



2022 CLAIM FOR EXCESSIVE ASSESSMENT

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

11:50 AM
 1-20-23

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

Now comes Claimant, **833 Buena Vista Tierra Investors LLC**, owner of the property located at **833 E. Michigan Street, Milwaukee, WI** (the "City") and identified in the City's tax records as tax key number **396-0491-000** (the "Property"), by Claimant's attorneys, Michael Best & Friedrich LLP, and files this Claim For Excessive Assessment against the City, pursuant to WIS. STAT. § 74.37 and the Uniformity Clause of the Wisconsin Constitution.

1. Claimant is the owner of the Property, located at 833 E. Michigan Street, Milwaukee, Wisconsin.
2. For 2022, property in the City was taxed at \$23.814 per \$1,000 of assessed value.
3. The 2022 assessment of the Property was originally set by the City's Assessor at \$90,449,600. Timely objection was filed by Claimant.
4. The City's Board of Assessors notified Claimant of its determination to sustain the 2022 assessment of the Property. Timely appeal of the Board of Assessors' determination to the City's Board of Review was filed by Claimant.
5. Based on the 2022 assessment of the Property as set by the Board of Assessors, the City imposed a net property tax of \$2,153,883.06 on the Property and an additional BID #21 tax of \$137,853.58, as detailed on **Exhibit A** attached hereto and incorporated herein.
6. The correct assessed value of the Property as of January 1, 2022 was no higher than \$75,000,000 and, as a result, the assessment of the Property as set by the Board of Assessors was excessive in at least the amount of \$15,449,600. The 2022 assessment of the Property as set by the Board of Assessors was further not uniform with the assessments of other properties in the City in violation of the Uniformity Clause of the Wisconsin Constitution.
7. The correct tax on the Property for 2022, net of the first dollar credit, is no higher than \$1,785,976.30.
8. The correct BID #21 tax on the Property for 2022 is no higher than \$114,306.67.
9. As a result of the excessive and non-uniform assessment of the Property for 2022, excess net property tax in at least the amount of \$367,906.76 was imposed by the City on the Property.
10. As a result of the excessive and non-uniform assessment of the Property for 2022, excess BID #21 tax in at least the amount of \$23,546.91 was imposed by the City on the Property.

OFFICE OF CITY ATTORNEY
 200 EAST WELLS STREET
 MILWAUKEE, WI 53202
 JAN 20 11:51 AM
 CITY OF MILWAUKEE

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

The amount of this claim is \$391,453.67, plus interest thereon.

Dated at Milwaukee, Wisconsin this 17th day of January, 2023.

MICHAEL BEST & FRIEDRICH LLP

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

Nicholas J Boerke

2022 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL

ACCOUNT TYPE: REAL ESTATE
 TAX KEY / ACCOUNT NO. 3960491000 BILL # 00100675
 LOCATION OF PROPERTY: 833 E MICHIGAN ST
 LEGAL DESCRIPTION: NEIGHBORHOOD 646 PLAT PAGE 396/03
 CERTIFIED SURVEY MAP NO 8575 IN SW 1/4 SEC 28-7-22
 LOT 1 BID #21, TID #82

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

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

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

Class	Assessment-Land	Assmt.-Improvements	Total Assessment	Detail of Special Assessments and Other Charges
SPECIAL MERCANTILE	5,321,900	85,127,700	90,449,600	DNS MISCELLANEOUS 2,032.00 FIRE PREVENTION INSPECTION 582.26 BID #21 DOWNTOWN MGNT DIST 137,853.58
Avg. Assmt. Ratio	Est. Fair Mkt.-Land	Est. Fair Mkt.-Improvements	Total Est. Fair Market	
0.9215	5,775,258	92,379,490	98,154,748	TOTAL 140,467.84
School taxes reduced by school levy tax credit			128,855.40	

Tax Levy	2021 Est. State Aids	2022 Est. State Aids	2021 Net Tax	2022 Net Tax	% Change
Sewerage Dist.			147,104.56	134,091.53	-8.846
Public Schools	753,752,343	743,048,670	772,003.17	724,292.36	-6.180
Tech. College	30,242,706	30,413,456	99,587.97	88,523.02	-11.111
County Govt.	26,078,101	25,872,712	422,906.58	378,097.42	-10.596
City Govt.	256,510,209	256,245,921	909,410.23	828,952.49	-8.847
Total	1,066,583,359	1,055,580,759	2,351,012.51	2,153,956.82	-8.382
First Dollar Credit			-69.35	-73.76	+6.359
Lottery and Gaming Credit			0.00	0.00	+0.000
Net Property Tax			2,350,943.16	2,153,883.06	-8.382
Special Assessments and Charges				140,467.84	

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 ▶ 2,294,350.90 ◀
Monthly Installment Payment Due: February through July 2023	236,360.94	Net Assessed Value Rate Before Credits	FULL PAYMENT DUE ON OR BEFORE 01/31/2023 2,294,350.90
Monthly Installment Payment Due: August, September, and October 2023	167,323.63	23.814	FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2023 374,214.37

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

2022 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON

ACCOUNT TYPE: REAL ESTATE TAX KEY / ACCOUNT NO. 3960491000 BILL # 00100675
 LOCATION OF PROPERTY: 833 E MICHIGAN 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 01/31/2023	2,294,350.90
FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2023	374,214.37
PLEASE WRITE IN AMOUNT ENCLOSED	
\$	

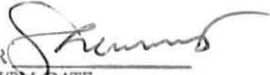
833 BUENA VISTA TIERRA
 INVESTORS LLC
 833 E MICHIGAN ST # 400
 MILWAUKEE, WI 53202

ROGAHN JONES

tbooth@RogahnJones.com

Direct line: 262.527.1163

January 30, 2023

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

CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

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

RE: Tax Parcel No. 3960252100

Dear Clerk:

Now comes Claimant, 875 East 1 LLC, 875 East 36 LLC, et al. (see list of owners attached to attached Agent Authorization) owners of parcel 3960252100 (referred to as the "Property") in the City of Milwaukee, Wisconsin, by Claimant's attorneys and agents, Rogahn Jones LLC (Agent Authorization filed concurrently herewith), and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. Section 74.37. Should this claim be disallowed, you are hereby directed to serve any such notice of disallowance on the undersigned agent of the Claimant.

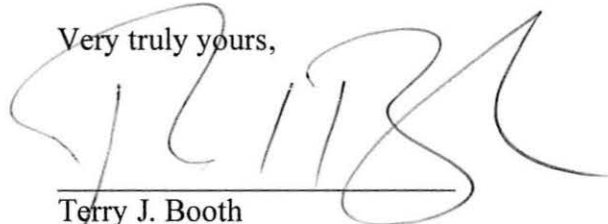
1. This Claim is brought under Wis. Stat. Section 74.37(2)(a), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2022, plus statutory interest, with respect to the Property.
2. Claimant is the owner of the Property, is responsible for the payment of property taxes 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 875 E. Wisconsin Avenue within the City.
5. The Property's Tax Parcel No. is 3960252100 as identified in the City's records.
6. The Wisconsin Department of Revenue determined that the aggregate ratio of assessed property value in the City to its fair market value was 0.9215 as of January 1, 2022.
7. For 2022, property tax was imposed on property in the City at the rate of \$23.814 per \$1,000.00 of the assessed value for property.
8. For 2022, the City's assessor set the assessment of the Property at \$52,332,200.00.
9. Claimant appealed the 2022 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. Section 70.47 and otherwise complying with all of the requirements of Wis. Stat. Section 70.47, except Wis. Stat. Section 70.47(13).
10. The City's Board of Assessors reviewed the assessment and sustained the 2022 assessment on the merits at \$52,332,200.00.
11. Claimant timely appealed the determination of the City's Board of Assessors to the Board of Review and timely requested a hearing with the Board of Review.
12. The City imposed tax on the Property in the amount of \$1,329,434.07 (including special assessments and charges of \$83,274.58).
13. Claimant timely paid the property taxes imposed by the City on the Property for 2022, or the required installment thereof.
14. The fair market value of the Property as of January 1, 2022, was no higher than \$48,724,905.00.
15. Based on the aggregate ratio of 0.9215, the correct assessment of the Property for 2022 is no higher than \$44,900,000.00.
16. Based on the tax rate of \$23.814 per \$1,000.00 of assessed value, the correct amount of net property tax on the Property for 2022 should be no higher than \$1,069,248.60.

17. The 2022 assessment of the Property, as set by the City's Board of Assessors and Board of Review was excessive and, upon information and belief, violated Article VIII, Section 1 (known as the "Uniformity Clause") of the Wisconsin Constitution. As a result, the property tax imposed on the Property for 2022 was excessive in at least the amount of \$176,910.89.
18. Claimant is entitled to a refund of 2022 tax in the amount of \$176,910.89, or such greater amount as may be determined to be due to Claimant, plus statutory interest.
19. The amount of this claim is \$176,910.89, plus interest thereon.

Dated at Waukesha, Wisconsin, this 30th day of January 2023.

Very truly yours,

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

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

Agent Authorization

for Property Assessment Appeals

If an agent is representing the property owner or municipality, the property owner or municipality must provide prior written authorization for the agent to represent the company or municipality when contacting the reviewing authority.

Section 1: Property Owner and Property Information

Company/property owner name 875 East 1 LLC, 875 East 36 LLC, et al. (see attached list)			Taxation district (Check one) <input type="checkbox"/> Town <input type="checkbox"/> Village <input checked="" type="checkbox"/> City			County Milwaukee		
Mailing address 1200 N. Mayfair Road, Suite 410			Street address of property 875 E. Wisconsin Avenue					
City Milwaukee		State WI	Zip 53226		City Milwaukee		State WI	Zip 53202
Parcel number 3960252100		Phone () -			Email			Fax ()

Section 2: Authorized Agent Information

Name / title Terry Booth/Colleen Jones/Michael Kozicz/Rod Rogahn			Company name Rogahn Jones LLC					
Mailing address N16W23233 Stone Ridge Drive, Suite 270			Phone (262) 347 - 4444			Fax () -		
City Waukesha		State WI	Zip 53188		Email tbooth@rogahnjones.com			

Section 3: Agent Authorization

Agent Authorized for: (check all that apply)		Enter Tax Years of Authorization	
<input checked="" type="checkbox"/> Manufacturing property assessment appeals (BOA)		2022, 2021, 2020	
<input type="checkbox"/> Access to manufacturing assessment system (MAS)			
<input checked="" type="checkbox"/> Wisconsin Department of Revenue 70.85 appeals		2022, 2021, 2020	
<input checked="" type="checkbox"/> Municipal Board of Review		2022, 2021, 2020	
<input checked="" type="checkbox"/> Other <u>Claim for excessive assessment</u>		2022, 2021, 2020	
Authorization expires: - -		(unless rescinded in writing prior to expiration)	
		(mm - dd - yyyy)	
Send notices and other written communications to: (check one or both) <input checked="" type="checkbox"/> Authorized Agent <input type="checkbox"/> Property Owner			

Section 4: Agreement/Acceptance

I understand, agree and accept:

- The assessor's office may divulge any information it may have on file concerning this property
- My agent has the authority and my permission to accept a subpoena concerning this property on my behalf
- I will provide all information I have that will assist in the discussion and resolution of any assessment appeal of this property
- Signing this document does not relieve me of personal responsibility for timely reporting changes to my property and paying taxes, or penalties for failure to do so, as provided under Wisconsin tax law
- A photocopy and/or faxed copy of this completed form has the same authority as a signed original
- If signed by a corporate officer, partner, or fiduciary on behalf of the owner, I certify that I have the power to execute this Agent Authorization form

Section 5: Owner Grants Authorization

Owner Sign Here	Owner name (please print) Timothy J. Voeller	
	Owner signature 	
	Company or title Agent for 875 East 1 LLC, 875 East 36 LLC, et al. (see attached list)	Date (mm-dd-yyyy) 01 - 20 - 2023

875 East Wisconsin Avenue, Milwaukee, Wisconsin

List of current owners

875 East 1, LLC
875 East 2 LLC
875 East 3, LLC
875 East 4, LLC
875 East 5, LLC
875 East 6, LLC
875 East 7, LLC
875 East 8, LLC
875 East 9, LLC
875 East 11, LLC
875 East 12, LLC
875 East 13, LLC
875 East 15, LLC
875 East 17, LLC
875 East 18, LLC
875 East 19, LLC
875 East 20, LLC
875 East 21, LLC
875 East 22, LLC
875 East 25, LLC
875 East 26, LLC
875 East 27, LLC
875 East 28, LLC
875 East 29, LLC
875 East 30, LLC
875 East 31, LLC
875 East 32, LLC
875 East 33, LLC
875 East 34, LLC
875 East 35, LLC
875 East 36, LLC
875 East 37, LLC

HUSCH BLACKWELL

Smitha Chintamaneni
Partner

511 North Broadway, Suite 1100
Milwaukee, WI 53202
Direct: 414.978.5504
Fax: 414.223.5000
Smitha.Chintamaneni@huschblackwell.com

CITY OF MILWAUKEE
2023 JAN 23 PM 1:44
CITY CLERK'S OFFICE

January 20, 2023

VIA PERSONAL SERVICE

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

1-23-23
M

Re: Refund Claim for 2022 Excessive Tax
BREG507 LLC
507-525 E. Michigan Street
Tax Key No. 392-0848-100

OFFICE OF CITY ATTORNEY
24 JAN 23 AM 8:50

Dear Clerk:

On behalf of BREG507 LLC (“BREG507”), and pursuant to Wis. Stat. § 74.37(2), we file this refund claim (“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 of real property (“Property”) because the City’s January 1, 2022 assessment (the “2022 Assessment”) was excessive.

The City’s 2022 Assessment exceeded the Property’s fair market value by not less than \$7,021,100. Accordingly, BREG507’s Claim is in the amount of not less than \$167,200, plus any interest as provided by law.

BREG507 has complied with the procedures for objecting to the 2022 Assessment under Wis. Stat. § 70.47 and, in particular, timely appealed the assessment to the Board of Review. BREG507 has not contested the 2022 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, BREG507 paid on January 17, 2023, prior to the filing of this Claim, the first installment of \$99,394.02 alleged to be due.

By this letter, BREG507 has stated a valid claim to recover taxes paid with respect to an excessive assessment on the Property for the 2022 tax year. BREG507 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,



Smitha Chintamaneni

Attachment



Residential / Commercial Real Estate

[Return to view bill](#)

Payments/Adjustments

As of 1/19/2023

Bill Year	2022
Bill	99040

Activity	Posted	Entered	Reference #	Paid By/Reference	Amount
Payment	1/17/2023	1/17/2023	3012025	01/17 lockbox	\$99,394.02
Abatement	12/7/2022	12/7/2022	2351224	FIRST DOLLAR CREDIT-MILWAUKEE	(\$73.76)
Abatement	12/2/2022	12/3/2022	2009959	SCHOOL LEVY CREDIT - MILWAUKEE	(\$34,220.70)

[Return to view bill](#)

©2023 Tyler Technologies, Inc.

EXHIBIT A

2022 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL

ACCOUNT TYPE: REAL ESTATE
 TAX KEY / ACCOUNT NO. 3920848100 BILL # 00099040
 LOCATION OF PROPERTY: 507 525 E MICHIGAN ST
 LEGAL DESCRIPTION: NEIGHBORHOOD 646 PLAT PAGE 396/22
 PLAT OF MILWAUKEE IN SECS (28-29-33)-7-22 BLOCK 24
 ALL OF BLK 24 INCL VAC ALLEY BID #21

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

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

BREG507 LLC
 4011 80TH ST
 KENOSHA, WI 53142

Class	Assessment-Land	Assmt.-Improvements	Total Assessment	Detail of Special Assessments and Other Charges
SPECIAL MERCANTILE	7,315,200	16,705,900	24,021,100	DELINQUENT STORM WATER ACCOUNT 293.99 FIRE PREVENTION INSPECTION 582.26 BID #21 DOWNTOWN MGNT DIST 36,610.39
Avg. Assmt. Ratio	Est. Fair Mkt.-Land	Est. Fair Mkt.-Improvements	Total Est. Fair Market	
0.9215	7,938,361	18,129,029	26,067,390	TOTAL 37,486.64
School taxes reduced by school levy tax credit			34,220.70	

Tax Levy	2021 Est. State Aids	2022 Est. State Aids	2021 Net Tax	2022 Net Tax	% Change
Sewerage Dist.			42,572.08	35,611.28	-16.351
Public Schools	753,752,343	743,048,670	223,417.82	192,353.52	-13.904
Tech. College	30,242,706	30,413,456	28,820.77	23,509.45	-18.429
County Govt.	26,078,101	25,872,712	122,389.22	100,413.00	-17.956
City Govt.	256,510,209	256,245,921	263,183.44	220,148.58	-16.352
Total	1,066,583,359	1,055,580,759	680,383.33	572,035.83	-15.924
First Dollar Credit			-69.35	-73.76	+6.359
Lottery and Gaming Credit			0.00	0.00	+0.000
Net Property Tax			680,313.98	571,962.07	-15.927
Special Assessments and Charges				37,486.64	

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	609,448.71
FULL PAYMENT DUE ON OR BEFORE 01/31/2023	609,448.71
FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2023	99,394.02

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

2022 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON



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

2022 CLAIM FOR EXCESSIVE ASSESSMENT

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

1240M
1-23-23
DU
CLERK'S OFFICE
JAN 23 PM 1:44
OFFICE OF MILWAUKEE

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

Now comes Claimant, **Domus Apartments LLC**, owner of the property located at **401 E. Erie St., Unit 2, Milwaukee, WI** (the "City") and identified in the City's tax records as tax key number **429-0452-000** (the "Property"), by Claimant's attorneys, Michael Best & Friedrich LLP, and files this Claim For Excessive Assessment against the City, pursuant to WIS. STAT. § 74.37 and the Uniformity Clause of the Wisconsin Constitution.

