

01-25
13-19

CLAIM FOR EXCESSIVE ASSESSMENT

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

CITY CLERK'S OFFICE

2022 JAN 25 PM 2:52

CITY OF MILWAUKEE

Claimant Monroe Subsidiary LLC, by its attorneys Gimbel, Reilly, Guerin & Brown LLP, asserts it is the owner of parcel number 393-0872-000 (the "Property") located at 752 - 764 N. Milwaukee St., Milwaukee Wisconsin, and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to WIS. STAT. § 74.37.

1. Claimant is the owner of the property, located at 752 - 764 N. Milwaukee St., Milwaukee Wisconsin is responsible for taxes on the Property and is authorized to bring this claim in its own name.
2. For the 2020 tax year, the value of the Property was set by the Assessor's office at \$4,616,000 and was taxed at \$26.16 per \$1,000 of assessed value. A copy of the 2020 tax bill is attached as Exhibit A.
3. Claimant made a timely objection to the Board of Review pursuant to WIS. STAT. § 70.47. and the Board determined the 2020 final assessment to be \$4,616,000. A copy of the Board of Review objection is attached as Exhibit B.
4. The Board of Review has taken no action on Claimant's Board of Review objection submitted on November 12, 2020.
5. Based on this assessment, the City imposed a tax of \$120,788.07 on the Property, not including credits, special assessments, and charges.

The assessed value of the Property as of January 1, 2020, should be no higher than \$4,300,000. This value is derived from an independent, recent, fee simple, market appraisal of the Property dated July 28, 2021. Additionally, the Property was not assessed uniformly in compliance with Article VIII, Section 1 of the Wisconsin Constitution.


The correct assessment of the Property for the 2020 assessment should be no higher than \$4,300,000 and the correct tax on the Property for 2020 should be no higher than \$112,518.10.

OFFICE OF CITY ATTORNEY
25 JAN 22 PM 02:40

8. As a result of the excessive assessment of the Property for the 2020 tax year, an excess tax in at least the amount of \$8,269.97 was imposed on the Property.
9. The amount of this claim is \$8,269.97 plus interest thereon at the applicable statutory rate.
10. Among other reasons, Claimant has filed this Claim for Excessive Assessment against the City to preserve its rights and remedies in light of WIS. STAT. § 74.37(2)(b)5.

Dated this 20th day of January, 2022.

GIMBEL, REILLY, GUERIN & BROWN LLP

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

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

2020 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL

ACCOUNT TYPE: REAL ESTATE
 TAX KEY / ACCOUNT NO. 3930872000
 LOCATION OF PROPERTY: 752 764 N MILWAUKEE ST
 LEGAL DESCRIPTION: NEIGHBORHOOD 646
 CERTIFIED SURVEY MAP NUMBER 7900 IN NW 1/4 SEC 28-7-22 LOT 2 BID #21

BILL # 00100353

PLAT PAGE 393/29

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

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

MONROE SUBSIDIARY LLC
 788 N JEFFERSON ST # 800
 MILWAUKEE, WI 53202

Class	Assessment-Land	Assmt.-Improvements	Total Assessment	Detail of Special Assessments and Other Charges
SPECIAL MERCANTILE	718,500	3,897,500	4,616,000	DNS MISCELLANEOUS 193.04 FIRE PREVENTION INSPECTION 536.60 BID #21 DOWNTOWN MGMT DIST 7,190.35
Avg. Assmt. Ratio	Est. Fair Mkt.-Land	Est. Fair Mkt.-Improvements	Total Est. Fair Market	
1.0172	706,351	3,831,597	4,537,948	
School taxes reduced by school levy tax credit			7,145.75	TOTAL 7,919.99

Tax Levy	2019 Est. State Aids	2020 Est. State Aids	2019 Net Tax	2020 Net Tax	% Change
State of Wis.			0.00	0.00	+0.000
Sewerage Dist.			7,405.21	7,209.27	-2.646
Public Schools	699,448,479	724,871,983	34,802.88	40,814.49	+17.273
Tech. College	27,152,620	27,308,513	5,325.18	5,234.54	-1.702
County Govt.	25,060,920	25,198,806	21,535.37	20,958.95	-2.677
City Govt.	257,755,454	256,642,807	47,212.05	46,570.82	-1.358
Total	1,009,417,473	1,034,022,109	116,280.69	120,788.07	+3.876
First Dollar Credit			-68.04	-74.90	+10.082
Lottery and Gaming Credit			0.00	0.00	+0.000
Net Property Tax			116,212.65	120,713.17	+3.873
Special Assessments and Charges				7,919.99	

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

TOTAL DUE	128,633.16
FULL PAYMENT DUE ON OR BEFORE 01/31/2021	128,633.16
FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2021	20,473.65

Monthly Installment Payment Due: February through July 2021	13,283.36	Net Assessed Value Rate Before Credits
Monthly Installment Payment Due: August, September, and October 2021	9,486.45	26.167

FOR INFORMATIONAL PURPOSES ONLY - Voter-Approved Temporary Tax Increases

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



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

2020 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON

ACCOUNT TYPE: REAL ESTATE TAX KEY / ACCOUNT NO. 3930872000 BILL # 00100353
 LOCATION OF PROPERTY: 752 764 N MILWAUKEE ST

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

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

FULL PAYMENT DUE ON OR BEFORE 01/31/2021	128,633.16
FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2021	20,473.65
PLEASE WRITE IN AMOUNT ENCLOSED	
\$	

MONROE SUBSIDIARY LLC
 788 N JEFFERSON ST # 800

TMS
01-25-2022
1396

CLAIM FOR EXCESSIVE ASSESSMENT

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

CITY CLERK'S OFFICE

2022 JAN 25 PM 2:53

CITY OF MILWAUKEE

Claimant Monroe Subsidiary LLC, by its attorneys Gimbel, Reilly, Guerin & Brown LLP, asserts it is the owner of parcel number 393-0872-000 (the "Property") located at 752 - 764 N. Milwaukee St., Milwaukee Wisconsin, and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to WIS. STAT. § 74.37.

1. Claimant is the owner of the property, located at 752 - 764 N. Milwaukee St., Milwaukee Wisconsin is responsible for taxes on the Property and is authorized to bring this claim in its own name.
2. For the 2021 tax year, the value of the Property was set by the Assessor's office at \$4,484,000 and was taxed at \$26.27 per \$1,000 of assessed value. A copy of the 2021 tax bill is attached as Exhibit A.
3. Claimant made a timely objection to the Board of Review pursuant to WIS. STAT. § 70.47. A copy of the Board of Review objection is attached as Exhibit B.
4. The Board of Review has taken no action on Claimant's Board of Review objection submitted on October 25, 2021.
5. Based on this assessment, the City imposed a tax of \$116,871.33 on the Property, not including credits, special assessments, and charges.
6. The assessed value of the Property as of January 1, 2021, should be no higher than \$4,000,000. This value is derived from an independent, recent, fee simple, market appraisal of the Property dated July 28, 2021. Additionally, the Property was not assessed uniformly in compliance with Article VIII, Section 1 of the Wisconsin Constitution.
7. The correct assessment of the Property for the 2021 assessment should be no higher than \$4,000,000 and the correct tax on the Property for 2021 should be no higher than \$105,092.

OFFICE OF CITY ATTORNEY
27 JAN 22 AM 08:55

8. As a result of the excessive assessment of the Property for the 2021 tax year, an excess tax in at least the amount of \$11,779.33 was imposed on the Property.
9. The amount of this claim is \$11,779.33, plus interest thereon at the applicable statutory rate.
10. Among other reasons, Claimant has filed this Claim for Excessive Assessment against the City to preserve its rights and remedies in light of WIS. STAT. § 74.37(2)(b)5.

Dated this 20th day of January, 2022.

GIMBEL, REILLY, GUERIN & BROWN LLP

By: 

CHRISTOPHER L. STROHBEHN

State Bar No. 1041495

E: cstrohbahn@grglaw.com

RUSSELL J. KARNES

State Bar No. 1054982

E: rkarnes@grglaw.com

Attorneys for Claimant

POST OFFICE ADDRESS:

330 East Kilbourn Avenue, Suite 1170

Milwaukee, Wisconsin 53202

Telephone: 414-271-1440

Facsimile: 414-271-7680

ACCOUNT TYPE: REAL ESTATE
 TAX KEY / ACCOUNT NO. 3930872000 BILL # 00100284
 LOCATION OF PROPERTY: 752 764 N MILWAUKEE ST
 LEGAL DESCRIPTION: NEIGHBORHOOD 646 PLAT PAGE 393/29
 CERTIFIED SURVEY MAP NUMBER 7900 IN NW 1/4 SEC 28-7-22 LOT 2 BID #21

CITY TREASURER
 CITY HALL, ROOM 103
 200 EAST WELLS STREET
 MILWAUKEE, WISCONSIN 53202
 TELEPHONE: (414) 286-2240
 TDD: (414) 286-2025
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MONROE SUBSIDIARY LLC
 788 N JEFFERSON ST # 800
 MILWAUKEE, WI 53202

Class	Assessment-Land	Assmt.-Improvements	Total Assessment	Detail of Special Assessments and Other Charges	
SPECIAL MERCANTILE	718,500	3,729,900	4,448,400	BID #21 DOWNTOWN MGMT DIST	6,950.69
Avg. Assmt. Ratio	Est. Fair Mkt.-Land	Est. Fair Mkt.-Improvements	Total Est. Fair Market		
0.9075	791,736	4,110,083	4,901,819		
School taxes reduced by school levy tax credit			6,939.64	TOTAL	6,950.69

Tax Levy	2020 Est. State Aids	2021 Est. State Aids	2020 Net Tax	2021 Net Tax	% Change
Sewerage Dist.			7,209.27	7,312.72	+1.435
Public Schools	724,871,983	753,752,343	40,814.49	38,377.10	-5.972
Tech. College	27,308,513	30,242,706	5,234.54	4,950.62	-5.424
County Govt.	25,198,806	26,078,101	20,958.95	21,023.14	+0.306
City Govt.	256,642,807	256,510,209	46,570.82	45,207.75	-2.927
Total	1,034,022,109	1,066,583,359	120,788.07	116,871.33	-3.243
First Dollar Credit			-74.90	-69.35	-7.410
Lottery and Gaming Credit			0.00	0.00	+0.000
Net Property Tax			120,713.17	116,801.98	-3.240
Special Assessments and Charges				6,950.69	

WARNING: If the first installment payment is not paid by the due date, the installment option is lost. The total tax becomes delinquent and is subject to interest and penalty charges. See reverse side for details.			TOTAL DUE ▶ 123,752.67 ◀
Monthly Installment Payment Due: February through July 2022	12,825.87	Net Assessed Value Rate Before Credits	FULL PAYMENT DUE ON OR BEFORE 01/31/2022 123,752.67
Monthly Installment Payment Due: August, September, and October 2022	9,007.04	26.273	FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2022 19,776.33

FOR INFORMATIONAL PURPOSES ONLY - Voter-Approved Temporary Tax Increases

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



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

2021 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON

ACCOUNT TYPE: REAL ESTATE TAX KEY / ACCOUNT NO. 3930872000 BILL # 00100284
 LOCATION OF PROPERTY: 752 764 N MILWAUKEE ST

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

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

FULL PAYMENT DUE ON OR BEFORE 01/31/2022	123,752.67
FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2022	19,776.33
PLEASE WRITE IN AMOUNT ENCLOSED	
\$	

MONROE SUBSIDIARY LLC
 788 N JEFFERSON ST # 800

01-23
137

CLAIM FOR EXCESSIVE ASSESSMENT

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

Claimant Washington Square Associates I Limited Partnership, by its attorneys Gimbel, Reilly, Guerin & Brown LLP, asserts it is the owner of parcel number 392-0835-110 (the "Property") located at 741 N. Jackson Street, Milwaukee Wisconsin, and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. STAT. § 74.37.


1. Claimant is the owner of the property, located at 741 N. Jackson Street, Milwaukee Wisconsin is responsible for taxes on the Property and is authorized to bring this claim in its own name.
2. For the 2021 tax year, the value of the Property was set by the Assessor's office at \$2,957,500 and was taxed at \$26.27 per \$1,000 of assessed value. A copy of the 2021 tax bill is attached as Exhibit A.
3. Claimant made a timely objection to the Board of Review pursuant to Wis. STAT. § 70.47. A copy of the Board of Review objection is attached as Exhibit B.
4. The Board of Review has taken no action on Claimant's Board of Review objection submitted on October 12, 2021.
5. Based on this assessment, the City imposed a tax of \$77,701.42 on the Property, not including credits, special assessments, and charges.
6. The assessed value of the Property as of January 1, 2021, should be no higher than \$2,100,000. This value is derived from an independent, recent, fee simple, market appraisal of the Property dated July 28, 2021. Additionally, the Property was not assessed uniformly in compliance with Article VIII, Section 1 of the Wisconsin Constitution.
7. The correct assessment of the Property for the 2021 assessment should be no higher than \$2,100,000 and the correct tax on the Property for 2021 should be no higher than \$55,173.30.

OFFICE OF CITY ATTORNEY
26 JAN '22 PM 02:42

8. As a result of the excessive assessment of the Property for the 2021 tax year, an excess tax in at least the amount of \$22,528.12 was imposed on the Property.
9. The amount of this claim is \$22,528.12, plus interest thereon at the applicable statutory rate.
10. Among other reasons, Claimant has filed this Claim for Excessive Assessment against the City to preserve its rights and remedies in light of WIS. STAT. § 74.37(2)(b)5.

Dated this 20th day of January, 2022.

