison, WI 53701-2018

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



CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

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

Dear Clerk:

Re: Tax Parcel No. 533-1101-000

Now comes Claimant, Walgreen Co., tenant of parcel 533-1101-000 (the "Property") in Milwaukee, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37. You hereby are directed to serve any notice of disallowance on the undersigned agent of the Claimant.

- 1. This Claim is brought under Wis. Stat. § 74.37(3)(d), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2020, plus statutory interest, with respect to the Property.
- Claimant is the owner of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.
- The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 200 East Wells Street in the City.
- 4. The Property is located at 3233 South 27th within the City and is identified in the City's records as Tax Parcel No. 533-1101-000.
- 5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 101.7207609% as of January 1, 2020.

- 6. For 2020, property tax was imposed on property in the City at the rate of \$26.167 per \$1,000 for of the assessed value for Property.
 - For 2020, the City's assessor set the assessment of the Property at \$2,945,600.
- 8. Claimant appealed the 2020 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).
- 9. The City's Board of Assessor's sustained the assessment at \$2,945,600. Claimant timely requested a hearing with the Board of Review.
 - The City imposed tax on the Property in the amount of \$77,078.
- 11. Claimant timely paid the property taxes imposed by the City on the Property for 2020, or the required installment thereof.
- 12. The fair market value of the Property as of January 1, 2020 was no higher than \$1,700,000.
- 13. Based on the aggregate ratio 101.7207609%, the correct assessment of the Property for 2020 is no higher than \$1,729,252.
- 14. Based on the tax rate of \$26.167 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2020 should be no higher than \$45,249.
- 15. The 2020 assessment of the Property, as set by the City's Board of Assessors and compared with other properties in the City was excessive and, upon information and belief, violated Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution. As a result, the property tax imposed on the Property for 2020 was excessive in at least the amount of \$31,828.
- 16. Upon information and belief the City will take the position that the assessment of property in the City is at market value and, if true, then an over assessment of the Property constitutes a Uniformity Clause violation. As a result of the assessment of the Property, the Property bears an unreasonably disproportionate share of taxes on an ad valorem basis.
- 16. Claimant is entitled to a refund of 2020 tax in the amount of \$31,828, or such greater amount as may be determined to be due to Claimant, plus statutory interest.
 - 17. The amount of this claim is \$31,828, plus interest thereon.

Dated at Madison, Wisconsin, this 21st day of January, 2021.

Sincerely yours,

Don M. Millis

Agent for Claimant



Reinhart Boerner Van Deuren s.c. P.O. Box 2018 Madison, WI 53701-2018

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Don M. Millis Direct Dial: 608-229-2234 dmilks@reinhartlaw.com

TY GLERK'S OFF

CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

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

Dear Clerk:

Re: Tax Parcel No. 316-187-1000

Now comes Claimant, Walgreen Co., tenant of parcel 316-187-1000 (the "Property") in Milwaukee, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37. You hereby are directed to serve any notice of disallowance on the undersigned agent of the Claimant.

- 1. This Claim is brought under Wis. Stat. § 74.37(3)(d), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2020, plus statutory interest, with respect to the Property.
- Claimant is the owner of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.
- 3. The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 200 East Wells Street in the City.
- 4. The Property is located at 2950 North Oakland Avenue within the City and is identified in the City's records as Tax Parcel No. 316-187-1000.
- 5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 101.7207609% as of January 1, 2020.



- 6. For 2020, property tax was imposed on property in the City at the rate of \$26.167 per \$1,000 for of the assessed value for Property.
 - 7. For 2020, the City's assessor set the assessment of the Property at \$2,494,700.
- 8. Claimant appealed the 2020 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).
- 9. The City's Board of Assessor's sustained the assessment at \$2,494,700. Claimant timely requested a hearing with the Board of Review.
 - 10. The City imposed tax on the Property in the amount of \$65,279.
- 11. Claimant timely paid the property taxes imposed by the City on the Property for 2020, or the required installment thereof.
- 12. The fair market value of the Property as of January 1, 2020 was no higher than \$1,700,000.
- 13. Based on the aggregate ratio 101.7207609%, the correct assessment of the Property for 2020 is no higher than \$1,729,252.
- 14. Based on the tax rate of \$26.167 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2020 should be no higher than \$45,249.
- 15. The 2020 assessment of the Property, as set by the City's Board of Assessors and compared with other properties in the City was excessive and, upon information and belief, violated Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution. As a result, the property tax imposed on the Property for 2020 was excessive in at least the amount of \$20,030.
- 16. Upon information and belief the City will take the position that the assessment of property in the City is at market value and, if true, then an over assessment of the Property constitutes a Uniformity Clause violation. As a result of the assessment of the Property, the Property bears an unreasonably disproportionate share of taxes on an ad valorem basis.
- 16. Claimant is entitled to a refund of 2020 tax in the amount of \$20,030, or such greater amount as may be determined to be due to Claimant, plus statutory interest.
 - 17. The amount of this claim is \$20,030, plus interest thereon.

Dated at Madison, Wisconsin, this 21st day of January, 2021.