1. Claimant is the owner of the Property, located at 401 E. Erie St., Unit 2, Milwaukee, Wisconsin.
2. For 2022, property in the City was taxed at \$23.814 per \$1,000 of assessed value.
3. The 2022 assessment of the Property was set by the City's Assessor at \$811,100. Timely objection was filed by Claimant.
4. The City's Board of Assessors notified Claimant of its determination to sustain the 2022 assessment of the Property. Timely appeal of the Board of Assessors' determination to the City's Board of Review was filed by Claimant.
5. Based on the 2022 assessment of the Property as set by the Board of Assessors, the City imposed a net property tax of \$19,241.69 on the Property, as detailed on **Exhibit A** attached hereto and incorporated herein.
6. The correct assessed value of the Property as of January 1, 2022 was no higher than \$560,510 and, as a result, the assessment of the Property as set by the Board of Assessors was excessive in at least the amount of \$250,590. The 2022 assessment of the Property as set by the Board of Assessors was further not uniform with the assessments of other properties in the City in violation of the Uniformity Clause of the Wisconsin Constitution.
7. The correct tax on the Property for 2022, net of the first dollar credit, is no higher than \$13,274.23.
8. As a result of the excessive and non-uniform assessment of the Property for 2022, excess net property tax in at least the amount of \$5,967.46 was imposed by the City on the Property.

The amount of this claim is **\$5,967.46**, plus interest thereon.

Dated at Milwaukee, Wisconsin this 23rd day of January, 2023.

MICHAEL BEST & FRIEDRICH LLP

Nicholas J Boerke

OFFICE OF CITY ATTORNEY
24 JAN 23 4:08:50

2022 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL

ACCOUNT TYPE: REAL ESTATE
 TAX KEY / ACCOUNT NO. 4290452000 BILL # 00107582 634
 LOCATION OF PROPERTY: 401 E ERIE ST Unit 2
 LEGAL DESCRIPTION: NEIGHBORHOOD 629 PLAT PAGE 429/15
 DOMUS CONDOMINIUM IN NW 1/4 33-7-22 UNIT 2 WITH UN
 DIVIDED 3% INTEREST IN COMMON ELEMENTS BID #02 TID

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

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

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

Class	Assessment-Land	Assmt.-Improvements	Total Assessment	Detail of Special Assessments and Other Charges	
LOCAL MERCANTILE	44,100	767,000	811,100	BID #2 HISTORIC THIRD WARD	1,169.35
Avg. Assmt. Ratio	Est. Fair Mkt.-Land	Est. Fair Mkt.-Improvements	Total Est. Fair Market		
0.9215	47,857	832,339	880,196		
School taxes reduced by school levy tax credit			1,155.50	TOTAL	1,169.35

Tax Levy	2021 Est. State Aids	2022 Est. State Aids	2021 Net Tax	2022 Net Tax	% Change
Sewerage Dist.			1,333.37	1,202.46	-9.818
Public Schools	753,752,343	743,048,670	6,997.50	6,495.04	-7.181
Tech. College	30,242,706	30,413,456	902.67	793.82	-12.059
County Govt.	26,078,101	25,872,712	3,833.26	3,390.56	-11.549
City Govt.	256,510,209	256,245,921	8,242.97	7,433.57	-9.819
Total	1,066,583,359	1,055,580,759	21,309.77	19,315.45	-9.359
First Dollar Credit			-69.35	-73.76	+6.359
Lottery and Gaming Credit			0.00	0.00	+0.000
Net Property Tax			21,240.42	19,241.69	-9.410
Special Assessments and Charges				1,169.35	

WARNING: If the first installment payment is not paid by the due date, the installment option is lost. The total tax becomes delinquent and is subject to interest and penalty charges. See reverse side for details.			TOTAL DUE	20,411.04
Monthly Installment Payment Due: February through July 2023	2,109.23	Net Assessed Value Rate Before Credits	FULL PAYMENT DUE ON OR BEFORE 01/31/2023	20,411.04
Monthly Installment Payment Due: August, September, and October 2023	1,492.47		FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2023	3,278.25

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

2022 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON

ACCOUNT TYPE: REAL ESTATE TAX KEY / ACCOUNT NO. 4290452000 BILL # 00107582
 LOCATION OF PROPERTY: 401 E ERIE ST Unit 2

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

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

FULL PAYMENT DUE ON OR BEFORE 01/31/2023	20,411.04
FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2023	3,278.25
PLEASE WRITE IN AMOUNT ENCLOSED	
\$	

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

634

CITY OF MILWAUKEE
2023 JAN 30 PM 2:46
CITY CLERK'S OFF

OFFICE OF CITY ATTORNEY
31 JAN 28 AM 11:25

TAGLaw International Lawyers

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

CLAIM FOR EXCESSIVE ASSESSMENT (s. 74.37, Wis. Stats)

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

Now come Brian Kvalheim and Dean Fitzgerald (“Claimants”) owners of parcel 361-0714-111 (the “Property”) in the City of Milwaukee, Wisconsin, by Claimants’ attorneys, von Briesen & Roper, s.c., and file this Claim for Excessive Assessment against the City of Milwaukee (the “City”), pursuant to Wis. Stat. §74.37.

1. Claimants are the owner of Property located at 611 W. Wisconsin Avenue, Milwaukee, Wisconsin.
2. For 2022, property in the City was assessed at 92.15% of its fair market value as of January 1, 2022, and was taxed at \$23.814 per \$1,000 of assessed value.
3. The 2022 assessment of the Property was set by the Commissioner of Assessments at \$17,894,800. Timely objection was filed.
4. The Board of Assessors sustained the 2022 assessment. Timely appeal was filed.
5. The Board of Review has not held an evidentiary hearing on Claimant’s Objection.
6. Based on the 2022 assessment of \$17,894,800, the City imposed a net tax of \$426,071.03 on the Property.
7. The assessment of the Property for 2022 should be no higher than \$13,930,000. This amount is derived from the net income generated by the Property.
8. The correct net tax on the Property for 2022 should be no higher than \$331,729.02.
9. As a result of the excessive assessment of the Property for 2022, the assessment of the Property is excessive in the amount of \$3,964,800.
10. As a result of the excessive assessment of the Property for 2022, excess tax in at least the amount of \$94,342.01 was imposed on the Property.

11. On January 20, 2023, Claimants paid the first installment of 2022 taxes on the Property.

12. The total amount of this claim for 2022 is \$94,342.01, plus interest thereon.

Dated at Milwaukee, Wisconsin, this 30th day of January, 2023.

von Briesen & Roper, s.c.



Alan Marcovitz
Craig M. Salzer

FOXCONN[®]
FEWI Development Corporation
Friday, January 27th, 2023

To the City of Milwaukee Clerk,

Let this letter serve as FEWI Development Corporation's Claim of Excessive Assessment against the City of Milwaukee under Wisconsin Section 74.37 regarding the January 1st, 2022, assessed value of the property at 617 E. Wisconsin Avenue, Tax Key #392-0908-111, file No. 834405. Please refer to the information below regarding the circumstances of the claim and the amount FEWI is seeking:

- The Department of Revenue determined that the aggregate ratio of property assessed in the City was .921506979% as of January 1, 2022.
- For 2022, the City's assessor set the assessment of the Property at \$15,879,100.00. This value was upheld by the City's Board of Assessors following FEWI's timely objection.
- For 2022, the City imposed tax on the Property in the amount of \$404,381.95.
- The fair market value of the Property as of January 1, 2022, was no higher than \$8,000,000. Based on the 2022 aggregate ratio of .921506979% the correct assessment of the Property for 2022 is no higher than \$7,372,055.83.
- Based on the 2022 tax rate of \$22.18128949 per \$1,000.00 of assessed value, the correct amount of property tax on the Property for 2022 should be no higher than \$177,450.28
- FEWI is thus entitled to a refund of 2022 tax in the amount of \$226,931.67 or such greater amount as may be determined.

We will be happy to address any questions or concerns regarding this matter.

Respectfully,



Chad Zeznanski
Director of Asset Management and Property Development
FEWI Development Corporation

OFFICE OF CITY ATTORNEY
20 JAN '23 AM 08:08

CITY OF MILWAUKEE
2023 JAN 27 AM 9:44
CITY CLERK'S OFFICE



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

2022 CLAIM FOR EXCESSIVE ASSESSMENT

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

1296
 1-23-23
 M
 CITY CLERK'S OFF
 2023 JAN 23 PM 1:44
 CITY OF MILWAUKEE

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

Now comes Claimant, **Gaslight Square Apartments II LLC**, owner of the property located at **120 N. Milwaukee St., Unit 1, Milwaukee, WI** (the "City") and identified in the City's tax records as tax key number **429-0115-000** (the "Property"), by Claimant's attorneys, Michael Best & Friedrich LLP, and files this Claim For Excessive Assessment against the City, pursuant to WIS. STAT. § 74.37 and the Uniformity Clause of the Wisconsin Constitution.

1. Claimant is the owner of the Property, located at 120 N. Milwaukee St., Unit 1, Milwaukee, Wisconsin.
2. For 2022, property in the City was taxed at \$23.814 per \$1,000 of assessed value.
3. The 2022 assessment of the Property was set by the City's Assessor at \$400,000. Timely objection was filed by Claimant.
4. The City's Board of Assessors notified Claimant of its determination to sustain the 2022 assessment of the Property. Timely appeal of the Board of Assessors' determination to the City's Board of Review was filed by Claimant.
5. Based on the 2022 assessment of the Property as set by the Board of Assessors, the City imposed a net property tax of \$9,451.80 on the Property, as detailed on **Exhibit A** attached hereto and incorporated herein..
6. The correct assessed value of the Property as of January 1, 2022 was no higher than \$200,000 and, as a result, the assessment of the Property as set by the Board of Assessors was excessive in at least the amount of \$200,000. The 2022 assessment of the Property as set by the Board of Assessors was further not uniform with the assessments of other properties in the City in violation of the Uniformity Clause of the Wisconsin Constitution.
7. The correct tax on the Property for 2022, net of the first dollar credit, is no higher than \$4,689.04.
8. As a result of the excessive and non-uniform assessment of the Property for 2022, excess net property tax in at least the amount of \$4,762.76 was imposed by the City on the Property.

The amount of this claim is **\$4,762.76**, plus interest thereon.

Dated at Milwaukee, Wisconsin this 23rd day of January, 2023.

MICHAEL BEST & FRIEDRICH LLP

Nicholas J Boerke

29 JAN 23 08:50
 OFFICE OF CITY ATTORNEY

211236-0002\34236232.v1

2022 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL

Spencer Coggs

CITY TREASURER

ACCOUNT TYPE: REAL ESTATE
 TAX KEY / ACCOUNT NO. 4290115000 BILL # 00107314 634
 LOCATION OF PROPERTY: 120 N MILWAUKEE ST Unit 1
 LEGAL DESCRIPTION: NEIGHBORHOOD 629 PLAT PAGE 429/17
 CORCORAN LOFTS BUILDING CONDOMINIUM IN NW1/4 OF SE
 C 33-7-22 COMMERCIAL UNIT 1 & UNDIV 2.71% INT IN C

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

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

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

Class	Assessment-Land	Assmt.-Improvements	Total Assessment	Detail of Special Assessments and Other Charges
LOCAL MERCANTILE	26,400	373,600	400,000	FIRE PREVENTION INSPECTION 110.91 BID #2 HISTORIC THIRD WARD 576.67
Avg. Assmt. Ratio	Est. Fair Mkt.-Land	Est. Fair Mkt.-Improvements	Total Est. Fair Market	
0.9215	28,649	405,426	434,075	
School taxes reduced by school levy tax credit			569.84	TOTAL 687.58

Tax Levy	2021 Est. State Aids	2022 Est. State Aids	2021 Net Tax	2022 Net Tax	% Change
Sewerage Dist.			644.57	593.00	-8.001
Public Schools	753,752,343	743,048,670	3,382.71	3,203.08	-5.310
Tech. College	30,242,706	30,413,456	436.37	391.48	-10.287
County Govt.	26,078,101	25,872,712	1,853.06	1,672.08	-9.767
City Govt.	256,510,209	256,245,921	3,984.79	3,665.92	-8.002
Total	1,066,583,359	1,055,580,759	10,301.50	9,525.56	-7.532
First Dollar Credit			-69.35	-73.76	+6.359
Lottery and Gaming Credit			0.00	0.00	+0.000
Net Property Tax			10,232.15	9,451.80	-7.626
Special Assessments and Charges				687.58	

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	10,139.38
Monthly Installment Payment Due: February through July 2023	1,047.18	Net Assessed Value Rate Before Credits	FULL PAYMENT DUE ON OR BEFORE 01/31/2023	10,139.38
Monthly Installment Payment Due: August, September, and October 2023	744.22		FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2023	1,623.64

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

2022 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON

ACCOUNT TYPE: REAL ESTATE TAX KEY / ACCOUNT NO. 4290115000 BILL # 00107314
 LOCATION OF PROPERTY: 120 N MILWAUKEE ST Unit 1

CHANGE IN MAILING ADDRESS (COMPLETE REVERSE SIDE)

ASSESSMENT APPEAL PENDING PAID UNDER PROTEST

Make Check Payable to:

CITY OF MILWAUKEE
 OFFICE OF THE CITY TREASURER
 PO BOX 78776
 MILWAUKEE, WI 53278-8776

FULL PAYMENT DUE ON OR BEFORE 01/31/2023 10,139.38

FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2023 1,623.64

PLEASE WRITE IN AMOUNT ENCLOSED

\$

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

634

208202220010731470001013938400001623644



2022 CLAIM FOR EXCESSIVE ASSESSMENT

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

1-40k
1-23-23
AJ

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

Now comes Claimant, **Gaslight Square Apartments**, owner of the property located at **425 E. Menomonee St., Unit 1, Milwaukee, WI** (the "City") and identified in the City's tax records as tax key number **429-0421-000** (the "Property"), by Claimant's attorneys, Michael Best & Friedrich LLP, and files this Claim For Excessive Assessment against the City, pursuant to WIS. STAT. § 74.37 and the Uniformity Clause of the Wisconsin Constitution.

1. Claimant is the owner of the Property, located at 425 E. Menomonee St., Unit 1, Milwaukee, Wisconsin.
2. For 2022, property in the City was taxed at \$23.814 per \$1,000 of assessed value.
3. The 2022 assessment of the Property was set by the City's Assessor at \$725,300. Timely objection was filed by Claimant.
4. The City's Board of Assessors notified Claimant of its determination to sustain the 2022 assessment of the Property. Timely appeal of the Board of Assessors' determination to the City's Board of Review was filed by Claimant.
5. Based on the 2022 assessment of the Property as set by the Board of Assessors, the City imposed a net property tax of \$17,198.46 on the Property, as detailed on **Exhibit A** attached hereto and incorporated herein.
6. The correct assessed value of the Property as of January 1, 2022 was no higher than \$455,400 and, as a result, the assessment of the Property as set by the Board of Assessors was excessive in at least the amount of \$269,900. The 2022 assessment of the Property as set by the Board of Assessors was further not uniform with the assessments of other properties in the City in violation of the Uniformity Clause of the Wisconsin Constitution.
7. The correct tax on the Property for 2022, net of the first dollar credit, is no higher than \$10,771.14.
8. As a result of the excessive and non-uniform assessment of the Property for 2022, excess net property tax in at least the amount of \$6,427.32 was imposed by the City on the Property.

The amount of this claim is **\$6,427.32**, plus interest thereon.

Dated at Milwaukee, Wisconsin this 23rd day of January, 2023.

