



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.

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 \$6,171,900.

8. Claimant appealed the 2022 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).

9. The City's Board of Assessor's increased the assessment to \$6,339,300. Claimant timely requested a hearing with the Board of Review.

10. The City imposed tax on the Property in the amount of \$150,963.39.

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 \$3,600,000.

13. Based on the aggregate ratio 92.1506979%, the correct assessment of the Property for 2022 is no higher than \$3,317,425.

14. 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 \$79,258.

15. 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 \$71,705.

16. Upon information and belief the City will take the position that the assessment of property in the City is at market value and, if true, then an over assessment of the Property constitutes a Uniformity Clause violation. As a result of the assessment of the Property, the Property bears an unreasonably disproportionate share of taxes on an ad valorem basis.

17. Claimant is entitled to a refund of 2022 tax in the amount of \$71,705, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

Jim Owczarski, Clerk
January 31, 2023
Page 3

18. The amount of this claim is \$71,705, plus interest thereon.

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

Sincerely yours,

A handwritten signature in cursive script, appearing to read "Don M. Millis".

Don M. Millis
Agent for Claimant

48782285

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

RE: Tax Parcel No. 3930402100

Dear Clerk:

Now comes Claimant, 330 Kilbourn WI Realty LP, f/k/a Plaza East Inc, owner of parcel 3930402100 (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.

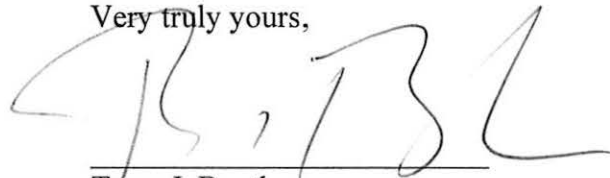
OFFICE OF CITY ATTORNEY
31 JAN '23 AM 11:25

4. The Property is located at 330 E. Kilbourn Avenue within the City.
5. The Property's Tax Parcel No. is 3930402100 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 \$49,469,500.00.
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 \$49,469,500.00.
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 \$1,255,268.94 (including special assessments and charges of \$77,281.48).
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 \$40,969,000.00.
15. Based on the aggregate ratio of 0.9215, the correct assessment of the Property for 2022 is no higher than \$37,752,933.50.
16. Based on the tax rate of \$23.814 per \$1,000.00 of assessed value, the correct amount of property tax on the Property for 2022 should be no higher than \$899,048.36.

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 \$278,939.10.
18. Claimant is entitled to a refund of 2022 tax in the amount of \$278,939.10, or such greater amount as may be determined to be due to Claimant, plus statutory interest.
19. The amount of this claim is \$278,939.10, plus interest thereon.

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

Very truly yours,



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 330 Kilbourn WI Realty LP, f/k/a Plaza East Inc			Taxation district (Check one) <input type="checkbox"/> Town <input type="checkbox"/> Village <input checked="" type="checkbox"/> City		County Milwaukee
Mailing address 1 World Trade Center Unit 83G			Street address of property 330 E. Kilbourn Avenue		
City New York	State NY	Zip 10007	City Milwaukee	State WI	Zip 53202
Parcel number 3930402100	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

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

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) Robyn Pinson	
	Owner signature 	
	Company or title 330 Kilbourn WI Realty LP, f/k/a Plaza East Inc.	Date (mm-dd-yyyy) 01 - 25 - 2023

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

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

RE: Tax Parcel No. 3921333111

Dear Clerk:

Now comes Claimant, 330 Kilbourn WI Realty LP, f/k/a Plaza East Inc, owner of parcel 3921333111 (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.

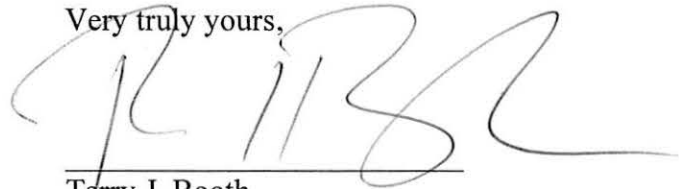
1. This Claim is brought under Wis. Stat. Section 74.37(2)(a), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2022, plus statutory interest, with respect to the Property.
2. Claimant is the owner of the Property, is responsible for the payment of property taxes 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 330 E. Wells Street within the City.
5. The Property's Tax Parcel No. is 3921333111 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 \$8,917,400.00.
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 \$8,917,400.00.
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 \$227,026.39 (including special assessments and charges of \$14,742.16).
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 \$8,495,200.
15. Based on the aggregate ratio of 0.9215, the correct assessment of the Property for 2022 is no higher than \$7,828,326.80.
16. Based on the tax rate of \$23.814 per \$1,000.00 of assessed value, the correct amount of property tax on the Property for 2022 should be no higher than \$186,423.77.

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 \$25,860.46.
18. Claimant is entitled to a refund of 2022 tax in the amount of \$25,860.46, or such greater amount as may be determined to be due to Claimant, plus statutory interest.
19. The amount of this claim is \$25,860.46, 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 330 Kilbourn WI Realty LP, f/k/a Plaza East Inc			Taxation district (Check one) <input type="checkbox"/> Town <input type="checkbox"/> Village <input checked="" type="checkbox"/> City		County Milwaukee
Mailing address 1 World Trade Center Unit 83G			Street address of property 330 E. Wells Street		
City New York	State NY	Zip 10007	City Milwaukee	State WI	Zip 53202
Parcel number 3921333111	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) <input checked="" type="checkbox"/> Manufacturing property assessment appeals (BOA) <input type="checkbox"/> Access to manufacturing assessment system (MAS) <input checked="" type="checkbox"/> Wisconsin Department of Revenue 70.85 appeals <input checked="" type="checkbox"/> Municipal Board of Review <input checked="" type="checkbox"/> Other <u>Claim for excessive assessment</u>	Enter Tax Years of Authorization <u>2022</u> <u>2022</u> <u>2022</u> <u>2022</u>
Authorization expires: <u> - - </u> (unless rescinded in writing prior to expiration) <small>(mm - dd - yyyy)</small>	
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) Robyn Pinson	
	Owner signature 	
	Company or title 330 Kilbourn WI Realty LP, f/k/a Plaza East Inc	Date (mm-dd-yyyy) 01 - 25 - 2023



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

22 East Mifflin Street
Suite 700
Madison, WI 53703

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

OFFICE OF THE CITY CLERK
CITY OF MILWAUKEE

CITY OF MILWAUKEE
2023 JAN 30 PM 3:28
CITY CLERK'S OFFICE

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

January 27, 2023

CLAIM FOR EXCESSIVE ASSESSMENT

325
1-30-23
M

SERVED BY PROCESS SERVER

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

Dear Clerk:

Re: Tax Parcel No. 514-0303-100

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

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 6000 West Oklahoma Avenue within the City and is identified in the City's records as Tax Parcel No. 514-0303-100.

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 \$2,658,200.

8. Claimant appealed the 2022 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).

9. The City's Board of Assessor's sustained the assessment at \$2,658,200. Claimant timely requested a hearing with the Board of Review.

10. The City imposed tax on the Property in the amount of \$63,302.08.

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 \$2,116,800.

13. Based on the aggregate ratio 92.1506979%, the correct assessment of the Property for 2022 is no higher than \$1,950,646.

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 \$46,453.

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 \$16,849.

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.



CITY OF MILWAUKEE
2023 JAN 30 PM 3:19
CITY CLERK'S OFFICE

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

22 East Mifflin Street
Suite 700
Madison, WI 53703

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

01 FEB 28 AM 08:04
OFFICE OF CITY ATTORNEY

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

January 27, 2023

CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

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

3-20-23
1-30-23
M

Dear Clerk:

Re: Tax Parcel No. 361-1801-110

Now comes Claimant, Andover Portland Avenue Associates, LLC, owner of parcel 361-1801-110 (the "Property") in Milwaukee, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37. You hereby are directed to serve any notice of disallowance on the undersigned agent of the Claimant.