Sincerely yours,

Don M Millis Agent for Claimant



Reinhart Boerner Van Deuren s.c. P.O. Box 2018 Madison, WI 53701-2018

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

DITY OF MILWAUKEE

CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

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

Dear Clerk:

Re: Tax Parcel No. 313-2391-000

Now comes Claimant, Walgreen Co., tenant of parcel 313-2391-000 (the "Property") in Milwaukee, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37. You hereby are directed to serve any notice of disallowance on the undersigned agent of the Claimant.

- 1. This Claim is brought under Wis. Stat. § 74.37(3)(d), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2020, plus statutory interest, with respect to the Property.
- Claimant is the owner of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.
- 3. The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 200 East Wells Street in the City.
- 4. The Property is located at 2826 Martin Luther King Blvd. within the City and is identified in the City's records as Tax Parcel No. 313-2391-000.
- 5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 101.7207609% as of January 1, 2020.



- 6. For 2020, property tax was imposed on property in the City at the rate of \$26.167 per \$1,000 for of the assessed value for Property.
 - 7. For 2020, the City's assessor set the assessment of the Property at \$2,328,100.
- 8. Claimant appealed the 2020 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).
- 9. The City's Board of Assessor's sustained the assessment at \$2,328,100. Claimant timely requested a hearing with the Board of Review.
 - The City imposed tax on the Property in the amount of \$60,920.
- 11. Claimant timely paid the property taxes imposed by the City on the Property for 2020, or the required installment thereof.
- 12. The fair market value of the Property as of January 1, 2020 was no higher than \$1,800,000.
- 13. Based on the aggregate ratio 101.7207609%, the correct assessment of the Property for 2020 is no higher than \$1,830,973.
- 14. Based on the tax rate of \$26.167 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2020 should be no higher than \$47,911.
- 15. The 2020 assessment of the Property, as set by the City's Board of Assessors and compared with other properties in the City was excessive and, upon information and belief, violated Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution. As a result, the property tax imposed on the Property for 2020 was excessive in at least the amount of \$13,008.
- 16. Upon information and belief the City will take the position that the assessment of property in the City is at market value and, if true, then an over assessment of the Property constitutes a Uniformity Clause violation. As a result of the assessment of the Property, the Property bears an unreasonably disproportionate share of taxes on an ad valorem basis.
- 16. Claimant is entitled to a refund of 2020 tax in the amount of \$13,008, or such greater amount as may be determined to be due to Claimant, plus statutory interest.
 - 17. The amount of this claim is \$13,008, plus interest thereon.

Dated at Madison, Wisconsin, this 21st day of January, 2021.

Sincerely yours,

Don M. Millis

Agent for Claimant



Reinhart Boerner Van Deuren s.c. P.O. Box 2018 Madison, WI 53701-2018

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CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

Jim Owczarski, Clerk City of Milwaukee 200 East Wells Street, Room 205 Milwaukee, WI 53202 ZIZI JAN 22 PM 2: 10

Dear Clerk:

Re: Tax Parcel No. 434-2381-000

Now comes Claimant, Walgreen Co., tenant of parcel 434-2381-000 (the "Property") in Milwaukee, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37. You hereby are directed to serve any notice of disallowance on the undersigned agent of the Claimant.

- 1. This Claim is brought under Wis. Stat. § 74.37(3)(d), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2020, plus statutory interest, with respect to the Property.
- Claimant is the owner of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.
- The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 200 East Wells Street in the City.
- 4. The Property is located at 2625 West National Avenue within the City and is identified in the City's records as Tax Parcel No. 434-2381-000.
- 5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 101.7207609% as of January 1, 2020.



- 6. For 2020, property tax was imposed on property in the City at the rate of \$26.167 per \$1,000 for of the assessed value for Property.
 - For 2020, the City's assessor set the assessment of the Property at \$2,613,700.
- 8. Claimant appealed the 2020 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).
- 9. The City's Board of Assessor's sustained the assessment at \$2,613,700. Claimant timely requested a hearing with the Board of Review.
 - 10. The City imposed tax on the Property in the amount of \$68,393.
- 11. Claimant timely paid the property taxes imposed by the City on the Property for 2020, or the required installment thereof.
- 12. The fair market value of the Property as of January 1, 2020 was no higher than \$1,800,000.
- 13. Based on the aggregate ratio 101.7207609%, the correct assessment of the Property for 2020 is no higher than \$1,830,973.
- 14. Based on the tax rate of \$26.167 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2020 should be no higher than \$47,911.
- 15. The 2020 assessment of the Property, as set by the City's Board of Assessors and compared with other properties in the City was excessive and, upon information and belief, violated Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution. As a result, the property tax imposed on the Property for 2020 was excessive in at least the amount of \$20,482.
- 16. Upon information and belief the City will take the position that the assessment of property in the City is at market value and, if true, then an over assessment of the Property constitutes a Uniformity Clause violation. As a result of the assessment of the Property, the Property bears an unreasonably disproportionate share of taxes on an ad valorem basis.
- 16. Claimant is entitled to a refund of 2020 tax in the amount of \$20,482, or such greater amount as may be determined to be due to Claimant, plus statutory interest.
 - 17. The amount of this claim is \$20,482, plus interest thereon.

Dated at Madison, Wisconsin, this 21st day of January, 2021.