MICHAEL BEST & FRIEDRICH LLP

Nicholas J Boerke

211236-0002\34226388.v1

2022 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL

Spencer Coggs

CITY TREASURER

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

ACCOUNT TYPE: REAL ESTATE
TAX KEY / ACCOUNT NO. 4290421000 BILL # 00107575 634
LOCATION OF PROPERTY: 425 E MENOMONEE ST Unit 1
LEGAL DESCRIPTION: NEIGHBORHOOD 629 PLAT PAGE 429/17
GASLIGHT LOFTS BUILDING CONDOMINIUM IN NW1/4 SEC 3
3-7-22 COMMERCIAL UNIT 1 & UNDIV 2.71% INT IN COMM

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

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

Class	Assessment-Land	Assmt.-Improvements	Total Assessment	Detail of Special Assessments and Other Charges	
LOCAL MERCANTILE	60,200	665,100	725,300	BID #2 HISTORIC THIRD WARD	1,045.65
Avg. Assmt. Ratio	Est. Fair Mkt.-Land	Est. Fair Mkt.-Improvements	Total Est. Fair Market		
0.9215	65,328	721,758	787,086	TOTAL	1,045.65
School taxes reduced by school levy tax credit			1,033.27		

Tax Levy	2021 Est. State Aids	2022 Est. State Aids	2021 Net Tax	2022 Net Tax	% Change
Sewerage Dist.			1,192.32	1,075.26	-9.818
Public Schools	753,752,343	743,048,670	6,257.29	5,807.98	-7.181
Tech. College	30,242,706	30,413,456	807.19	709.85	-12.059
County Govt.	26,078,101	25,872,712	3,427.77	3,031.90	-11.549
City Govt.	256,510,209	256,245,921	7,371.01	6,647.23	-9.819
Total	1,066,583,359	1,055,580,759	19,055.58	17,272.22	-9.359
First Dollar Credit			-69.35	-73.76	+6.359
Lottery and Gaming Credit			0.00	0.00	+0.000
Net Property Tax			18,986.23	17,198.46	-9.416
Special Assessments and Charges				1,045.65	

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	18,244.11
Monthly Installment Payment Due: February through July 2023	1,885.25	Net Assessed Value Rate Before Credits	FULL PAYMENT DUE ON OR BEFORE 01/31/2023	18,244.11
Monthly Installment Payment Due: August, September, and October 2023	1,333.99		FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2023	2,930.64

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**

2022 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON

ACCOUNT TYPE: REAL ESTATE TAX KEY / ACCOUNT NO. 4290421000 BILL # 00107575
LOCATION OF PROPERTY: 425 E MENOMONEE ST Unit 1

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

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

FULL PAYMENT DUE ON OR BEFORE 01/31/2023	18,244.11
FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2023	2,930.64
PLEASE WRITE IN AMOUNT ENCLOSED	
\$	

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

634

208202220010757530001824411100002930642

Fredrikson
& BYRON, P.A.

CITY OF MILWAUKEE
2023 FEB 1 P 2:02
CITY CLERK'S OFFICE

January 31, 2023

VIA PERSONAL SERVICE

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

**Re: Excessive Assessment Claim
By Haggero's Mall LLC
Address: 161 W. Wisconsin Unit LO, Milwaukee, WI (Milwaukee County)
Parcel No.: 397-0201-000**

Dear Mr. Owczarski:

On behalf of HAGGERO'S MALL LLC, a Minnesota limited liability company ("Claimant"), and pursuant to Wis. Stat. § 74.37, we file this 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 of real property ("Property") arising from the City's excessive assessment as of January 1, 2022 (the "2022 Assessment"). Claimant is the owner of the property and authorized to file this claim.

As of January 1, 2022, the Property was assessed by the City Assessor's office based upon an estimated market value of \$760,717.00, and an average assessment ratio (AAR) of 0.9215, resulting in an assessed value of \$ 701,000.00. The fair market value of the Property was no more than \$ 310,717.00. In the City's 2022 Assessment, the estimated fair market value exceeded the Property's fair market value by no less than \$450,000.00. Based on the AAR of 0.9215, the City's assessed value for the Property should have been no more than \$ 286,325.72. Based on the actual tax rate of .02539912, the correct amount of property taxes on the Property was no higher than \$ 7,272.42.

Accordingly, Claimant's refund claim is in the amount of no less than approximately \$10,532.36, plus any interest as provided by law.

Attorneys & Advisors
Main 612.492.7000
Fax 612.492.7077

Fredrikson & Byron, P.A.
200 South Sixth Street, Suite 4000
Minneapolis, Minnesota 55402-1425

USA / China / Mexico
Minnesota, Iowa, North Dakota
fredlaw.com

OFFICE OF CITY ATTORNEY
01 FEB 23 AM 09:07

Mr. Jim Owczarski
January 31, 2023

Claimant has complied in with the procedures for objecting to the 2022 Assessment under Wis. Stat. § 70.47, and in particular, timely objected to the 2022 Assessment to the Board of Review. To be sure, the original determination of value regarding the 2022 Assessment was dated August 31, 2022; *however*, that letter was not received by the Claimant until September 20, 2022 (the “**LO Notice**”). On September 20, 2022, the front desk receptionist for Claimant received and scanned the LO Notice and transmitted the same to Courtney Morris by email (see copy of said email attached hereto as Exhibit A). Thereafter, on September 29, only nine (9) days after receiving the original LO Notice, the Claimant timely submitted a request to challenge the determination of value set forth in the LO Notice. Notwithstanding the timely submission by Claimant, the City of Milwaukee Assessor’s Office and the Board of Review rejected Claimant’s objection as untimely.

Notably, on September 20, 2022, Claimant also received a notice of determination (the “**LR Notice**”) regarding the 2022 taxes for a neighboring parcel owned by Claimant (#397-0202-000, the “**LR Parcel**”). The LR Notice was also dated August 31, 2022 similar to the LO Notice. However, even though the LR Notice that was received by Claimant on September 20, 2022 was also originally dated August 31, 2022, the Claimant also received a separate notice regarding the LR Parcel that was dated September 14, 2022. It’s unclear what caused the Board of Review to send two notices for the LR Parcel, however, attached hereto as Exhibit B is an email from the Board of Review confirming that “due to a glitch in the system, [Claimant was] sent two (2) 2022 assessment notices [for the LR Parcel]. One on 8.31.22 & 9.14.22...”

It’s not clear what the “glitch in the system” referred to in the Board of Review’s email was; however, it is clear that the Board of Review was experiencing a “glitch in the system” at the same time the LO Notice was purportedly sent on August 31, 2022. Ultimately though, the Claimant did not receive the LO Notice until September 20, 2022 and therefore the objections filed by Claimant nine (9) days after receipt of the LO Notice are timely.

Claimant has not contested the 2022 Assessment of the Property under Wis. Stat. §§ 70.47(13), 70.85, or 74.35.

Despite the excessive assessment of the Property, Claimant has paid or will timely pay the tax alleged to be due on or before the date hereof.

Mr. Jim Owczarski
January 31, 2023

By this letter, Claimant has stated a valid claim to recover taxes paid with respect to an excessive assessment on the Property for the 2022 tax year. Claimant respectfully requests that the City act on this claim within 90 days from the date of service hereof.

Please contact me with any questions regarding this matter.

Sincerely,

Thomas R. Wilhelmy

Thomas R. Wilhelmy
Authorized Agent and Attorney for Haggero's Mall LLC
WI Bar No. 1103896
Direct Dial: 612.501 0234
Email: twilhelmy@fredlaw.com

Mr. Jim Owczarski
January 31, 2023

Exhibit A
Email from Claimant Front Desk

[see attached]

From: sharp3070n <sharp@hempelcompanies.com>
Date: September 20, 2022 at 6:58:11 PM EDT
To: Courtney Morris <cmorris@hempelcompanies.com>
Subject: Scanned image from MX3070N
Reply-To: sharp@hempelcompanies.com

Reply to: sharp3070n <sharp@hempelcompanies.com>
Device Name: MX3070N
Device Model: MX-3070N
Location: Avenue MKE

File Format: PDF MMR(G4)
Resolution: 200dpi x 200dpi

Attached file is scanned image in PDF format.
Use Acrobat(R)Reader(R) or Adobe(R)Reader(R) of Adobe Systems Incorporated to view the document.
Adobe(R)Reader(R) can be downloaded from the following URL:
Adobe, the Adobe logo, Acrobat, the Adobe PDF logo, and Reader are registered trademarks or
trademarks of Adobe Systems Incorporated in the United States and other countries.

<http://www.adobe.com/>



Assessor's Office
August 31, 2022

Nicole F. Larsen
Commissioner of Assessments
Bill Bowers
Chief Assessor

HAGGERO'S MALL LLC
C/O SHOPS OF GRAND AVE
10050 CROSSTOWN CIR STE 600
EDEN PRARIE, MN 55344

RE: 2022 File No. 835967 Taxkey 3970201000
161 W WISCONSIN AV, Unit LO

Dear Property Owner:

The following determination has been made to the January 1, 2022 assessment of the above referenced property. This determination is a result of a review by the Board of Assessors as provided by Section 70.07 of the Wisconsin Statutes.

Table with columns FROM and TO. Rows include Land (\$700,900), Building(s) (\$100), Total (\$701,000), Symbol (L), and Class (Commercial).

1-SUSTAINED - Upon Review

IF YOU AGREE WITH THIS DETERMINATION, NO FURTHER ACTION IS REQUIRED

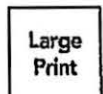
If you do not agree with this determination, you may appeal to the Board of Review by using one of the methods described in the attachment to this letter.

The Board of Review began consideration of 2022 matters on August 24, 2022. If you request a Board of Review hearing, under either appeal method, you will be notified of a hearing date and time. If you have any questions regarding the assessment or appeal process call (414) 286-3651.

PLEASE NOTE: YOUR TAX BILL MUST BE PAID WHEN DUE, EVEN IF YOU HAVE NOT RECEIVED A FINAL DETERMINATION OF YOUR ASSESSMENT APPEAL.



This material is available in alternate formats for individuals with disabilities upon request. Please contact ADACoordinator@milwaukee.gov, 414-286-3475, TTY: 711. Provide a 72 hour advanced notice, 7 days for Braille, to ensure accommodation of request. Room 507, City Hall, 200 East Wells Street, Milwaukee, Wisconsin 53202 http://milwaukee.gov/assessor Phone: 414.286.3651



Member International Association of Assessing Officers and the National Tax Association



Assessor's Office
August 31, 2022

Nicole F. Larsen
Commissioner of Assessments
Bill Bowers
Chief Assessor

HAGGERO'S MALL LLC
C/O SHOPS OF GRAND AVE
10050 CROSSTOWN CIR STE 600
EDEN PRAIRIE, MN 55344

RE: 2022 File No. 835968 Taxkey 3970202000
161 W WISCONSIN AV, Unit LR

Dear Property Owner:

The following determination has been made to the January 1, 2022 assessment of the above referenced property. This determination is a result of a review by the Board of Assessors as provided by Section 70.07 of the Wisconsin Statutes.

	<u>FROM</u>	<u>TO</u>
Land:	\$364,200	\$364,200
Building(s):	\$390,300	\$390,300
Total:	\$754,500	\$754,500
Symbol:	L	
Class:	Commercial	Commercial

1-SUSTAINED - Upon Review

IF YOU AGREE WITH THIS DETERMINATION, NO FURTHER ACTION IS REQUIRED

If you do not agree with this determination, you may appeal to the Board of Review by using one of the methods described in the attachment to this letter.

The Board of Review began consideration of 2022 matters on August 24, 2022. If you request a Board of Review hearing, under either appeal method, you will be notified of a hearing date and time. If you have any questions regarding the assessment or appeal process call (414) 286-3651.

PLEASE NOTE: YOUR TAX BILL MUST BE PAID WHEN DUE, EVEN IF YOU HAVE NOT RECEIVED A FINAL DETERMINATION OF YOUR ASSESSMENT APPEAL.



This material is available in alternate formats for individuals with disabilities upon request.
Please contact ADACoordinator@milwaukee.gov, 414-286-3475, TTY: 711
Provide a 72 hour advanced notice, 7 days for Braille, to ensure accommodation of request.
Room 507, City Hall, 200 East Wells Street, Milwaukee, Wisconsin 53202
<http://milwaukee.gov/assessor>
Phone: 414.286.3651



APPEAL PROCEDURES
City of Milwaukee Real Estate Assessments

You must use the following method to appeal your assessment:

Pursuant to §70.07(6) notification to the Assessor's Office, Board of Review Clerk is to be submitted in writing within 15 consecutive days of the date of this notice of determination letter, of your desire to appeal your assessment to the Board of Review.

Your letter should indicate the property address, tax key number, and file number. This option does not require payment of a fee. The Board of Review will schedule the hearing at the Board's convenience

Mail to: Assessor's Office or Email: BoardReview@milwaukee.gov
Board Clerk
200 E Wells St Rm 507
Milwaukee, WI 53202

Telephone Number: 414-286-3742

If your appeal pertains to an unfavorable exemption decision, the Board of Review does not have jurisdiction over exemption appeals. The proper procedure to appeal an exemption is via Wisconsin § 74.35, Recovery of Unlawful Taxes.

If your appeal pertains to "Excessive Assessment -s. 74.37 (2)." A claim may be filed against the taxation district or the county which collected the tax as follows.

1. In writing
2. State the alleged circumstances giving rise to the claim.
3. State as accurately as possible the amount of the claim.
4. Signed by the claimant or his/her agent.
5. Served on the clerk of the taxation district, or the clerk of the county by January 31st of the year in which the tax is payable per s. 801-11 (4)

Mr. Jim Owczarski
January 31, 2023

Exhibit B
Email from Board of Review

[see attached]

From: "Board of Review, Board of Review" <BoardReview@milwaukee.gov>
Date: September 29, 2022 at 5:14:09 PM EDT
To: Courtney Morris <cmorris@hempelcompanies.com>
Cc: "Tsoris, John" <John.Tsoris@milwaukee.gov>
Subject: RE: Board of Review - Appeal Request - 397-0202-000

Good Afternoon,

Due to a glitch in the system, you were sent two (2) 2022 assessment notices. One on 8.31.22 & 9.14.22, I will honor the Appeal for this tax key.

From: Courtney Morris <cmorris@hempelcompanies.com>
Sent: Thursday, September 29, 2022 3:26 PM
To: Board of Review, Board of Review <BoardReview@milwaukee.gov>
Subject: Board of Review - Appeal Request - 397-0202-000

You don't often get email from cmorris@hempelcompanies.com. [Learn why this is important](#)

Dear Board Review,

I would like to appeal the 2022 tax assessment for:

1. Tax Key - 397-0202-000
2. Owner – Haggero's Mall LLC
3. Address - 161 West Wisconsin Avenue (Unit LR) Milwaukee, WI 53203
4. 2022 File No. 835968

Attached is the original information requested by the City Assessor, John Tsoris, for the Tax Appeal on parcel 397-0202-000.

1. 2021 Income and Expense Statements (excluding real estate taxes)
2. Actual Vacancy for 2020 and 2021
3. Rent Roll as of January 1, 2022. There are no tenants
4. Detailed information supporting our opinion of value – please see the Word document entitled *Detailed Information Supporting Opinion of Value - 397-0202-000 Land Value Analysis*.


Thank you,



Courtney Morris
President - Milwaukee

 414.727.3582

 414.687.7770

 cmorris@hempelcompanies.com

 hempelcompanies.com

The Avenue | 275 West Wisconsin Avenue | Suite 5 | Milwaukee, WI 53203

The City of Milwaukee is subject to Wisconsin Statutes related to public records. Unless otherwise exempted from the public records law, senders and receivers of City of Milwaukee e-mail should presume that e-mail is subject to release upon request, and is subject to state records retention requirements. See City of Milwaukee full e-mail disclaimer at www.milwaukee.gov/email_disclaimer

January 31, 2023

CITY OF MILWAUKEE
2023 JAN 31 P 2:02
CITY CLERK'S OFFICE

VIA PERSONAL SERVICE

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

**Re: Excessive Assessment Claim
By Haggero's Mall LLC
Address: 161 W. Wisconsin Unit LO, Milwaukee, WI (Milwaukee County)
Parcel No.: 397-0201-000**

Dear Mr. Owczarski:

The undersigned, HAGGERO'S MALL LLC, a Minnesota limited liability company ("Claimant"), and pursuant to Wis. Stat. § 74.37, files this 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 of real property ("Property") arising from the City's excessive assessment as of January 1, 2022 (the "2022 Assessment"). Claimant is the owner of the property and authorized to file this claim.