1. This Claim is brought under Wis. Stat. § 74.37(3)(d), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 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 1104 N Dr. Martin Luther King Jr. Dr. within the City and is identified in the City's records as Tax Parcel No. 361-1801-110.

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 \$7,104,600.

8. Claimant appealed the 2022 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).

9. The City's Board of Assessor's increased the assessment at \$7,343,300. Claimant timely requested a hearing with the Board of Review.

10. The City imposed tax on the Property in the amount of \$174,798.78.

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 \$4,500,000.

13. Based on the aggregate ratio 92.1506979%, the correct assessment of the Property for 2022 is no higher than \$4,146,781.

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 \$98,751.

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 \$76,047.

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 27, 2023
Page 3

17. Claimant is entitled to a refund of 2022 tax in the amount of \$76,047, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

18. The amount of this claim is \$76,047, plus interest thereon.

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

Sincerely yours,

A handwritten signature in cursive script, appearing to read "Don M. Millis".

Don M. Millis
Agent for Claimant

48729507

CITY OF MILWAUKEE
2023 JAN 30 PM 2:46
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 Archland Property I LLC (“Claimant”) owner of parcel 669-0911-000 (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 5890 South 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 \$1,003,700. No objection was filed.
4. The Board of Assessors increased the 2022 assessment to \$1,514,500. 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 \$1,514,500, the City imposed a net tax of \$35,992.38 on the Property.
7. The assessment of the Property for 2022 should be no higher than \$1,080,000. This number is based on an appraisal completed for an opinion of fair market value as of January 1, 2022.
8. The correct net tax on the Property for 2022 should be no higher than \$25,719.12.
9. Upon information and belief, the 2022 assessment of the Property is not uniform with 2022 assessments of similar properties in the City and therefore violates the Uniformity Clause of the Wisconsin Constitution.

OFFICE OF CITY ATTORNEY
01 FEB '23 AM 03:03


10. As a result of the excessive assessment of the Property for 2022, excess tax in at least the amount of \$10,273.26 was imposed on the Property.

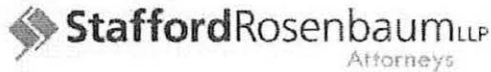
11. On January 20, 2023, Claimant paid the first installment of 2022 taxes on the Property.

12. The total amount of this claim for 2022 is \$10,273.26, plus interest thereon.

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

von Briesen & Roper, s.c.


Alan Marcuvitz
Craig M. Salzer



Matthew V. Fisher
 1200 North Mayfair Road
 Suite 430
 Milwaukee, WI 53226-3282
 mfisher@staffordlaw.com
 414.982.2867

January 31, 2023

VIA HAND DELIVERY

Jim Owczarski, Milwaukee City Clerk
 City Hall
 200 E. Wells Street
 Room 2005
 Milwaukee, WI 53202

SLH Services

Server *SPRUELL*

Date 1-31-23 Time 12:10 PM

CLAIM FOR EXCESSIVE ASSESSMENT

Re: 138 E. Becher Street, Milwaukee, WI 53207; Tax key 4670103100

Dear Mr. Owczarski,

Now comes Claimant, B & E 53207 Corporation ("B & E" or "Claimant"), by and through its undersigned counsel, and files this Claim for excessive assessment against the City of Milwaukee, pursuant to Wis. Stat. § 74.37(2). You are hereby directed to serve any notice of allowance disallowance on the undersigned agent of the Claimant.

Claimant owns the property located at 138 E. Becher Street, Milwaukee, WI 53207 with tax key number 4670103100 (the "Property"). The Property was assessed at \$479,100 in 2020 and 2021. In 2022, the assessment skyrocketed to \$1,916,600. That is almost a 400% increase in one year.

Brian Read, Claimant's registered agent, reached out to the Assessor's Office about this drastic increase to review the assessment. Mr. Read worked with an employee from the City Assessor's office, including a site visit where Mr. Read explained to the assessor why the 2022 assessment was wholly improper and unjustified.

As a result of Mr. Read requesting an appeal of the assessment, the Board of Assessors decreased the assessment by roughly \$400,000, conceding that there was clearly an error with the original assessment. The new assessment for the Property was \$1,533,300. Mr. Read, believing the assessment was still far too high, appealed the Board of Assessor's determination. The Board of Review denied the appeal by letter dated December 1, 2022. The City imposed tax on the Property in the amount of \$36,513.85

Claimant timely paid the first installment of the property taxes, pursuant to Wis. Stat. § 74.37(4)(b) and has objected to the assessment under Wis. Stat. § 70.47, but was denied.

The correct assessment of the Property for 2022 is no greater than \$479,100. Therefore, based on the relevant tax rate, the correct amount of tax on the Property should be no higher than \$12,587.24.

Madison Office

222 West Washington Avenue
 P.O. Box 1784
 Madison, Wisconsin
 53701-1784
 608.256.0226
 888.655.4752
 Fax 608.259.2600
 www.staffordlaw.com

Milwaukee Office

1200 North Mayfair Road
 Suite 430
 Milwaukee, Wisconsin
 53226-3282
 414.982.2850
 888.655.4752
 Fax 414.982.2889
 www.staffordlaw.com

CITY OF MILWAUKEE
 0073 JAN 31 PM 12:14
 CLERK'S OFFICE


January 31, 2023

Page 2

The City's assessment of the Property, as set by the Board of Assessors, was excessive and, upon information and belief, violated Article VIII, Section 1 of the Wisconsin Constitution. As a result, the property tax imposed on the Property was excessive in at least the amount of \$23,926.61 and Claimant is entitled to a refund in at least that amount, plus statutory interest.

Best regards,

STAFFORD ROSENBAUM LLP


Matthew V. Fisher
Agent for Claimant

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 30 PM 3:19
CITY CLERK'S OFFICE

January 26, 2023

VIA PERSONAL SERVICE

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

-3:20
1-3023

Re: Refund Claim for 2022 Excessive Tax

CITGO Petroleum Corporation
9235 N. 107th Street
Tax Key No. 002-0032-100

OFFICE OF CITY ATTORNEY
01 FEB '23 AM 08:04

Dear Clerk:

On behalf of CITGO Petroleum Corporation ("CITGO"), 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 \$8,308,000. Accordingly, CITGO's Claim is in the amount of not less than \$197,847, plus any interest as provided by law.

CITGO 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. CITGO 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, CITGO paid in full, on January 20, 2023, prior to the filing of this Claim, the tax of \$317,950.82 alleged to be due.

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

Please contact the undersigned with any questions regarding this matter.

Very truly yours,

Smitha Chintamaneni
Smitha Chintamaneni

Attachment

2022 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL RECEIPT

DATE: 01/23/2023
LEVY YEAR AND ACCOUNT TYPE: 2022 REAL ESTATE
TAX KEY / ACCOUNT NO.: 0020032100
LOCATION OF PROPERTY: 9235 N 107TH ST

OFFICE OF THE 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

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

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.

ORIGINAL AMOUNT OF TAX BILL	317,950.82
TOTAL TAX PAYMENTS MADE THROUGH 01/20/2023	317,950.82
TAX ACCOUNT PRINCIPAL BALANCE AS OF 01/20/2023	0.00

Your account is now paid in full.


CITY TREASURER

EXHIBIT A



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

22 East Mifflin Street
Suite 700
Madison, WI 53703

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

Handwritten notes:
- 3-20u
1-30-23
M

Shawn E. Lovell
Direct Dial: 608-229-22
slovell@reinhartlaw.com

January 27, 2023

Vertical stamp:
CITY OF MILWAUKEE
2023 JAN 30 PM 3:20
CITY CLERK'S OFF

CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

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

Stamp:
OFFICE OF CITY ATTORNEY
01 FEB '23 AM 08:04

Dear Clerk:

Re: Tax Parcel No. 392-2951-000

Now comes Claimant, Fulcrum 250 East, LLC, owner of parcel 392-2951-000 (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.