Sincerely yours,

Don M. Millis

Agent for Claimant



Reinhart Boerner Van Deuren s.c. P.O. Box 2018 Madison, WI 53701-2018

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Don M. Millis

Direct Dial: 608-229-2234 dmillis@reinhartlaw.com

DITY OF

CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

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

Dear Clerk:

Re: Tax Parcel No. 245-0216-110

Now comes Claimant, Walgreen Co., tenant of parcel 245-0216-110 (the "Property") in Milwaukee, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37. You hereby are directed to serve any notice of disallowance on the undersigned agent of the Claimant.

- 1. This Claim is brought under Wis. Stat. § 74.37(3)(d), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2020, plus statutory interest, with respect to the Property.
- Claimant is the owner of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.
- The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 200 East Wells Street in the City.
- 4. The Property is located at 2222 West Capitol Drive within the City and is identified in the City's records as Tax Parcel No. 245-0216-110.
- 5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 101.7207609% as of January 1, 2020.



- 6. For 2020, property tax was imposed on property in the City at the rate of \$26.167 per \$1,000 for of the assessed value for Property.
 - 7. For 2020, the City's assessor set the assessment of the Property at \$2,544,300.
- 8. Claimant appealed the 2020 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).
- 9. The City's Board of Assessor's sustained the assessment at \$2,544,300. Claimant timely requested a hearing with the Board of Review.
 - The City imposed tax on the Property in the amount of \$66,577.36.
- 11. Claimant timely paid the property taxes imposed by the City on the Property for 2020, or the required installment thereof.
- 12. The fair market value of the Property as of January 1, 2020 was no higher than \$1800000.
- 13. Based on the aggregate ratio 101.7207609%, the correct assessment of the Property for 2020 is no higher than \$1,830,973.
- 14. Based on the tax rate of \$26.167 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2020 should be no higher than \$47,911.0887.
- 15. The 2020 assessment of the Property, as set by the City's Board of Assessors and compared with other properties in the City was excessive and, upon information and belief, violated Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution. As a result, the property tax imposed on the Property for 2020 was excessive in at least the amount of \$18,666.
- 16. Upon information and belief the City will take the position that the assessment of property in the City is at market value and, if true, then an over assessment of the Property constitutes a Uniformity Clause violation. As a result of the assessment of the Property, the Property bears an unreasonably disproportionate share of taxes on an ad valorem basis.
- 16. Claimant is entitled to a refund of 2020 tax in the amount of \$18,666, or such greater amount as may be determined to be due to Claimant, plus statutory interest.
 - 17. The amount of this claim is \$18,666, plus interest thereon.

Dated at Madison, Wisconsin, this 21st day of January, 2021.

Sincerely yours,

Don M. Millis Agent for Claimant



Reinhart Boerner Van Deuren s.c. P.O. Box 2018 Madison, WI 53701-2018

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Telephone: 608.229.2200 Fax: 608.229.2100 reinhartlaw.com

January 21, 2021

Don M, Millis Direct Dial: 608-229-2234 dmillist@reinhartlaw.com

JAN 22 PM 2: Y CLERK'S OFF

CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

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

Dear Clerk:

Re: Tax Parcel No. 409-9985-114

Now comes Claimant, Moths Family Limited Partnership, owner of parcel 409-9985-114 (the "Property") in Milwaukee, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37. You hereby are directed to serve any notice of disallowance on the undersigned agent of the Claimant.

- 1. This Claim is brought under Wis. Stat. § 74.37(3)(d), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2020, plus statutory interest, with respect to the Property.
- Claimant is the owner of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.
- The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 200 East Wells Street in the City.
- 4. The Property is located at 305-317 N. 95th Street within the City and is identified in the City's records as Tax Parcel No. 409-9985-114.
- 5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 101.7207609% as of January 1, 2020.



- 6. For 2020, property tax was imposed on property in the City at the rate of \$26.167 per \$1,000 for of the assessed value for Property.
 - For 2020, the City's assessor set the assessment of the Property at \$6,261,700.
- 8. Claimant appealed the 2020 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).
- 9. The City's Board of Assessor's sustained the assessment at \$6,261,700. Claimant timely requested a hearing with the Board of Review.
 - 10. The City imposed tax on the Property in the amount of \$163,851.53
- Claimant timely paid the property taxes imposed by the City on the Property for 2020, or the required installment thereof.
- 12. The fair market value of the Property as of January 1, 2020 was no higher than
- 13. Based on the aggregate ratio 101.7207609%, the correct assessment of the Property for 2020 is no higher than \$4,831,736.
- 14. Based on the tax rate of \$26.167 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2020 should be no higher than \$126,432.
- 15. The 2020 assessment of the Property, as set by the City's Board of Assessors and compared with other properties in the City was excessive and, upon information and belief, violated Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution. As a result, the property tax imposed on the Property for 2020 was excessive in at least the amount of \$37,419.
- 16. Upon information and belief the City will take the position that the assessment of property in the City is at market value and, if true, then an over assessment of the Property constitutes a Uniformity Clause violation. As a result of the assessment of the Property, the Property bears an unreasonably disproportionate share of taxes on an ad valorem basis.
- 17. Claimant is entitled to a refund of 2020 tax in the amount of \$37,419, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

18. The amount of this claim is \$37,419, plus interest thereon.

Dated at Madison, Wisconsin, this 21st day of January, 2021.