As of January 1, 2022, the Property was assessed by the City Assessor's office based upon an estimated market value of \$760,717.00, and an average assessment ratio (AAR) of 0.9215, resulting in an assessed value of \$ 701,000.00. The fair market value of the Property was no more than \$ 310,717.00. In the City's 2022 Assessment, the estimated fair market value exceeded the Property's fair market value by no less than \$450,000.00. Based on the AAR of 0.9215, the City's assessed value for the Property should have been no more than \$ 286,325.72. Based on the actual tax rate of .02539912, the correct amount of property taxes on the Property was no higher than \$ 7,272.42.

Accordingly, Claimant's refund claim is in the amount of no less than approximately \$10,532.36, plus any interest as provided by law.

OFFICE OF CITY ATTORNEY
01 FEB '23 4:08:07

Mr. Jim Owczarski
January 31, 2023

Claimant has complied in with the procedures for objecting to the 2022 Assessment under Wis. Stat. § 70.47, and in particular, timely objected to the 2022 Assessment to the Board of Review. To be sure, the original determination of value regarding the 2022 Assessment was dated August 31, 2022; *however*, that letter was not received by the Claimant until September 20, 2022 (the “**LO Notice**”). On September 20, 2022, the front desk receptionist for Claimant received and scanned the LO Notice and transmitted the same to Courtney Morris by email (see copy of said email attached hereto as Exhibit A). Thereafter, on September 29, only nine (9) days after receiving the original LO Notice, the Claimant timely submitted a request to challenge the determination of value set forth in the LO Notice. Notwithstanding the timely submission by Claimant, the City of Milwaukee Assessor’s Office and the Board of Review rejected Claimant’s objection as untimely.

Notably, on September 20, 2022, Claimant also received a notice of determination (the “**LR Notice**”) regarding the 2022 taxes for a neighboring parcel owned by Claimant (#397-0202-000, the “**LR Parcel**”). The LR Notice was also dated August 31, 2022 similar to the LO Notice. However, even though the LR Notice that was received by Claimant on September 20, 2022 was also originally dated August 31, 2022, the Claimant also received a separate notice regarding the LR Parcel that was dated September 14, 2022. It’s unclear what caused the Board of Review to send two notices for the LR Parcel, however, attached hereto as Exhibit B is an email from the Board of Review confirming that “due to a glitch in the system, [Claimant was] sent two (2) 2022 assessment notices [for the LR Parcel]. One on 8.31.22 & 9.14.22...”

It’s not clear what the “glitch in the system” referred to in the Board of Review’s email was; however, it is clear that the Board of Review was experiencing a “glitch in the system” at the same time the LO Notice was purportedly sent on August 31, 2022. Ultimately though, the Claimant did not receive the LO Notice until September 20, 2022 and therefore the objections filed by Claimant nine (9) days after receipt of the LO Notice are timely.

Claimant has not contested the 2022 Assessment of the Property under Wis. Stat. §§ 70.47(13), 70.85, or 74.35.

Despite the excessive assessment of the Property, Claimant has paid or will timely pay the tax alleged to be due on or before the date hereof.

Mr. Jim Owczarski
January 31, 2023

By this letter, Claimant has stated a valid claim to recover taxes paid with respect to an excessive assessment on the Property for the 2022 tax year. Claimant respectfully requests that the City act on this claim within 90 days from the date of service hereof.

Please contact me with any questions regarding this matter.

Sincerely,

HAGGERO'S MALL LLC

By: 

Name: Ryan Manning

Its: Asset Manager and Agent

Direct Dial: 414.727.3580

Email: rmanning@hempelcompanies.com

Mr. Jim Owczarski
January 31, 2023

Exhibit A
Email from Claimant Front Desk

[see attached]

From: sharp3070n <sharp@hempelcompanies.com>
Date: September 20, 2022 at 6:58:11 PM EDT
To: Courtney Morris <cmorris@hempelcompanies.com>
Subject: Scanned image from MX3070N
Reply-To: sharp@hempelcompanies.com

Reply to: sharp3070n <sharp@hempelcompanies.com>
Device Name: MX3070N
Device Model: MX-3070N
Location: Avenue MKE

File Format: PDF MMR(G4)
Resolution: 200dpi x 200dpi

Attached file is scanned image in PDF format.
Use Acrobat(R)Reader(R) or Adobe(R)Reader(R) of Adobe Systems Incorporated to view the document.
Adobe(R)Reader(R) can be downloaded from the following URL:
Adobe, the Adobe logo, Acrobat, the Adobe PDF logo, and Reader are registered trademarks or trademarks of Adobe Systems Incorporated in the United States and other countries.

<http://www.adobe.com/>



Assessor's Office
August 31, 2022

Nicole F. Larsen
Commissioner of Assessments
Bill Bowers
Chief Assessor

HAGGERO'S MALL LLC
C/O SHOPS OF GRAND AVE
10050 CROSSTOWN CIR STE 600
EDEN PRARIE, MN 55344

RE: 2022 File No. 835967 Taxkey 3970201000
161 W WISCONSIN AV, Unit LO

Dear Property Owner:

The following determination has been made to the January 1, 2022 assessment of the above referenced property. This determination is a result of a review by the Board of Assessors as provided by Section 70.07 of the Wisconsin Statutes.

Table with columns FROM and TO. Rows include Land (\$700,900), Building(s) (\$100), Total (\$701,000), Symbol (L), and Class (Commercial).

1-SUSTAINED - Upon Review

IF YOU AGREE WITH THIS DETERMINATION, NO FURTHER ACTION IS REQUIRED

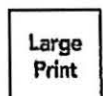
If you do not agree with this determination, you may appeal to the Board of Review by using one of the methods described in the attachment to this letter.

The Board of Review began consideration of 2022 matters on August 24, 2022. If you request a Board of Review hearing, under either appeal method, you will be notified of a hearing date and time. If you have any questions regarding the assessment or appeal process call (414) 286-3651.

PLEASE NOTE: YOUR TAX BILL MUST BE PAID WHEN DUE, EVEN IF YOU HAVE NOT RECEIVED A FINAL DETERMINATION OF YOUR ASSESSMENT APPEAL.



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Member International Association of Assessing Officers and the National Tax Association



Assessor's Office
August 31, 2022

Nicole F. Larsen
Commissioner of Assessments

Bill Bowers
Chief Assessor

HAGGERO'S MALL LLC
C/O SHOPS OF GRAND AVE
10050 CROSSTOWN CIR STE 600
EDEN PRAIRIE, MN 55344

RE: 2022 File No. 835968 Taxkey 3970202000
161 W WISCONSIN AV, Unit LR

Dear Property Owner:

The following determination has been made to the January 1, 2022 assessment of the above referenced property. This determination is a result of a review by the Board of Assessors as provided by Section 70.07 of the Wisconsin Statutes.

	<u>FROM</u>	<u>TO</u>
Land:	\$364,200	\$364,200
Building(s):	\$390,300	\$390,300
Total:	\$754,500	\$754,500
Symbol:	L	
Class:	Commercial	Commercial

1-SUSTAINED - Upon Review

IF YOU AGREE WITH THIS DETERMINATION, NO FURTHER ACTION IS REQUIRED

If you do not agree with this determination, you may appeal to the Board of Review by using one of the methods described in the attachment to this letter.

The Board of Review began consideration of 2022 matters on August 24, 2022. If you request a Board of Review hearing, under either appeal method, you will be notified of a hearing date and time. If you have any questions regarding the assessment or appeal process call (414) 286-3651.

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<http://milwaukee.gov/assessor>
Phone: 414.286.3651



APPEAL PROCEDURES
City of Milwaukee Real Estate Assessments

You must use the following method to appeal your assessment:

Pursuant to §70.07(6) notification to the Assessor's Office, Board of Review Clerk is to be submitted in writing within 15 consecutive days of the date of this notice of determination letter, of your desire to appeal your assessment to the Board of Review.

Your letter should indicate the property address, tax key number, and file number. This option does not require payment of a fee. The Board of Review will schedule the hearing at the Board's convenience

Mail to: Assessor's Office or Email: BoardReview@milwaukee.gov
Board Clerk
200 E Wells St Rm 507
Milwaukee, WI 53202

Telephone Number: 414-286-3742

If your appeal pertains to an unfavorable exemption decision, the Board of Review does not have jurisdiction over exemption appeals. The proper procedure to appeal an exemption is via Wisconsin § 74.35, Recovery of Unlawful Taxes.

If your appeal pertains to "Excessive Assessment -s. 74.37 (2)." A claim may be filed against the taxation district or the county which collected the tax as follows.

1. In writing
2. State the alleged circumstances giving rise to the claim.
3. State as accurately as possible the amount of the claim.
4. Signed by the claimant or his/her agent.
5. Served on the clerk of the taxation district, or the clerk of the county by January 31st of the year in which the tax is payable per s. 801-11 (4)

Mr. Jim Owczarski
January 31, 2023

Exhibit B
Email from Board of Review

[see attached]

From: "Board of Review, Board of Review" <BoardReview@milwaukee.gov>
Date: September 29, 2022 at 5:14:09 PM EDT
To: Courtney Morris <cmorris@hempelcompanies.com>
Cc: "Tsoris, John" <John.Tsoris@milwaukee.gov>
Subject: RE: Board of Review - Appeal Request - 397-0202-000

Good Afternoon,

Due to a glitch in the system, you were sent two (2) 2022 assessment notices. One on 8.31.22 & 9.14.22, I will honor the Appeal for this tax key.

From: Courtney Morris <cmorris@hempelcompanies.com>
Sent: Thursday, September 29, 2022 3:26 PM
To: Board of Review, Board of Review <BoardReview@milwaukee.gov>
Subject: Board of Review - Appeal Request - 397-0202-000

You don't often get email from cmorris@hempelcompanies.com. [Learn why this is important](#)

Dear Board Review,

I would like to appeal the 2022 tax assessment for:

1. Tax Key - 397-0202-000
2. Owner – Haggero's Mall LLC
3. Address - 161 West Wisconsin Avenue (Unit LR) Milwaukee, WI 53203
4. 2022 File No. 835968

Attached is the original information requested by the City Assessor, John Tsoris, for the Tax Appeal on parcel 397-0202-000.

1. 2021 Income and Expense Statements (excluding real estate taxes)
2. Actual Vacancy for 2020 and 2021
3. Rent Roll as of January 1, 2022. There are no tenants
4. Detailed information supporting our opinion of value – please see the Word document entitled *Detailed Information Supporting Opinion of Value - 397-0202-000 Land Value Analysis*.


Thank you,



Courtney Morris
President - Milwaukee

 414.727.3582

 414.687.7770

 cmorris@hempelcompanies.com

 hempelcompanies.com

The Avenue | 275 West Wisconsin Avenue | Suite 5 | Milwaukee, WI 53203

The City of Milwaukee is subject to Wisconsin Statutes related to public records. Unless otherwise exempted from the public records law, senders and receivers of City of Milwaukee e-mail should presume that e-mail is subject to release upon request, and is subject to state records retention requirements. See City of Milwaukee full e-mail disclaimer at www.milwaukee.gov/email_disclaimer



CITY OF MILWAUKEE
2023 JAN 31 PM 2:17
CITY CLERK'S OFFICE

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

OFFICE OF CITY ATTORNEY
01 FEB 23 AM 08:07

Sara S. Rapkin
Direct Dial: 414-298-8206
srapkin@reinhartlaw.com

January 31, 2023

CLAIM FOR EXCESSIVE ASSESSMENT

2:15 PM
1-31-23
JK

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. 392-0232-000

Now comes Claimant, IMP Real Estate Services, LLC, owner of parcel 392-0232-000 (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 2022, 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 105 N Water St within the City and is identified in the City's records as Tax Parcel No. 392-0232-000.

5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 92.1506979% as of January 1, 2022.

6. For 2022, property tax was imposed on property in the City at the rate of \$23.814 per \$1,000 for of the assessed value for Property.

7. For 2022, the City's assessor set the assessment of the Property at \$761,200.

8. On or around August 31, 2022, Claimant received a determination from the City's Board of Assessor's indicating that the assessment had increased to \$2,119,600.

9. Claimant timely appealed the Board of Assessor's determination and requested a hearing with the Board of Review.

10. The City imposed tax on the Property in the amount of \$50,475.92.

11. Claimant timely paid the property taxes imposed by the City on the Property for 2022, or the required installment thereof.

12. The fair market value of the Property as of January 1, 2022 was no higher than \$761,200.

13. Based on the aggregate ratio 92.1506979%, the correct assessment of the Property for 2022 is no higher than \$701,451.

13. Based on the tax rate of \$23.814 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2022 should be no higher than \$16,759.

14. The 2022 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 2022 was excessive in at least the amount of \$33,717.

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.

Jim Owczarski, Clerk
January 31, 2023
Page 3

17. Claimant is entitled to a refund of 2022 tax in the amount of \$33,717, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

18. The amount of this claim is \$33,717, plus interest thereon.

Dated at Milwaukee, Wisconsin, this 31st day of January, 2023.

Yours very truly,

A handwritten signature in cursive script that reads "Sara Stellpflug Rapkin".

Sara Stellpflug Rapkin
Agent for Claimant

CITY OF MILWAUKEE
2023 JAN 27 PM 2:03
CITY CLERK'S OFFICE

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

CLAIM FOR EXCESSIVE ASSESSMENT (s. 74.37, Wis. Stats)

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

Now comes Robert Joseph ("Claimant") owner of parcel 396-0318-100 (the "Property") in the City of Milwaukee, Wisconsin, by Claimant's attorneys, von Briesen & Roper, s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. §74.37.

1. Claimant is the owner of Property located at 191 N. Broadway, Unit 801, Milwaukee, Wisconsin.
2. For 2022, property in the City was assessed at 92.15% of its fair market value as of January 1, 2022, and was taxed at \$23.814 per \$1,000 of assessed value.
3. The 2022 assessment of the Property was set by the Commissioner of Assessments at \$1,938,400. Timely objection was filed.
4. The Board of Assessors sustained the 2022 assessment. Timely appeal was filed.
5. The Board of Review has not held an evidentiary hearing on Claimant's objection..
6. Based on the 2022 assessment of \$1,938,400, the City imposed a net tax of \$46,087.09 on the Property.
7. The assessment of the Property for 2022 should be no higher than \$1,400,000. This amount is derived from the recent appraisal.
8. The correct net tax on the Property for 2022 should be no higher than \$33,339.60.
9. As a result of the excessive assessment of the Property for 2022, the assessment of the Property is excessive in the amount of \$538,400.
10. As a result of the excessive assessment of the Property for 2022, excess tax in at least the amount of \$12,747.49 was imposed on the Property.


CITY OF MILWAUKEE
30 JAN '23 AM 08:03

11. On January 23, 2023, Claimant paid the first installment of 2022 taxes on the Property in the amount of \$5,051.62.

12. The total amount of this claim for 2022 is \$12,747.49, plus interest thereon.

Dated at Milwaukee, Wisconsin, this 27th day of January, 2023.

von Briesen & Roper, s.c.


Alan Marcuvitz
Katie L. Bireley

2022 CLAIM FOR EXCESSIVE ASSESSMENT

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

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

11-50 Ac
1-20-23
↑

Now comes Claimant, **JSWD COMMERCE LLC**, owner of the property located at **744-754 N. Vel R. Phillips Ave., Milwaukee, WI** (the "City") and identified in the City's tax records as tax key number **392-2961-000** (the "Property"), by Claimant's attorneys, Michael Best & Friedrich LLP, and files this Claim For Excessive Assessment against the City of Milwaukee ("the City"), pursuant to Wis. Stat. § 74.37 and the Uniformity Clause of the Wisconsin Constitution.

1. Claimant is the owner of the Property, located at 744-754 N. Vel R. Phillips Avenue, Milwaukee, Wisconsin.
2. For 2022, property in the City was taxed at \$23.814 per \$1,000 of assessed value.
3. The 2022 assessment of the Property was originally set by the City's Assessor at \$17,729,700. Timely objection was filed by Claimant.
4. The City's Board of Assessors notified Claimant of its determination to reduce the 2022 assessment of the Property to \$17,107,200. Timely appeal of the Board of Assessors' determination to the City's Board of Review was filed by Claimant.
5. Based on the 2022 assessment of the Property as set by the Board of Assessors, the City imposed a net property tax of \$407,315.22 and a BID #21 tax of \$26,960.02 on the Property, as detailed on **Exhibit A** attached hereto and incorporated herein.
6. The correct assessed value of the Property as of January 1, 2022 was no higher than \$11,486,000 and, as a result, the assessment of the Property as set by the Board of Assessors was excessive in at least the amount of \$5,621,200. The 2022 assessment of the Property as set by the Board of Assessors was further not uniform with the assessments of other properties in the City in violation of the Uniformity Clause of the Wisconsin Constitution.
7. The correct tax on the Property for 2022, net of the first dollar credit, is no higher than \$273,453.84.
8. The correct BID #21 tax on the Property for 2022 is no higher than \$18,099.79.
9. As a result of the excessive and non-uniform assessment of the Property for 2022, excess net property tax in at least the amount of \$133,861.38 was imposed by the City on the Property.
10. As a result of the excessive and non-uniform assessment of the Property for 2022, excess BID #21 tax in at least the amount of \$8,860.23 was imposed by the City on the Property.