Jim Owczarski, Clerk

January 27, 2023

Page 2

4. The Property is located at 250 East Wisconsin Avenue, Unit 1 within the City and is identified in the City's records as Tax Parcel No. 392-2951-000.

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 \$13,638,100.

8. Claimant appealed the 2022 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).

9. The City's Board of Assessor's sustained the assessment at \$13,638,100. Claimant timely requested a hearing with the Board of Review.

10. The City imposed tax on the Property in the amount of \$324,776.22.

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 \$11,200,000.

13. Based on the aggregate ratio 92.1506979%, the correct assessment of the Property for 2022 is no higher than \$10,320,878.

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 \$245,781.

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 \$78,995.

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 27, 2023
Page 3

17. Claimant is entitled to a refund of 2022 tax in the amount of \$78,995, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

18. The amount of this claim is \$78,995, plus interest thereon.

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

Respectfully,

A handwritten signature in black ink, appearing to read "S. Lovell", written in a cursive style.

Shawn E. Lovell
Agent for Claimant

48730077

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 30 PM 3:19

CITY CLERK'S OFFICE

January 27, 2023

VIA PERSONAL SERVICE

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

Re: Refund Claim for 2022 Excessive Tax
JS1924 Holdings LLC
333 W. State Street
Tax Key No. 361-2331-000

3:20 PM
1-30-23
OFFICE OF CITY ATTORNEY
01 FEB '23 AM 08:04

Dear Clerk:

On behalf of JS1924 Holdings LLC ("JS1924 Holdings"), 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 \$2,627,474. Accordingly, JS1924 Holdings' Claim is in the amount of not less than \$62,571, plus any interest as provided by law.

JS1924 Holdings 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. JS1924 Holdings 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, JS1924 Holdings mailed on January 26, 2023, prior to the filing of this Claim, the first installment payment of \$37,686.52 (check number 101) alleged to be due.

By this letter, JS1924 Holdings has stated a valid claim to recover taxes paid with respect to an excessive assessment on the Property for the 2022 tax year. JS1924 Holdings 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



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

22 East Mifflin Street
Suite 700
Madison, WI 53703

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

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

CITY OF MILWAUKEE
2023 JAN 30 PM 3:29
CITY CLERK'S OFFICE

OFFICE OF CITY ATTORNEY
01 FEB '23 AM 08:05
3-25M
1-30-23

January 27, 2023

CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

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

Dear Clerk:

Re: Tax Parcel No. 716-0441-000

Now comes Claimant, Indus Hotel, LLC, owner of parcel 716-0441-000 (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 6425 S 13th Street within the City and is identified in the City's records as Tax Parcel No. 716-0441-000.

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 \$7,191,500.

8. Claimant appealed the 2022 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).

9. The City's Board of Assessor's sustained the assessment at \$7,191,500. Claimant timely requested a hearing with the Board of Review.

10. The City imposed tax on the Property in the amount of \$171,257.60.

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 \$3,000,000.

13. Based on the aggregate ratio 92.1506979%, the correct assessment of the Property for 2022 is no higher than \$2,764,521.

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 \$65,834.

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 \$105,423.

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 27, 2023
Page 3

17. Claimant is entitled to a refund of 2022 tax in the amount of \$105,423, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

18. The amount of this claim is \$105,423, plus interest thereon.

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

Sincerely yours,

A handwritten signature in blue ink, appearing to read "Don Millis".

Don M. Millis
Agent for Claimant

48729645



OFFICE OF CITY ATTORNEY
01 FEB '23 AM 03:05

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

22 East Mifflin Street
Suite 700
Madison, WI 53703

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

CITY OF MILWAUKEE
2023 JAN 30 PM 3: 28
CITY CLERK'S OFF

325M
1-30-23

January 27, 2023

Shawn E. Lovell
Direct Dial: 608-229-22
slovewll@reinhartlaw.com

CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

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

Dear Clerk:

Re: Tax Parcel No. 111-0111-000

Now comes Claimant, Melrose Milwaukee Holdings, LLC, owner of parcel 111-0111-000 (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 11414 West Park Place within the City and is identified in the City's records as Tax Parcel No. 111-0111-000.

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 initially set the assessment of the Property at \$1,400,000.

8. The City's Board of Assessor's increased the assessment to \$3,201,800.

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. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).

10. Claimant also timely requested a hearing with the Board of Review.

11. The City imposed tax on the Property in the amount of \$76,247.31.

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

13. The fair market value of the Property as of January 1, 2022 was no higher than \$1,400,000.

14. Based on the aggregate ratio 92.1506979%, the correct assessment of the Property for 2022 is no higher than \$1,290,110.

15. 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 \$30,723.

16. 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 \$45,525.

17. 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

Jim Owczarski, Clerk
January 27, 2023
Page 3

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.

18. Claimant is entitled to a refund of 2022 tax in the amount of \$45,525, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

19. The amount of this claim is \$45,525, plus interest thereon.

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

Respectfully,



Shawn E. Lovell
Agent for Claimant

48730270



OFFICE OF CITY ATTORNEY
01 FEB '23 AM 09:05

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

22 East Mifflin Street
Suite 700
Madison, WI 53703

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

Shawn E. Lovell
Direct Dial: 608-229-22
slovelll@reinhartlaw.com

CITY OF MILWAUKEE
2023 JAN 30 PM 3:28
CITY CLERK'S OFFICE

325M
1-30-23

January 27, 2023

CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

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

Dear Clerk:

Re: Tax Parcel No. 111-0021-000

Now comes Claimant, Melrose Milwaukee Holdings, LLC, owner of parcel 111-0021-000 (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 11200-11270 West Park Place within the City and is identified in the City's records as Tax Parcel No. 111-0021-000.

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 initially set the assessment of the Property at \$6,330,000.

8. The City's Board of Assessor's increased the assessment to \$21,873,900.

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. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).

10. Claimant also timely requested a hearing with the Board of Review.

11. The City imposed tax on the Property in the amount of \$520,902.66.

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

13. The fair market value of the Property as of January 1, 2022 was no higher than \$6,330,000.

14. Based on the aggregate ratio 92.1506979%, the correct assessment of the Property for 2022 is no higher than \$5,833,139.

15. 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 \$138,910.

16. 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 \$381,992.

17. 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

Jim Owczarski, Clerk
January 27, 2023
Page 3

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.

18. Claimant is entitled to a refund of 2022 tax in the amount of \$381,992, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

19. The amount of this claim is \$381,992, plus interest thereon.

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

Respectfully,



Shawn E. Lovell
Agent for Claimant

48730175

MIDWEST PROPERTY TAX
8598 Cotter St Lewis Center, OH 43035
614-985-5170

January 31, 2023

CITY OF MILWAUKEE
2023 FEB - 1 A 9:22
CITY CLERK'S OFFICE

CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

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

Dear Clerk:

Re: Tax Parcel No. 392-0797-111

Now comes Claimant, Middleton Milwaukee Investors LLC, owner of parcel 392-0797-111 (the "Property") in Milwaukee, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37. You hereby are directed to serve any notice of disallowance on the undersigned agent of the Claimant.

1. This Claim is brought under Wis. Stat. § 74.37(3)(d), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 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 411-433 E. Wisconsin Ave within the City and is identified in the City's records as Tax Parcel No. 392-0797-111.

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.

OFFICE OF CITY ATTORNEY
02 FEB 23 4:08:02

Jim Owczarski, Clerk
January 31, 2023
Page 2

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 \$122,204,200.

8. Claimant appealed the 2022 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).

9. The City's Board of Assessor's sustained the assessment. Claimant timely requested a hearing with the Board of Review.

10. The City imposed tax on the Property in the approximate amount of \$2,910,171.

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 \$107,000,000.

13. Based on the aggregate ratio 92.1506979%, the correct assessment of the Property for 2022 is no higher than \$98,601,247.

14. 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 \$2,348,090.

15. 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 \$562,080.