Sincerely yours

Don M. Millis Agent for Claimant



Reinhart Boerner Van Deuren s.c. P.O. Box 2018 Madison, WI 53701-2018

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Telephone: 608.229.2200 Fax: 608.229.2100 reinhartlaw.com

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

CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

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

Dear Clerk:

Re: Tax Parcel No. 527-1091-000

Now comes Claimant, EJM, LLC, owner of parcel 527-1091-000 (the "Property") in Milwaukee, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37. You hereby are directed to serve any notice of disallowance on the undersigned agent of the Claimant.

- 1. This Claim is brought under Wis. Stat. § 74.37(3)(d), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2020, plus statutory interest, with respect to the Property.
- 2. Claimant is the owner of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.
- The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 200 East Wells Street in the City.
- 4. The Property is located at 8141 W. Oklahoma within the City and is identified in the City's records as Tax Parcel No. 527-1091-000.
- 5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 101.7207609% as of January 1, 2020.



- 6. For 2020, property tax was imposed on property in the City at the rate of \$26.167 per \$1,000 for of the assessed value for Property.
 - 7. For 2020, the City's assessor set the assessment of the Property at \$1,036,300.
- 8. Claimant appealed the 2020 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).
- 9. The City's Board of Assessor's sustained the assessment at \$1,036,300. Claimant timely requested a hearing with the Board of Review.
 - 10. The City imposed tax on the Property in the amount of \$27,117.13.
- 11. Claimant timely paid the property taxes imposed by the City on the Property for 2020, or the required installment thereof.
- 12. The fair market value of the Property as of January 1, 2020 was no higher than \$800,000.
- 13. Based on the aggregate ratio 101.7207609%, the correct assessment of the Property for 2020 is no higher than \$813,766.
- 14. Based on the tax rate of \$26.167 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2020 should be no higher than \$21,294.
- 15. The 2020 assessment of the Property, as set by the City's Board of Assessors and compared with other properties in the City was excessive and, upon information and belief, violated Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution. As a result, the property tax imposed on the Property for 2020 was excessive in at least the amount of \$5,823.
- 16. Upon information and belief the City will take the position that the assessment of property in the City is at market value and, if true, then an over assessment of the Property constitutes a Uniformity Clause violation. As a result of the assessment of the Property, the Property bears an unreasonably disproportionate share of taxes on an ad valorem basis.
- 17. Claimant is entitled to a refund of 2020 tax in the amount of \$5,823, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

> 18. The amount of this claim is \$5,823, plus interest thereon.

Dated at Madison, Wisconsin, this 21st day of January, 2021.

Sincerely yours,

Don M. Millis Agent for Claimant

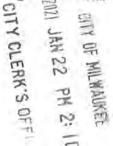


Reinhart Boerner Van Deuren s.c. P.O. Box 2018 Madison, WI 53701-2018

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



CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

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

Dear Clerk:

Re: Tax Parcel No. 552-1603-000

Now comes Claimant, CFT NV Developments, LLC, owner of parcel 552-1603-000 (the "Property") in Milwaukee, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37. You hereby are directed to serve any notice of disallowance on the undersigned agent of the Claimant.

- 1. This Claim is brought under Wis. Stat. § 74.37(3)(d), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2020, plus statutory interest, with respect to the Property.
- Claimant is the owner of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.
- The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 200 East Wells Street in the City.
- The Property is located at 3606 S. 27th Street within the City and is identified in the City's records as Tax Parcel No. 552-1603-000.
- 5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 101.7207609% as of January 1, 2020.

- 6. For 2020, property tax was imposed on property in the City at the rate of \$26.167 per \$1,000 for of the assessed value for Property.
 - 7. For 2020, the City's assessor set the assessment of the Property at \$1,007,000.
- 8. Claimant appealed the 2020 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).
- 9. The City's Board of Assessor's increased the assessment to \$1,196,800. Claimant timely requested a hearing with the Board of Review.
 - 10. The City imposed tax on the Property in the amount of \$31,316.98.
- 11. Claimant timely paid the property taxes imposed by the City on the Property for 2020, or the required installment thereof.
- 12. The fair market value of the Property as of January 1, 2020 was no higher than \$560,000.
- 13. Based on the aggregate ratio 101.7207609%, the correct assessment of the Property for 2020 is no higher than \$569,636.
- 14. Based on the tax rate of \$26.167 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2020 should be no higher than \$14,906.
- 15. The 2020 assessment of the Property, as set by the City's Board of Assessors and compared with other properties in the City was excessive and, upon information and belief, violated Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution. As a result, the property tax imposed on the Property for 2020 was excessive in at least the amount of \$16,411.
- 16. Upon information and belief the City will take the position that the assessment of property in the City is at market value and, if true, then an over assessment of the Property constitutes a Uniformity Clause violation. As a result of the assessment of the Property, the Property bears an unreasonably disproportionate share of taxes on an ad valorem basis.
- 17. Claimant is entitled to a refund of 2020 tax in the amount of \$16,411, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

18. The amount of this claim is \$16,411, plus interest thereon.

Dated at Madison, Wisconsin, this 21st day of January, 2021.