OFFICE OF CITY ATTORNEY
23 JAN '23 AM 08:28

2023 JAN 20 AM 11:53
OFFICE OF MILWAUKEE
CITY CLERK'S OFFICE

Notice of Claim and Claim for Excessive
Assessment – 744-754 N. Vel Phillips Ave.
Page 2

The amount of this claim is \$142,721.61, plus interest thereon.

Dated at Milwaukee, Wisconsin this 17th day of January, 2023.

MICHAEL BEST & FRIEDRICH LLP

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

Nicholas J Boerke

2022 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL

ACCOUNT TYPE: REAL ESTATE
 TAX KEY / ACCOUNT NO. 3922961000 BILL # 00099734
 LOCATION OF PROPERTY: 744 754 N VEL R PHILLIPS AV
 LEGAL DESCRIPTION: NEIGHBORHOOD 647 PLAT PAGE 392/29
 CERTIFIED SURVEY MAP NO 8744 IN NE 1/4 SEC 29-7-22
 LOT 1 BID #21

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

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

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

Class	Assessment-Land	Assmt.-Improvements	Total Assessment	Detail of Special Assessments and Other Charges	
SPECIAL MERCANTILE	2,284,000	14,823,200	17,107,200	PACE LOAN	204,047.29
				PACE ADMIN CHARGES	1,000.00
Avg. Assmt. Ratio	Est. Fair Mkt.-Land	Est. Fair Mkt.-Improvements	Total Est. Fair Market	COVERED OPENINGS	40.64
0.9215	2,478,568	16,085,947	18,564,515	TOTAL OTHER SPECIAL	26,960.02
School taxes reduced by school levy tax credit				TOTAL	232,047.95
					24,371.09

Tax Levy	2021 Est. State Aids	2022 Est. State Aids	2021 Net Tax	2022 Net Tax	% Change
Sewerage Dist.			24,659.32	25,361.42	+2.847
Public Schools	753,752,343	743,048,670	129,411.86	136,989.15	+5.855
Tech. College	30,242,706	30,413,456	16,694.06	16,742.82	+0.292
County Govt.	26,078,101	25,872,712	70,892.36	71,511.52	+0.873
City Govt.	256,510,209	256,245,921	152,445.58	156,784.07	+2.846
Total	1,066,583,359	1,055,580,759	394,103.18	407,388.98	+3.371
First Dollar Credit			-69.35	-73.76	+6.359
Lottery and Gaming Credit			0.00	0.00	+0.000
Net Property Tax			394,033.83	407,315.22	+3.371
Special Assessments and Charges				232,047.95	

WARNING: If the first installment payment is not paid by the due date, the installment option is lost. The total tax becomes delinquent and is subject to interest and penalty charges. See reverse side for details.			TOTAL DUE	639,363.17
Monthly Installment Payment Due: February through July 2023	65,245.68	Net Assessed Value Rate Before Credits	FULL PAYMENT DUE ON OR BEFORE 01/31/2023	639,363.17
Monthly Installment Payment Due: August, September, and October 2023	52,190.19	23.814	FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2023	91,318.52

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

2022 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON

ACCOUNT TYPE: REAL ESTATE TAX KEY / ACCOUNT NO. 3922961000 BILL # 00099734
 LOCATION OF PROPERTY: 744 754 N VEL R PHILLIPS AV

CHANGE IN MAILING ADDRESS (COMPLETE REVERSE SIDE)

ASSESSMENT APPEAL PENDING PAID UNDER PROTEST

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

FULL PAYMENT DUE ON OR BEFORE 01/31/2023	639,363.17
FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2023	91,318.52
PLEASE WRITE IN AMOUNT ENCLOSED	
\$	

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

202202220009973460063936317500091318527



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

2022 CLAIM FOR EXCESSIVE ASSESSMENT

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

*11:50 AM
 1-20-23
 M*

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

Now comes Claimant, **JSWD WI Venture I LLC**, owner of the property located at **550 N. Van Buren Street, Milwaukee, WI** and identified in the City's tax records as tax key number **396-0501-000** (the "Property"), by Claimant's attorneys, Michael Best & Friedrich LLP, and files this Claim For Excessive Assessment against the City of Milwaukee (the "City"), pursuant to WIS. STAT. § 74.37 and the Uniformity Clause of the Wisconsin Constitution.

1. Claimant is the owner of the Property, located at 550 N. Van Buren Street, Milwaukee, Wisconsin.
2. For 2022, property in the City was taxed at \$23.814 per \$1,000 of assessed value.
3. The 2022 assessment of the Property was originally set by the City's Assessor at \$39,656,000. Timely objection was filed by Claimant.
4. The City's Board of Assessors notified Claimant of its determination to reduce the 2022 assessment of the Property to \$38,000,000. Timely appeal of the Board of Assessors' determination to the City's Board of Review was filed by Claimant.
5. Based on the 2022 assessment of the Property as set by the Board of Assessors, the City imposed a net property tax of \$904,854.06 on the Property and an additional BID #21 tax of \$57,915.53, as detailed on **Exhibit A** attached hereto and incorporated herein.
6. The correct assessed value of the Property as of January 1, 2022 was no higher than \$19,800,000 and, as a result, the 2022 assessment of the Property as set by the Board of Assessors was excessive in at least the amount of \$18,200,000. The 2022 assessment of the Property as set by the Board of Assessors was further not uniform with the assessments of other properties in the City in violation of the Uniformity Clause of the Wisconsin Constitution.
7. The correct tax on the Property for 2022, net of the first dollar credit, is no higher than \$471,443.44.
8. The correct BID #21 tax on the Property for 2022 is no higher than \$30,174.92.
9. As a result of the excessive and non-uniform assessment of the Property for 2022, excess net property tax in at least the amount of \$433,410.62 was imposed by the City on the Property.
10. As a result of the excessive and non-uniform assessment of the Property for 2022, excess BID #21 tax in at least the amount of \$27,740.61 was imposed by the City on the Property.

The amount of this claim is **\$461,151.23**, plus interest thereon.

Dated at Milwaukee, Wisconsin this 17th day of January, 2023.

MICHAEL BEST & FRIEDRICH LLP

Nicholas J Boerke

CITY OF MILWAUKEE
 CITY CLERK'S OFFICE
 2023 JAN 20 AM 11:

CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL

ACCOUNT TYPE: REAL ESTATE
 TAX KEY / ACCOUNT NO. 3960501000 BILL # 00100677
 LOCATION OF PROPERTY: 550 N VAN BUREN ST
 LEGAL DESCRIPTION: NEIGHBORHOOD 647 PLAT PAGE 396/03
 CERTIFIED SURVEY MAP NO 8756 IN SW 1/4 SEC 28-7-22
 LOT 1 BID # 21 25-01

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

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

JSWD WI VENTURE I LLC
 731 N JACKSON ST STE 420
 MILWAUKEE, WI 532024698
 USA

Class	Assessment-Land	Assmt.-Improvements	Total Assessment	Detail of Special Assessments and Other Charges	
SPECIAL MERCANTILE	4,487,400	33,512,600	38,000,000	PACE LOAN	631,865.00
				PACE ADMIN CHARGES	1,000.00
Avg. Assmt. Ratio	Est. Fair Mkt.-Land	Est. Fair Mkt.-Improvements	Total Est. Fair Market	DNS MISCELLANEOUS	495.81
0.9215	4,869,669	36,367,444	41,237,113	BID #21 DOWNTOWN MGNT DIST	57,915.53
				TOTAL	691,276.34
School taxes reduced by school levy tax credit			54,135.18		

Tax Levy	2021 Est. State Aids	2022 Est. State Aids	2021 Net Tax	2022 Net Tax	% Change
Sewerage Dist.			50,371.89	56,335.00	+11.838
Public Schools	753,752,343	743,048,670	264,351.16	304,292.22	+15.109
Tech. College	30,242,706	30,413,456	34,101.15	37,190.60	+9.060
County Govt.	26,078,101	25,872,712	144,812.67	158,847.60	+9.692
City Govt.	256,510,209	256,245,921	311,402.40	348,262.40	+11.837
Total	1,066,583,359	1,055,580,759	805,039.27	904,927.82	+12.408
First Dollar Credit			-69.35	-73.76	+6.359
Lottery and Gaming Credit			0.00	0.00	+0.000
Net Property Tax			804,969.92	904,854.06	+12.408
Special Assessments and Charges				691,276.34	

WARNING: If the first installment payment is not paid by the due date, the installment option is lost. The total tax becomes delinquent and is subject to interest and penalty charges. See reverse side for details.			TOTAL DUE	▶ 1,596,130.40	◀
Monthly Installment Payment Due: February through July 2023	162,522.38	Net Assessed Value Rate Before Credits 23.814	FULL PAYMENT DUE ON OR BEFORE 01/31/2023		
Monthly Installment Payment Due: August, September, and October 2023	133,519.55		1,596,130.40		
			FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2023		
			220,437.47		

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**

2022 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON

ACCOUNT TYPE: REAL ESTATE TAX KEY / ACCOUNT NO. 3960501000 BILL # 00100677
 LOCATION OF PROPERTY: 550 N VAN BUREN ST

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

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

FULL PAYMENT DUE ON OR BEFORE 01/31/2023	1,596,130.40
FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2023	220,437.47
PLEASE WRITE IN AMOUNT ENCLOSED	
\$	

JSWD WI VENTURE I LLC
 731 N JACKSON ST STE 420
 MILWAUKEE, WI 532024698
 USA

208202220010067740159613040900220437479

CITY OF MILWAUKEE
2023 JAN 27 PM 2:03
CITY CLERK'S OFFICE

CLAIM FOR EXCESSIVE ASSESSMENT (s. 74.37, Wis. Stats)

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

Now comes Kissinger Family Limited Partnership (“Claimant”) owner of parcel 526-1311-000 (the “Property”) in the City of Milwaukee, Wisconsin, by Claimant’s attorneys, von Briesen & Roper, s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the “City”), pursuant to Wis. Stat. §74.37.


1. Claimant is the owner of Property located at 8801 W. Oklahoma Avenue, Milwaukee, Wisconsin.
2. For 2022, property in the City was assessed at 92.15% of its fair market value as of January 1, 2022, and was taxed at \$23.814 per \$1,000 of assessed value.
3. The 2022 assessment of the Property was set by the Commissioner of Assessments at \$5,583,800. Timely objection was filed.
4. The Board of Assessors sustained the 2022 assessment. Timely appeal was filed.
5. In January, 2023, the Board of Review held an evidentiary hearing and issued a determination sustaining the assessment.
6. Based on the 2022 assessment of \$5,583,800, the City imposed a net tax of \$132,898.24 on the Property.
7. The assessment of the Property for 2022 should be no higher than \$5,125,700. This amount is derived from the net income generated by the Property.
8. The correct net tax on the Property for 2022 should be no higher than \$122,063.42.
9. As a result of the excessive assessment of the Property for 2022, the assessment of the Property is excessive in the amount of \$458,100.
10. As a result of the excessive assessment of the Property for 2022, excess tax in at least the amount of \$10,834.82 was imposed on the Property.

11. On December 27, 2022, Claimant paid the full amount of 2022 taxes on the Property.

12. The total amount of this claim for 2022 is \$10,834.82, plus interest thereon.

Dated at Milwaukee, Wisconsin, this 27th day of January, 2023.

von Briesen & Roper, s.c.



Alan Marcuvitz
Craig M. Salzer

CITY OF MILWAUKEE
2023 JAN 27 PM 2:03
CITY CLERK'S OFFICE

OFFICE OF CITY ATTORNEY
30 JAN 23 AM 08:08



TAGLaw International Lawyers

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

CLAIM FOR EXCESSIVE ASSESSMENT (s. 74.37, Wis. Stats)

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

Now comes Kissinger Family Limited Partnership (“Claimant”) owner of parcel 526-1312-000 (the “Property”) in the City of Milwaukee, Wisconsin, by Claimant’s attorneys, von Briesen & Roper, s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the “City”), pursuant to Wis. Stat. §74.37.

1. Claimant is the owner of Property located at 8811 W. Oklahoma Avenue, Milwaukee, Wisconsin.
2. For 2022, property in the City was assessed at 92.15% of its fair market value as of January 1, 2022, and was taxed at \$23.814 per \$1,000 of assessed value.
3. The 2022 assessment of the Property was set by the Commissioner of Assessments at \$5,583,800. Timely objection was filed.
4. The Board of Assessors sustained the 2022 assessment. Timely appeal was filed.
5. In January, 2023, the Board of Review held an evidentiary hearing and issued a determination sustaining the assessment.
6. Based on the 2022 assessment of \$5,583,800, the City imposed a net tax of \$132,898.24 on the Property.
7. The assessment of the Property for 2022 should be no higher than \$5,125,700. This amount is derived from the net income generated by the Property.
8. The correct net tax on the Property for 2022 should be no higher than \$122,063.42.
9. As a result of the excessive assessment of the Property for 2022, the assessment of the Property is excessive in the amount of \$458,100.
10. As a result of the excessive assessment of the Property for 2022, excess tax in at least the amount of \$10,834.82 was imposed on the Property.

11. On December 27, 2022, Claimant paid the full amount of 2022 taxes on the Property.
12. The total amount of this claim for 2022 is \$10,834.82, plus interest thereon.

Dated at Milwaukee, Wisconsin, this 27th day of January, 2023.

von Briesen & Roper, s.c.



Alan Marcuvitz
Craig M. Salzer

CITY OF MILWAUKEE
2023 JAN 27 PM 2:03
CITY CLERK'S OFFICE

OFFICE OF CITY ATTORNEY
20 JAN '23 4:09:06

vonBriesen

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

TAGLaw International Lawyers

Alan H. Marcuvitz

Direct Telephone

414-287-1401

alan.marcuvitz@vonbriesen.com

CLAIM FOR EXCESSIVE ASSESSMENT (s. 74.37, Wis. Stats)

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

Now comes Kissinger Family Limited Partnership (“Claimant”) owner of parcel 526-1313-000 (the “Property”) in the City of Milwaukee, Wisconsin, by Claimant’s attorneys, von Briesen & Roper, s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the “City”), pursuant to Wis. Stat. §74.37.

1. Claimant is the owner of Property located at 8821 W. Oklahoma Avenue, Milwaukee, Wisconsin.
2. For 2022, property in the City was assessed at 92.15% of its fair market value as of January 1, 2022, and was taxed at \$23.814 per \$1,000 of assessed value.
3. The 2022 assessment of the Property was set by the Commissioner of Assessments at \$5,583,800. Timely objection was filed.
4. The Board of Assessors sustained the 2022 assessment. Timely appeal was filed.
5. In January, 2023, the Board of Review held an evidentiary hearing and issued a determination sustaining the assessment.
6. Based on the 2022 assessment of \$5,583,800, the City imposed a net tax of \$132,898.24 on the Property.
7. The assessment of the Property for 2022 should be no higher than \$5,125,700. This amount is derived from the net income generated by the Property.
8. The correct net tax on the Property for 2022 should be no higher than \$122,063.42.
9. As a result of the excessive assessment of the Property for 2022, the assessment of the Property is excessive in the amount of \$458,100.
10. As a result of the excessive assessment of the Property for 2022, excess tax in at least the amount of \$10,834.82 was imposed on the Property.

11. On December 27, 2022, Claimant paid the full amount of 2022 taxes on the Property.
12. The total amount of this claim for 2022 is \$10,834.82, plus interest thereon.

Dated at Milwaukee, Wisconsin, this 27th day of January, 2023.

von Briesen & Roper, s.c.



Alan Marcuvitz
Craig M. Salzer



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

2022 CLAIM FOR EXCESSIVE ASSESSMENT

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

1-401
 1-23-23
 CITY CLERK'S OFFICE
 2023 JAN 23 PM 1:44
 CITY OF MILWAUKEE

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

Now comes Claimant, **Library Hill LLC**, owner of the property located at **700-738 W. Wisconsin Avenue, Milwaukee, WI** (the "City") and identified in the City's tax records as tax key number **361-2182-000** (the "Property"), by Claimant's attorneys, Michael Best & Friedrich LLP, and files this Claim For Excessive Assessment against the City, pursuant to WIS. STAT. § 74.37 and the Uniformity Clause of the Wisconsin Constitution.