GIMBEL, REILLY, GUERIN & BROWN LLP

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

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

2021 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL

ACCOUNT TYPE: REAL ESTATE
 TAX KEY / ACCOUNT NO. 3920835110
 LOCATION OF PROPERTY: 741 N JACKSON ST
 LEGAL DESCRIPTION: NEIGHBORHOOD 646
 PLAT OF MILWAUKEE IN SECS (28-29-33)-7-22 BLOCK 22
 (LOTS 1 & 2 & E 1/2 VAC ALLEY ADJ) & (LOTS 10-11)

BILL # 00099068

PLAT PAGE 393/27

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

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

WASHINGTON SQUARE ASSOC I
 LTD PARTNERSHIP
 717 N JACKSON ST SUITE 300
 MILWAUKEE, WI 53202
 USA

Class	Assessment-Land	Assmt.-Improvements	Total Assessment	Detail of Special Assessments and Other Charges
SPECIAL MERCANTILE	2,857,500	100,000	2,957,500	BID #21 DOWNTOWN MGNT DIST 4,621.13
Avg. Assmt. Ratio	Est. Fair Mkt.-Land	Est. Fair Mkt.-Improvements	Total Est. Fair Market	
0.9075	3,148,760	110,193	3,258,953	
School taxes reduced by school levy tax credit				
				TOTAL 4,621.13

Tax Levy	2020 Est. State Aids	2021 Est. State Aids	2020 Net Tax	2021 Net Tax	% Change
Sewerage Dist.			4,619.02	4,861.83	+5.257
Public Schools	724,871,983	753,752,343	26,150.10	25,514.85	-2.429
Tech. College	27,308,513	30,242,706	3,353.81	3,291.40	-1.861
County Govt.	25,198,806	26,078,101	13,428.53	13,977.15	+4.085
City Govt.	256,642,807	256,510,209	29,838.22	30,056.19	+0.731
Total	1,034,022,109	1,066,583,359	77,389.68	77,701.42	+0.403
First Dollar Credit			-74.90	-69.35	-7.410
Lottery and Gaming Credit			0.00	0.00	+0.000
Net Property Tax			77,314.78	77,632.07	+0.410
Special Assessments and Charges				4,621.13	

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

Monthly Installment Payment Due: February through July 2022	8,524.68	Net Assessed Value Rate Before Credits 26.273	TOTAL DUE ▶ 82,253.20 ◀
Monthly Installment Payment Due: August, September, and October 2022	5,986.50		FULL PAYMENT DUE ON OR BEFORE 01/31/2022 82,253.20
			FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2022 13,145.62

FOR INFORMATIONAL PURPOSES ONLY - Voter-Approved Temporary Tax Increases

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



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

2021 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON

ACCOUNT TYPE: REAL ESTATE TAX KEY / ACCOUNT NO. 3920835110 BILL # 00099068
 LOCATION OF PROPERTY: 741 N JACKSON ST

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

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

FULL PAYMENT DUE ON OR BEFORE 01/31/2022	82,253.20
FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2022	13,145.62
PLEASE WRITE IN AMOUNT ENCLOSED	
\$	

WASHINGTON SQUARE ASSOC I

01-25-22
1346

CITY OF MILWAUKEE

2022 JAN 25 PM 2:52

CITY CLERK'S OFF

CLAIM FOR EXCESSIVE ASSESSMENT

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

Claimant CP Parking LLC, by its attorneys Gimbel, Reilly, Guerin & Brown LLP, asserts it is the owner of parcel number 393-0603-000 (the "Property") located at 520 E. Mason Street, Milwaukee Wisconsin, and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to WIS. STAT. § 74.37.

1. Claimant is the owner of the property, located at 520 E. Mason Street, Milwaukee Wisconsin is responsible for taxes on the Property and is authorized to bring this claim in its own name.
2. For the 2021 tax year, the value of the Property was set by the Assessor's office at \$8,651,400 and was taxed at \$26.27 per \$1,000 of assessed value. A copy of the 2021 tax bill is attached as Exhibit A.
3. Claimant made a timely objection to the Board of Review pursuant to WIS. STAT. § 70.47. A copy of the Board of Review objection is attached as Exhibit B.
4. The Board of Review has taken no action on Claimant's Board of Review objection submitted on October 7, 2021.
5. Based on this assessment, the City imposed a tax of \$227,295.38 on the Property, not including credits, special assessments, and charges.
6. The assessed value of the Property as of January 1, 2021, should be no higher than \$4,570,000. This value is derived from sales of comparable properties and by ascertaining the fair market rent for the Property and capitalizing that amount, net of a vacancy and collection loss and net of expenses. In addition, the Property was not assessed uniformly in compliance with Article VIII, Section 1 of the Wisconsin Constitution.
7. The correct assessment of the Property for the 2021 assessment should be no higher than \$4,570,000 and the correct tax on the Property for 2021 should be no higher than \$120,067.61.

OFFICE OF CITY ATTORNEY
26 JAN '22 PM 02:41

8. As a result of the excessive assessment of the Property for the 2021 tax year, an excess tax in at least the amount of \$107,227.77 was imposed on the Property.
9. The amount of this claim is \$107,227.77, plus interest thereon at the applicable statutory rate.
10. Among other reasons, Claimant has filed this Claim for Excessive Assessment against the City to preserve its rights and remedies in light of WIS. STAT. § 74.37(2)(b)5.

Dated this 20th day of January, 2022.

GIMBEL, REILLY, GUERIN & BROWN LLP

By: 

CHRISTOPHER L. STROHBEHN

State Bar No. 1041495

E: cstrohbahn@grgblaw.com

RUSSELL J. KARNES

State Bar No. 1054982

E: rkarnes@grgblaw.com

Attorneys for Claimant

POST OFFICE ADDRESS:

330 East Kilbourn Avenue, Suite 1170

Milwaukee, Wisconsin 53202

Telephone: 414-271-1440

Facsimile: 414-271-7680

2021 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL

ACCOUNT TYPE: REAL ESTATE
 TAX KEY / ACCOUNT NO: 3930603000 BILL # 00100061
 LOCATION OF PROPERTY: 520 E MASON ST
 LEGAL DESCRIPTION: NEIGHBORHOOD 646 PLAT PAGE 393/26
 CATHEDRAL PLACE CONDOMINIUM IN SW 1/4 OF NW 1/4 SE
 C 28-7-22 UNIT 3 PARKING UNIT & AN UNDIV 48.00% IN
 INCOMPLETE LEGAL DESCRIPTION SEE TAX ROLL FOR COMPLETE LEGAL

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

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

CP PARKING LLC
 788 N JEFFERSON ST # 800
 MILWAUKEE, WI 53202

Class	Assessment-Land	Assmt.-Improvements	Total Assessment	Detail of Special Assessments and Other Charges
SPECIAL MERCANTILE	1,345,300	7,306,100	8,651,400	BID #21 DOWNTOWN MGNT DIST 13,517.93
Avg. Assmt. Ratio	Est. Fair Mkt.-Land	Est. Fair Mkt.-Improvements	Total Est. Fair Market	
0.9075	1,482,424	8,050,799	9,533,223	
School taxes reduced by school levy tax credit			13,496.44	TOTAL 13,517.93

Tax Levy	2020 Est. State Aids	2021 Est. State Aids	2020 Net Tax	2021 Net Tax	% Change
Sewerage Dist.			13,511.76	14,222.04	+5.257
Public Schools	724,871,983	753,752,343	76,495.34	74,637.10	-2.429
Tech. College	27,308,513	30,242,706	9,810.69	9,628.14	-1.861
County Govt.	25,198,806	26,078,101	39,281.68	40,886.52	+4.085
City Govt.	256,642,807	256,510,209	87,283.97	87,921.58	+0.731
Total	1,034,022,109	1,066,583,359	226,383.44	227,295.38	+0.403
First Dollar Credit			-74.90	-69.35	-7.410
Lottery and Gaming Credit			0.00	0.00	+0.000
Net Property Tax			226,308.54	227,226.03	+0.405
Special Assessments and Charges				13,517.93	

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

TOTAL DUE	240,743.96
Monthly Installment Payment Due: February through July 2022	24,951.37
Monthly Installment Payment Due: August, September, and October 2022	17,522.23
Net Assessed Value Rate Before Credits	26.273
FULL PAYMENT DUE ON OR BEFORE 01/31/2022	240,743.96
FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2022	38,469.05

FOR INFORMATIONAL PURPOSES ONLY - Voter-Approved Temporary Tax Increases

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



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

2021 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON

ACCOUNT TYPE: REAL ESTATE TAX KEY / ACCOUNT NO: 3930603000 BILL # 00100061
 LOCATION OF PROPERTY: 520 E MASON ST

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

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

FULL PAYMENT DUE ON OR BEFORE 01/31/2022	240,743.96
FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2022	38,469.05
PLEASE WRITE IN AMOUNT ENCLOSED	
\$	

CP PARKING LLC
 788 N JEFFERSON ST # 800

01-25
1346

CITY OF MILWAUKEE

2021 JAN 25 PM 2:52

CITY CLERK'S OFFICE

CLAIM FOR EXCESSIVE ASSESSMENT

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

Claimant Cathedral Place LLC, by its attorneys Gimbel, Reilly, Guerin & Brown LLP, asserts it is the owner of parcel number 393-0601-000 (the "Property") located at 555 E. Wells Street, Milwaukee Wisconsin, and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to WIS. STAT. § 74.37.

1. Claimant is the owner of the property, located at 555 E. Wells Street, Milwaukee Wisconsin is responsible for taxes on the Property and is authorized to bring this claim in its own name.
 2. For the 2020 tax year, the value of the Property was set by the Assessor's office at \$35,086,100 and was taxed at \$26.16 per \$1,000 of assessed value. A copy of the 2020 tax bill is attached as Exhibit A.
 3. Claimant made a timely objection to the Board of Review pursuant to WIS. STAT. § 70.47. A copy of the Board of Review objection is attached as Exhibit B.
 4. The Board of Review has taken no action on Claimant's Board of Review objection submitted on November 11, 2020.
 5. Based on this assessment, the City imposed a tax of \$918,107.10 on the Property, not including credits, special assessments, and charges.
 6. The assessed value of the Property as of January 1, 2020, should be no higher than \$31,000,000. This value is derived from an independent, recent, fee simple, market appraisal of the Property dated July 28, 2021. Additionally, the Property was not assessed uniformly in compliance with Article VIII, Section 1 of the Wisconsin Constitution.
- The correct assessment of the Property for the 2020 assessment should be no higher than \$31,000,000 and the correct tax on the Property for 2020 should be no higher than \$811,177.

OFFICE OF CITY ATTORNEY
26 JAN 22 PM 02:40

8. As a result of the excessive assessment of the Property for the 2020 tax year, an excess tax in at least the amount of \$106,930.10 was imposed on the Property.
9. The amount of this claim is \$106,930.10, plus interest thereon at the applicable statutory rate.
10. Among other reasons, Claimant has filed this Claim for Excessive Assessment against the City to preserve its rights and remedies in light of WIS. STAT. § 74.37(2)(b)5.

Dated this 20th day of January, 2022.

GIMBEL, REILLY, GUERIN & BROWN LLP

By: 

CHRISTOPHER L. STROHBEHN

State Bar No. 1041495

E: cstrohbahn@grglaw.com

RUSSELL J. KARNES

State Bar No. 1054982

E: rkarnes@grglaw.com

Attorneys for Claimant

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

2020 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL

ACCOUNT TYPE: REAL ESTATE
 TAX KEY / ACCOUNT NO. 3930601000
 LOCATION OF PROPERTY: 555 E WELLS ST
 LEGAL DESCRIPTION: NEIGHBORHOOD 646
 CATHEDRAL PLACE CONDOMINIUM IN NW 1/4 OF SEC 28-7-
 22 COMMERCIAL UNIT 1, THE OFFICE UNIT, WITH AN UND
 INCOMPLETE LEGAL DESCRIPTION SEE TAX ROLL FOR COMPLETE LEGAL

BILL # 00100128
 PLAT PAGE 393/26

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

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

CATHEDRAL PLACE LLC
 788 N JEFFERSON ST STE 800
 MILWAUKEE, WI 53202
 USA

Class	Assessment-Land	Assmt.-Improvements	Total Assessment	Detail of Special Assessments and Other Charges	
SPECIAL MERCANTILE	1,046,500	34,039,600	35,086,100	FIRE PREVENTION INSPECTION	536.60
Avg. Assmt. Ratio	Est. Fair Mkt.-Land	Est. Fair Mkt.-Improvements	Total Est. Fair Market	BID #21 DOWNTOWN MGMT DIST	54,653.65
1.0172	1,028,805	33,464,019	34,492,824	TOTAL	55,190.25
School taxes reduced by school levy tax credit					
			54,314.69		

Tax Levy	2019 Est. State Aids	2020 Est. State Aids	2019 Net Tax	2020 Net Tax	% Change
State of Wis. Sewerage Dist.			0.00	0.00	+0.000
Public Schools			53,815.96	54,797.47	+1.824
Tech. College	699,448,479	724,871,983	252,923.34	310,229.89	+22.658
County Govt.	27,152,620	27,308,513	38,699.77	39,787.64	+2.811
City Govt.	25,060,920	25,198,806	156,504.24	159,308.44	+1.792
Total	257,755,454	256,642,807	343,104.70	353,983.66	+3.171
First Dollar Credit	1,009,417,473	1,034,022,109	845,048.01	918,107.10	+8.646
Lottery and Gaming Credit			-68.04	-74.90	+10.082
Net Property Tax			0.00	0.00	+0.000
Special Assessments and Charges			844,979.97	918,032.20	+8.645
				55,190.25	

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

Monthly Installment Payment Due: February through July 2021	100,519.64	Net Assessed Value Rate Before Credits 26.167	TOTAL DUE ▶ 973,222.45
Monthly Installment Payment Due: August, September, and October 2021	71,643.86		FULL PAYMENT DUE ON OR BEFORE 01/31/2021 973,222.45
			FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2021 155,173.03

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

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

ACCOUNT TYPE: REAL ESTATE
 LOCATION OF PROPERTY: 555 E WELLS ST

TAX KEY / ACCOUNT NO. 3930601000
 BILL # 00100128

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

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

FULL PAYMENT DUE ON OR BEFORE 01/31/2021	973,222.45
FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2021	155,173.03
PLEASE WRITE IN AMOUNT ENCLOSED	
\$	

CATHEDRAL PLACE LLC
 788 N JEFFERSON ST STE 800

01-25-22
1340

CITY OF MILWAUKEE

2022 JAN 25 PM 2:52

CITY CLERK'S OFFICE

CLAIM FOR EXCESSIVE ASSESSMENT

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

Claimant Cathedral Place LLC, by its attorneys Gimbel, Reilly, Guerin & Brown LLP, asserts it is the owner of parcel number 393-0601-000 (the "Property") located at 555 E. Wells Street, Milwaukee Wisconsin, and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to WIS. STAT. § 74.37.