Sincerely yours,

Don M. Millis

Agent for Claimant



Reinhart Boerner Van Deuren s.c. P.O. Box 2018 Madison, WI 53701-2018

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CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

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

Dear Clerk:

Re: Tax Parcel No. 249-0876-000

Now comes Claimant, Mid Milk Improvements, LLC, owner of parcel 249-0876-000 (the "Property") in Milwaukee, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37. You hereby are directed to serve any notice of disallowance on the undersigned agent of the Claimant.

- 1. This Claim is brought under Wis. Stat. § 74.37(3)(d), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2020, plus statutory interest, with respect to the Property.
- Claimant is the owner of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.
- The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 200 East Wells Street in the City.
- 4. The Property is located at 4976 N. 60th Street within the City and is identified in the City's records as Tax Parcel No. 249-0876-000.
- 5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 101.7207609% as of January 1, 2020.



- 6. For 2020, property tax was imposed on property in the City at the rate of \$26.167 per \$1,000 for of the assessed value for Property.
 - 7. For 2020, the City's assessor set the assessment of the Property at \$641,600.
- 8. Claimant appealed the 2020 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).
- 9. The City's Board of Assessor's sustained the assessment at \$641,600. Claimant timely requested a hearing with the Board of Review.
 - 10. The City imposed tax on the Property in the amount of \$16,788.90.
- 11. Claimant timely paid the property taxes imposed by the City on the Property for 2020, or the required installment thereof.
- 12. The fair market value of the Property as of January 1, 2020 was no higher than \$350,000.
- 13. Based on the aggregate ratio 101.7207609%, the correct assessment of the Property for 2020 is no higher than \$356,023.
- 14. Based on the tax rate of \$26.167 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2020 should be no higher than \$9,316.
- 15. The 2020 assessment of the Property, as set by the City's Board of Assessors and compared with other properties in the City was excessive and, upon information and belief, violated Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution. As a result, the property tax imposed on the Property for 2020 was excessive in at least the amount of \$7,473.
- 16. Upon information and belief the City will take the position that the assessment of property in the City is at market value and, if true, then an over assessment of the Property constitutes a Uniformity Clause violation. As a result of the assessment of the Property, the Property bears an unreasonably disproportionate share of taxes on an ad valorem basis.
- 17. Claimant is entitled to a refund of 2020 tax in the amount of \$7,473, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

18. The amount of this claim is \$7,473, plus interest thereon.

Dated at Madison, Wisconsin, this 21st day of January, 2021.

Sincerely yours,

Don M. Millis

Agent for Claimant



Reinhart Boerner Van Deuren s.c. P.O. Box 2018 Madison, WI 53701-2018

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Don M. Millis

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CLAIM FOR EXCESSIVE ASSESSMENT

January 21, 2021

SERVED BY PROCESS SERVER

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

Dear Clerk:

Re: Tax Parcel No. 249-0861-000

Now comes Claimant, Mid Milk Improvements, LLC, owner of parcel 249-0861-000 (the "Property") in Milwaukee, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37. You hereby are directed to serve any notice of disallowance on the undersigned agent of the Claimant.

- 1. This Claim is brought under Wis. Stat. § 74.37(3)(d), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2020, plus statutory interest, with respect to the Property.
- Claimant is the owner of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.
- The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 200 East Wells Street in the City.
- 4. The Property is located at 4350 N. 60th Street within the City and is identified in the City's records as Tax Parcel No. 249-0861-000.
- 5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 101.7207609% as of January 1, 2020.



- 6. For 2020, property tax was imposed on property in the City at the rate of \$26.167 per \$1,000 for of the assessed value for Property.
 - For 2020, the City's assessor set the assessment of the Property at \$287,000.
- 8. Claimant appealed the 2020 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).
- 9. The City's Board of Assessor's sustained the assessment at \$287,000. Claimant timely requested a hearing with the Board of Review.
 - The City imposed tax on the Property in the amount of \$7,510.00.
- 11. Claimant timely paid the property taxes imposed by the City on the Property for 2020, or the required installment thereof.
- 12. The fair market value of the Property as of January 1, 2020 was no higher than \$175,000.
- 13. Based on the aggregate ratio 101.7207609%, the correct assessment of the Property for 2020 is no higher than \$178,011.
- 14. Based on the tax rate of \$26.167 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2020 should be no higher than \$4,658.
- 15. The 2020 assessment of the Property, as set by the City's Board of Assessors and compared with other properties in the City was excessive and, upon information and belief, violated Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution. As a result, the property tax imposed on the Property for 2020 was excessive in at least the amount of \$2,852.
- 16. Upon information and belief the City will take the position that the assessment of property in the City is at market value and, if true, then an over assessment of the Property constitutes a Uniformity Clause violation. As a result of the assessment of the Property, the Property bears an unreasonably disproportionate share of taxes on an ad valorem basis.
- 17. Claimant is entitled to a refund of 2020 tax in the amount of \$2,852, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

> The amount of this claim is \$2,852, plus interest thereon. 18.

Dated at Madison, Wisconsin, this 21st day of January, 2021.