16. Upon information and belief the City will take the position that the assessment of property in the City is at market value and, if true, then an over assessment of the Property constitutes a Uniformity Clause violation. As a result of the assessment of the Property, the Property bears an unreasonably disproportionate share of taxes on an ad valorem basis.

17. Claimant is entitled to a refund of 2022 tax in the amount of \$562,080, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

Jim Owczarski, Clerk
January 31, 2023
Page 3

18. The amount of this claim is \$562,080, plus interest thereon.

Dated this 31st day of January, 2023.

Sincerely yours,
William McVeigh
William McVeigh
Agent for Claimant

48786202

CITY OF MILWAUKEE
2023 JAN 30 PM 2:47
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 NLCA Milwaukee Fee Owner LLC (“Claimant”) owner of parcel 361-0603-116 (the “Property”) in the City of Milwaukee, Wisconsin, by Claimant’s attorneys, von Briesen & Roper, s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the “City”), pursuant to Wis. Stat. §74.37.

1. Claimant is the owner of Property located at 333 W. Kilbourn 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 \$37,435,400. Timely objection was filed.
4. The Board of Assessors reduced the 2022 assessment to \$37,069,600. 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 \$37,069,600, the City imposed a net tax of \$882,697.62 on the Property.
7. The assessment of the Property for 2022 should be no higher than \$36,400,000. 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 \$866,829.60.
9. As a result of the excessive assessment of the Property for 2022, the assessment of the Property is excessive in the amount of \$669,600.
10. As a result of the excessive assessment of the Property for 2022, excess tax in at least the amount of \$15,868.02 was imposed on the Property.

OFFICE OF CITY ATTORNEY
01 FEB '23 AM 03:03

11. On January 27, 2023, Claimant paid the first installment of 2022 taxes on the Property.

12. The total amount of this claim for 2022 is \$15,868.02, plus interest thereon.

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

von Briesen & Roper, s.c.


Alan Marcuvitz
Craig M. Salzer



OFFICE OF CITY ATTORNEY
01 FEB 28 AM 08:05

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

22 East Mifflin Street
Suite 700
Madison, WI 53703

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

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

CITY OF MILWAUKEE
2023 JAN 30 PM 3:29
CITY CLERK'S OFFICE

January 27, 2023

CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

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

3:25u
1-30-23
A

Dear Clerk:

Re: Tax Parcel No. 361-1992-000

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

1. This Claim is brought under Wis. Stat. § 74.37(3)(d), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 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 100 Manpower Place (201 Cherry Street) within the City and is identified in the City's records as Tax Parcel No. 361-1992-000.

5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 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 \$67,583,400.

8. Claimant appealed the 2022 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).

9. The City's Board of Assessor's sustained the assessment at \$67,583,400. Claimant timely requested a hearing with the Board of Review.

10. The City imposed tax on the Property in the amount of \$1,609,423.64.

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 \$26,600,000.

13. Based on the aggregate ratio 92.1506979%, the correct assessment of the Property for 2022 is no higher than \$24,512,086.

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 \$583,731.

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 \$1,025,693.

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 27, 2023
Page 3

17. Claimant is entitled to a refund of 2022 tax in the amount of \$1,025,693, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

18. The amount of this claim is \$1,025,693, plus interest thereon.

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

Sincerely yours,

A handwritten signature in blue ink, appearing to read "Don Millis".

Don M. Millis
Agent for Claimant

48729443



Matthew V. Fisher

1200 North Mayfair Road
Suite 430
Milwaukee, WI 53226-3282
mfisher@staffordlaw.com
414.982.2867

OFFICE OF CITY ATTORNEY
01 FEB 28 AM 08:06

January 31, 2023

VIA HAND DELIVERY

Jim Owczarski, Milwaukee City Clerk
City Hall
200 E. Wells Street
Room 2005
Milwaukee, WI 53202

SLH Services

Server Steph Eide

Date 1-31-23 Time 12:10 PM

CLAIM FOR EXCESSIVE ASSESSMENT

Re: 2018-R S. 1st Street, Milwaukee, WI 53207; Tax key 4670104111

Dear Mr. Owczarski

Now comes Claimant, RDAR Corporation (“RDAR” or “Claimant”), by and through its undersigned counsel, and files this Claim for excessive assessment against the City of Milwaukee, pursuant to Wis. Stat. § 74.37(2). You are hereby directed to serve any notice of allowance or disallowance on the undersigned agent of the Claimant.

Claimant owns the property located at 2018-R S. 1st Street, Milwaukee, WI 53207 with tax key number 4670104111 (the “Property”). The Property was assessed at \$264,500 in 2020 and 2021. In 2022, the assessment skyrocketed to \$845,000. That is almost a 320% increase in one year.

Brian Read, Claimant’s registered agent, reached out to the Assessor’s Office about this drastic increase to review the assessment. Mr. Read worked with an employee from the City Assessor’s office, including a site visit where Mr. Read explained to the assessor why the 2022 assessment was wholly improper and unjustified.

As a result of Mr. Read requesting an appeal of the assessment, the Board of Assessors decreased the assessment by hundreds of thousands of dollars, conceding that there was clearly an error with the original assessment. The new assessment for the Property was \$591,800. Mr. Read, believing the assessment was still far too high, appealed the Board of Assessor’s determination. The Board of Review denied the appeal by letter dated December 1, 2022. The City imposed tax on the Property in the amount of \$14,019.306.

Claimant timely paid the first installment of the property taxes, pursuant to Wis. Stat. § 74.37(4)(b) and has objected to the assessment under Wis. Stat. § 70.47, but was denied.

Madison Office

222 West Washington Avenue 608.256.0226
P.O. Box 1784 888.655.4752
Madison, Wisconsin Fax 608.259.2600
53701-4784 www.staffordlaw.com

Milwaukee Office

1200 North Mayfair Road 414.982.2850
Suite 430 888.655.4752
Milwaukee, Wisconsin Fax 414.982.2889
53226-3282 www.staffordlaw.com

CITY CLERK'S OFFICE
2023 JAN 31 PM 12:14
CITY OF MILWAUKEE

January 31, 2023

Page 2

The correct assessment of the Property for 2022 is no greater than \$264,500. Therefore, based on the relevant tax rate, the correct amount of tax on the Property should be no higher than \$6,879.76.

The City's assessment of the Property, as set by the Board of Assessors, was excessive and, upon information and belief, violated Article VIII, Section 1 of the Wisconsin Constitution. As a result, the property tax imposed on the Property was excessive in at least the amount of \$7,139.54 and Claimant is entitled to a refund in at least that amount, plus statutory interest.

Best regards,

STAFFORD ROSENBAUM LLP

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

Matthew V. Fisher
Agent for Claimant



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

1000 North Water Street
Suite 1700
Milwaukee, WI 53202

Telephone: 414-298-1000
Facsimile: 414-298-8097
reinhartlaw.com

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

CITY OF MILWAUKEE
2023 JAN 30 PM 3:27
CITY CLERK'S OFFICE

325N
1-30-23

January 27, 2023

CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

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

Dear Clerk:

Re: Tax Parcel No. 032-0143-100

Now comes Claimant, RMS Properties II, LLC, owner of parcel 032-0143-100 (the "Property") in Milwaukee, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37. You hereby are directed to serve any notice of disallowance on the undersigned agent of the Claimant.

1. This Claim is brought under Wis. Stat. § 74.37(3)(d), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 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 8008 W Brown Deer Road within the City and is identified in the City's records as Tax Parcel No. 032-0143-100.

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 \$1,376,300.

8. Claimant appealed the 2022 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).

9. The City's Board of Assessor's sustained the assessment at \$1,376,300. Claimant timely requested a hearing with the Board of Review.

10. The City imposed tax on the Property in the amount of \$32,775.04.

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 \$410,000.

13. Based on the aggregate ratio 92.1506979%, the correct assessment of the Property for 2022 is no higher than \$377,818.

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 \$8,997.

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 \$23,778.