1. Claimant is the owner of the property, located at 555 E. Wells Street, Milwaukee Wisconsin is responsible for taxes on the Property and is authorized to bring this claim in its own name.
2. For the 2021 tax year, the value of the Property was set by the Assessor's office at \$33,040,200 and was taxed at \$26.27 per \$1,000 of assessed value. A copy of the 2021 tax bill is attached as Exhibit A.
3. Claimant made a timely objection to the Board of Review pursuant to WIS. STAT. § 70.47. A copy of the Board of Review objection is attached as Exhibit B.
4. The Board of Review has taken no action on Claimant's Board of Review objection submitted on October 25, 2021.
5. Based on this assessment, the City imposed a tax of \$868,054.28 on the Property, not including credits, special assessments, and charges.

The assessed value of the Property as of January 1, 2021, should be no higher than \$28,000,000. This value is derived from an independent, recent, fee simple, market appraisal of the Property dated July 28, 2021. Additionally, the Property was not assessed uniformly in compliance with Article VIII, Section 1 of the Wisconsin Constitution.

The correct assessment of the Property for the 2021 assessment should be no higher than \$28,000,000 and the correct tax on the Property for 2021 should be no higher than \$735,644.

OFFICE OF CITY ATTORNEY
7. 26 JAN 22 PM 02:50

8. As a result of the excessive assessment of the Property for the 2021 tax year, an excess tax in at least the amount of \$132,410.28 was imposed on the Property.
9. The amount of this claim is \$132,410.28, plus interest thereon at the applicable statutory rate.
10. Among other reasons, Claimant has filed this Claim for Excessive Assessment against the City to preserve its rights and remedies in light of WIS. STAT. § 74.37(2)(b)5.

Dated this 20th day of January, 2022.

GIMBEL, REILLY, GUERIN & BROWN LLP

By: 

CHRISTOPHER L. STROHBEHN

State Bar No. 1041495

E: cstrohbahn@grglaw.com

RUSSELL J. KARNES

State Bar No. 1054982

E: rkarnes@grglaw.com

Attorneys for Claimant

POST OFFICE ADDRESS:

330 East Kilbourn Avenue, Suite 1170

Milwaukee, Wisconsin 53202

Telephone: 414-271-1440

Facsimile: 414-271-7680

2021 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL
 ACCOUNT TYPE: REAL ESTATE
 TAX KEY / ACCOUNT NO. 3930601000 BILL # 00100059
 LOCATION OF PROPERTY: 555 E WELLS ST
 LEGAL DESCRIPTION: NEIGHBORHOOD 646 PLAT PAGE 393/26
 CATHEDRAL PLACE CONDOMINIUM IN NW 1/4 OF SEC 28-7-
 22 COMMERCIAL UNIT 1, THE OFFICE UNIT, WITH AN UND
 INCOMPLETE LEGAL DESCRIPTION SEE TAX ROLL FOR COMPLETE LEGAL

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

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

CATHEDRAL PLACE LLC
 788 N JEFFERSON ST STE 800
 MILWAUKEE, WI 53202
 USA

Class	Assessment-Land	Assmt.-Improvements	Total Assessment	Detail of Special Assessments and Other Charges	
SPECIAL MERCANTILE	1,046,500	31,993,700	33,040,200	BID #21 DOWNTOWN MGNT DIST	51,625.76
Avg. Assmt. Ratio	Est. Fair Mkt.-Land	Est. Fair Mkt.-Improvements	Total Est. Fair Market		
0.9075	1,153,168	35,254,766	36,407,934	TOTAL	51,625.76
School taxes reduced by school levy tax credit			51,543.70		

Tax Levy	2020 Est. State Aids	2021 Est. State Aids	2020 Net Tax	2021 Net Tax	% Change
Sewerage Dist.			54,797.47	54,314.78	-0.881
Public Schools	724,871,983	753,752,343	310,229.89	285,043.43	-8.119
Tech. College	27,308,513	30,242,706	39,787.64	36,770.44	-7.583
County Govt.	25,198,806	26,078,101	159,308.44	156,147.99	-1.984
City Govt.	256,642,807	256,510,209	353,983.66	335,777.64	-5.143
Total	1,034,022,109	1,066,583,359	918,107.10	868,054.28	-5.452
First Dollar Credit			-74.90	-69.35	-7.410
Lottery and Gaming Credit			0.00	0.00	+0.000
Net Property Tax			918,032.20	867,984.93	-5.452
Special Assessments and Charges				51,625.76	

WARNING: If the first installment payment is not paid by the due date, the installment option is lost. The total tax becomes delinquent and is subject to interest and penalty charges. See reverse side for details.			TOTAL DUE	919,610.69
Monthly Installment Payment Due: February through July 2022	95,312.11	Net Assessed Value Rate Before Credits	FULL PAYMENT DUE ON OR BEFORE 01/31/2022	919,610.69
Monthly Installment Payment Due: August, September, and October 2022	66,933.45	26.273	FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2022	146,937.68

FOR INFORMATIONAL PURPOSES ONLY - Voter-Approved Temporary Tax Increases

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



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

2021 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON

ACCOUNT TYPE: REAL ESTATE TAX KEY / ACCOUNT NO. 3930601000 BILL # 00100059
 LOCATION OF PROPERTY: 555 E WELLS ST

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

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

FULL PAYMENT DUE ON OR BEFORE 01/31/2022	919,610.69
FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2022	146,937.68
PLEASE WRITE IN AMOUNT ENCLOSED	
\$	

CATHEDRAL PLACE LLC
 788 N JEFFERSON ST STE 800

OFFICE OF CITY ATTORNEY
31 JAN '22 PM 01:53

Reinhart Boerner Van Deuren s.c.
P.O. Box 2965
Milwaukee, WI 53201-2965

1000 North Water Street
Suite 1700
Milwaukee, WI 53202-3197

Telephone: 414.298.1000
Fax: 414.298.8097
Toll Free: 800.553.6215
reinhartlaw.com

CITY OF MILWAUKEE
2022 JAN 28 PM 1:21
CITY CLERK'S OFFICE
January 28, 2022

Kristina E. Somers, Esq.
Direct Dial: 414-298-8249
ksomers@reinhartlaw.com

SERVED BY PROCESS SERVER

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

Dear Clerk:

Re: Tax Key Nos. 433-1001-100 and
433-1402-100

CLAIM FOR UNLAWFUL TAXES

Now comes Claimant, SSCHC Real Estate, Inc., owner of the property at 1635 West National Avenue (identified as Tax Key No. 433-1001-100) and the property at 1551 West National Avenue (identified as Tax Key No. 433-1402-100) (collectively the "Property") located in Milwaukee, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Unlawful Taxes against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.35. You hereby are directed to serve any notice of disallowance on the undersigned agent of Claimant.

1. This Claim is brought under Wis. Stat. § 74.35, for a refund of unlawful real estate taxes imposed on Claimant by the City for the year 2021, plus statutory interest, with respect to the Property.

2. Claimant is the owner of the Property, is responsible for the taxes on 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 E. Wells Street, in the City.

4. The Property is located within the City at 1635 West National Avenue (identified in the City records as Tax Key No. 433-1001-100) and at 1551 West National Avenue (identified in the City records as Tax Key No. 433-1402-100).

Sm
1/28/22

5. The Property qualifies for exemption under Wis. Stat. § 70.11, including and without limitation Wis. Stat. § 70.11(4) as property owned and used by a benevolent association.

6. Claimant timely filed a Property Tax Exemption Request for 2021, which is on file in the Assessor's Office for the City and is incorporated herein by reference.

7. For 2021, the City's assessor set the assessment of the Property at the following amounts:

Tax Key No.	Assessment
433-1001-100	\$ 948,000
433-1402-100	\$ 47,200

8. The City imposed tax on the Property in the amounts as follows:

Tax Key No.	Tax
433-1001-100	\$ 25,713.07
433-1402-100	\$ 1,170.73

9. As the Property was exempt by law from taxation, the 2021 assessments and taxes imposed by the City on the Property constituted palpable errors within the meaning of Wis. Stat. § 74.33(1) and resulted in unlawful taxes pursuant to Wis. Stat. § 74.35(1).

10. As an additional ground and upon information and belief, the City's failure to exempt the Property violates Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution.

11. Claimant has timely paid the property taxes imposed by the City on the Property for 2021.

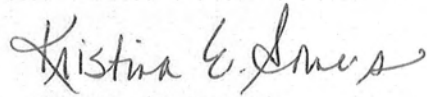
12. Claimant is entitled to a refund of 2021 tax in the amount of \$26,883.80, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

13. The amount of this claim is \$26,883.80, plus interest thereon.

Jim Owczarski, Clerk
January 28, 2022
Page 3

Dated at Milwaukee, Wisconsin, this 28th day of January, 2022.

Sincerely yours,

A handwritten signature in cursive script that reads "Kristina E. Somers".

Kristina E. Somers
Agent for Claimant

46729435

OFFICE OF CITY ATTORNEY
31 JAN 22 PM 01:53

CITY OF MILWAUKEE
2022 JAN 28 PM 1:21
CITY CLERK'S OFFICE
January 28, 2022

Reinhart Boerner Van Deuren s.c.
P.O. Box 2965
Milwaukee, WI 53201-2965

1000 North Water Street
Suite 1700
Milwaukee, WI 53202-3197

Telephone: 414.298.1000
Fax: 414.298.8097
Toll Free: 800.553.6215
reinhartlaw.com

Kristina E. Somers, Esq.
Direct Dial: 414-298-8249
ksomers@reinhartlaw.com

SERVED BY PROCESS SERVER

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

Dear Clerk:

Re: Tax Key No. 319-1372-000

CLAIM FOR EXCESSIVE ASSESSMENT

Now comes Claimant, Columbia St. Mary's Inc., owner of the property at 2311 N. Prospect Avenue, identified by Tax Key No. 319-1372-000 (the "Property") located 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 Claimant.

1. This Claim is brought under Wis. Stat. § 74.37, for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2021, plus statutory interest, with respect to the Property.
2. Claimant is the owner of the Property, is responsible for the taxes on 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 E. Wells Street, in the City.
4. The Property is located at 2311 N. Prospect Avenue within the City, and is identified in the City records as Tax Key No. 319-1372-000.
5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 90.7495170% as of January 1, 2021.

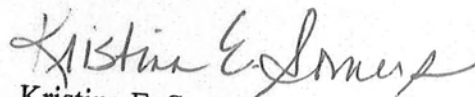
SM
1/28/22

6. For 2021, property tax was imposed on property in the City at the rate of \$26.273 per \$1,000 of the assessed value for the Property.
7. For 2021, the City's assessor set the assessment of the Property at \$23,325,300.
8. Claimant appealed the 2021 assessment of the Property by filing a timely objection with the City pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).
9. The City's Board of Assessors sustained the assessment on the merits at \$23,325,300. Claimant timely requested a hearing with the Board of Review.
10. The City imposed net tax on the Property in the approximate amount of \$612,748.57, plus fees and other charges totaling \$7,362.84, for a total property tax bill of \$620,111.41.
11. Claimant has timely paid or will timely pay the property taxes imposed by the City on the Property for 2021, or the authorized installments thereof.
12. The fair market value of the Property as of January 1, 2021 was no higher than \$15,500,000.
13. Based on the aggregate ratio of 90.7495170%, the correct assessment of the Property for 2021 is no higher than \$14,066,175.
14. Based on the tax rate of \$26.273 per \$1,000 of assessed value, and after subtracting the first dollar credit, the correct amount of property tax on the Property for 2021 should be no higher than \$369,491.
15. The 2021 assessment of the Property, as set by 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 \$250,620.
16. Claimant is entitled to a refund of 2021 tax in the amount of \$250,620, or such greater amount as may be determined to be due to Claimant, plus statutory interest.
17. The amount of this claim is \$250,620, plus interest thereon.

Jim Owczarski, Clerk
January 28, 2022
Page 3

Dated at Milwaukee, Wisconsin, this 28th day of January, 2022.

Sincerely yours,

A handwritten signature in cursive script that reads "Kristina E. Somers". The signature is written in black ink and is positioned above the printed name and title.

Kristina E. Somers
Agent for Claimant

46724589

OFFICE OF CITY ATTORNEY
31 JAN 22 PM 01:53

CITY OF MILWAUKEE
2022 JAN 28 AM 11:21
CITY CLERK'S OFFICE
January 27, 2022

Reinhart Boerner Van Deuren s.
P.O. Box 2965
Milwaukee, WI 53201-2965
1000 North Water Street
Suite 1700
Milwaukee, WI 53202
Telephone: 414-298-1000
Facsimile: 414-298-8097
reinhartlaw.com

Sara S. Rapkin
Direct Dial: 414-298-8206
srapkin@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. 391-0731-000

Now comes Claimant, MKE BLK23, LLC, owner of parcel 391-0731-000 (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 2021, plus statutory interest, with respect to the Property.
2. Claimant is the owner of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.
3. The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 200 East Wells Street in the City.
4. The Property is located at 1010 N. 6th Street within the City and is identified in the City's records as Tax Parcel No. 391-0731-000.
5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 90.7495170% as of January 1, 2021.

6. For 2021, property tax was imposed on property in the City at the rate of \$26.273 per \$1,000 for of the assessed value for Property.

7. For 2021, the City's Assessor set the assessment of the Property at \$893,400

8. The 2021 assessment of the Property remained the same as the 2020 assessment. Therefore, no 2021 objection was filed per *Duesterbeck v. Town of Koshkonong*, 2000 WI App 6, 232, Wis. 2d 16, 605 N.W.2d 904.

9. The City's Board of Review did not act on the 2021 assessment of the Property.

10. The City imposed tax on the Property in the amount of \$23,377.83.

11. Claimant timely paid the property taxes imposed by the City on the Property for 2021, or the required installment thereof.

12. The fair market value of the Property as of January 1, 2021 was no higher than \$400,000.

13. Based on the aggregate ratio 90.7495170%, the correct assessment of the Property for 2021 is no higher than \$362,998.

14. Based on the tax rate of \$26.273 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2021 should be no higher than \$9,537.

15. The 2021 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 2021 was excessive in at least the amount of \$13,841.

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.