1. Claimant is the owner of the Property, located at 700-738 W. Wisconsin Avenue, Milwaukee, Wisconsin.
2. For 2022, property in the City was taxed at \$23.814 per \$1,000 of assessed value.
3. The 2022 assessment of the Property was set by the City's Assessor at \$780,400. Timely objection was filed by Claimant.
4. The City's Board of Assessors notified Claimant of its determination to reduce the 2022 assessment of the Property to \$727,900. Timely appeal of the Board of Assessors' determination to the City's Board of Review was filed by Claimant.
5. Based on the 2022 assessment of the Property as set by the Board of Assessors, the City imposed a net property tax of \$17,260.38 on the Property, as detailed on **Exhibit A** attached hereto and incorporated herein.
6. The correct assessed value of the Property as of January 1, 2022 was no higher than \$408,000 and, as a result, the assessment of the Property as set by the Board of Assessors was excessive in at least the amount of \$319,900. The 2022 assessment of the Property as set by the Board of Assessors was further not uniform with the assessments of other properties in the City in violation of the Uniformity Clause of the Wisconsin Constitution.
7. The correct tax on the Property for 2022, net of the first dollar credit, is no higher than \$9,642.35.
8. As a result of the excessive and non-uniform assessment of the Property for 2022, excess net property tax in at least the amount of \$7,618.03 was imposed by the City on the Property.

The amount of this claim is **\$7,618.03**, plus interest thereon.

Dated at Milwaukee, Wisconsin this 23rd day of January, 2023.

MICHAEL BEST & FRIEDRICH LLP

Nicholas J Boerke

211236-0002\34231048.v1

2022 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL

ACCOUNT TYPE: REAL ESTATE
 TAX KEY / ACCOUNT NO. 3612182000 BILL # 00093587 634
 LOCATION OF PROPERTY: 700 738 W WISCONSIN AV
 LEGAL DESCRIPTION: NEIGHBORHOOD 646 PLAT PAGE 391/06
 LIBRARY HILL CONDOMINIUM IN NW 1/4 SEC 29-7-22 COM
 MERCIAL UNIT 2 & UNDIVIDED 4% INT IN COMMON ELEME

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

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

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

Class	Assessment-Land	Assmt.-Improvements	Total Assessment	Detail of Special Assessments and Other Charges
SPECIAL MERCANTILE	281,000	446,900	727,900	BID #5 WESTOWN 655.11 BID #21 DOWNTOWN MGNT DIST 1,109.39
Avg. Assmt. Ratio	Est. Fair Mkt.-Land	Est. Fair Mkt.-Improvements	Total Est. Fair Market	
0.9215	304,938	484,970	789,908	
School taxes reduced by school levy tax credit			1,036.97	TOTAL 1,764.50

Tax Levy	2021 Est. State Aids	2022 Est. State Aids	2021 Net Tax	2022 Net Tax	% Change
Sewerage Dist.			1,196.76	1,079.11	-9.831
Public Schools	753,752,343	743,048,670	6,280.58	5,828.80	-7.193
Tech. College	30,242,706	30,413,456	810.19	712.40	-12.070
County Govt.	26,078,101	25,872,712	3,440.53	3,042.77	-11.561
City Govt.	256,510,209	256,245,921	7,398.45	6,671.06	-9.832
Total	1,066,583,359	1,055,580,759	19,126.51	17,334.14	-9.371
First Dollar Credit			-69.35	-73.76	+6.359
Lottery and Gaming Credit			0.00	0.00	+0.000
Net Property Tax			19,057.16	17,260.38	-9.428
Special Assessments and Charges				1,764.50	

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 ▶ 19,024.88 ◀
Monthly Installment Payment Due: February through July 2023	1,892.04	Net Assessed Value Rate Before Credits 23.814	FULL PAYMENT DUE ON OR BEFORE 01/31/2023 19,024.88
Monthly Installment Payment Due: August, September, and October 2023	1,338.79		FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2023 3,656.27

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

2022 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON

ACCOUNT TYPE: REAL ESTATE TAX KEY / ACCOUNT NO. 3612182000 BILL # 00093587
 LOCATION OF PROPERTY: 700 738 W WISCONSIN AV

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

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

FULL PAYMENT DUE ON OR BEFORE 01/31/2023	19,024.88
FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2023	3,656.27
PLEASE WRITE IN AMOUNT ENCLOSED	
\$	

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

634

208202220009358740001902488400003656279

CITY OF MILWAUKEE
2023 JAN 27 PM 2:04
CITY CLERK'S OFF

vonBriesen

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

OFFICE OF CITY ATTORNEY
TAGLaw International Lawyers
81 JAN '23 AM 11:26

Alan H. Marcovitz
Direct Telephone
414-287-1401

alan.marcovitz@vonbriesen.com

CLAIM FOR EXCESSIVE ASSESSMENT (s. 74.37, Wis. Stats)

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

Now comes Loomis Centre LLC ("Claimant") owner of parcel 553-0754-000 (the "Property") in the City of Milwaukee, Wisconsin, by Claimant's attorneys, von Briesen & Roper, s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. §74.37.


1. Claimant is the owner of Property located at 3565 S. 27th Street, Milwaukee, Wisconsin.
2. For 2022, property in the City was assessed at 92.15% of its fair market value as of January 1, 2022, and was taxed at \$23.814 per \$1,000 of assessed value.
3. The 2022 assessment of the Property was set by the Commissioner of Assessments at \$1,528,400. Timely objection was filed.
4. The Board of Assessors sustained the 2022 assessment. Timely appeal was filed.
5. The Board of Review has not held an evidentiary hearing on Claimant's objection.
6. Based on the 2022 assessment of \$1,528,400, the City imposed a net tax of \$36,323.40 on the Property.
7. The assessment of the Property for 2022 should be no higher than \$1,192,728. This amount is derived from the net income generated by the Property.
8. The correct net tax on the Property for 2022 should be no higher than \$28,403.62
9. As a result of the excessive assessment of the Property for 2022, the assessment of the Property is excessive in the amount of \$335,672.
10. As a result of the excessive assessment of the Property for 2022, excess tax in at least the amount of \$7,919.78 was imposed on the Property.

11. On January 13, 2023, Claimant paid the full first installment of 2022 taxes on the Property.

12. The total amount of this claim for 2022 is \$7,919.78, plus interest thereon.

Dated at Milwaukee, Wisconsin, this 27th day of January, 2023.

von Briesen & Roper, s.c.



Alan Marcuvitz
Craig M. Salzer

CITY OF MILWAUKEE
2023 JAN 27 PM 2:04
CITY CLERK'S OFFICE

CLAIM FOR EXCESSIVE ASSESSMENT (s. 74.37, Wis. Stats)

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

OFFICE OF CITY ATTORNEY
31 JAN '23 AM 11:27

Now comes Loomis Centre LLC (“Claimant”) owner of parcel 553-0761-000 (the “Property”) in the City of Milwaukee, Wisconsin, by Claimant’s attorneys, von Briesen & Roper, s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the “City”), pursuant to Wis. Stat. §74.37.

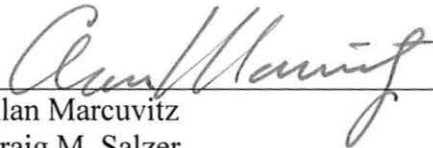
1. Claimant is the owner of Property located at 3555 S. 27th Street, Milwaukee, Wisconsin.
2. For 2022, property in the City was assessed at 92.15% of its fair market value as of January 1, 2022, and was taxed at \$23.814 per \$1,000 of assessed value.
3. The 2022 assessment of the Property was set by the Commissioner of Assessments at \$2,704,400. Timely objection was filed.
4. The Board of Assessors sustained the 2022 assessment. Timely appeal was filed.
5. The Board of Review has not held an evidentiary hearing on Claimant’s objection.
6. Based on the 2022 assessment of \$2,704,400, the City imposed a net tax of \$64,328.52 on the Property.
7. The assessment of the Property for 2022 should be no higher than \$2,087,274. This amount is derived from the net income generated by the Property.
8. The correct net tax on the Property for 2022 should be no higher than \$49,706.34.
9. As a result of the excessive assessment of the Property for 2022, the assessment of the Property is excessive in the amount of \$617,126.
10. As a result of the excessive assessment of the Property for 2022, excess tax in at least the amount of \$14,622.18 was imposed on the Property.

11. On January 13, 2023, Claimant paid the full first installment of 2022 taxes on the Property.

12. The total amount of this claim for 2022 is \$14,622.18, plus interest thereon.

Dated at Milwaukee, Wisconsin, this 27th day of January, 2023.

von Briesen & Roper, s.c.


Alan Marcuvitz
Craig M. Salzer

CITY OF MILWAUKEE
2023 JAN 27 PM 2:03
CITY CLERK'S OFFICE

vonBriesen

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

TAGLaw International Lawyers

Alan H. Marcuvitz

Direct Telephone

414-287-1401

alan.marcuvitz@vonbriesen.com

CLAIM FOR EXCESSIVE ASSESSMENT (s. 74.37, Wis. Stats)

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

OFFICE OF CITY ATTORNEY
31 JAN '23 AM 11:27

Now comes Loomis Centre LLC (“Claimant”) owner of parcel 553-0751-000 (the “Property”) in the City of Milwaukee, Wisconsin, by Claimant’s attorneys, von Briesen & Roper, s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the “City”), pursuant to Wis. Stat. §74.37.

1. Claimant is the owner of Property located at 3545 S. 27th Street, Milwaukee, Wisconsin.
2. For 2022, property in the City was assessed at 92.15% of its fair market value as of January 1, 2022, and was taxed at \$23.814 per \$1,000 of assessed value.
3. The 2022 assessment of the Property was set by the Commissioner of Assessments at \$6,735,900. Timely objection was filed.
4. The Board of Assessors sustained the 2022 assessment. Timely appeal was filed.
5. The Board of Review has not held an evidentiary hearing on Claimant’s objection.
6. Based on the 2022 assessment of \$6,735,900, the City imposed a net tax of \$160,334.23 on the Property.
7. The assessment of the Property for 2022 should be no higher than \$5,069,094. This amount is derived from the net income generated by the Property.
8. The correct net tax on the Property for 2022 should be no higher than \$120,715.40
9. As a result of the excessive assessment of the Property for 2022, the assessment of the Property is excessive in the amount of \$1,666,806.
10. As a result of the excessive assessment of the Property for 2022, excess tax in at least the amount of \$39,618.83 was imposed on the Property.

11. On January 13, 2023, Claimant paid the full first installment of 2022 taxes on the Property.

12. The total amount of this claim for 2022 is \$39,618.83, plus interest thereon.

Dated at Milwaukee, Wisconsin, this 27th day of January, 2023.

von Briesen & Roper, s.c.

A handwritten signature in cursive script, appearing to read "Alan Marcovitz", written over a horizontal line.

Alan Marcovitz
Craig M. Salzer

2022 CLAIM FOR EXCESSIVE ASSESSMENT

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

11:50 AM
1-20-23
M

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

Now comes Claimant, **MIDAS MILWAUKEE LLC d/b/a ALOFT HOTEL**, owner of the property located at **1220 – 1240 N. Martin Luther King Jr. Drive, Milwaukee, WI.** (the “City”) and identified in the City’s tax records as tax key number **362-0472-100** (the “Property”), by Claimant’s attorneys, Michael Best & Friedrich LLP, and files this Claim For Excessive Assessment against the City of Milwaukee (“the City”), pursuant to Wis. Stat. § 74.37 and the Uniformity Clause of the Wisconsin Constitution.

1. Claimant is the owner of the Property, located at 1220 – 1240 N. Martin Luther King Jr. Drive, Milwaukee, Wisconsin.
2. For 2022, property in the City was taxed at \$23.814 per \$1,000 of assessed value.
3. The 2022 assessment of the Property was originally set by the City’s Assessor at \$20,548,700. Timely objection was filed by Claimant.
4. The City’s Board of Assessors notified Claimant of its determination to sustain the 2022 assessment of the Property at \$20,548,700. Timely appeal of the Board of Assessors’ determination to the City’s Board of Review was filed by Claimant.
5. Based on the 2022 assessment of the Property as set by the Board of Assessors, the City imposed a 2022 net property tax of \$489,270.73, a BID #21 tax of 31,318.13 and a BID #15 tax of \$6,564.20 on the Property, as detailed on **Exhibit A** attached hereto and incorporated herein.
6. The correct assessed value of the Property as of January 1, 2022 was no higher than \$17,000,000 based on an independent MAI appraisal submitted to the assessor and, as a result, the assessment of the Property as set by the Board of Assessors was excessive in at least the amount of \$3,548,700. The 2022 assessment of the Property as set by the Board of Assessors was further not uniform with the assessments of other properties in the City in violation of the Uniformity Clause of the Wisconsin Constitution.
7. The correct tax property tax on the Property for 2022, net of the first dollar credit, is no higher than \$404,764.24.
8. The correct BID #21 tax on the Property for 2022 is no higher than \$25,908.88.
9. The correct BID #15 tax on the Property for 2022 is no higher than \$5,430.44.
10. As a result of the excessive and non-uniform assessment of the Property for 2022, excess net property tax in at least the amount of \$84,506.49 was imposed by the City on the Property.

OFFICE OF CITY ATTORNEY

23 JAN '23 9:00 AM 790 N. Water Street, Suite 2500 | Milwaukee, WI 53202 | T 414.271.6560 | F 414.277.0656
michaelbest.com

CITY OF MILWAUKEE
CITY CLERK'S OFFICE
2023 JAN 23 AM 11:54

Notice of Claim and Claim for Excessive Assessment
1220– 240 N. Martin Luther King Jr. Dr.
Page 2

11. As a result of the excessive and non-uniform assessment of the Property for 2022, excess BID #21 tax in at least the amount of \$5,409.25 was imposed by the City on the Property.

12. As a result of the excessive and non-uniform assessment of the Property for 2022, excess BID #15 tax in at least the amount of \$1,133.76 was imposed by the City on the Property.

The amount of this claim is \$91,049.50, plus interest thereon.

Dated at Milwaukee, Wisconsin this 17th day of January, 2023.

MICHAEL BEST & FRIEDRICH LLP



Nicholas J Boerke

2022 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL

ACCOUNT TYPE: REAL ESTATE
 TAX KEY / ACCOUNT NO. 3620472100 BILL # 00093673
 LOCATION OF PROPERTY: 1220 1240 N MARTIN L KING JR DR
 LEGAL DESCRIPTION: NEIGHBORHOOD 647 PLAT PAGE 361/32
 PARK EAST ON THE WEST SIDE OF THE MILWAUKEE RIVER
 SUBD IN THE S 1/2 SEC 20-7-22 BLOCK 5 LOT 1 AND V

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.

MIDAS MILWAUKEE LLC
 MILWAUKEE RIVER HOTEL LLC DBA ALOFT
 HOTE
 1804 BORMAN CIR DR STE # 100
 ST LOUIS, MO 63146

Class	Assessment-Land	Assmt.-Improvements	Total Assessment	Detail of Special Assessments and Other Charges	
SPECIAL MERCANTILE	1,135,800	19,412,900	20,548,700	FIRE PREVENTION INSPECTION	582.26
				BID #15 MILWAUKEE RIVER WALKS	6,564.20
				BID #21 DOWNTOWN MGNT DIST	31,318.13
Avg. Assmt. Ratio	Est. Fair Mkt.-Land	Est. Fair Mkt.-Improvements	Total Est. Fair Market		
0.9215	1,232,556	21,066,630	22,299,186	TOTAL	38,464.59
School taxes reduced by school levy tax credit			29,273.88		

Tax Levy	2021 Est. State Aids	2022 Est. State Aids	2021 Net Tax	2022 Net Tax	% Change
Sewerage Dist.			33,569.26	30,463.45	-9.252
Public Schools	753,752,343	743,048,670	176,171.13	164,547.62	-6.598
Tech. College	30,242,706	30,413,456	22,725.97	20,111.01	-11.506
County Govt.	26,078,101	25,872,712	96,507.28	85,897.68	-10.994
City Govt.	256,510,209	256,245,921	207,527.42	188,324.73	-9.253
Total	1,066,583,359	1,055,580,759	536,501.06	489,344.49	-8.790
First Dollar Credit			-69.35	-73.76	+6.359
Lottery and Gaming Credit			0.00	0.00	+0.000
Net Property Tax			536,431.71	489,270.73	-8.792
Special Assessments and Charges				38,464.59	

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			527,735.32
Monthly Installment Payment Due: February through July 2023	53,690.03	Net Assessed Value Rate Before Credits	FULL PAYMENT DUE ON OR BEFORE 01/31/2023 527,735.32
Monthly Installment Payment Due: August, September, and October 2023	38,007.68	23.814	FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2023 91,572.10

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

2022 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON

ACCOUNT TYPE: REAL ESTATE TAX KEY / ACCOUNT NO. 3620472100 BILL # 00093673
 LOCATION OF PROPERTY: 1220 1240 N MARTIN L KING JR DR

- 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 01/31/2023	527,735.32
FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2023	91,572.10
PLEASE WRITE IN AMOUNT ENCLOSED	
\$	

MIDAS MILWAUKEE LLC
 MILWAUKEE RIVER HOTEL LLC DBA ALOFT
 HOTE
 1804 BORMAN CIR DR STE # 100
 ST LOUIS, MO 63146

208202220009367320052773532800091572107

CITY OF MILWAUKEE
2023 JAN 27 PM 2:04
CITY CLERK'S OFFICE

TAGLaw International Lawyers

Alan H. Marcuvitz

Direct Telephone

414-287-1401

alan.marcuvitz@vonbriesen.com

CLAIM FOR EXCESSIVE ASSESSMENT (s. 74.37, Wis. Stats)

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

OFFICE OF CITY ATTORNEY
31 JAN '23 11:27

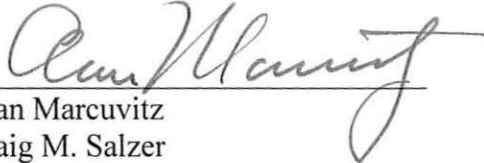
Now comes The Newport Corporation (“Claimant”) owner of parcel 359-0294-000 (the “Property”) in the City of Milwaukee, Wisconsin, by Claimant’s attorneys, von Briesen & Roper, s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the “City”), pursuant to Wis. Stat. §74.37.