Sincerely yours,

Don M. Millis Agent for Claimant



Reinhart Boerner Van Deuren s.c. P.O. Box 2018 Madison, WI 53701-2018

22 East Mifflin Street Suite 700 Madison, WI 53703

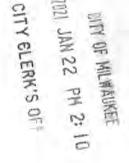
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CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

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



Dear Clerk:

Re: Tax Parcel No. 249-0872-000

Now comes Claimant, Mid Milk Improvements, LLC, owner of parcel 249-0872-000 (the "Property") in Milwaukee, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37. You hereby are directed to serve any notice of disallowance on the undersigned agent of the Claimant.

- 1. This Claim is brought under Wis. Stat. § 74.37(3)(d), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2020, plus statutory interest, with respect to the Property.
- Claimant is the owner of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.
- The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 200 East Wells Street in the City.
- 4. The Property is located at 4104 N. 56th Street within the City and is identified in the City's records as Tax Parcel No. 249-0872-000.
- 5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 101.7207609% as of January 1, 2020.



- 6. For 2020, property tax was imposed on property in the City at the rate of \$26.167 per \$1,000 for of the assessed value for Property.
 - For 2020, the City's assessor set the assessment of the Property at \$14,745,000.
- 8. Claimant appealed the 2020 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).
- The City's Board of Assessor's sustained the assessment at \$14,745,000.
 Claimant timely requested a hearing with the Board of Review.
 - The City imposed tax on the Property in the amount of \$385,836.25.
- 11. Claimant timely paid the property taxes imposed by the City on the Property for 2020, or the required installment thereof.
- 12. The fair market value of the Property as of January 1, 2020 was no higher than \$9,500,000.
- 13. Based on the aggregate ratio 101.7207609%, the correct assessment of the Property for 2020 is no higher than \$9,663,472.
- 14. Based on the tax rate of \$26.167 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2020 should be no higher than \$252,864.
- 15. The 2020 assessment of the Property, as set by the City's Board of Assessors and compared with other properties in the City was excessive and, upon information and belief, violated Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution. As a result, the property tax imposed on the Property for 2020 was excessive in at least the amount of \$132,972.
- 16. Upon information and belief the City will take the position that the assessment of property in the City is at market value and, if true, then an over assessment of the Property constitutes a Uniformity Clause violation. As a result of the assessment of the Property, the Property bears an unreasonably disproportionate share of taxes on an ad valorem basis.
- 17. Claimant is entitled to a refund of 2020 tax in the amount of \$132,972, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

18. The amount of this claim is \$132,972, plus interest thereon.

Dated at Madison, Wisconsin, this 21st day of January, 2021.

Sincerely yours,

Don M. Millis

Agent for Claimant



Reinhart Boerner Van Deuren s.c. P.O. Box 2018 Madison, WI 53701-2018

22 East Mifflin Street Suite 700 Madison, WI 53703

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

CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

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

Re: Tax Parcel No. 249-0873-000

Dear Clerk:

Now comes Claimant, Mid Milk Improvements, LLC, owner of parcel 249-0873-000 (the "Property") in Milwaukee, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37. You hereby are directed to serve any notice of disallowance on the undersigned agent of the Claimant.

- 1. This Claim is brought under Wis. Stat. § 74.37(3)(d), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2020, plus statutory interest, with respect to the Property.
- Claimant is the owner of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.
- The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 200 East Wells Street in the City.
- 4. The Property is located at 4100 N. 56th Street within the City and is identified in the City's records as Tax Parcel No. 249-0873-000.
- 5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 101.7207609% as of January 1, 2020.



- 6. For 2020, property tax was imposed on property in the City at the rate of \$26.167 per \$1,000 for of the assessed value for Property.
 - For 2020, the City's assessor set the assessment of the Property at \$6,416,000.
- 8. Claimant appealed the 2020 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).
- 9. The City's Board of Assessor's sustained the assessment at \$6,416,000. Claimant timely requested a hearing with the Board of Review.
 - 10. The City imposed tax on the Property in the amount of \$167,889.14.
- Claimant timely paid the property taxes imposed by the City on the Property for 2020, or the required installment thereof.
- 12. The fair market value of the Property as of January 1, 2020 was no higher than \$4,200,000.
- 13. Based on the aggregate ratio 101.7207609%, the correct assessment of the Property for 2020 is no higher than \$4,272,272.
- 14. Based on the tax rate of \$26.167 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2020 should be no higher than \$111,793.
- 15. The 2020 assessment of the Property, as set by the City's Board of Assessors and compared with other properties in the City was excessive and, upon information and belief, violated Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution. As a result, the property tax imposed on the Property for 2020 was excessive in at least the amount of \$56,097.
- 16. Upon information and belief the City will take the position that the assessment of property in the City is at market value and, if true, then an over assessment of the Property constitutes a Uniformity Clause violation. As a result of the assessment of the Property, the Property bears an unreasonably disproportionate share of taxes on an ad valorem basis.
- 17. Claimant is entitled to a refund of 2020 tax in the amount of \$56,097, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

18. The amount of this claim is \$56,097, plus interest thereon.

Dated at Madison, Wisconsin, this 21st day of January, 2021.