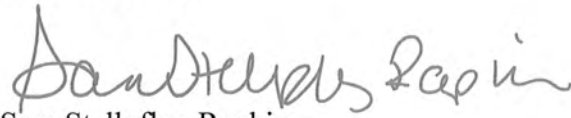
17. Claimant is entitled to a refund of 2021 tax in the amount of \$13,841, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

Jim Owczarski, Clerk
January 27, 2022
Page 3

18. The amount of this claim is \$13,841, plus interest thereon.

Dated at Madison, Wisconsin, this 27th day of January, 2022.

Sincerely yours,

A handwritten signature in cursive script, appearing to read "Sara Stellpflug Rapkin".

Sara Stellpflug Rapkin
Agent for Claimant

46718452

OFFICE OF CITY ATTORNEY
31 JAN '22 PM 01:53

CITY OF MILWAUKEE
2022 JAN 28 AM 11:21
CITY CLERK'S OFF
January 27, 2022

Reinhart Boerner Van Deuren s.c.
P.O. Box 2965
Milwaukee, WI 53201-2965
1000 North Water Street
Suite 1700
Milwaukee, WI 53202
Telephone: 414-298-1000
Facsimile: 414-298-8097
reinhartlaw.com

Sara S. Rapkin
Direct Dial: 414-298-8206
srapkin@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. 364-0490-111

Now comes Claimant, MKE BLK23, LLC, owner of parcel 364-0490-111 (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 2021, plus statutory interest, with respect to the Property.
2. Claimant is the owner of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.
3. The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 200 East Wells Street in the City.
4. The Property is located at 1030 N. 6th Street within the City and is identified in the City's records as Tax Parcel No. 364-0490-111.
5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 90.7495170% as of January 1, 2021.

SM
1/27/22

6. For 2021, property tax was imposed on property in the City at the rate of \$26.273 per \$1,000 for of the assessed value for Property.
7. For 2021, the City's assessor set the assessment of the Property at \$0.
8. On or around September 29, 2021, Claimant received a determination from the City's Board of Assessor's indicating that the assessment had increased to \$7,048,600.
9. Claimant appealed the 2021 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).
10. The City imposed tax on the Property in the amount of \$271,872.21.
11. Claimant timely paid the property taxes imposed by the City on the Property for 2021, or the required installment thereof.
12. The fair market value of the Property as of January 1, 2021 was no higher than \$4,500,000.
13. Based on the aggregate ratio 90.7495170%, the correct assessment of the Property for 2021 is no higher than \$4,083,728.
14. Based on the tax rate of \$26.273 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2021 should be no higher than \$107,292.
15. The 2021 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 2021 was excessive in at least the amount of \$77,894.
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 2021 tax in the amount of \$77,894, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

Jim Owczarski, Clerk
January 27, 2022
Page 3

18. The amount of this claim is \$77,894, plus interest thereon.

Dated at Madison, Wisconsin, this 27th day of January, 2022.

Sincerely yours,

A handwritten signature in cursive script, appearing to read "Sara Stellflug Rapkin".

Sara Stellflug Rapkin
Agent for Claimant

46718443

OFFICE OF CITY ATTORNEY
31 JAN '22 PM 01:55

CITY OF MILWAUKEE

2022 JAN 28 AM 11:21

CITY CLERK'S OFFICE

January 26, 2022

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. 392-0729-000

Now comes Claimant, 312 E Wisconsin BLDG, LLC, owner of parcel 392-0729-000 (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 2021, plus statutory interest, with respect to the Property.
2. Claimant is the owner of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.
3. The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 200 East Wells Street in the City.
4. The Property is located at 312 E. Wisconsin Avenue within the City and is identified in the City's records as Tax Parcel No. 392-0729-000.
5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 90.7495170% as of January 1, 2021.

SM
1/28/22

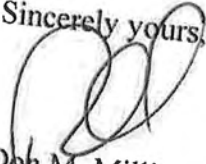
6. For 2021, property tax was imposed on property in the City at the rate of \$26.273 per \$1,000 for of the assessed value for Property.
7. For 2021, the City's assessor set the assessment of the Property at \$5,959,400.
8. Claimant appealed the 2021 assessment of the Property by filing a timely objection 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 \$5,959,400. Claimant timely requested a hearing with the Board of Review.
10. The City imposed tax on the Property in the amount of \$156,569.35.
11. Claimant timely paid the property taxes imposed by the City on the Property for 2021, or the required installment thereof.
12. The fair market value of the Property as of January 1, 2021 was no higher than \$3,600,000.
13. Based on the aggregate ratio 90.7495170%, the correct assessment of the Property for 2021 is no higher than \$3,266,983.
14. Based on the tax rate of \$26.273 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2021 should be no higher than \$85,833.
15. The 2021 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 2021 was excessive in at least the amount of \$70,736.
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 2021 tax in the amount of \$70,736, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

Jim Owczarski, Clerk
January 26, 2022
Page 3

18. The amount of this claim is \$70,736, plus interest thereon.

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

Sincerely yours,

A handwritten signature in black ink, appearing to read "Don M. Millis". The signature is stylized and somewhat cursive.

Don M. Millis
Agent for Claimant

46723300

OFFICE OF CITY ATTORNEY
31 JAN 22 PM 01:55

CITY OF MILWAUKEE

2022 JAN 28 AM 11:20

CITY CLERK'S OFF

January 26, 2022

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. 354-0794-000

Now comes Claimant, Wired Ventures Brady, LLC, owner of parcel 354-0794-000 (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 2021, plus statutory interest, with respect to the Property.
2. Claimant is the owner of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.
3. The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 200 East Wells Street in the City.
4. The Property is located at 928 E. Brady Street within the City and is identified in the City's records as Tax Parcel No. 354-0794-000.
5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 90.7495170% as of January 1, 2021.

1/28/22

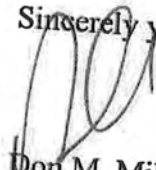
6. For 2021, property tax was imposed on property in the City at the rate of \$26.273 per \$1,000 for of the assessed value for Property.
7. For 2021, the City's assessor set the assessment of the Property at \$399,200.
8. Claimant appealed the 2021 assessment of the Property by filing a timely objection 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 \$399,200. Claimant timely requested a hearing with the Board of Review.
10. The City imposed tax on the Property in the amount of \$10,488.05.
11. Claimant timely paid the property taxes imposed by the City on the Property for 2021, or the required installment thereof.
12. The fair market value of the Property as of January 1, 2021 was no higher than \$200,000.
13. Based on the aggregate ratio 90.7495170%, the correct assessment of the Property for 2021 is no higher than \$181,499.
14. Based on the tax rate of \$26.273 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2021 should be no higher than \$4,769.
15. The 2021 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 2021 was excessive in at least the amount of \$5,720.
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 2021 tax in the amount of \$5,720 , or such greater amount as may be determined to be due to Claimant, plus statutory interest.

Jim Owczarski, Clerk
January 26, 2022
Page 3

18. The amount of this claim is \$5,720, plus interest thereon.

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

Sincerely yours,



Don M. Millis
Agent for Claimant

46717874

OFFICE OF CITY ATTORNEY
31 JAN 22 PM 01:56

CITY OF MILWAUKEE

2022 JAN 28 AM 11:20

CITY CLERK'S OFF

January 26, 2022

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, Esq.
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. 391-0881-000

Now comes Claimant, St. Anthony's Apartments, LLC, owner of parcel 391-0881-000 (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 2021, plus statutory interest, with respect to the Property.
2. Claimant is the owner of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.
3. The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 200 East Wells Street in the City.
4. The Property is located at 1004-1036 N. 10th Street within the City and is identified in the City's records as Tax Parcel No. 391-0881-000.
5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 90.7495170% as of January 1, 2021.

DM
1/28/22

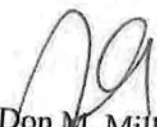
6. For 2021, property tax was imposed on property in the City at the rate of \$26.273 per \$1,000 for of the assessed value for Property.
7. For 2021, the City's assessor set the assessment of the Property at \$2,759,000.
8. Claimant appealed the 2021 assessment of the Property by filing a timely objection 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 \$1,583,500. Claimant timely requested a hearing with the Board of Review.
10. The City imposed tax on the Property in the amount of \$41,602.78
11. Claimant timely paid the property taxes imposed by the City on the Property for 2021, or the required installment thereof.
12. The fair market value of the Property as of January 1, 2021 was no higher than \$750,000.
13. Based on the aggregate ratio 90.7495170%, the correct assessment of the Property for 2021 is no higher than \$680,621.
13. Based on the tax rate of \$26.273 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2021 should be no higher than \$17,882.
14. The 2021 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 2021 was excessive in at least the amount of \$23,721.
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 2021 tax in the amount of \$23,721, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

Jim Owczarski, Clerk
January 26, 2022
Page 3

18. The amount of this claim is \$23,721, plus interest thereon.

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

Sincerely yours,



Don M. Millis
Agent for Claimant

46718543

OFFICE OF CITY ATTORNEY
31 JAN 22 PM 01:55

CITY OF MILWAUKEE
2022 JAN 28 AM 11:20
CITY CLERK'S OFF.
January 26, 2022

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. 249-0873-000

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 2021, plus statutory interest, with respect to the Property.
2. Claimant is the owner of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.
3. The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 200 East Wells Street in the City.
4. The Property is located at 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 90.7495170% as of January 1, 2021.

SM
1/28/22

6. For 2021, property tax was imposed on property in the City at the rate of \$26.273 per \$1,000 for of the assessed value for Property.

7. For 2021, the City's assessor set the assessment of the Property at \$6,416,000.

8. Claimant appealed the 2021 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 \$168,565.46.

11. Claimant timely paid the property taxes imposed by the City on the Property for 2021, or the required installment thereof.

12. The fair market value of the Property as of January 1, 2021 was no higher than \$2,148,300.

13. Based on the aggregate ratio 90.7495170%, the correct assessment of the Property for 2021 is no higher than \$1,949,572.

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 2021 should be no higher than \$51,221.

15. The 2021 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 2021 was excessive in at least the amount of \$117,344.

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.

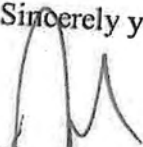
17. Claimant is entitled to a refund of 2021 tax in the amount of \$117,344, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

Jim Owczarski, Clerk
January 26, 2022
Page 3

18. The amount of this claim is \$117,344, plus interest thereon.

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

Sincerely yours,

A handwritten signature in black ink, appearing to be 'DM' or similar initials, written over a faint circular stamp.

Don M. Millis
Agent for Claimant

46717844

OFFICE OF CITY ATTORNEY
31 JAN 22 PM 01:55

CITY OF MILWAUKEE
2022 JAN 28 AM 11:20
CITY CLERK'S OFFICE
January 26, 2022

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. 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 2021, plus statutory interest, with respect to the Property.
2. Claimant is the owner of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.
3. The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 200 East Wells Street in the City.
4. The Property is located at 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 90.7495170% as of January 1, 2021.

SM
1/28/22

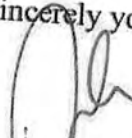
6. For 2021, property tax was imposed on property in the City at the rate of \$26.273 per \$1,000 for of the assessed value for Property.
7. For 2021, the City's assessor set the assessment of the Property at \$14,745,000.
8. Claimant appealed the 2021 assessment of the Property by filing a timely objection 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 \$14,745,000. Claimant timely requested a hearing with the Board of Review.
10. The City imposed tax on the Property in the amount of \$387,321.17.
11. Claimant timely paid the property taxes imposed by the City on the Property for 2021, or the required installment thereof.
12. The fair market value of the Property as of January 1, 2021 was no higher than \$13,859,900.
13. Based on the aggregate ratio 90.7495170%, the correct assessment of the Property for 2021 is no higher than \$12,577,792.
14. Based on the tax rate of \$26.273 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2021 should be no higher than \$330,456.
15. The 2021 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 2021 was excessive in at least the amount of \$56,865.
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 2021 tax in the amount of \$56,865, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

Jim Owczarski, Clerk
January 26, 2022
Page 3

18. The amount of this claim is \$56,865, plus interest thereon.

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

Sincerely yours,

A handwritten signature in black ink, appearing to read "Don M. Millis". The signature is written in a cursive style with a large initial "D" and "M".

Don M. Millis
Agent for Claimant

46717829

OFFICE OF CITY ATTORNEY
31 JAN 22 PM 01:55

CITY OF MILWAUKEE

2022 JAN 28 AM 11:20

CITY CLERK'S OFFICE

January 26, 2022

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. 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 2021, plus statutory interest, with respect to the Property.
2. Claimant is the owner of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.
3. The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 200 East Wells Street in the City.
4. The Property is located at 100 Manpower Place (201 Cherry Street) within the City and is identified in the City's records as Tax Parcel No. 361-1992-000.
5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 90.7495170% as of January 1, 2021.

SM
1/28/22

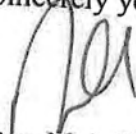
6. For 2021, property tax was imposed on property in the City at the rate of \$26.273 per \$1,000 for of the assessed value for Property.
7. For 2021, the City's assessor set the assessment of the Property at \$66,729,300.
8. Claimant appealed the 2021 assessment of the Property by filing a timely objection 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 \$1,753,087.53.
11. Claimant timely paid the property taxes imposed by the City on the Property for 2021, or the required installment thereof.
12. The fair market value of the Property as of January 1, 2021 was no higher than \$41,576,500.
13. Based on the aggregate ratio 90.7495170%, the correct assessment of the Property for 2021 is no higher than \$37,730,473.
14. Based on the tax rate of \$26.273 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2021 should be no higher than \$991,293.
15. The 2021 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 2021 was excessive in at least the amount of \$761,795.
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 2021 tax in the amount of \$761,795, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

January 26, 2022
Page 3

18. The amount of this claim is \$761,795, plus interest thereon.

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

Sincerely yours,



Don M. Millis
Agent for Claimant

46717862

OFFICE OF CITY ATTORNEY
31 JAN 22 PM 01:55

CITY OF MILWAUKEE

2022 JAN 28 AM 11:20

CITY CLERK'S OFFICE

January 26, 2022

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. 361-0785-100

Now comes Claimant, Integrated Plankinton Milwaukee LLC, LLC, owner of parcel 361-0785-100 (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 2021, plus statutory interest, with respect to the Property.
2. Claimant is the owner of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.
3. The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 200 East Wells Street in the City.
4. The Property is located at 503-521 N. Plankinton Avenue within the City and is identified in the City's records as Tax Parcel No. 361-0785-100.
5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 90.7495170% as of January 1, 2021.