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 27, 2023
Page 3

17. Claimant is entitled to a refund of 2022 tax in the amount of \$23,778, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

18. The amount of this claim is \$23,778, plus interest thereon.

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

Yours very truly,

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

Sara Stellflug Rapkin
Agent for Claimant

48728927



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

22 East Mifflin Street
Suite 700
Madison, WI 53703

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

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

CITY OF MILWAUKEE
2023 JAN 30 PM 3:21
CITY CLERK'S OFFICE

3-20k
1-30-23
M

January 27, 2023

CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

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

OFFICE OF CITY ATTORNEY
01 FEB '23 4:08:04

Dear Clerk:

Re: Tax Parcel No. 391-0881-000

Now comes Claimant, St. Anthony's Apartments, LLC, owner of parcel 391-0881-000 (the "Property") in Milwaukee, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37. You hereby are directed to serve any notice of disallowance on the undersigned agent of the Claimant.

1. This Claim is brought under Wis. Stat. § 74.37(3)(d), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 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 1004-1036 N. 10th Street within the City and is identified in the City's records as Tax Parcel No. 391-0881-000.
5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 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 \$1,614,900.
8. Claimant appealed the 2022 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).
9. The City's Board of Assessor's reduced the assessment to \$1,412,600. Claimant timely requested a hearing with the Board of Review.
10. The City imposed tax on the Property in the amount of \$33,639.51.
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 \$750,000.
13. Based on the aggregate ratio 92.1506979%, the correct assessment of the Property for 2022 is no higher than \$691,130.
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 \$16,459.
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 \$17,181.
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 27, 2023
Page 3

17. Claimant is entitled to a refund of 2022 tax in the amount of \$17,181, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

18. The amount of this claim is \$17,181, plus interest thereon.

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

Sincerely yours,

A handwritten signature in blue ink, appearing to read "Don Millis".

Don M. Millis
Agent for Claimant

48728858



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

22 East Mifflin Street
Suite 700
Madison, WI 53703

Telephone: 608-229-2200
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reinhartlaw.com

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

January 27, 2023

CLAIM FOR EXCESSIVE ASSESSMENT

CITY OF MILWAUKEE
JAN 30 PM 3:22
CITY CLERK'S OFFICE

SERVED BY PROCESS SERVER

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

3:25
1-30-23
OFFICE OF CITY ATTORNEY
01 FEB '23 08:04

Dear Clerk:

Re: Tax Parcel No. 549-0884-100

Now comes Claimant, Walgreen Co., tenant of parcel 549-0884-100 (the "Property") in Milwaukee, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37. You hereby are directed to serve any notice of disallowance on the undersigned agent of the Claimant.

1. This Claim is brought under Wis. Stat. § 74.37(3)(d), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 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 3701 S. Howell Avenue within the City and is identified in the City's records as Tax Parcel No. 549-0884-100.
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 \$2,867,000.
8. Claimant appealed the 2022 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).
9. The City's Board of Assessor's sustained the assessment at \$2,867,000. Claimant timely requested a hearing with the Board of Review.
10. The City imposed tax on the Property in the amount of \$68,274.41.
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 \$2,270,800.
13. Based on the aggregate ratio 92.1506979%, the correct assessment of the Property for 2022 is no higher than \$2,092,558.
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 \$49,832.
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 \$18,442.
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 27, 2023
Page 3

17. Claimant is entitled to a refund of 2022 tax in the amount of \$18,442, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

18. The amount of this claim is \$18,442, plus interest thereon.

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

Sincerely yours,

A handwritten signature in blue ink, appearing to read "Don Millis".

Don M. Millis
Agent for Claimant

48732502



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

22 East Mifflin Street
Suite 700
Madison, WI 53703

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

OFFICE OF CITY ATTORNEY
01 FEB '23 AM 08:04

CITY OF MILWAUKEE
2023 JAN 30 PM 3:22
CITY CLERK'S OFF

January 27, 2023

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

3:25 PM
1-30-23
A

Dear Clerk:

Re: Tax Parcel No. 533-1101-000

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

1. This Claim is brought under Wis. Stat. § 74.37(3)(d), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 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 3233 South 27th Street within the City and is identified in the City's records as Tax Parcel No. 533-1101-0000.
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 \$3,126,600.
8. Claimant appealed the 2022 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).
9. The City's Board of Assessor's sustained the assessment at \$3,126,600. Claimant timely requested a hearing with the Board of Review.
10. The City imposed tax on the Property in the amount of \$74,456.49.
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 \$2,195,200.
13. Based on the aggregate ratio 92.1506979%, the correct assessment of the Property for 2022 is no higher than \$2,022,892.
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 \$48,173.
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 \$26,283.
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 27, 2023
Page 3

17. Claimant is entitled to a refund of 2022 tax in the amount of \$26,283, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

18. The amount of this claim is \$26,283, plus interest thereon.

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

Sincerely yours,

A handwritten signature in blue ink, appearing to read "Don Millis".

Don M. Millis
Agent for Claimant

48732482



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

22 East Mifflin Street
Suite 700
Madison, WI 53703

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

OFFICE OF CITY ATTORNEY
01 FEB '23 AM 08:04

CITY OF MILWAUKEE
2023 JAN 30 PM 3:23
CITY CLERK'S OFFICE

January 27, 2023

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

CLAIM FOR EXCESSIVE ASSESSMENT

325
1-30-23
M

SERVED BY PROCESS SERVER

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

Dear Clerk:

Re: Tax Parcel No. 514-0303-100

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

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.

Jim Owczarski, Clerk
January 27, 2023
Page 3

17. Claimant is entitled to a refund of 2022 tax in the amount of \$16,849, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

18. The amount of this claim is \$16,849, plus interest thereon.

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

Sincerely yours,

A handwritten signature in blue ink, appearing to read "Don Millis".

Don M. Millis
Agent for Claimant

48732513



CITY OF MILWAUKEE
2023 JAN 30 PM 3:24
CITY CLERK'S OFFICE

OFFICE OF CITY ATTORNEY
01 FEB '23 AM 08:05

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

22 East Mifflin Street
Suite 700
Madison, WI 53703

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

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

January 27, 2023

CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

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

3:25 PM
1-30-23
A

Dear Clerk:

Re: Tax Parcel No. 434-2381-000

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

1. This Claim is brought under Wis. Stat. § 74.37(3)(d), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 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 2625 West National Drive within the City and is identified in the City's records as Tax Parcel No. 434-2381-000.

5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 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 \$2,937,600.

8. Claimant appealed the 2022 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).

9. The City's Board of Assessor's sustained the assessment at \$2,937,600. Claimant timely requested a hearing with the Board of Review.

10. The City imposed tax on the Property in the amount of \$69,955.69.

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 \$2,074,800.

13. Based on the aggregate ratio 92.1506979%, the correct assessment of the Property for 2022 is no higher than \$1,911,943.

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 \$45,531.

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 \$24,425.

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 27, 2023
Page 3

17. Claimant is entitled to a refund of 2022 tax in the amount of \$24,425, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

18. The amount of this claim is \$24,425, plus interest thereon.

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

Sincerely yours,

A handwritten signature in blue ink, appearing to read "Don Millis".

Don M. Millis
Agent for Claimant

48732416



CITY OF MILWAUKEE
2023 JAN 30 PM 3:24
CITY CLERK'S OFFICE

OFFICE OF CITY ATTORNEY
01 FEB '23 AM 08:05

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

22 East Mifflin Street
Suite 700
Madison, WI 53703

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

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

January 27, 2023

CLAIM FOR EXCESSIVE ASSESSMENT

3-2511
1-30-23
A

SERVED BY PROCESS SERVER

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

Dear Clerk:

Re: Tax Parcel No. 316-1871-000

Now comes Claimant, Walgreen Co., tenant of parcel 316-1871-000 (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 2950 North Oakland Avenue. within the City and is identified in the City's records as Tax Parcel No. 316-1871-000.

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 \$2,770,700.

8. Claimant appealed the 2022 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).

9. The City's Board of Assessor's sustained the assessment at \$2,770,700. Claimant timely requested a hearing with the Board of Review.