Sincerely yours,

Don M. Millis Agent for Claimant



Reinhart Boerner Van Deuren 5.c. P.O. Box 2018 Madison, WI 53701-2018

22 East Mifflin Street Suite 700 Madison, WI 53703

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Don M. Millis

CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

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

OFF

Dear Clerk:

Re: Tax Parcel No. 249-0875-000

Now comes Claimant, Mid Milk Improvements, LLC, owner of parcel 249-0875-000 (the "Property") in Milwaukee, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37. You hereby are directed to serve any notice of disallowance on the undersigned agent of the Claimant.

- 1. This Claim is brought under Wis. Stat. § 74.37(3)(d), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2020, plus statutory interest, with respect to the Property.
- Claimant is the owner of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.
- The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 200 East Wells Street in the City.
- 4. The Property is located at 5704-5712 W. Capitol Drive within the City and is identified in the City's records as Tax Parcel No. 249-0875-000.
- 5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 101.7207609% as of January 1, 2020.



- 6. For 2020, property tax was imposed on property in the City at the rate of \$26.167 per \$1,000 for of the assessed value for Property.
 - 7. For 2020, the City's assessor set the assessment of the Property at \$887,000.
- 8. Claimant appealed the 2020 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).
- 9. The City's Board of Assessor's sustained the assessment at \$887,000. Claimant timely requested a hearing with the Board of Review.
 - 10. The City imposed tax on the Property in the amount of \$23,210.36.
- 11. Claimant timely paid the property taxes imposed by the City on the Property for 2020, or the required installment thereof.
- 12. The fair market value of the Property as of January 1, 2020 was no higher than \$550,000.
- 13. Based on the aggregate ratio 101.7207609%, the correct assessment of the Property for 2020 is no higher than \$559,464.
- 14. Based on the tax rate of \$26.167 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2020 should be no higher than \$14,639.
- 15. The 2020 assessment of the Property, as set by the City's Board of Assessors and compared with other properties in the City was excessive and, upon information and belief, violated Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution. As a result, the property tax imposed on the Property for 2020 was excessive in at least the amount of \$8,571.
- 16. Upon information and belief the City will take the position that the assessment of property in the City is at market value and, if true, then an over assessment of the Property constitutes a Uniformity Clause violation. As a result of the assessment of the Property, the Property bears an unreasonably disproportionate share of taxes on an ad valorem basis.
- 17. Claimant is entitled to a refund of 2020 tax in the amount of \$8,571, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

18. The amount of this claim is \$8,571, plus interest thereon.

Dated at Madison, Wisconsin, this 21st day of January, 2021.

Sincerely yours,

Don M. Millis Agent for Claimant





Reinbart Boerner Van Deuren s.c. P.O. Box 2018 Madison, WI 53701-2018

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Don M. Millis
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CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

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

Dear Clerk:

Re: Tax Parcel No. 249-0874-000

Now comes Claimant, Mid Milk Improvements, LLC, owner of parcel 249-0874-000 (the "Property") in Milwaukee, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37. You hereby are directed to serve any notice of disallowance on the undersigned agent of the Claimant.

- 1. This Claim is brought under Wis. Stat. § 74.37(3)(d), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2020, plus statutory interest, with respect to the Property.
- Claimant is the owner of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.
- The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 200 East Wells Street in the City.
- 4. The Property is located at 5610 W. Capitol Drive within the City and is identified in the City's records as Tax Parcel No. 249-0874-000.
- The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 101.7207609% as of January 1, 2020.



- 6. For 2020, property tax was imposed on property in the City at the rate of \$26.167 per \$1,000 for of the assessed value for Property.
 - For 2020, the City's assessor set the assessment of the Property at \$603,000.
- 8. Claimant appealed the 2020 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).
- 9. The City's Board of Assessor's reduced the assessment to \$490,000. Claimant timely requested a hearing with the Board of Review.
 - The City imposed tax on the Property in the amount of \$12,821.96.
- 11. Claimant timely paid the property taxes imposed by the City on the Property for 2020, or the required installment thereof.
- 12. The fair market value of the Property as of January 1, 2020 was no higher than \$400,000.
- 13. Based on the aggregate ratio 101.7207609%, the correct assessment of the Property for 2020 is no higher than \$406,883.
- 14. Based on the tax rate of \$26.167 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2020 should be no higher than \$10,647.
- 15. The 2020 assessment of the Property, as set by the City's Board of Assessors and compared with other properties in the City was excessive and, upon information and belief, violated Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution. As a result, the property tax imposed on the Property for 2020 was excessive in at least the amount of \$2,175.
- 16. Upon information and belief the City will take the position that the assessment of property in the City is at market value and, if true, then an over assessment of the Property constitutes a Uniformity Clause violation. As a result of the assessment of the Property, the Property bears an unreasonably disproportionate share of taxes on an ad valorem basis.
- 17. Claimant is entitled to a refund of 2020 tax in the amount of \$2,175, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

18. The amount of this claim is \$2,175, plus interest thereon.

Dated at Madison, Wisconsin, this 21st day of January, 2021.