SM
1/27/22

6. For 2021, property tax was imposed on property in the City at the rate of \$26.273 per \$1,000 for of the assessed value for Property.
7. For 2021, the City's assessor set the assessment of the Property at \$13,883,900.
8. Claimant appealed the 2021 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 \$13,883,900. Claimant timely requested a hearing with the Board of Review.
10. The City imposed tax on the Property in the amount of \$364,767.12.
11. Claimant timely paid the property taxes imposed by the City on the Property for 2021, or the required installment thereof.
12. The fair market value of the Property as of January 1, 2021 was no higher than \$11,000,000.
13. Based on the aggregate ratio 90.7495170%, the correct assessment of the Property for 2021 is no higher than \$9,982,447.
14. Based on the tax rate of \$26.273 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2021 should be no higher than \$262,269.
15. The 2021 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 2021 was excessive in at least the amount of \$102,498.
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 2021 tax in the amount of \$102,498, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

Jim Owczarski, Clerk
January 26, 2022
Page 3

18. The amount of this claim is \$102,498, plus interest thereon.

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

Sincerely yours,

A handwritten signature in black ink, appearing to read "DM", written over a circular stamp or mark.

Don M. Millis
Agent for Claimant

46723364

OFFICE OF CITY ATTORNEY
31 JAN '22 PM 01:55

CITY OF MILWAUKEE
2022 JAN 28 AM 11:20

CITY CLERK'S OFFICE
January 26, 2022

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, Esq.
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. 398-0702-000

Now comes Claimant, Caledonia Properties 1635, LLC, owner of parcel 398-0702-000 (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 2021, plus statutory interest, with respect to the Property.
2. Claimant is the owner of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.
3. The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 200 East Wells Street in the City.
4. The Property is located at 1653 W. St. Paul Avenue within the City and is identified in the City's records as Tax Parcel No. 398-0702-000.
5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 90.7495170% as of January 1, 2021.

6. For 2021, property tax was imposed on property in the City at the rate of \$26.273 per \$1,000 for of the assessed value for Property.
7. For 2021, the City's assessor set the assessment of the Property at \$1,657,500.
8. Claimant appealed the 2021 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 \$1,657,500. Claimant timely requested a hearing with the Board of Review.
10. The City imposed tax on the Property in the amount of \$46,546.95.
11. Claimant timely paid the property taxes imposed by the City on the Property for 2021, or the required installment thereof.
12. The fair market value of the Property as of January 1, 2021 was no higher than \$800,000.
13. Based on the aggregate ratio 90.7495170%, the correct assessment of the Property for 2021 is no higher than \$725,996.
14. Based on the tax rate of \$26.273 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2021 should be no higher than \$19,074.
15. 15. The 2021 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 2021 was excessive in at least the amount of \$27,473.
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 2021 tax in the amount of \$27,473, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

Jim Owczarski, Clerk
January 26, 2022
Page 3

18. The amount of this claim is \$27,473, plus interest thereon.

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

Sincerely yours,



Don M. Millis
Agent for Claimant

46718146

OFFICE OF CITY ATTORNEY
31 JAN '22 PM 01:55

CITY OF MILWAUKEE
2022 JAN 28 AM 11:20
CITY CLERK'S OFF
January 26, 2022

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. 500-0429-000

Now comes Claimant, Buren, LLC, owner of parcel 500-0429-000 (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 2021, plus statutory interest, with respect to the Property.
2. Claimant is the owner of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.
3. The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 200 East Wells Street in the City.
4. The Property is located at 2639 Pine Avenue within the City and is identified in the City's records as Tax Parcel No. 500-0429-000.
5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 90.7495170% as of January 1, 2021.

6. For 2021, property tax was imposed on property in the City at the rate of \$26.273 per \$1,000 for of the assessed value for Property.

7. For 2021, the City's assessor set the assessment of the Property at \$250,300.

8. Claimant appealed the 2021 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 \$250,300. Claimant timely requested a hearing with the Board of Review.

10. The City imposed tax on the Property in the amount of \$6,576.05.

11. Claimant timely paid the property taxes imposed by the City on the Property for 2021, or the required installment thereof.

12. The fair market value of the Property as of January 1, 2021 was no higher than \$150,000.

13. Based on the aggregate ratio 90.7495170%, the correct assessment of the Property for 2021 is no higher than \$136,124.

14. Based on the tax rate of \$26.273 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2021 should be no higher than \$3,576.

15. The 2021 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 2021 was excessive in at least the amount of \$3,000.

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.

17. Claimant is entitled to a refund of 2021 tax in the amount of \$3,000, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

Jim Owczarski, Clerk
January 26, 2022
Page 3

18. The amount of this claim is \$3,000, plus interest thereon.

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

Sincerely yours,

A handwritten signature in black ink, appearing to read 'D. Millis', written over the typed name.

Don M. Millis
Agent for Claimant

46717924

OFFICE OF CITY ATTORNEY
31 JAN 22 PM 01:55

CITY OF MILWAUKEE
2022 JAN 28 AM 11:20

CITY CLERK'S OFFICE

January 26, 2022

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. 431-1182-000

Now comes Claimant, Buren, LLC, owner of parcel 431-1182-000 (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 2021, plus statutory interest, with respect to the Property.

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

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

4. The Property is located at 920-924 S. 2nd Street within the City and is identified in the City's records as Tax Parcel No. 431-1182-000.

5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 90.7495170% as of January 1, 2021.

SM
1/22/22

6. For 2021, property tax was imposed on property in the City at the rate of \$26.273 per \$1,000 for of the assessed value for Property.

7. For 2021, the City's assessor set the assessment of the Property at \$764,200.

8. Claimant appealed the 2021 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 \$764,200. Claimant timely requested a hearing with the Board of Review.

10. The City imposed tax on the Property in the amount of \$20,077.59.

11. Claimant timely paid the property taxes imposed by the City on the Property for 2021, or the required installment thereof.

12. The fair market value of the Property as of January 1, 2021 was no higher than \$500,000.

13. Based on the aggregate ratio 90.7495170%, the correct assessment of the Property for 2021 is no higher than \$453,748.

14. Based on the tax rate of \$26.273 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2021 should be no higher than \$11,921.

15. The 2021 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 2021 was excessive in at least the amount of \$8,156.

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.

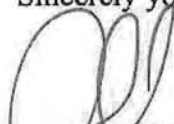
17. Claimant is entitled to a refund of 2021 tax in the amount of \$8,156, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

Jim Owczarski, Clerk
January 26, 2022
Page 3

18. The amount of this claim is \$8,156, plus interest thereon.

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

Sincerely yours,

A handwritten signature in black ink, appearing to read "DM", written over a circular stamp or seal.

Don M. Millis
Agent for Claimant

46717896

OFFICE OF CITY ATTORNEY
31 JAN 22 PM 01:54

CITY OF MILWAUKEE

2022 JAN 28 AM 11:20

CITY CLERK'S OFFICE
January 26, 2022

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. 500-0904-000

Now comes Claimant, 2600 Bayview Partners, LLC, owner of parcel 500-0904-000 (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 2021, plus statutory interest, with respect to the Property.
2. Claimant is the owner of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.
3. The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 200 East Wells Street in the City.
4. The Property is located at 834-838 E. Linus Street within the City and is identified in the City's records as Tax Parcel No. 500-0904-000.
5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 90.7495170% as of January 1, 2021.

Sm
1/28/22

6. For 2021, property tax was imposed on property in the City at the rate of \$26.273 per \$1,000 for of the assessed value for Property.

7. For 2021, the City's assessor set the assessment of the Property at \$295,400.

8. Claimant appealed the 2021 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 \$295,400. Claimant timely requested a hearing with the Board of Review.

10. The City imposed tax on the Property in the amount of \$7,760.95.

11. Claimant timely paid the property taxes imposed by the City on the Property for 2021, or the required installment thereof.

12. The fair market value of the Property as of January 1, 2021 was no higher than \$225,000.

13. Based on the aggregate ratio 90.7495170%, the correct assessment of the Property for 2021 is no higher than \$204,186.

14. Based on the tax rate of \$26.273 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2021 should be no higher than \$5,365.

15. The 2021 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 2021 was excessive in at least the amount of \$2,396.

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.

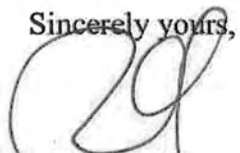
17. Claimant is entitled to a refund of 2021 tax in the amount of \$2,396, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

Jim Owczarski, Clerk
January 26, 2022
Page 3

18. The amount of this claim is \$2,396, plus interest thereon.

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

Sincerely yours,

A handwritten signature in black ink, appearing to read "DM", is written over the typed name "Don M. Millis".

Don M. Millis
Agent for Claimant

46717944

CITY OF MILWAUKEE
2022 JAN 28 AM 11:20
CITY CLERK'S OFFICE

January 26, 2022

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. 356-1292-000

Now comes Claimant, 2228 E. Woodstock Unit 2, LLC, owner of parcel 356-1292-000 (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 2021, plus statutory interest, with respect to the Property.
2. Claimant is the owner of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.
3. The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 200 East Wells Street in the City.
4. The Property is located at 2228 E. Woodstock within the City and is identified in the City's records as Tax Parcel No. 356-1292-000.
5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 90.7495170% as of January 1, 2021.

SM
1/28/22

6. For 2021, property tax was imposed on property in the City at the rate of \$26.273 per \$1,000 for of the assessed value for Property.

7. For 2021, the City's assessor set the assessment of the Property at \$565,000.

8. Claimant appealed the 2021 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 \$565,000. Claimant timely requested a hearing with the Board of Review.

10. The City imposed tax on the Property in the amount of \$14,844.06.

11. Claimant timely paid the property taxes imposed by the City on the Property for 2021, or the required installment thereof.

12. The fair market value of the Property as of January 1, 2021 was no higher than \$300,000.

13. Based on the aggregate ratio 90.7495170%, the correct assessment of the Property for 2021 is no higher than \$272,249.

14. Based on the tax rate of \$26.273 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2021 should be no higher than \$7,153.

15. The 2021 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 2021 was excessive in at least the amount of \$7,691.

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.

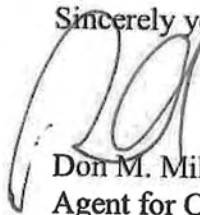
17. Claimant is entitled to a refund of 2021 tax in the amount of \$7,691, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

Jim Owczarski, Clerk
January 26, 2022
Page 3

18. The amount of this claim is \$67,691, plus interest thereon.

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

Sincerely yours,

A handwritten signature in black ink, appearing to read 'DM', is written over the typed name 'Don M. Millis'.

Don M. Millis
Agent for Claimant

46717987

OFFICE OF CITY ATTORNEY
31 JAN 22 PM 01:54

CITY OF MILWAUKEE
2022 JAN 28 AM 11:19
CITY CLERK'S OFFICE
January 27, 2022

Reinhart Boerner Van Deuren s.c.
P.O. Box 2965
Milwaukee, WI 53201-2965
1000 North Water Street
Suite 1700
Milwaukee, WI 53202
Telephone: 414-298-1000
Facsimile: 414-298-8097
reinhartlaw.com

Sara S. Rapkin
Direct Dial: 414-298-8206
srapkin@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. 392-2371-110

Now comes Claimant, MKE BLK23, LLC, owner of parcel 392-2371-110 (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 2021, plus statutory interest, with respect to the Property.
2. Claimant is the owner of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.
3. The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 200 East Wells Street in the City.
4. The Property is located at 1001 N. Vel R. Phillips Avenue within the City and is identified in the City's records as Tax Parcel No. 392-2371-110.
5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 90.7495170% as of January 1, 2021.

27
1/28/22

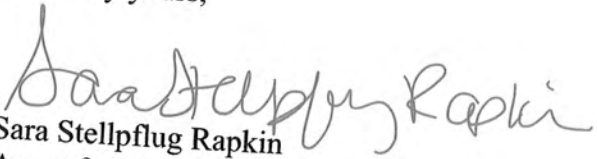
6. For 2021, property tax was imposed on property in the City at the rate of \$26.273 per \$1,000 for of the assessed value for Property.
7. For 2021, the City's assessor set the assessment of the Property at \$0.
8. On or around September 29, 2021, Claimant received a determination from the City's Board of Assessor's indicating that the assessment has increased to \$10,349,100.
9. Claimant appealed the 2021 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).
10. The City imposed tax on the Property in the amount of \$271,872.21.
11. Claimant timely paid the property taxes imposed by the City on the Property for 2021, or the required installment thereof.
12. The fair market value of the Property as of January 1, 2021 was no higher than \$6,000,000.
13. Based on the aggregate ratio 90.7495170%, the correct assessment of the Property for 2021 is no higher than \$5,444,971.
14. Based on the tax rate of \$26.273 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2021 should be no higher than \$143,056.
15. The 2021 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 2021 was excessive in at least the amount of \$128,816.
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 2021 tax in the amount of \$128,816, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

Jim Owczarski, Clerk
January 27, 2022
Page 3

18. The amount of this claim is \$128,816, plus interest thereon.

Dated at Madison, Wisconsin, this 27th day of January, 2022.

Sincerely yours,


Sara Stuppflug Rapkin
Agent for Claimant

46718296

January 31, 2022

OFFICE OF CITY ATTORNEY
01 FEB 22 PM 01:13

Kristina E. Somers, Esq.
Direct Dial: 414-298-8249
ksomers@reinhartlaw.com

SERVED BY PROCESS SERVER

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

CITY OF MILWAUKEE
2022 JAN 31 PM 1:50
CITY CLERK'S OFFICE

Dear Clerk:

Re: Tax Parcel No. 598-0461-100

CLAIM FOR UNLAWFUL TAXES

Now comes Claimant, Sixteenth Street Community Health Centers, Inc., owner of the property at 4560 S. 27th Street (identified as Tax Parcel No. 598-0461-100) (the "Property") located in Milwaukee, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Unlawful Taxes against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.35. You hereby are directed to serve any notice of disallowance on the undersigned agent of Claimant.

1. This Claim is brought under Wis. Stat. § 74.35, for a refund of unlawful real estate taxes imposed on Claimant by the City for the year 2021, plus statutory interest, with respect to the Property.

2. Claimant is the owner of the Property, is responsible for the taxes on 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 E. Wells Street, in the City.