10. The City imposed tax on the Property in the amount of \$65,981.13.

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 \$2,062,100.

13. Based on the aggregate ratio 92.1506979%, the correct assessment of the Property for 2022 is no higher than \$1,900,240.

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 \$45,252.

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 \$20,729.

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 27, 2023
Page 3

17. Claimant is entitled to a refund of 2022 tax in the amount of \$20,729, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

18. The amount of this claim is \$20,729, plus interest thereon.

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

Sincerely yours,

A handwritten signature in blue ink, appearing to read "Don Millis".

Don M. Millis
Agent for Claimant

48732456



OFFICE OF CITY ATTORNEY
01 FEB '23 AM 08:05

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

22 East Mifflin Street
Suite 700
Madison, WI 53703

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

CITY OF MILWAUKEE
2023 JAN 30 PM 3:25
CITY CLERK'S OFF

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

January 27, 2023

CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

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

3:25 PM
1-30-23
[Signature]

Dear Clerk:

Re: Tax Parcel No. 313-2391-000

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

1. This Claim is brought under Wis. Stat. § 74.37(3)(d), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 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 2826 Martin Luther King Jr. Blvd. within the City and is identified in the City's records as Tax Parcel No. 313-2391-000.

5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 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 \$2,651,300.

8. Claimant appealed the 2022 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).

9. The City's Board of Assessor's sustained the assessment at \$2,651,300. Claimant timely requested a hearing with the Board of Review.

10. The City imposed tax on the Property in the amount of \$63,137.76.

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 \$1,911,000.

13. Based on the aggregate ratio 92.1506979%, the correct assessment of the Property for 2022 is no higher than \$1,761,000.

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 \$41,936.

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 \$21,201.

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.



OFFICE OF CITY ATTORNEY
01 FEB '23 4:03:05

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

22 East Mifflin Street
Suite 700
Madison, WI 53703

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

CITY OF MILWAUKEE
2023 JAN 30 PM 3:25
CITY CLERK'S OFFICE

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

January 27, 2023

CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

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

3-25K
1-30-23
/

Dear Clerk:

Re: Tax Parcel No. 245-0216-110

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

1. This Claim is brought under Wis. Stat. § 74.37(3)(d), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 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 2222 West Capitol Drive within the City and is identified in the City's records as Tax Parcel No. 245-0216-110.

5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 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 \$2,752,200.

8. Claimant appealed the 2022 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).

9. The City's Board of Assessor's sustained the assessment at \$2,752,200. Claimant timely requested a hearing with the Board of Review.

10. The City imposed tax on the Property in the amount of \$65,540.60.

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 \$1,954,700.

13. Based on the aggregate ratio 92.1506979%, the correct assessment of the Property for 2022 is no higher than \$1,801,270.

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 \$42,895.

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 \$22,645.

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 27, 2023
Page 3

17. Claimant is entitled to a refund of 2022 tax in the amount of \$22,645, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

18. The amount of this claim is \$22,645, plus interest thereon.

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

Sincerely yours,

A handwritten signature in blue ink, appearing to read "Don Millis".

Don M. Millis
Agent for Claimant

48732391



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

22 East Mifflin Street
Suite 700
Madison, WI 53703

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

OFFICE OF CITY ATTORNEY
01 FEB 28 AM 08:05

CITY OF MILWAUKEE
2023 JAN 30 PM 3:27
CITY CLERK'S OFFICE

January 27, 2023

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

CLAIM FOR EXCESSIVE ASSESSMENT

3-2511
1-30-23
A

SERVED BY PROCESS SERVER

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

Dear Clerk:

Re: Tax Parcel No. 108-0481-100

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

1. This Claim is brought under Wis. Stat. § 74.37(3)(d), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 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 9040 West Good Hope Road within the City and is identified in the City's records as Tax Parcel No. 108-0481-100.
5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 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 \$3,131,700.
8. Claimant appealed the 2022 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).
9. The City's Board of Assessor's sustained the assessment at \$3,131,700. Claimant timely requested a hearing with the Board of Review.
10. The City imposed tax on the Property in the amount of \$74,577.95.
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 \$2,116,800.
13. Based on the aggregate ratio 92.1506979%, the correct assessment of the Property for 2022 is no higher than \$1,950,646.
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 \$46,453.
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 \$28,125.
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 27, 2023
Page 3

17. Claimant is entitled to a refund of 2022 tax in the amount of \$28,125, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

18. The amount of this claim is \$28,125, plus interest thereon.

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

Sincerely yours,

A handwritten signature in blue ink, appearing to read "Don Millis".

Don M. Millis
Agent for Claimant

48732573



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

22 East Mifflin Street
Suite 700
Madison, WI 53703

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

OFFICE OF CITY ATTORNEY
01 FEB '23 AM 08:05

CITY OF MILWAUKEE
2023 JAN 30 PM 3:26
CITY CLERK'S OFFICE

January 27, 2023

3:25 PM
1-30-23
A

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

CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

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

Dear Clerk:

Re: Tax Parcel No. 141-0814-000

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

1. This Claim is brought under Wis. Stat. § 74.37(3)(d), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 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 6442 N 76th Street within the City and is identified in the City's records as Tax Parcel No. 141-0814-000.

5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 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 \$3,091,800.

8. Claimant appealed the 2022 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).

9. The City's Board of Assessor's sustained the assessment at \$3,091,800. Claimant timely requested a hearing with the Board of Review.

10. The City imposed tax on the Property in the amount of \$73,627.78.

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 \$2,028,600.

13. Based on the aggregate ratio 92.1506979%, the correct assessment of the Property for 2022 is no higher than \$1,869,369.

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 \$44,517.

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 \$29,111.

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 27, 2023
Page 3

17. Claimant is entitled to a refund of 2022 tax in the amount of \$29,111, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

18. The amount of this claim is \$29,111, plus interest thereon.

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

Sincerely yours,



Don M. Millis
Agent for Claimant

48732540

The Oberer Law Group

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

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

Via Hand Delivery

January 30, 2023

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

Re: Objection to Board of Assessor's
2022 Real Estate Property Tax Assessment
6800 West Brown Deer Road
Tax Key No. 0310431000

Dear Sir/Madam,

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

This letter is to make a claim against the City of Milwaukee taxation district for an excessive assessment pursuant to Wis. Stats. §74.37(2) for the 2022 tax year.

The City of Milwaukee Assessor's Office has assessed the value of the commercial property for the 2022 tax year at \$1,362,400.00, which has generated a \$32,370.28 tax liability. Kulbir Sra believes that the assessment for the 2022 tax year is excessive.

Kulbir Sra believe that the fair market value of the property is \$650,000.00, which would generate a tax liability of approximately \$14,190.23, and which would generate an excessive real estate property tax payment of approximately \$18,180.05.

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

Sincerely yours,

Attorney Paul A. Oberer

OFFICE OF CITY CLERK
01 FEB 23 10:45 AM

CITY OF MILWAUKEE
2023 JAN 30 PM 4:11
CITY CLERK'S OFFICE

Jim Owczarski, City Clerk
City Clerk's Office, City of Milwaukee
200 E. Wells St, Room 205
Milwaukee, WI 53202

January 31, 2023

RE: Excessive Assessment Claim for 4474 S. Quincy Ave

Dear Mr. Owczarski,

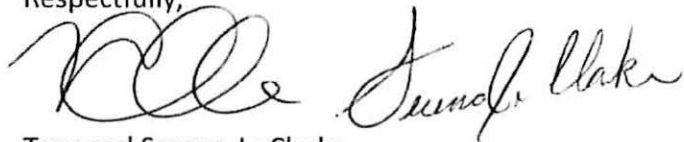
Please accept this letter as submission of an Excessive Assessment Claim for residence 4474 S Quincy Ave, Milwaukee, WI under s. 74.37 (2). In 2021, the assessed property value of this residence was \$238,000. The 2022 assessed value of this property increased to \$423,100. This more than doubled the property's assessed value. Moreover, our two-car garage was removed from the property in November and December of 2021. Additional documentation is available to verify this. No new garage was built in its place. Thus, a January 1 assessment of the property should have taken into account the absence of a garage (or real property improvement). After we appealed the assessment, the city assessors visited our residence inside and out on 9/15/2022. They noted that their records did not reflect the absence of a garage and promised to amend the record and update their report upon returning to the City Assessor's Office; stating that a garage no longer existed on the property. This information was submitted to their Division Manager who submitted our appeal to the Board of Review.