Sincerely yours,

Don M. Millis

Agent for Claimant

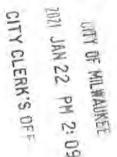


Reinhart Boerner Van Deuren 5.c P.O. Box 2018 Madison, WI 53701-2018

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Telephone: 608.229.2200 Fax: 608.229.2100 reinhartlaw.com

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



CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

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

Dear Clerk:

Re: Tax Parcel No. 361-1992-000

Now comes Claimant, One Hundred MP Way, LLC c/o Manpower Group, Inc., tenant of parcel 361-1992-000 (the "Property") in Milwaukee, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37. You hereby are directed to serve any notice of disallowance on the undersigned agent of the Claimant.

- 1. This Claim is brought under Wis. Stat. § 74.37(3)(d), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2020, plus statutory interest, with respect to the Property.
- Claimant is the owner of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.
- The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 200 East Wells Street in the City.
- The Property is located at 100 Manpower Place (201 Cherry Street) within the City and is identified in the City's records as Tax Parcel No. 361-1992-000.
- The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 101.7207609% as of January 1, 2020.



- 6. For 2020, property tax was imposed on property in the City at the rate of \$26.167 per \$1,000 for of the assessed value for Property.
 - 7. For 2020, the City's assessor set the assessment of the Property at \$66,729,300.
- 8. Claimant appealed the 2020 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).
- 9. The City's Board of Assessor's sustained the assessment at \$66,729,300. Claimant timely requested a hearing with the Board of Review.
 - 10. The City imposed tax on the Property in the amount of \$1,746,122.95.
- 11. Claimant timely paid the property taxes imposed by the City on the Property for 2020, or the required installment thereof.
- 12. The fair market value of the Property as of January 1, 2020 was no higher than \$39,000,000.
- 13. Based on the aggregate ratio 101.7207609%, the correct assessment of the Property for 2020 is no higher than \$39,671,097.
- 14. Based on the tax rate of \$26.167 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2020 should be no higher than \$1,038,074.
- 15. The 2020 assessment of the Property, as set by the City's Board of Assessors and compared with other properties in the City was excessive and, upon information and belief, violated Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution. As a result, the property tax imposed on the Property for 2020 was excessive in at least the amount of \$708,049.
- 16. Upon information and belief the City will take the position that the assessment of property in the City is at market value and, if true, then an over assessment of the Property constitutes a Uniformity Clause violation. As a result of the assessment of the Property, the Property bears an unreasonably disproportionate share of taxes on an ad valorem basis.
- 17. Claimant is entitled to a refund of 2020 tax in the amount of \$708,049, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

18. The amount of this claim is \$708,049, plus interest thereon.

Dated at Madison, Wisconsin, this 21st day of January, 2021.

Sincerely yours,

Don M. Millis Agent for Claimant



Reinhart Boerner Van Deuren s.c. P.O. Box 2018 Madison, WI 53701-2018

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CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

Jim Owczarski, Clerk City of Milwaukee 200 East Wells Street, Room 205 Milwaukee, WI 53202 THY OF MILWAUKEE ITY CLERK'S OFF

Dear Clerk:

Re: Tax Parcel No. 392-0604-110

Now comes Claimant, Hertz Milwaukee 100 East Wisconsin, LLC, owner of parcel 392-0604-110 (the "Property") in Milwaukee, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37. You hereby are directed to serve any notice of disallowance on the undersigned agent of the Claimant.

- 1. This Claim is brought under Wis. Stat. § 74.37(3)(d), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2020, plus statutory interest, with respect to the Property.
- 2. Claimant is the owner of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.
- The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 200 East Wells Street in the City.
- 4. The Property is located at 100 E. Wisconsin Avenue within the City and is identified in the City's records as Tax Parcel No. 392-0604-110.
- 5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 101.7207609% as of January 1, 2020.



- 6. For 2020, property tax was imposed on property in the City at the rate of \$26.167 per \$1,000 for of the assessed value for Property.
 - For 2020, the City's assessor set the assessment of the Property at \$73,726,000.
- 8. Claimant appealed the 2020 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).
- 9. The City's Board of Assessor's sustained the assessment at \$73,726,000. Claimant timely requested a hearing with the Board of Review.
 - 10. The City imposed tax on the Property in the amount of \$1,929,207.40.
- 11. Claimant timely paid the property taxes imposed by the City on the Property for 2020, or the required installment thereof.
- 12. The fair market value of the Property as of January 1, 2020 was no higher than \$63,000,000.
- 13. Based on the aggregate ratio 101.7207609%, the correct assessment of the Property for 2020 is no higher than \$64,084,079.
- 14. Based on the tax rate of \$26.167 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2020 should be no higher than \$1,676,888.
- 15. The 2020 assessment of the Property, as set by the City's Board of Assessors and compared with other properties in the City was excessive and, upon information and belief, violated Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution. As a result, the property tax imposed on the Property for 2020 was excessive in at least the amount of \$252,319.
- 16. Upon information and belief the City will take the position that the assessment of property in the City is at market value and, if true, then an over assessment of the Property constitutes a Uniformity Clause violation. As a result of the assessment of the Property, the Property bears an unreasonably disproportionate share of taxes on an ad valorem basis.
- 17. Claimant is entitled to a refund of 2020 tax in the amount of \$252,319, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

18. The amount of this claim is \$252,319, plus interest thereon.

Dated at Madison, Wisconsin, this 21st day of January, 2021.

Sincerely yours,

Don M. Millis

Agent for Claimant