4. The Property is located within the City at 4560 S. 27th Street (identified in the City records as Tax Parcel No. 598-0461-100).

SM
1/31/22

5. The Property qualifies for exemption under Wis. Stat. § 70.11, including and without limitation Wis. Stat. § 70.11(4) as land necessary for the location and convenience of an exempt building (located at 4570 S. 27th Street) owned and used by a benevolent association (the Claimant).

6. Claimant timely filed a Property Tax Exemption Request for 2021, which is on file in the Assessor's Office for the City and is incorporated herein by reference.

7. For 2021, the City's assessor set the assessment of the Property at \$163,500.

8. The City imposed tax on the Property in the amount of \$6,269.26.

9. As the Property was exempt by law from taxation, the 2021 assessment and taxes imposed by the City on the Property constituted palpable errors within the meaning of Wis. Stat. § 74.33(1)(c) and resulted in unlawful taxes pursuant to Wis. Stat. § 74.35(1).

10. As an additional ground and upon information and belief, the City's failure to exempt the Property violates Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution.

11. Claimant has timely paid the property taxes imposed by the City on the Property for 2021.

12. Claimant is entitled to a refund of 2021 tax in the amount of \$6,269.26, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

13. The amount of this claim is \$6,269.26, plus interest thereon.

Dated at Milwaukee, Wisconsin, this 31st day of January, 2022.

Sincerely yours,



Kristina E. Somers
Agent for Claimant

January 31, 2022

OFFICE OF CITY ATTORNEY
01 FEB 22 PM 01:13

Kristina E. Somers, Esq.
Direct Dial: 414-298-8249
ksomers@reinhartlaw.com

CITY OF MILWAUKEE
2022 JAN 31 PM 1:50
CITY CLERK'S OFFICE

SERVED BY PROCESS SERVER

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

Dear Clerk:

Re: Tax Key No. 673-0001-000

CLAIM FOR EXCESSIVE ASSESSMENT

Now comes Claimant, Howell Avenue ES Lodging Associates LLC, owner of the property at 5880 S. Howell Avenue, identified by Tax Key No. 673-0001-000 (the "Property") located 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 Claimant.

1. This Claim is brought under Wis. Stat. § 74.37, for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2021, plus statutory interest, with respect to the Property.

2. Claimant is the owner of the Property, is responsible for the taxes on 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 E. Wells Street, in the City.

4. The Property is located at 5880 S. Howell Avenue within the City, and is identified in the City records as Tax Key No. 673-0001-000.

5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 90.7495170% as of January 1, 2021.

52
1/31/22

6. For 2021, property tax was imposed on property in the City at the rate of \$26.273 per \$1,000 of the assessed value for the Property.

7. For 2021, the City's assessor set the assessment of the Property at \$7,720,900.

8. Claimant appealed the 2021 assessment of the Property by filing a timely objection with the City pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).

9. The City's Board of Assessors sustained the assessment on the merits at \$7,720,900. Claimant timely requested a hearing with the Board of Review.

10. The City imposed net tax on the Property in the approximate amount of \$202,779.30, plus fees and other charges totaling \$5,788.97, for a total property tax bill of \$208,568.27.

11. Claimant has timely paid or will timely pay the property taxes imposed by the City on the Property for 2021, or the authorized installments thereof.

12. The fair market value of the Property as of January 1, 2021 was no higher than \$6,500,000.

13. Based on the aggregate ratio of 90.7495170%, the correct assessment of the Property for 2021 is no higher than \$5,898,700.

14. Based on the tax rate of \$26.273 per \$1,000 of assessed value, and after subtracting the first dollar credit, the correct amount of property tax on the Property for 2021 should be no higher than \$154,907.

15. The 2021 assessment of the Property, as set by 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 2021 was excessive in at least the amount of \$53,661.

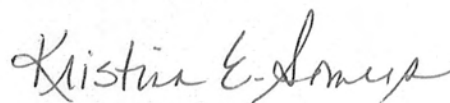
16. Claimant is entitled to a refund of 2021 tax in the amount of \$53,661, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

17. The amount of this claim is \$53,661, plus interest thereon.

Jim Owczarski, Clerk
January 31, 2022
Page 3

Dated at Milwaukee, Wisconsin, this 31st day of January, 2022.

Sincerely yours,

A handwritten signature in cursive script that reads "Kristina E. Somers".

Kristina E. Somers
Agent for Claimant

46739805

January 31, 2022

OFFICE OF CITY ATTORNEY
01 FEB 22 PM 01:13

Kristina E. Somers, Esq.
Direct Dial: 414.298-8249
ksomers@reinhartlaw.com

CITY CLERK'S OFFICE
JAN 31 PM 1:50
CITY OF MILWAUKEE

SERVED BY PROCESS SERVER

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

Dear Clerk:

Re: Tax Key No. 673-0002-000

CLAIM FOR EXCESSIVE ASSESSMENT

Now comes Claimant, Howell Avenue FOS Lodging Associates LLC, owner of the property at 5890 S. Howell Avenue, identified by Tax Key No. 673-0002-000 (the "Property") located 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 Claimant.

1. This Claim is brought under Wis. Stat. § 74.37, for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2021, plus statutory interest, with respect to the Property.

2. Claimant is the owner of the Property, is responsible for the taxes on 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 E. Wells Street, in the City.

4. The Property is located at 5890 S. Howell Avenue within the City, and is identified in the City records as Tax Key No. 673-0002-000.

5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 90.7495170% as of January 1, 2021.

Sm
1/21/22

6. For 2021, property tax was imposed on property in the City at the rate of \$26.273 per \$1,000 of the assessed value for the Property.

7. For 2021, the City's assessor set the assessment of the Property at \$15,789,300.

8. Claimant appealed the 2021 assessment of the Property by filing a timely objection with the City pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).

9. The City's Board of Assessors reduced the assessment to \$14,970,000. Claimant timely requested a hearing with the Board of Review.

10. The City imposed net tax on the Property in the approximate amount of \$393,232.51, plus fees and other charges totaling \$6,317.29, for a total property tax bill of \$399,549.80.

11. Claimant has timely paid or will timely pay the property taxes imposed by the City on the Property for 2021, or the authorized installments thereof.

12. The fair market value of the Property as of January 1, 2021 was no higher than \$10,000,000.

13. Based on the aggregate ratio of 90.7495170%, the correct assessment of the Property for 2021 is no higher than \$9,075,000.

14. Based on the tax rate of \$26.273 per \$1,000 of assessed value, and after subtracting the first dollar credit, the correct amount of property tax on the Property for 2021 should be no higher than \$238,358.

15. The 2021 assessment of the Property, as set by 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 2021 was excessive in at least the amount of \$161,192.

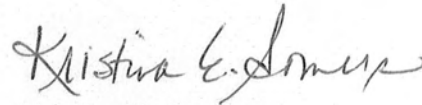
16. Claimant is entitled to a refund of 2021 tax in the amount of \$161,192, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

17. The amount of this claim is \$161,192, plus interest thereon.

Jim Owczarski, Clerk
January 31, 2022
Page 3

Dated at Milwaukee, Wisconsin, this 31st day of January, 2022.

Sincerely yours,

A handwritten signature in cursive script that reads "Kristina E. Somers".

Kristina E. Somers
Agent for Claimant

46739810

HUSCH BLACKWELL

Joseph Pickart
Partner

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

January 31, 2022

VIA PERSONAL SERVICE

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

Re: Citgo Petroleum Corporation
9235 N. 107th Street
002-0032-100

OFFICE OF CITY ATTORNEY
01 FEB '22 PM 01:19

CITY OF MILWAUKEE
2022 JAN 31 PM 1:50
CITY CLERK'S OFFICE

Dear Clerk:

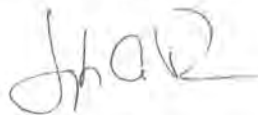
On behalf of Citgo Petroleum Corporation ("Citgo"), and pursuant to Wis. Stat. § 74.37, we file this claim for an excessive assessment against the City of Milwaukee (the "City") to recover that amount of the general property tax imposed on the above-referenced parcel of real property ("Property") because the City's January 1, 2021 assessment (the "2021 Assessment") was excessive.

The City's 2021 Assessment exceeded the Property's fair market value by no less than \$8,308,000. Accordingly, Citgo's refund claim is in the amount of approximately \$219,039, plus any interest as provided by law.

Citgo has complied with the procedures for objecting to the 2021 Assessment under Wis. Stat. § 74.37. Citgo has not contested the 2021 Assessment under Wis. Stats. §§ 70.47(13) (action for certiorari) or 70.85 (review by the Wisconsin Department of Revenue). Despite the excessive assessment of the Property, Citgo has paid, or will timely pay, in full the tax alleged to be due.

By this letter, Citgo has stated a valid claim to recover taxes paid with respect to the excessive assessment on the Property for the 2021 tax year. Citgo respectfully requests that the City act on this claim within 90 days from the date of service thereof. Please contact the undersigned with any questions regarding this matter.

Very Truly Yours,



Joseph Pickart

SM
1/31/22

ACCOUNT TYPE: REAL ESTATE
 TAX KEY / ACCOUNT NO. 0020032100 BILL # 00000021
 LOCATION OF PROPERTY: 9235 N 107TH ST
 LEGAL DESCRIPTION: NEIGHBORHOOD 641 PLAT PAGE 002/02
 CERTIFIED SURVEY MAP NO 4965 IN NE 1/4 SEC 6-8-21
 PARCEL 2 AND PARCEL1 SUBJ TO ACCESS EASEMENT AND

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

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

CITGO PETROLEUM
 C/O PROPERTY TAX DEPT
 1293 ELDRIDGE PKWY
 HOUSTON, TX 77077
 USA

Class	Assessment-Land	Assmt.-Improvements	Total Assessment	Detail of Special Assessments and Other Charges
SPECIAL MERCANTILE	496,600	12,831,400	13,328,000	DNS MISCELLANEOUS 208.28 FIRE PREVENTION INSPECTION 1,090.26
Avg. Assmt. Ratio	Est. Fair Mkt.-Land	Est. Fair Mkt.-Improvements	Total Est. Fair Market	
0.9075	547,218	14,139,284	14,686,502	
School taxes reduced by school levy tax credit			20,792.08	TOTAL 1,298.54

Tax Levy	2020 Est. State Aids	2021 Est. State Aids	2020 Net Tax	2021 Net Tax	% Change
Sewerage Dist.			20,815.67	21,909.90	+5.257
Public Schools	724,871,983	753,752,343	117,845.64	114,982.92	-2.429
Tech. College	27,308,513	30,242,706	15,113.95	14,832.73	-1.861
County Govt.	25,198,806	26,078,101	60,515.78	62,988.13	+4.085
City Govt.	256,642,807	256,510,209	134,466.19	135,448.47	+0.731
Total	1,034,022,109	1,066,583,359	348,757.23	350,162.15	+0.403
First Dollar Credit			-74.90	-69.35	-7.410
Lottery and Gaming Credit			0.00	0.00	+0.000
Net Property Tax			348,682.33	350,092.80	+0.405
Special Assessments and Charges				1,298.54	

WARNING: If the first installment payment is not paid by the due date, the installment option is lost. The total tax becomes delinquent and is subject to interest and penalty charges. See reverse side for details.			TOTAL DUE ▶ 351,391.34 ◀
Monthly Installment Payment Due: February through July 2022	38,573.02	Net Assessed Value Rate Before Credits	FULL PAYMENT DUE ON OR BEFORE 01/31/2022 351,391.34
Monthly Installment Payment Due: August, September, and October 2022	27,126.77	26.273	FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2022 38,572.91

FOR INFORMATIONAL PURPOSES ONLY - Voter-Approved Temporary Tax Increases

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

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

2021 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON

HUSCH BLACKWELL

Joseph Pickart
Partner

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

January 31, 2022

VIA PERSONAL SERVICE

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

Re: U.S. Venture, Inc. a/k/a U.S. Oil Company Inc.
9125 N. 107th Street; Parcel No. 002-9996-210 ("Property 1")
9401-9521 N. 107th Street; Parcel No. 002-0071-110 ("Property 2")

Dear Clerk:

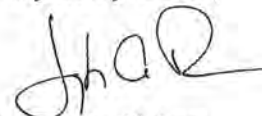
On behalf of U.S. Venture, Inc. a/k/a U.S. Oil Company Inc. ("USV"), and pursuant to Wis. Stat. § 74.37, we file these claims for excessive assessments against the City of Milwaukee (the "City") to recover that amount of the general property tax imposed on Property 1 and Property 2 (the "Properties") because the City's January 1, 2021 assessments (the "2021 Assessments") were excessive.

The City's 2021 Assessment of Property 1 exceeded Property 1's fair market value by no less than \$18,168,000. Accordingly, with respect to Property 1, USV's refund claim is in the amount of approximately \$478,134 plus any interest as provided by law. The City's 2021 Assessment of Property 2 exceeded Property 2's fair market value by no less than \$9,704,000. Accordingly, with respect to Property 2, USV's refund claim is in the amount of approximately \$255,610, plus any interest as provided by law.

USV has complied with the procedures for objecting to the 2021 Assessments under Wis. Stat. § 74.37. USV has not contested the 2021 Assessments under Wis. Stats. §§ 70.47(13) (action for certiorari) or 70.85 (review by the Wisconsin Department of Revenue). Despite the excessive assessments of the Properties, USV has paid, or will timely pay, in full the tax alleged to be due.

By this letter, USV has stated a valid claim to recover taxes paid with respect to the excessive assessments on the Properties for the 2021 tax year. USV respectfully requests that the City act on this claim within 90 days from the date of service thereof. Please contact the undersigned with any questions regarding this matter.

Very Truly Yours,


Joseph A. Pickart

OFFICE OF CITY ATTORNEY
01 FEB '22 PM 01:12

CITY CLERK'S OFFICE

2022 JAN 31 PM 1:50

CITY OF MILWAUKEE

SM
1/31/22

HUSCH BLACKWELL

Joseph Pickart
Partner

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

January 31, 2022

VIA PERSONAL SERVICE

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

Re: NWC 331 Commercial, LLC

331 W. Wisconsin, Unit 1; Parcel No. 397-0421-000 ("Property 1")
331 W. Wisconsin, Unit 2; Parcel No. 397-0422-000 ("Property 2")

Dear Clerk:

On behalf of NWC 331 Commercial, LLC ("NWC"), and pursuant to Wis. Stat. § 74.37, we file these claims for excessive assessments against the City of Milwaukee (the "City") to recover that amount of the general property tax imposed on Property 1 and Property 2 (the "Properties") because the City's January 1, 2021 assessments (the "2021 Assessments") were excessive.