1. Claimant is the owner of Property located at 1610 N. Prospect Avenue, Milwaukee, Wisconsin.
2. For 2022, property in the City was assessed at 92.15% of its fair market value as of January 1, 2022, and was taxed at \$23.814 per \$1,000 of assessed value.
3. The 2022 assessment of the Property was set by the Commissioner of Assessments at \$21,001,700. Timely objection was filed.
4. The Board of Assessors sustained the 2022 assessment. Timely appeal was filed.
5. The Board of Review has not held an evidentiary hearing on Claimant’s objection.
6. Based on the 2022 assessment of \$21,001,700, the City imposed a net tax of \$487,226.58 on the Property.
7. The assessment of the Property for 2022 should be no higher than \$14,884,814. This amount is based on paired sales analysis.
8. The correct net tax on the Property for 2022 should be no higher than \$354,466.96.
9. As a result of the excessive assessment of the Property for 2022, the assessment of the Property is excessive in the amount of \$6,116,886.
10. As a result of the excessive assessment of the Property for 2022, excess tax in at least the amount of \$132,759.62 was imposed on the Property.

11. On January 19, 2023, Claimant paid the full amount of 2022 taxes on the Property.
12. The total amount of this claim for 2022 is \$132,759.62, plus interest thereon.

Dated at Milwaukee, Wisconsin, this 27th day of January, 2023.

von Briesen & Roper, s.c.


Alan Marcuvitz
Craig M. Salzer

CITY OF MILWAUKEE
2023 JAN 27 PM 2:03
CITY CLERK'S OFF

vonBriesen

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

TAGLaw International Lawyers

Alan H. Marcuvitz
Direct Telephone
414-287-1401

alan.marcuvitz@vonbriesen.com

CLAIM FOR UNLAWFUL TAX (s.74.35, Wis. Stats.)

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

OFFICE OF CITY ATTORNEY
31 JAN '23 AM 11:27


Now comes New Restoration Christian Church ("Claimant"), owner of parcel 146-9967-113 (the "Property"), by Claimant's attorneys, von Briesen & Roper, s.c., and files this Claim for Unlawful Tax against the City of Milwaukee ("City") pursuant to Wis. Stat. sec 74.35.

1. Claimant is the owner of the Property, which is located at 11000 W. Mill Road in the City.
2. For 2022, property in the City was assessed at 92.15% of its fair market value as of January 1, 2022 and was taxed at \$23.814 per \$1,000 of assessed value.
3. The 2022 assessment of the Property was erroneously set by the Commissioner of Assessments at \$174,700.
4. Based on the 2022 assessment as set by the City, the City imposed a net tax of \$4,260.28 on the Property.
5. The value of the Property for 2022 is \$0 because it is exempt under Wis. Stat. 70.11(4).
6. As a result, the 2022 assessment of the Property is erroneous and unlawful.
7. As a result of the unlawful assessment of the Property for 2022, unlawful tax in the amount of \$4,160.28 was imposed on the Property.
8. On January 11, 2023, Claimant paid the first installment of 2022 taxes on the Property.
9. Because sec. 74.35 provides that this Claim of Unlawful Tax is a mandatory step in the only process available to Claimant to challenge the Assessment Commissioner's erroneous action, and subsection 74.35(5)(c) mandates that the tax, including the unlawful tax in the amount of \$4,260.28 must be timely paid, as a condition for seeking correction of the Assessment Commissioner's erroneous action, the Claimant is requesting immediate action on its Claim.

10. Wherefore, Claimant requests that the Common Council remove the unlawful 2022 tax assessment on the Property, and as a result of the unlawful tax imposed on the Property for 2022, Claimant requests refund/cancellation of said unlawful tax of \$4,160.28.

Dated at Milwaukee, Wisconsin, this 27th day of January, 2023.

von Briesen & Roper, s.c.


Alan Marcavitz
Katie L. Bireley

CITY OF MILWAUKEE
2023 JAN 27 PM 2:03
CITY CLERK'S OFFICE

von Briesen

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

TAGLaw International Lawyers

Alan H. Marcuvitz

Direct Telephone

414-287-1401

alan.marcuvitz@vonbriesen.com

CLAIM FOR UNLAWFUL TAX (s.74.35, Wis. Stats.)

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

OFFICE OF CITY ATTORNEY
31 JAN '23 AM 11:27


Now comes New Restoration Christian Church ("Claimant"), owner of parcel 146-0322-000 (the "Property"), by Claimant's attorneys, von Briesen & Roper, s.c., and files this Claim for Unlawful Tax against the City of Milwaukee ("City") pursuant to Wis. Stat. sec 74.35.

1. Claimant is the owner of the Property, which is located at 11224 W. Mill Road in the City.
2. For 2022, property in the City was assessed at 92.15% of its fair market value as of January 1, 2022 and was taxed at \$23.814 per \$1,000 of assessed value.
3. The 2022 assessment of the Property was erroneously set by the Commissioner of Assessments at \$133,600.
4. Based on the 2022 assessment as set by the City, the City imposed a net tax of \$3,381.53 on the Property.
5. The value of the Property for 2022 is \$0 because it is exempt under Wis. Stat. 70.11(4).
6. As a result, the 2022 assessment of the Property is erroneous and unlawful.
7. As a result of the unlawful assessment of the Property for 2022, unlawful tax in the amount of \$3,181.53 was imposed on the Property.
8. On January 12, 2023, Claimant paid the first installment of 2022 taxes on the Property.
9. Because sec. 74.35 provides that this Claim of Unlawful Tax is a mandatory step in the only process available to Claimant to challenge the Assessment Commissioner's erroneous action, and subsection 74.35(5)(c) mandates that the tax, including the unlawful tax in the amount of \$3,181.53 must be timely paid, as a condition for seeking correction of the Assessment Commissioner's erroneous action, the Claimant is requesting immediate action on its Claim.

10. Wherefore, Claimant requests that the Common Council remove the unlawful 2022 tax assessment on the Property, and as a result of the unlawful tax imposed on the Property for 2022, Claimant requests refund/cancellation of said unlawful tax of \$3,181.53.

Dated at Milwaukee, Wisconsin, this 27th day of January, 2023.

von Briesen & Roper, s.c.


Alan Marcuvitz
Katie L. Bireley



2022 CLAIM FOR EXCESSIVE ASSESSMENT

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

CITY OF MILWAUKEE
2023 JAN 23 PM 1:44
CITY CLERK'S OFFICE
1

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

Now comes Claimant, **North End One LLC**, owner of the property located at **1531-1575 N. Water St., Unit 201, Milwaukee, WI** (the "City") and identified in the City's tax records as tax key number **360-1881-000** (the "Property"), by Claimant's attorneys, Michael Best & Friedrich LLP, and files this Claim For Excessive Assessment against the City, pursuant to WIS. STAT. § 74.37 and the Uniformity Clause of the Wisconsin Constitution.

1. Claimant is the owner of the Property, located at 1531-1575 N. Water St., Unit 201, Milwaukee, Wisconsin.
2. For 2022, property in the City was taxed at \$23.814 per \$1,000 of assessed value.
3. The 2022 assessment of the Property was set by the City's Assessor at \$986,300. Timely objection was filed by Claimant.
4. The City's Board of Assessors notified Claimant of its determination to sustain the 2022 assessment of the Property. Timely appeal of the Board of Assessors' determination to the City's Board of Review was filed by Claimant.
5. Based on the 2022 assessment of the Property as set by the Board of Assessors, the City imposed a net property tax of \$23,413.88 on the Property, as detailed on Exhibit A attached hereto and incorporated herein.
6. The correct assessed value of the Property as of January 1, 2022 was no higher than \$600,000 and, as a result, the assessment of the Property as set by the Board of Assessors was excessive in at least the amount of \$386,300. The 2022 assessment of the Property as set by the Board of Assessors was further not uniform with the assessments of other properties in the City in violation of the Uniformity Clause of the Wisconsin Constitution.
7. The correct tax on the Property for 2022, net of the first dollar credit, is no higher than \$14,214.64.
8. As a result of the excessive and non-uniform assessment of the Property for 2022, excess net property tax in at least the amount of \$9,199.24 was imposed by the City on the Property.

The amount of this claim is \$9,199.24, plus interest thereon.

Dated at Milwaukee, Wisconsin this 23rd day of January, 2023.

MICHAEL BEST & FRIEDRICH LLP

Nicholas J. Boerke

211236-0002\34229337.v1

2022 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL

ACCOUNT TYPE: REAL ESTATE
 TAX KEY / ACCOUNT NO. 3601881000 BILL # 00093224 634
 LOCATION OF PROPERTY: 1531 1575 N WATER ST Unit 201
 LEGAL DESCRIPTION: NEIGHBORHOOD 626 PLAT PAGE 360/34
 NORTH END RETAIL CONDOMINIUM IN SW 1/4 SEC 21-7-22
 UNIT 201 WITH AN UNDIVIDED 77.73% INTEREST IN COM

Spencer 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.

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

Class	Assessment-Land	Assmt.-Improvements	Total Assessment	Detail of Special Assessments and Other Charges	
LOCAL MERCANTILE	135,200	851,100	986,300	BID #21 DOWNTOWN MGNT DIST	1,503.21
Avg. Assmt. Ratio	Est. Fair Mkt.-Land	Est. Fair Mkt.-Improvements	Total Est. Fair Market		
0.9215	146,717	923,603	1,070,320	TOTAL	1,503.21
School taxes reduced by school levy tax credit			1,405.09		

Tax Levy	2021 Est. State Aids	2022 Est. State Aids	2021 Net Tax	2022 Net Tax	% Change
Sewerage Dist.			1,591.95	1,462.19	-8.151
Public Schools	753,752,343	743,048,670	8,354.55	7,897.99	-5.465
Tech. College	30,242,706	30,413,456	1,077.73	965.29	-10.433
County Govt.	26,078,101	25,872,712	4,576.66	4,122.93	-9.914
City Govt.	256,510,209	256,245,921	9,841.56	9,039.24	-8.152
Total	1,066,583,359	1,055,580,759	25,442.45	23,487.64	-7.683
First Dollar Credit			-69.35	-73.76	+6.359
Lottery and Gaming Credit			0.00	0.00	+0.000
Net Property Tax			25,373.10	23,413.88	-7.722
Special Assessments and Charges				1,503.21	

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

TOTAL DUE	24,917.09
MONTHLY INSTALLMENT PAYMENT DUE: February through July 2023	2,566.56
MONTHLY INSTALLMENT PAYMENT DUE: August, September, and October 2023	1,816.07
Net Assessed Value Rate Before Credits	23.814
FULL PAYMENT DUE ON OR BEFORE 01/31/2023	24,917.09
FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2023	4,069.52

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

2022 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON

ACCOUNT TYPE: REAL ESTATE TAX KEY / ACCOUNT NO. 3601881000 BILL # 00093224
 LOCATION OF PROPERTY: 1531 1575 N WATER ST Unit 201

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

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

FULL PAYMENT DUE ON OR BEFORE 01/31/2023	24,917.09
FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2023	4,069.52
PLEASE WRITE IN AMOUNT ENCLOSED	
\$	

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

634

208202220009322440002491709800004069522

2022 CLAIM FOR EXCESSIVE ASSESSMENT

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

1-40-23
 1-23-23
 JAN 23 PM 4:50
 OFFICE OF MILWAUKEE

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

Now comes Claimant, **North End Phase I LLC**, owner of the property located at **459 E. Pleasant St., Unit 202, Milwaukee, WI** (the “City”) and identified in the City’s tax records as tax key number **360-1882-000** (the “Property”), by Claimant’s attorneys, Michael Best & Friedrich LLP, and files this Claim For Excessive Assessment against the City, pursuant to WIS. STAT. § 74.37 and the Uniformity Clause of the Wisconsin Constitution.

1. Claimant is the owner of the Property, located at 459 E. Pleasant St., Unit 202, Milwaukee, Wisconsin.
2. For 2022, property in the City was taxed at \$23.814 per \$1,000 of assessed value.
3. The 2022 assessment of the Property was set by the City’s Assessor at \$492,300. Timely objection was filed by Claimant.
4. The City’s Board of Assessors notified Claimant of its determination to sustain the 2022 assessment of the Property. Timely appeal of the Board of Assessors’ determination to the City’s Board of Review was filed by Claimant.
5. Based on the 2022 assessment of the Property as set by the Board of Assessors, the City imposed a net property tax of \$11,649.80 on the Property, as detailed on **Exhibit A** attached hereto and incorporated herein.
6. The correct assessed value of the Property as of January 1, 2022 was no higher than \$234,000 and, as a result, the assessment of the Property as set by the Board of Assessors was excessive in at least the amount of \$258,300. The 2022 assessment of the Property as set by the Board of Assessors was further not uniform with the assessments of other properties in the City in violation of the Uniformity Clause of the Wisconsin Constitution.
7. The correct tax on the Property for 2022, net of the first dollar credit, is no higher than \$5,498.72.
8. As a result of the excessive and non-uniform assessment of the Property for 2022, excess net property tax in at least the amount of \$6,151.08 was imposed by the City on the Property.

The amount of this claim is **\$6,151.08**, plus interest thereon.

Dated at Milwaukee, Wisconsin this 23rd day of January, 2023.

MICHAEL BEST & FRIEDRICH LLP



Nicholas J Boerke

211236-0002\34236130.v1

OFFICE OF CITY ATTORNEY
 24 JAN 23 AM 8:50

2022 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL

ACCOUNT TYPE: REAL ESTATE
 TAX KEY / ACCOUNT NO. 3601882000 BILL # 00093225 634
 LOCATION OF PROPERTY: 459 E PLEASANT ST Unit 202
 LEGAL DESCRIPTION: NEIGHBORHOOD 626 PLAT PAGE 360/34
 NORTH END RETAIL CONDOMINIUM IN SW 1/4 SEC 21-7-22
 UNIT 202 WITH AN UNDIVIDED 22.27% INTEREST IN COM

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

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

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

Class	Assessment-Land	Assmt.-Improvements	Total Assessment	Detail of Special Assessments and Other Charges	
LOCAL MERCANTILE	38,800	453,500	492,300	FIRE PREVENTION INSPECTION	110.91
				BID #21 DOWNTOWN MGMT DIST	750.31
Avg. Assmt. Ratio	Est. Fair Mkt.-Land	Est. Fair Mkt.-Improvements	Total Est. Fair Market		
0.9215	42,105	492,132	534,237	TOTAL	861.22
School taxes reduced by school levy tax credit			701.34		

Tax Levy	2021 Est. State Aids	2022 Est. State Aids	2021 Net Tax	2022 Net Tax	% Change
Sewerage Dist.			783.32	729.83	-6.829
Public Schools	753,752,343	743,048,670	4,110.85	3,942.18	-4.103
Tech. College	30,242,706	30,413,456	530.30	481.81	-9.144
County Govt.	26,078,101	25,872,712	2,251.94	2,057.91	-8.616
City Govt.	256,510,209	256,245,921	4,842.53	4,511.83	-6.829
Total	1,066,583,359	1,055,580,759	12,518.94	11,723.56	-6.353
First Dollar Credit			-69.35	-73.76	+6.359
Lottery and Gaming Credit			0.00	0.00	+0.000
Net Property Tax			12,449.59	11,649.80	-6.424
Special Assessments and Charges				861.22	

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	12,511.02
Monthly Installment Payment Due: February through July 2023	1,288.13	Net Assessed Value Rate Before Credits	FULL PAYMENT DUE ON OR BEFORE 01/31/2023	12,511.02
Monthly Installment Payment Due: August, September, and October 2023	914.71	23.814	FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2023	2,038.11

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

2022 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON

ACCOUNT TYPE: REAL ESTATE TAX KEY / ACCOUNT NO. 3601882000 BILL # 00093225
 LOCATION OF PROPERTY: 459 E PLEASANT ST Unit 202

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

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

FULL PAYMENT DUE ON OR BEFORE 01/31/2023	12,511.02
FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2023	2,038.11
PLEASE WRITE IN AMOUNT ENCLOSED	
\$	

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

634

206202220009322510001251102800002038115

CITY OF MILWAUKEE
2023 JAN 30 PM 2:46
CITY CLERK'S OFF

vonBriesen

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

TAGLaw International Lawyers

Alan H. Marcuvitz

Direct Telephone

414-287-1401

alan.marcuvitz@vonbriesen.com

CLAIM FOR EXCESSIVE ASSESSMENT (s. 74.37, Wis. Stats)

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

OFFICE OF CITY ATTORNEY
31 JAN '23 #11:25

Now comes Park Place Hospitality LLC (“Claimant”) owner of parcel 111-0081-000 (the “Property”) in the City of Milwaukee, Wisconsin, by Claimant’s attorneys, von Briesen & Roper, s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the “City”), pursuant to Wis. Stat. §74.37.