Nonetheless, the Board of Review sustained the 2021 assessed value of the home in a letter to us dated October 5, 2022. For the City Assessor's Office to *double* the assessed value of this home even as evidence that real property improvements (e.g., a garage) no longer exist on the premises supports this claim of excessive assessment. It is unclear what the exact value of a garage (i.e., a real property improvement) is when factoring for the appropriate tax (and assessment). But surely, having a garage on the premises adds to the market value and, thus, the assessed value as well. Thus, it can be concluded that the absence of a garage then subtracts from the market value and, thus, the assessed value.

Unfortunately, neither the 2022 assessment nor our appeal to the Board of Assessors in May 2022 factored any negative value due to the absence of this real property. As a result of this increase in assessed value, our property taxes have increased from \$6,201 to \$10,001.91 (a 61% increase in property tax). While our home is, indeed, a newer construction in the city, this cannot be used to justify use of a model that is so heavily influenced by the housing market and the housing supply with no regard to real property improvements or the realistic application of the home owner's income. Our property is based one block north of the airport (not in Bay View). Despite our home having less square footage than other new construction homes in the neighborhood, our residence has been placed in the same tax bracket. These same homes have not seen a 61% increase in their assessments should the housing market be used as justification for the increase in assessed value during 2022. The model being used unfairly penalizes newer

construction in light of a very modest housing supply in the City of Milwaukee; factors outside of the homeowners' control. Thank you, in advance, for your consideration of this matter. We are eager to discuss this claim and can be reached at (541) 233-9861 (Troy), (608) 630-4673 (Serena-Jo), or email troybrandon@gmail.com.

Respectfully,

Handwritten signatures of Troy and Serena-Jo Clarke. The signature on the left is stylized and appears to be 'Troy', and the signature on the right is 'Serena-Jo Clarke'.

Troy and Serena-Jo Clarke
4474 S. Quincy Ave

Jim Owczarski, City Clerk
City Clerk's Office, City of Milwaukee
200 E. Wells St, Room 205
Milwaukee, WI 53202

January 31, 2023

RE: Unlawful Tax Claim for 4474 S. Quincy Ave

Dear Mr. Owczarski,

Please accept this letter, in compliance with s. 74.35 (5)(a), as submission of an Unlawful Tax Claim for property 4474 S Quincy Ave, Milwaukee, WI under s. 74.35 and s. 74.33 (1)(b): 'Assessment included real property improvements that did not exist on the date under s.70.10 for making the assessment.' The 2022 City of Milwaukee Assessment (dated January 1, 2022) included a real property improvement which did not exist. On the 2022 assessment date, City of Milwaukee tax records showed that a garage (i.e., real property improvement) was present on the property. However, city records were incorrect since there was no garage on the property. The timeline below provides greater detail supporting this claim:

- 11/1/21: Raze permit application submitted to the city.
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- 12/17/21: Owners ordered dumpster.
- 12/21/21: Dumpster arrived on the property.
- 12/23/21: Garage removed.
- 12/28/21: Filled dumpster was removed (Enclosure C).
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- 10/5/22: Received Board of Assessors review of appeal: "Sustained" (land and building value remained unchanged)

It is requested that the amount of the claim be stated as accurately as possible; however, it is unclear what the value of a garage is when factoring for the appropriate property assessment/tax. A garage on the property adds to the market value and, thus it seems, the assessed value. Therefore, it can be concluded that the absence of a garage would then subtract from the market value and, thus, the assessed value. Our 2022 assessment was \$423,100 (tax bill was \$10,001.91), which factored a garage being on the property (based on assessment model used and city records). The physical absence of this real property improvement didn't influence the 2022 assessment or the Board of Assessors' decision in October 2022.

CITY OF MILWAUKEE
2023 FEB - 1 A 9:49
CITY CLERK'S OFFICE

OFFICE OF CITY ATTORNEY
02 FEB 23 AM 08:02

Thank you, in advance, for your consideration of this matter. We are eager to discuss this claim and can be reached at (541) 233-9861 (Troy), (608) 630-4673 (Serena-Jo) or email troybrandon@gmail.com for additional information.

Respectfully,

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Troy and Serena-Jo Clarke
4474 S. Quincy Ave

Enclosures:

- A. City of Milwaukee Parcel Record-Email_4/21/22
- B. Raze Permit Record
- C. Garage-Dumpster Images 1-4
- D. Email Correspondence with AP Construction Services_12.23.21

House Assessment Data

11 messages

dwclarke01@gmail.com <dwclarke01@gmail.com>
 To: Troy Clarke <troybrandon@gmail.com>, Jobey Clarke <bookofjobey@gmail.com>

Thu, Apr 21, 2022 at 7:38 PM

Hi Troy,

Here is what I found.

Summary

[HOME](#) | [SEARCH](#) | [SUMMARY](#) | [INTERIOR](#) | [EXTERIOR](#) | [ABOUT](#)

[Previous Assessment](#) | [Sale Owner History](#) | [Permits](#)

Location 4474 S QUINCY AV		Card 1 of 1	Taxkey 5941042000
Owner TROY B CLARKE SERENA JO CLARKE Address 4474 S QUINCY AVE	Current Property Mailing Address	City MILWAUKEE State WI Zip 53207 Zoning R56	
Sale Date 3/6/2017 Sale Price 200,000	Current Property Sales Information	Grantor(Seller) CHANDLER ROSANNE	
Narrative Description This property contains 0.14467 Acres of land mainly classified as Residential with a(n) Cape Cod style building, built about 2012, having Aluminum/Vinyl exterior and N/A roof cover, with 0 commercial unit(s) and 1 residential unit(s), 7 total room(s), 4 total bedroom(s), 2 total bath(s), 1 total half bath(s), 0 total 3/4 bath(s).			
Legal Description CERTIFIED SURVEY MAP NO 4251 ETC IN SW 1/4 SEC 21-6-22 PARCEL 2			

Property Images

No Sketch Available			No Picture Available
---------------------	--	--	----------------------

Building Square Footage for Taxkey: S941042000

Sub Area	Building Areas	Total Area	Finished Area
FFL1 First Floor Living Area	1,003		1,003
FFL1/2 Half Story Living Area	711		711
A11 Open Frame Porch	196		0
UNBSMNT Unfinished Basement	1,003		0
Total		2913	1714

Interior

Air Conditioned: 100%

Heat Fuel: Gas

Fireplaces:

Heat Type: Warm Air

Full Baths: 2

Basement Full Bath:

1/2 Bath: 1

Basement 1/2 Bath:

Kitchens: 1

Exterior

Building Information

Building Type: Cape Cod

Living Units:

Primary Exterior Siding: Aluminum/Vinyl

Second Exterior Siding: Aluminum/Vinyl

Year Built: 2012

Grade: C

Special Features and Yard Items

Type	Quantity	Units	Quality	Condition	Built
RG1 - RES Dt Frame Garage	1	418	D	Average	1921