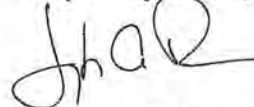
The City's 2021 Assessment of Property 1 exceeded Property 1's fair market value by no less than \$3,461,000. Accordingly, with respect to Property 1, NWC's refund claim is in the amount of approximately \$98,619, plus any interest as provided by law.

The City's 2021 Assessment of Property 2 exceeded Property 2's fair market value by no less than \$3,425,000. Accordingly, with respect to Property 2, NWC's refund claim is in the amount of approximately \$95,304, plus any interest as provided by law.

NWC has complied with the procedures for objecting to the 2021 Assessments under Wis. Stat. § 74.37. NWC has not contested the 2021 Assessments under Wis. Stats. §§ 70.47(13) (action for certiorari) or 70.85 (review by the Wisconsin Department of Revenue). Despite the excessive assessments of the Properties, NWC has paid, or will timely pay, in full the tax alleged to be due.

By this letter, NWC has stated a valid claim to recover taxes paid with respect to the excessive assessments on the Properties for the 2021 tax year. NWC respectfully requests that the City act on this claim within 90 days from the date of service thereof. Please contact the undersigned with any questions regarding this matter.

Very Truly Yours,



Joseph A. Pickart

OFFICE OF CITY ATTORNEY
01 FEB '22 PM 01:12

CITY CLERK'S OFFICE

2022 JAN 31 PM 1:50

CITY OF MILWAUKEE

SM
1/31/22

HUSCH BLACKWELL

Joseph Pickart
Partner

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

January 31, 2021

VIA PERSONAL SERVICE

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

OFFICE OF CITY ATTORNEY
01 FEB 22 PM 01:12

CITY CLERK'S OFFICE

2022 JAN 31 PM 1:50

CITY OF MILWAUKEE

Re: Knitting Factory Harmony Housing LLC

2100 W Pierce Street; Parcel No. 425-9999-000 ("Property 1")

2102 W Pierce Street; Parcel No. 425-9998-000 ("Property 2")

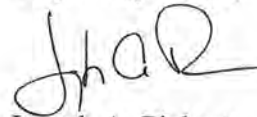
Dear Clerk:

On behalf of Knitting Factory Harmony Housing LLC ("KFHH"), and pursuant to Wis. Stat. § 74.35 and Wis. Stat. § 74.33(1)(a), (c), and (f), we file this claim for unlawful tax against the City of Milwaukee (the "City") to recover that amount of the general property tax imposed on the above-referenced parcels of real property (Property 1 and Property 2, together the "Properties") because the City's January 1, 2021 assessments (the "2021 Assessments") were unlawful.

In support of this claim, the Property was exempt from taxation on January 1, 2021. The City granted a real property tax exemption with respect to the Properties. In December 2021, the City issued a tax bill of \$52,226.23 for Property 1 and of \$55,049.03 for Property 2. KFHH paid such real property tax bills in anticipation of filing a refund claim. Subsequently, in January 2022, the City sent out corrected real property tax bills of \$2,243.52 for Property 1 and \$920.50 for Property 2. Accordingly, KFHH's refund claim is \$49,982.71 with respect to Property 1 and \$54,128.53 with respect to Property 2. Because the City's initial 2021 Assessments included \$3,968,000 of exempt property, KFHH's refund claim is in the amount of no less than \$104,111.24, plus any interest as provided by law.

KFHH has complied with the procedures for objecting to the 2021 Assessment under Wis. Stat. § 74.35. Despite the unlawful assessments of the Properties, KFHH has paid in full the tax alleged to be due. By this letter, KFHH has stated a valid claim to recover taxes paid with respect to the unlawful taxes on the Properties for the 2021 tax year. KFHH respectfully requests that the City act on this claim within 90 days from the date of service thereof. Please contact the undersigned with any questions regarding this matter.

Very Truly Yours,



Joseph A. Pickart

Sm
1/31/22

Adam & Robin Rafkin
6 Carlisle Court
Chester, New Jersey 07930

January 26, 2021

Mr. Jim Owzarski
City Clerk
City of Milwaukee
200 E. Wells St., Room 205
Milwaukee, Wisconsin 53202

Via email only: jowcza@milwaukee.gov

Mr. Spencer Coggs, Treasurer
City Treasurer
City of Milwaukee
200 E Wells St., Room 103
Milwaukee, Wisconsin 53202

*Via email: ctreas@milwaukee.gov
Original via Overnight Delivery
Original Enclosure*

Re: Claim for Excessive Assessment
Tax Key/Account No. 3970433000
236 N. Water Street, #3, Milwaukee, Wisconsin 53202

Dear Mr. Owzarski and Mr. Coggs:

By way of introduction, my name is Adam Rafkin and my wife, Robin, and I own the property located at 236 N. Water St. #3, Milwaukee, Wisconsin. We previously resided at this location but recently moved in light of the 2020 and now 2021 increase in the property assessment and tax assessment for our property.

We are submitting herewith and paying under protest our first property tax installment in the amount of \$3,184.67. We are currently involved in a lawsuit against the City of Milwaukee (Milwaukee County Circuit Court Cause No. 2021CV3266; Tabak/Rafkin vs. City of Milwaukee) regarding our 2020 tax assessment and tax bill. and we are objecting to the 2021 tax assessment and tax bill based on the same issues raised in the pending lawsuit.

Thank you for your attention to this matter.

Sincerely,

Adam D. and Robin Rafkin

Enclosure

Cc: Mrs. Allison Flanagan, Assistant City Attorney, City of Milwaukee
via email only afana@milwaukee.gov
The Honorable Cavalier Johnson, Mayor
via email only mayor@milwaukee.gov
Mr. Steve Miner, Assessment Commissioner
via email only assessor@milwaukee.gov
Ms. Sharon Robinson, Director, City of Milwaukee
via email only sharon.robinson@milwaukee.gov

CITY OF MILWAUKEE
2021 JAN 27 A 9 50
CITY CLERK'S OFFICE

OFFICE OF CITY ATTORNEY
20:50 AM 27 JAN 21
1500 MILWAUKEE AVENUE
MILWAUKEE, WI 53233

The Oberer Law Group

Attorney Paul A. Oberer
Mailing Address
106 West Seeboth Street
No. 502
Milwaukee, WI 53204

Telephone: 414.331.9239
Facsimile: 414.755.7555
E-mail: paul.oberer@obererlawgroup.com

PAUL A. OBERER
2022 JAN 28 PM 10:51

Via Hand Delivery

January 28, 2022

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

Re: Objection to Board of Assessor's
2021 Real Estate Property Tax Assessment
6800 West Brown Deer Road
Tax Key No. 0310431000

Dear Sir/Madam,

I am the attorney of record and agent of record for Kulbir Sra in the above-referenced matter.

This letter is to make a claim against the City of Milwaukee taxation district for an excessive assessment pursuant to Wis. Stats. §74.37(2) for the 2021 tax year.

The City of Milwaukee Assessor's Office has assessed the value of the commercial property for the 2021 tax year at \$1,362,400.00, which has generated a \$35,724.53 tax liability. Kulbir Sra believes that the assessment for the 2021 tax year is excessive.

Kulbir Sra believe that the fair market value of the property is \$400,000.00, which would generate a tax liability of approximately \$10,800.00, and which would generate an excessive real estate property tax payment of approximately \$24,924.53.

I request that the City of Milwaukee use the above-identified address and contact information relative to the notice of the allowance or the disallowance of the claim pursuant to Wis. Stats. §74.37(3)(b).

Sincerely yours,


Attorney Paul A. Oberer

CITY OF MILWAUKEE
2022 JAN 28 AM 10:27
CITY CLERK'S OFFICE



WISCONSIN INSTITUTE FOR LAW & LIBERTY, INC.
 330 East Kilbourn Avenue, Suite 725, Milwaukee, WI 53202-3141
 414-727-WILL (9455)
 Fax 414-727-6385
 www.will-law.org

January 28, 2022

Peter Bronek,
 Chief Assessor
 City of Milwaukee
 200 E. Wells Street, Room 507
 Milwaukee, WI 53202
Via Personal Service

Clerk—City of Milwaukee
 200 E. Wells Street, Room 205
 Milwaukee, WI 53202
Via Personal Service

CITY OF MILWAUKEE
 2022 JAN 28 AM 11:16
 CITY CLERK'S OFFICE

Re: Denial of exemption for Wisconsin Lutheran High School Conference
 365 N. Honey Creek Parkway, Milwaukee, WI 53213
 Tax/key account number: 407-0951-000

Dear Mr. Bronek:

We have been retained by Wisconsin Lutheran High School Conference (“Wisconsin Lutheran”) to dispute the City of Milwaukee’s determination that their real property located at 365 N. Honey Creek Parkway is not exempt from taxation.

Please consider this letter a formal request under Wis. Stat. § 74.33 for the City to exercise its discretion and to refund and rescind in whole the property tax shown in the tax roll, based on the fact that the property is exempt from taxation. *See*, Wis. Stat. § 74.33(1)(c).

Please also consider this letter a formal claim under Wis. Stat. § 74.35. A copy of this letter has been or will be served upon the clerk of the City pursuant to Wis. Stat. § 74.35(2)(b)5. The amount of the claim is the amount of the tax that Wisconsin Lutheran paid for the property, \$105,946.14, in addition to interest to the date of refund under Wis. Stat. § 74.35(4). Wisconsin Lutheran has paid the contested tax via a check received by the City on January 10, 2022, as shown on the enclosed receipt.

The basis for both the refund request and the claim is that the property in question is exempt by law from taxation. as provided in Wis. Stat. § 74.33(1)(c). Under Wis. Stat. § 70.11(4)(a)1., “property owned and used exclusively by educational institutions

OFFICE OF CITY ATTORNEY
 31 JAN '22 PM 01:52

offering regular courses 6 months in the year; or by churches or religious, educational or benevolent associations . . ." is exempt from taxation.

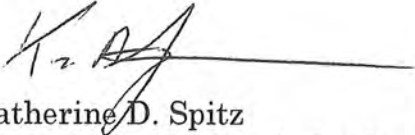
Wisconsin Lutheran's property is exempt under this provision. As further explained in detail to the City in Wisconsin Lutheran's February 24, 2021 application for tax exempt status, which is hereby incorporated by reference, the property is used for educational and religious purposes. Specifically, the property is home to Honey Creek Hall, a residence hall for students at Wisconsin Lutheran High School. Honey Creek Hall's is located on the Wisconsin Lutheran Campus. Honey Creek Hall provides basic housing, outdoor classroom space, physical recreation areas, worship and bible study space, and sleeping quarters exclusively for both domestic and international students who attend the high school; space within this building is not offered for rent to the general public.

Wisconsin Lutheran is an educational institution for the purposes of Wis. Stat. § 70.11(4), as it is a nonprofit organization substantially and primarily devoted to educational purposes. The property at issue also meets the requirements for the exemption as described in the *Wisconsin Property Assessment Manual*. The Manual provides to qualify for the exemption, 1) the organization must be an educational association; 2) the property must be owned and used exclusively for the purpose of such association; 3) the property must be 30 acres or less; 4) the property must be necessary for the location and convenience of buildings; and 5) the property must not be used for profit. *Id.* at p. 768-769. As set forth more fully in the exemption application, Honey Creek Hall meets all of these criteria, as it is used exclusively for student housing as part of Wisconsin Lutheran High School. Wisconsin cases explain that traditional educational activities are not limited to "a formal school setting in ivy-covered halls." Even so, Honey Creek Hall provides "traditional" aspects of education, such as structured study schedules, fostering integration with the educational community, helping struggling students, and building English proficiency of international students. *Janesville Cmty. Day Care Ctr., Inc. v. Spoden*, 126 Wis. 2d 231, 240-41, 376 N.W.2d 78 (1985) (quoting *International Foundation v. City of Brookfield*, 95 Wis. 2d 444, 456, 290 N.W.2d 608 (1974)); *see also* Honey Creek Hall Handbook (attached hereto as Exhibit A) at 2, 11-12, 21, 28. Residence halls themselves are also part of traditional education throughout Wisconsin and the country.

In light of the foregoing facts, under Wis. Stat. § 74.33 we respectfully request the City to exercise its discretion and to refund and rescind in whole the property tax shown in the tax roll. If that discretion is not exercised, we contend that the property at issue meets every metric for exemption under Wis. Stat. § 70.11(4), and the City erred in determining that it did not. For these reasons and those set forth in the original exemption application, Wisconsin Lutheran requests that the City rescind its determination that the property is not exempt and refund the entirety of the tax paid for 2021, including all applicable interest.

Please feel free to contact me if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "K. D. Spitz", with a long horizontal line extending to the right.

Katherine D. Spitz
Attorney for Wisconsin Lutheran High School

Cc: Pastor Kenneth Fisher
Wisconsin Lutheran High School
330 N. Glenview Avenue
Milwaukee, WI 53213

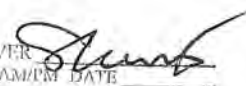
MICHAEL D. DEAN, LLC
ATTORNEY AT LAW

MAILING ADDRESS:
P.O. BOX 2545
BROOKFIELD, WI 53008

350 BISHOPS WAY
Suite 201
BROOKFIELD, WI 53005

Telephone: (262) 798-8044
Telefax: (262) 798-8045
Email: miked@michaelddeanllc.com

January 27, 2022

PROCESS SERVER 
TIME: _____ AM/PM DATE _____
 PERSONAL SUBSTITUTE
 POSTED CORPORATE

BY PERSONAL SERVICE

Attn: Jim Owczarski
City Hall
Office of the City Clerk
200 E. Wells Street
Room 205
Milwaukee, WI 53202

Re: Property 1236 W. Pierce Street, Tax Key # 4270170112
Owner Academy of Excellence, Inc.

Dear Mr. Owczarski:

I represent the owner of the above property, Academy of Excellence, Inc. Enclosed is the owner's Claim to Recover Unlawful Tax, with enclosures.

Thank you very much.

