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3:45 A.M. (P.M.)

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## CLAIM OF UNLAWFUL TAX (ss. 74.33 and 74.35, Wis. Stats.)

TO: Clerk, City of Milwaukee  
200 E. Wells St., Rm. 205  
Milwaukee, WI 53202

Now comes Saint John's Communities, LLC, owner of Parcel Tax Key No. 955-1001-000 located at 1756-1850 N. Prospect Avenue, Milwaukee, Wisconsin 53202 (the "Property"), by Claimant's attorneys, von Briesen & Roper, s.c., and files this Claim of Unlawful Tax against the City of Milwaukee (the "City"), pursuant to Wis. Stats. sec. 74.35 and sec. 74.33.

1. Claimant is the Owner of the Property.
2. For the years 2010 through 2018, the Property was exempt from property taxation, pursuant to sec. 70.11, Wis. Stats., specifically subsection 70.11 (4), Wis. Stats.
3. During 2018, Claimant commenced an extensive improvement project ("the Project") on the Property, to permit Claimant to better serve its current and future residents.
4. Claimant's use, occupancy and ownership of the Property have not changed in any way at any time since the commencement of the Project.
5. The City Assessor has formally notified Claimant that the Property is being assessed for property taxation for 2019 in the amount of \$18,487,000. The notification is dated October 8, 2019.
6. Should the 2019 property tax mill rate be the same as for 2018 (the last known rate), the amount of property taxes which Claimant will be assessed for 2019 will be more than \$480,000.
7. In response to the filing of an objection to the assessment amount by Claimant on October 21, 2019, the City Assessor responded on October 22, 2019, stating that the assessment was being imposed on the Property because Claimant had failed to file a particular Wisconsin Department of Revenue form by March 1, 2019.


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8. Because the Property was exempt for 2018 and its use, occupancy or ownership did not change in a way that makes the Property taxable, no such form was required to be filed by March 1, 2019 and, pursuant to sec. 70.11, Wis. Stats., the Property is exempt from property taxation for 2019.
9. When Claimant commenced other extensive improvement projects on the Property, in 2013-2014 and 2015-2016, the City Assessor recognized the continued exemption of the Property, without the filing of any Wisconsin Department of Revenue form at any time.
10. Claimant has inquired of other tax exempt property owners in Milwaukee whether, when significant improvements were made to their tax exempt property, such property owners were required by the City Assessor to file any Wisconsin Department of Revenue form at any time, as a condition for continued exemption. The answer is they were not so required.
11. Because sec. 74.33 and sec. 74.35 provide that this Claim of Unlawful Tax is the mandatory initial step in the only process available to Claimant to challenge the City Assessor's erroneous action, and subsection 74.35(5)(c) mandates that the unlawful tax in the approximate amount of \$480,000 must be timely paid, as a condition for seeking correction of the City Assessor's erroneous action, the Claimant is requesting immediate action on its Claim.
12. The 2019 tax roll was delivered by the City Assessor to the City Treasurer on November 27, 2019.

Wherefore, Claimant requests that the Common Council remove the unlawful 2019 tax assessment on the Property, thus restoring its tax exempt status for 2019, pursuant to Wis. Stat. 70.11(4).

Dated at Milwaukee, Wisconsin, this 5<sup>th</sup> day of December, 2019.

Von Briesen & Roper, s.c.

  
Alan Marcuvitz