1. Claimant is the owner of Property located at 11600 W. Park Place, Milwaukee, Wisconsin.
2. For 2022, property in the City was assessed at 92.15% of its fair market value as of January 1, 2022, and was taxed at \$23.814 per \$1,000 of assessed value.
3. The 2022 assessment of the Property was set by the Commissioner of Assessments at \$7,413,400. Timely objection was filed.
4. The Board of Assessors sustained the 2022 assessment. Timely appeal was filed.
5. The Board of Review has not held an evidentiary hearing on Claimant’s Objection.
6. Based on the 2022 assessment of \$7,413,400, the City imposed a net tax of \$176,468.13 on the Property.
7. The assessment of the Property for 2022 should be no higher than \$6,962,000. This amount is derived from the net income generated by the Property.
8. The correct net tax on the Property for 2022 should be no higher than \$165,793.07.
9. As a result of the excessive assessment of the Property for 2022, the assessment of the Property is excessive in the amount of \$451,400.
10. As a result of the excessive assessment of the Property for 2022, excess tax in at least the amount of \$10,675.06 was imposed on the Property.

11. On January 18, 2023, Claimant paid the first installment of 2022 taxes on the Property.

12. The total amount of this claim for 2022 is \$10,675.06, plus interest thereon.

Dated at Milwaukee, Wisconsin, this 30th day of January, 2023.

von Briesen & Roper, s.c.


Alan Marcuvitz
Craig M. Salzer

CITY OF MILWAUKEE
2023 JAN 27 PM 2:02
CITY CLERK'S OFFICE

OFFICE OF CITY ATTORNEY
50 JAN 20 AM 8:08

CLAIM FOR EXCESSIVE ASSESSMENT (s. 74.37, Wis. Stats)

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

Now comes Rhythm, LLC (“Claimant”) owner of parcel 361-1841-100 (the “Property”) in the City of Milwaukee, Wisconsin, by Claimant’s attorneys, von Briesen & Roper, s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the “City”), pursuant to Wis. Stat. §74.37.


1. Claimant is the owner of Property located at 1632-1640 North Water Street, Milwaukee, Wisconsin.
2. For 2022, property in the City was assessed at 92.15% of its fair market value as of January 1, 2022, and was taxed at \$23.814 per \$1,000 of assessed value.
3. The 2022 assessment of the Property was set by the Commissioner of Assessments at \$19,414,000. Timely objection was filed.
4. The Board of Assessors reduced the 2022 assessment to \$18,746,700. Timely appeal was filed.
5. The Board of Review has not held an evidentiary hearing on Claimant’s objection.
6. Based on the 2022 assessment of \$18,746,700, the City imposed a net tax of \$446,358.10 on the Property.
7. The assessment of the Property for 2022 should be no higher than \$17,001,800. This amount is derived from the net income generated by the Property.
8. The correct net tax on the Property for 2022 should be no higher than \$404,880.87.
9. As a result of the excessive assessment of the Property for 2022, the assessment of the Property is excessive in the amount of \$2,412,200.
10. As a result of the excessive assessment of the Property for 2022, excess tax in at least the amount of \$41,477.23 was imposed on the Property.

11. On January 11, 2023, Claimant paid the full first installment of 2022 taxes on the Property in the amount of \$48,927.52.

12. The total amount of this claim for 2022 is \$41,477.23, plus interest thereon.

Dated at Milwaukee, Wisconsin, this 27th day of January, 2023.

von Briesen & Roper, s.c.


Alan Marcuvitz
Craig M. Salzer

CITY OF MILWAUKEE
2023 JAN 27 PM 2:03
CITY CLERK'S OFFICE

Von Briesen

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

TAGLaw International Lawyers

Alan H. Marcuvitz

Direct Telephone

414-287-1401

alan.marcuvitz@vonbriesen.com

CLAIM FOR EXCESSIVE ASSESSMENT (s. 74.37, Wis. Stats)

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

OFFICE OF CITY ATTORNEY
31 JAN '23 AM 11:27

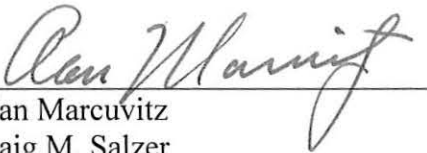
Now comes TAG 1 LLC ("Claimant") owner of parcel 355-0319-000 (the "Property") in the City of Milwaukee, Wisconsin, by Claimant's attorneys, von Briesen & Roper, s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. §74.37.

1. Claimant is the owner of Property located at 1816-1828 N. Farwell Avenue, Milwaukee, Wisconsin.
2. For 2022, property in the City was assessed at 92.15% of its fair market value as of January 1, 2022, and was taxed at \$23.814 per \$1,000 of assessed value.
3. The 2022 assessment of the Property was set by the Commissioner of Assessments at \$2,434,700. Timely objection was filed.
4. The Board of Assessors sustained the 2022 assessment. Timely appeal was filed.
5. The Board of Review has not held an evidentiary hearing on Claimant's objection.
6. Based on the 2022 assessment of \$2,434,700, the City imposed a net tax of \$57,905.91 on the Property.
7. The assessment of the Property for 2022 should be no higher than \$889,800. This amount is derived from the net income generated by the Property.
8. The correct net tax on the Property for 2022 should be no higher than \$21,189.70.
9. As a result of the excessive assessment of the Property for 2022, the assessment of the Property is excessive in the amount of \$1,544,900.
10. As a result of the excessive assessment of the Property for 2022, excess tax in at least the amount of \$36,716.21 was imposed on the Property.

11. On January 25, 2023, Claimant paid the full amount of 2022 taxes on the Property.
12. The total amount of this claim for 2022 is \$36,716.21, plus interest thereon.

Dated at Milwaukee, Wisconsin, this 27th day of January, 2023.

von Briesen & Roper, s.c.



Alan Marcuvitz
Craig M. Salzer

HUSCH BLACKWELL

Smitha Chintamaneni
Partner

511 North Broadway, Suite 1100
Milwaukee, WI 53202
Direct: 414.978.5504
Fax: 414.223.5000
Smitha.Chintamaneni@huschblackwell.com

CITY OF MILWAUKEE

2023 JAN 31 PM 2:15

CITY CLERK'S OFFICE

January 31, 2023

OFFICE OF CITY ATTORNEY
01 FEB '23 AM 08:08

VIA PERSONAL SERVICE

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

-2-15-23
1-31-23
JH

Re: Refund Claim for 2022 Excessive Tax

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 ("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, 2022 assessments (the "2022 Assessments") were excessive.

The City's 2022 Assessment of Property 1 exceeded Property 1's fair market value by not less than \$15,558,000. Accordingly, with respect to Property 1, USV's Claim is in the amount of not less than \$370,498 plus any interest as provided by law. The City's 2022 Assessment of Property 2 exceeded Property 2's fair market value by not less than \$9,704,000. Accordingly, with respect to Property 2, USV's Claim is in the amount of not less than \$231,091, plus any interest as provided by law.

USV has complied with the procedures for objecting to the 2022 Assessments under Wis. Stat. § 74.37. USV has not contested the 2022 Assessments 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 Properties, USV has paid the first installment amount of \$62,672.73 alleged to be due for Property 1 on January 30, 2023 prior to the filing of this Claim. (See Exhibit A, attached.) USV has also paid the first installment amount of \$41,178.98 alleged to be due for Property 2 on January 30, 2023 prior to the filing of this Claim. (See Exhibit B, attached.)

City of Milwaukee Clerk
January 31, 2023
Page 2

By this letter, USV has stated a valid claim to recover taxes paid with respect to the excessive assessments on the Properties for the 2022 tax year. USV respectfully requests that the City act on these Claims within 90 days from the date of service thereof.

Please contact the undersigned with any questions regarding this matter.

Very truly yours,



Smitha Chintamaneni

Attachments

Confirmation

Print this page as confirmation of payment and retain until official documentation is received. Please allow several business days for payments to be posted to your account.

Pursuant to the Milwaukee Code of Ordinances, Section 81-19.5, any tax payment transaction that is returned by the bank will be assessed a \$35 fee which will be added to your tax account balance.

Please keep a record of your Confirmation Number, or for your records.

Confirmation Number **MILMI5000868929**

Payment Details

Description City of Milwaukee TaxBill
<http://www.milwaukee.gov/PaymentInquiry>

Payment Amount \$62,672.73

Payment Date 01/30/2023

Status SCHEDULED

Tax Key / Account Number 0029996210

Payment Type 1. Current Levy Year Real Estate Tax Payment

Please Note: The current levy year is 2022.

Payment Method

Bank Routing Number

Bank Name

Bank Account Number

Bank Account Type Checking

Bank Account Category Business

Confirmation Email rkarman@usventure.com

EXHIBIT A

Confirmation

Print this page as confirmation of payment and retain until official documentation is received. Please allow several business days for payments to be posted to your account.

Pursuant to the Milwaukee Code of Ordinances, Section 81-19.5, any tax payment transaction that is returned by the bank will be assessed a \$35 fee which will be added to your tax account balance.

Please keep a record of your Confirmation Number, or for your records.

Confirmation Number **MILMI5000868913**

Payment Details

Description City of Milwaukee TaxBill
<http://www.milwaukee.gov/PaymentInquiry>

Payment Amount \$41,178.98

Payment Date 01/30/2023

Status SCHEDULED

Tax Key / Account Number 0020071110

Payment Type 1. Current Levy Year Real Estate Tax Payment

Please Note: The current levy year is 2022.

Payment Method

Bank Routing Number

Bank Name

Bank Account Number

Bank Account Type Checking

Bank Account Category Business

Confirmation Email rkarman@usventure.com

EXHIBIT B



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

2022 CLAIM FOR EXCESSIVE ASSESSMENT

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

1550A
 1-20-23

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

Now comes Claimant, **Wisconsin & Milwaukee Hotel LLC**, owner of the property located at **323 E. Wisconsin Avenue, Milwaukee, WI** (the "City") and identified in the City's tax records as tax key number **396-0471-000** (the "Property"), by Claimant's attorneys, Michael Best & Friedrich LLP, and files this Claim For Excessive Assessment against the City of Milwaukee ("the City"), pursuant to WIS. STAT. § 74.37 and the Uniformity Clause of the Wisconsin Constitution.

1. Claimant is the owner of the Property, located at 323 E. Wisconsin Avenue, Milwaukee, Wisconsin.
2. For 2022, property in the City was taxed at \$23.814 per \$1,000 of assessed value.
3. The 2022 assessment of the Property was originally set by the City's Assessor at \$36,976,700. Timely objection was filed by Claimant.
4. The City's Board of Assessors notified Claimant of its determination to reduce the 2022 assessment of the Property to \$33,451,900. Timely appeal of the Board of Assessors' determination to the City's Board of Review was filed by Claimant.
5. Based on the 2022 assessment of the Property as set by the Board of Assessors, the City imposed a net property tax of \$796,546.10 on the Property and an additional BID #21 tax of \$50,983.80, as detailed on **Exhibit A** attached hereto and incorporated herein.
6. The correct assessed value of the Property as of January 1, 2022 was no higher than \$20,220,000 and, as a result, the assessment of the Property as set by the Board of Assessors was excessive in at least the amount of \$13,231,900. The 2022 assessment of the Property as set by the Board of Assessors was further not uniform with the assessments of other properties in the City in violation of the Uniformity Clause of the Wisconsin Constitution.
7. The correct tax on the Property for 2022, net of the first dollar credit, is no higher than \$481,445.32.
8. The correct BID #21 tax on the Property for 2022 is no higher than \$30,817.16.
9. As a result of the excessive and non-uniform assessment of the Property for 2022, excess net property tax in at least the amount of \$315,100.78 was imposed by the City on the Property.
10. As a result of the excessive and non-uniform assessment of the Property for 2022, excess BID #21 tax in at least the amount of \$20,166.64 was imposed by the City on the Property.

OFFICE OF CITY ATTORNEY
 29 JAN '23 AM 08:23

CITY OF MILWAUKEE
 CLERK'S OFFICE
 29 JAN 23 AM 11:54

Notice of Claim and Claim for Excessive
Assessment – 323 E. Wisconsin Ave.
Page 2

The amount of this claim is \$335,267.42, plus interest thereon.

Dated at Milwaukee, Wisconsin this 17th day of January, 2023.

MICHAEL BEST & FRIEDRICH LLP



Nicholas J Boerke

2022 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL

ACCOUNT TYPE: REAL ESTATE
 TAX KEY / ACCOUNT NO. 3960471000 BILL # 00100671
 LOCATION OF PROPERTY: 323 E WISCONSIN AV
 LEGAL DESCRIPTION: NEIGHBORHOOD 647 PLAT PAGE 396/35
 WISCONSIN & MILWAUKEE CONDOMINIUM IN THE SW 1/4 SE
 C 28-7-22 UNIT 1 & 95% UNDIV INT IN COMMON ELEMENT

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

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

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

Class	Assessment-Land	Assmt.-Improvements	Total Assessment	Detail of Special Assessments and Other Charges	
SPECIAL MERCANTILE	2,484,000	30,967,900	33,451,900	DNS MISCELLANEOUS	1,989.33
				FIRE PREVENTION INSPECTION	582.26
				BID #21 DOWNTOWN MGNT DIST	50,983.80
Avg. Assmt. Ratio	Est. Fair Mkt.-Land	Est. Fair Mkt.-Improvements	Total Est. Fair Market	TOTAL	
0.9215	2,695,605	33,605,969	36,301,574		53,555.39
School taxes reduced by school levy tax credit			47,655.91		

Tax Levy	2021 Est. State Aids	2022 Est. State Aids	2021 Net Tax	2022 Net Tax	% Change
Sewerage Dist.			50,310.74	49,592.44	-1.428
Public Schools	753,752,343	743,048,670	264,030.22	267,872.45	+1.455
Tech. College	30,242,706	30,413,456	34,059.75	32,739.37	-3.877
County Govt.	26,078,101	25,872,712	144,636.87	139,835.63	-3.320
City Govt.	256,510,209	256,245,921	311,024.35	306,579.97	-1.429
Total	1,066,583,359	1,055,580,759	804,061.93	796,619.86	-0.926
First Dollar Credit			-69.35	-73.76	+6.359
Lottery and Gaming Credit			0.00	0.00	+0.000
Net Property Tax			803,992.58	796,546.10	-0.926
Special Assessments and Charges				53,555.39	

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	850,101.49
Monthly Installment Payment Due: February through July 2023	87,571.16	Net Assessed Value Rate Before Credits	FULL PAYMENT DUE ON OR BEFORE 01/31/2023	850,101.49
Monthly Installment Payment Due: August, September, and October 2023	62,039.87	23.814	FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2023	138,554.92

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

2022 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON

ACCOUNT TYPE: REAL ESTATE TAX KEY / ACCOUNT NO. 3960471000 BILL # 00100671
 LOCATION OF PROPERTY: 323 E WISCONSIN AV

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

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

FULL PAYMENT DUE ON OR BEFORE 01/31/2023	850,101.49
FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2023	138,554.92
PLEASE WRITE IN AMOUNT ENCLOSED	
\$	

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



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

CITY OF MILWAUKEE
2023 JAN 31 PM 2:16
CITY CLERK'S OFFICE

22 East Mifflin Street
Suite 700
Madison, WI 53703

Telephone: 608-229-2200
Facsimile: 608-229-2100
reinhartlaw.com

January 31, 2023

01 FEB 23 AM 08:07
OFFICE OF CITY ATTORNEY

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

-2:15n
1-31-23
DM

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 2022, 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 92.1506979% as of January 1, 2022.