Sincerely,



MICHAEL D. DEAN

MDD:jm
Enc.
cc: Academy of Excellence, Inc.
5724.003.100

CITY OF MILWAUKEE
2022 JAN 28 PM 2:51
CITY CLERK'S OFF.

OFFICE OF CITY ATTORNEY
31 JAN '22 PM 01:56

CLAIM FOR RECOVERY OF UNLAWFUL TAX

Re: Property 1236 W. Pierce Street, Tax Key # 4270170112
Owner Academy of Excellence, Inc.

Owner of the above property is Academy of Excellence, Inc. ("AOE"), a K-12 Milwaukee Parental Choice Plan school. AOE is a Wisconsin non-stock charitable corporation exempt under Internal Revenue Code § 501(c)(3).

AOE purchased the Property on October 6, 2020. The Property is used exclusively for AOE's school operations. The total tax bill is \$70,415.78 has been paid between two payments for \$37,235.78 and \$33,180.00 by or on behalf of AOE, receipt/tax statement enclosed. Exhibit A, B and C.

On February 22, 2021, on behalf AOE, Attorney Michael Dean filed a Form PR-230 with the Office of the Assessor, requesting exemption from property taxes under §70.11(4)(a), Stats., on the basis that the owner of the Property is AOE, a religiously affiliated educational association offering regular courses 6 months in the year. *See Janesville Cmty. Day Care*, 126 Wis.2d at 235, 376 N.W.2d 78 (Ct. App. 1985).

A copy Attorney Dean's cover letter and PR-230 with Addendum are enclosed, explaining the basis of the exemption. The original PR-230 and supporting enclosures are on file with the Office of the Assessor.

On October 7, 2021, the Office of the Assessor issued a letter denying the exemption request, copy enclosed. Exhibit D. The letter bases denial on lack of response for interior inspection and absence of a "dissolution clause," referring apparently to the requirement of the Internal Revenue Service that exempt organizations include certain language in their articles of incorporation regarding disposition of assets upon dissolution.

The Office of the Treasurer then issued the 2021 Combined Property Tax Bill for the Property for taxes in the amount of \$70,415.78. AOE's payment(s) of the full amount is submitted under protest, together with this Claim for Recovery of Unlawful Tax in the full amount of the payment plus statutory interest. Wis. Stat. 74.35(4).

The Assessor's denial of exemption is unlawful. There is no requirement that an owner submit to inspection of the property as a condition of exemption. *Milewski v. Town of Dover*, 2017 WI 79, 377 Wis. 2d 38, 899 N.W.2d 303. Nor is there any requirement that an exempt organization's articles of incorporation include a dissolution. However, AOE's articles do include the clause. *See* page 3 of the articles, included as Exhibit 31.A.2.(1) supporting AOE's February 22, 2021 request for exemption, copy enclosed. Exhibit E.

AOE therefore files this claim for the total tax paid in the amount of \$70,415.78, plus allowable interest, fees and costs.

January 27, 2022

Attorney and Agent for Owner
ACADEMY OF EXCELLENCE, INC.



MICHAEL D. DEAN
Michael D. Dean, LLC.
P.O. Box 2545
Brookfield, WI 53008
P: (262)798-8044

ACADEMY OF EXCELLENCE, INC.



Randall R. Melchert, Administrator

January 28, 2022

OFFICE OF CITY ATTORNEY
01 FEB '22 PM 01:12

128 S. County Farm Rd., Suite E
Wheaton, IL 60187
Tel: (630) 942-8100
Fax: (630) 942-9901
www.barrontax.com

VIA FEDEX DELIVERY

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

Re: Johnson Controls Inc.
Tax Key No. 392-0848-100

CITY OF MILWAUKEE
2022 JAN 31 A 10:19
CITY CLERK'S OFFICE

Dear Clerk:

On behalf of Johnson Controls Inc (“JCI”), and pursuant to Wis. Stat. § 74.37, we file this protective claim for an excessive assessment against the City of Milwaukee (“City”) to recover that amount of the general property tax imposed on the above-referenced parcel (“Property”) because the City’s January 1, 2021 assessment (the “2021 Assessment”) was excessive.

The City’s 2021 Assessment exceeded the Property’s fair market value by no less than \$5,900,000. Accordingly, JCI’s refund claim is in the amount of no less than \$155,000, plus any interest as provided by law.

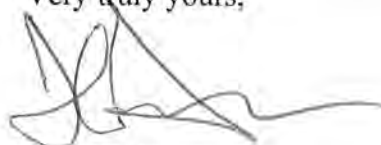
JCI has complied with the procedures for objecting to the 2021 Assessment under Wis. Stat. § 70.47 and, in particular, timely appealed the assessment to the Board of Review. JCI has not contested the 2021 Assessment of the Property under Wis. Stat. §§ 70.47(13) (action for certiorari) or 70.85 (review by the Wisconsin Department of Revenue).

Despite the excessive assessment of the Property, JCI has or will timely pay in full the tax alleged to be due.

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

Contact the undersigned with any questions regarding this matter.

Very truly yours,



Todd R. Barron

January 28, 2022

VIA FEDEX DELIVERY

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

Re: Bartels Ltd Partnership
Tax Key No. 392-2482-000

CITY OF MILWAUKEE
2022 JAN 31 A 10:19
CITY CLERK'S OFFICE

Dear Clerk:

On behalf of Bartels Ltd Partnership ("Bartels"), and pursuant to Wis. Stat. § 74.37, we file this protective claim for an excessive assessment against the City of Milwaukee ("City") to recover that amount of the general property tax imposed on the above-referenced parcel ("Property") because the City's January 1, 2021 assessment (the "2021 Assessment") was excessive.

The City's 2021 Assessment exceeded the Property's fair market value by no less than \$350,000. Accordingly, Bartels' refund claim is in the amount of no less than \$10,000, plus any interest as provided by law.

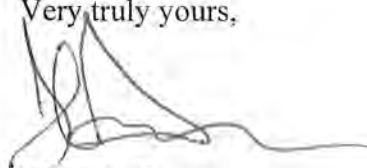
Bartels has complied with the procedures for objecting to the 2021 Assessment under Wis. Stat. § 70.47 and, in particular, timely appealed the assessment to the Board of Review. Bartels has not contested the 2021 Assessment of the Property under Wis. Stat. §§ 70.47(13) (action for certiorari) or 70.85 (review by the Wisconsin Department of Revenue).

Despite the excessive assessment of the Property, Bartels has or will timely pay in full the tax alleged to be due.

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

Contact the undersigned with any questions regarding this matter.

Very truly yours,



Todd R. Barron

January 28, 2022

VIA FEDEX DELIVERY

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

CITY OF MILWAUKEE
2022 JAN 31 A 10:19
CITY CLERK'S OFFICE

Re: Bartels Ltd Partnership
Tax Key No. 392-2481-000

Dear Clerk:

On behalf of Bartels Ltd Partnership ("Bartels"), and pursuant to Wis. Stat. § 74.37, we file this protective claim for an excessive assessment against the City of Milwaukee ("City") to recover that amount of the general property tax imposed on the above-referenced parcel ("Property") because the City's January 1, 2021 assessment (the "2021 Assessment") was excessive.

The City's 2021 Assessment exceeded the Property's fair market value by no less than \$150,000. Accordingly, Bartels' refund claim is in the amount of no less than \$4,200, plus any interest as provided by law.

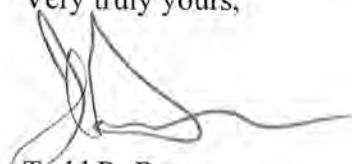
Bartels has complied with the procedures for objecting to the 2021 Assessment under Wis. Stat. § 70.47 and, in particular, timely appealed the assessment to the Board of Review. Bartels has not contested the 2021 Assessment of the Property under Wis. Stat. §§ 70.47(13) (action for certiorari) or 70.85 (review by the Wisconsin Department of Revenue).

Despite the excessive assessment of the Property, Bartels has or will timely pay in full the tax alleged to be due.

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

Contact the undersigned with any questions regarding this matter.

Very truly yours,



Todd R. Barron



New Restoration Christian Church

January 31, 2022

OFFICE OF CITY ATTORNEY
09 FEB '22 PM 12:48

CITY OF MILWAUKEE
2022 FEB -2 AM 9:45
CITY CLERK'S OFFICE

Clerk for the City of Milwaukee.
200 E. Wells St.
Milwaukee, WI 53202

To whom it may concern:

This is regards to a refund claim letter: To claim a refund under Wis. Stat. 74.35 and 74.33 For 11000 W. Mill Rd., & 11224 W. Mill Rd Milwaukee, WI 53225

The basis for the refund: The property belongs New Restoration Christian Church. It is exempt from taxation under Wis. Stat. 70.11 as property used exclusively by a religious institution and therefore should not be taxed 74.33(1)(c)

We filed the exemption application on March 8th, 2021 and walked down to City Hall and placed in the outdoor mailbox. (We never received any feedback)

The amount of the taxes we paid for 2021, is \$2,157.13
(Enclosed is a paid statement that we are seeking a refund of payment)

Sincerely,

A handwritten signature in black ink, appearing to read "Wesley C. Carter Sr.", written over a horizontal line.

Dr. Wesley C, Carter Sr.
Senior Pastor

OFFICE OF CITY ATTORNEY
21 JAN 22 PM 01:54

CITY OF MILWAUKEE

2022 JAN 28 AM 11:20

CITY CLERK'S OFFICE
January 26, 2022

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. 431-0146-000

Now comes Claimant, Buren, LLC, owner of parcel 431-0146-000 (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 2021, plus statutory interest, with respect to the Property.
2. Claimant is the owner of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.
3. The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 200 East Wells Street in the City.
4. The Property is located at 508 W. Washington Street within the City and is identified in the City's records as Tax Parcel No. 431-0146-000.
5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 90.7495170 % as of January 1, 2021.

SM
1/28/22

6. For 2021, property tax was imposed on property in the City at the rate of \$26.273 per \$1,000 for of the assessed value for Property.

7. For 2021, the City's assessor set the assessment of the Property at \$529,500.

8. Claimant appealed the 2021 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 \$529,500. Claimant timely requested a hearing with the Board of Review.

10. The City imposed tax on the Property in the amount of \$13,911.38.

11. Claimant timely paid the property taxes imposed by the City on the Property for 2021, or the required installment thereof.

12. The fair market value of the Property as of January 1, 2021 was no higher than \$400,000.

13. Based on the aggregate ratio 90.7495170%, the correct assessment of the Property for 2021 is no higher than \$362,998.

14. Based on the tax rate of \$26.273 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2021 should be no higher than \$9,537.

15. The 2021 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 2021 was excessive in at least the amount of \$4,374.

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 2021 tax in the amount of \$4,374, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

Jim Owczarski, Clerk
January 26, 2022
Page 3

18. The amount of this claim is \$4,374, plus interest thereon.

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

Sincerely yours,

A handwritten signature in black ink, appearing to read "DM", is written over the typed name "Don M. Millis".

Don M. Millis
Agent for Claimant

46717915

CITY OF MILWAUKEE
2022 JAN 28 AM 11:20

CITY CLERK'S OFFICE

January 26, 2022

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. 501-0059-000

Now comes Claimant, 2600 Bayview Partners, LLC, owner of parcel 501-0059-000 (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 2021, plus statutory interest, with respect to the Property.

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

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

4. The Property is located at 3076 S. Delaware Avenue within the City and is identified in the City's records as Tax Parcel No. 501-0059-000.

5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 90.7495170% as of January 1, 2021.

SM
1/24/22

6. For 2021, property tax was imposed on property in the City at the rate of \$26.273 per \$1,000 for of the assessed value for Property.
7. For 2021, the City's assessor set the assessment of the Property at \$349,500.
8. Claimant appealed the 2021 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 \$349,500. Claimant timely requested a hearing with the Board of Review.
10. The City imposed tax on the Property in the amount of \$9,182.30.
11. Claimant timely paid the property taxes imposed by the City on the Property for 2021, or the required installment thereof.
12. The fair market value of the Property as of January 1, 2021 was no higher than \$200,000.
13. Based on the aggregate ratio 90.7495170%, the correct assessment of the Property for 2021 is no higher than \$181,499.
14. Based on the tax rate of \$26.273 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2021 should be no higher than \$4,769.
15. The 2021 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 2021 was excessive in at least the amount of \$4,414.
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 2021 tax in the amount of \$4,414, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

Jim Owczarski, Clerk
January 26, 2022
Page 3

18. The amount of this claim is \$4,414, plus interest thereon.

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

Sincerely yours,

A handwritten signature in black ink, appearing to read "DM", is written over the typed name.

Don M. Millis
Agent for Claimant

44860923

OFFICE OF CITY ATTORNEY
31 JAN 22 PM 01:54

CITY OF MILWAUKEE

2022 JAN 28 AM 11:19

CITY CLERK'S OFFICE

January 26, 2022

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. 356-1291-000

Now comes Claimant, 2228 E. Woodstock Unit 2, LLC, owner of parcel 356-1291-000 (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 2021, plus statutory interest, with respect to the Property.

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

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

4. The Property is located at 2107 Terrace Avenue within the City and is identified in the City's records as Tax Parcel No. 356-1291-000.

5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 90.7495170% as of January 1, 2021.

SM
1/28/22

6. For 2021, property tax was imposed on property in the City at the rate of \$26.273 per \$1,000 for of the assessed value for Property.

7. For 2021, the City's assessor set the assessment of the Property at \$419,300.

8. Claimant appealed the 2021 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 \$419,300. Claimant timely requested a hearing with the Board of Review.

10. The City imposed tax on the Property in the amount of \$11,016.13.

11. Claimant timely paid the property taxes imposed by the City on the Property for 2021, or the required installment thereof.

12. The fair market value of the Property as of January 1, 2021 was no higher than \$200,000.

13. Based on the aggregate ratio 90.7495170%, the correct assessment of the Property for 2021 is no higher than \$181,499.

14. Based on the tax rate of \$26.273 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2021 should be no higher than \$4,769.

15. The 2021 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 2021 was excessive in at least the amount of \$6,248.

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 2021 tax in the amount of \$6,248, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

Jim Owczarski, Clerk
January 26, 2022
Page 3

18. The amount of this claim is \$6,248, plus interest thereon.

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

Sincerely yours,



Don M. Millis
Agent for Claimant

46717966