Previous Assessments

Year	Code	Building	Yard Items	Land Value	Category	Total
2021	1 - Residential	207,500	2,600	28,600	FV	238,700
2020	1 - Residential	207,500	2,600	28,600	FV	238,700
2019	1 - Residential	169,100	0	28,600	FV	197,700
2018	1 - Residential	174,400	0	28,600	FV	203,200
2017	1 - Residential	162,700	0	29,100	FV	191,800
2016	1 - Residential	153,400	0	29,100	FV	182,500
2015	1 - Residential	153,400	0	29,100	FV	182,500
2014	1 - Residential	145,600	0	29,100	FV	174,700
2013	1 - Residential	137,000	0	29,100	FV	166,100
2012	1 - Residential	118,800	0	29,100	FV	147,900
2011	1 - Residential	82,300	0	29,100	FV	111,400
2010	1 - Residential	82,300	0	29,100	FV	111,400
2009	1 - Residential	88,100	0	29,100	FV	117,200
2008	1 - Residential	88,100	0	29,100	FV	117,200
2007	1 - Residential	94,200	0	29,100	FV	123,300
2006	1 - Residential	104,800	0	18,500	FV	123,300

Permits

Date	Record Number	Address	Project Name	Status	Record Type
11/19/2021	21TMP-054574	4474 S QUINCY AV, MILWAUKEE, WI 532075221 5941042000	Garage Raze		Public Works Occupancy Dumpsters and Storage Units
11/11/2021	21TMP-053323	4474 S QUINCY AV, MILWAUKEE, WI 532075221 5941042000			Residential Footing and Foundation Permit (New Construction only)
11/11/2021	RES-NEW-22-00072	4474 S QUINCY AV, MILWAUKEE, WI 532075221 5941042000	Detached Garage	In Progress	Residential New Construction Permit
11/1/2021	RAZE-21-00356	4474 S QUINCY AV, MILWAUKEE, WI 532075221 5941042000	Garage	Complete	Raze Permit

6/15/2017	FEN-17-00455	4474 S QUINCY AV, MILWAUKEE, WI 532075221	residential fence	Closed	Fence Permit
3/10/2017	ELEC-17-01519	4474 S QUINCY AV, MILWAUKEE, WI 532075221		Closed	Electrical Permit
7/25/2016	ORD-16-12195181-H	4474 S QUINCY AV, MILWAUKEE, WI ,4474 S QUINCY AV, MILWAUKEE, WI 532075221	Violation	Closed	Order Violation
7/5/2016	RPPF-16-235769-H	4474 S QUINCY AV,	RPPF	Closed	Residential Property Pending Foreclosure
5/13/2016	RPPF-16-234420-H	4474 S QUINCY AV,	RPPF	Closed	Residential Property Pending Foreclosure
8/22/2014	ENF-2014-732253-H	4474 S QUINCY AV, Milwaukee,	Exterior Maintenance,	Active - Closed	Trades Case
4/29/2014	ORD-14-10846331-H		Violation	Active - Closed	Order Violation
5/13/2013	ENF-2013-678189-H	4474 S QUINCY AV, Milwaukee,	Exterior Maintenance,	Active - Closed	Trades Case
12/27/2012	PLB-12-1059811-H	4474 S QUINCY AV,	Plumbing	Closed	Building Plumbing Permit
10/28/2012	HVAC-GEN-12-1053969-H	4474 S QUINCY AV,	HVAC	Closed	HVAC General Permit
10/28/2012	HVAC-GEN-12-1053971-H	4474 S QUINCY AV,	HVAC	Closed	HVAC General Permit
10/28/2012	HVAC-GEN-12-1053970-H	4474 S QUINCY AV,	HVAC	Closed	HVAC General Permit
10/4/2012	ELEC-12-1051466-H	4474 S QUINCY AV,	Electrical	Closed	Electrical Permit
9/14/2012	ORD-12-09727361-H		Violation	Active - Closed	Order Violation
8/28/2012	ELEC-12-1046908-H	4474 S QUINCY AV,	Electrical	Closed	Electrical Permit
8/20/2012	PLB-12-1045978-H	4474 S QUINCY AV,	Plumbing	Closed	Building Plumbing Permit
8/7/2012	PLB-12-1043990-H	4474 S QUINCY AV,	Plumbing	Closed	Building Plumbing Permit
7/19/2012	RES-NEW-12-1042012-H	4474 S QUINCY AV,	Residential New	Closed	Residential New Construction Permit
7/19/2012	ECP-12-1042011-H	4474 S QUINCY AV,	Erosion control	Complete	Erosion Control Permit
4/18/2012	PLB-SA-12-1031397-H	4474 S QUINCY AV,	Plumbing	Closed	Plumbing Seal or Abandonment Permit
4/18/2012	ECP-12-1031444-H	4474 S QUINCY AV,	Erosion control	Complete	Erosion Control Permit
4/18/2012	RAZE-12-1031443-H	4474 S QUINCY AV,	Condemnation	Complete	Raze Permit
3/27/2012	SLRNT-12-177859-H	4474 S QUINCY AV,	Seller Notification	Closed	Seller Notification
3/14/2012	ORD-12-09360991-H		Violation	Active - Closed	Order Violation
11/30/2011	ORD-11-09184841-H		Violation	Closed Historic Record	Order Violation
11/30/2011	ENF-2011-622600-H	4474 S QUINCY AV, Milwaukee,	Fire report-condemnatio,	Active - Closed	Condemnation Case
11/30/2011	ORD-11-09184771-H		Violation	Active - Closed	Order Violation
8/12/2010	ORD-10-08229791-H		Violation	Active - Closed	Order Violation

Owner History

Sales						
Sale Date	Sale Price	Document Number	Seller	Buyer	Property Class at Sale	
3/6/2017	200000	10655925	CHANDLER ROSANNE	CLARKE TROY B & SP		
11/4/2004	118000	8917249	GREENTREE SERVICING LLC FKA	ROSANNE CHANDLER		
9/8/2004	0	8862723	RALPH E THURMAN	GREENTREE SERVICING LLC FKA		
6/1/1990	0	006387081	RALPH E THURMAN	ST FRANCIS BANK F S B		
6/1/1990	59900	006387080	ANTONIO F MARTINEZ	RALPH E THURMAN		
7/17/1989	0	000000000		ANTONIO MARTINEZ		
1/1/1900	200000	10655925				

[Directory](#)

[Residents](#)

[Business](#)

[Visitors](#)

Online Services

[Announcements](#) [Logged in as:Troy Clarke](#) [Collections \(0\)](#) [Cart \(0\)](#) [Account Management](#)

For all permit fees and submittal information, please see our Info Sheets page.
<https://city.milwaukee.gov/DNS/permits/DNSinfo>

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[Development](#)

[Enforcement](#)

[Licenses](#)

[Public Works](#)

[Create an Application](#)

[Search Applications](#)

[Schedule an Inspection](#)

Record RAZE-21-00356:

Raze Permit

Record Status: Complete

[Add to cart](#)
[Add to collection](#)

Like 0

Tweet

[Record Info](#)

[Payments](#)

Inspections

Upcoming

[Schedule or Request an Inspection](#)

You have not added any inspections.

Click the link above to schedule or request one.

Completed (3)

Approved - 1; Completed - 1; Failed, Not Ready - 1

Approved Pre-inspection (32676905)

Result by: Michael Demski on 11/03/2021 at 01:30 PM

[View Details](#)

Failed, Not Ready Progress Inspection (32686484)

Result by: Michael Demski on 11/08/2021 at 03:00 PM

[View Details](#)

Completed Final Inspection (32782295)

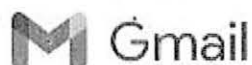
Result by: Michael Demski on 01/04/2022 at 02:30 PM

[View Details](#)









Troy Clarke <troybrandon@gmail.com>

Re: Contact Form Submission - Milwaukee Dumpster Rental

4 messages

Jim Gnas <jim.apconstructionservice@gmail.com>
To: troybrandon@gmail.com

Thu, Dec 23, 2021 at 8:37 AM

Morning Troy,

The earliest removal date will be Monday 12/27/2021 i will put it on the schedule.

Thanks
Randy

On Thu, Dec 23, 2021 at 8:30 AM <troybrandon@gmail.com> wrote:

Name: Troy Clarke
Email: troybrandon@gmail.com
Phone: No Phone Number Given
Message: Dumpster ready for pickup today, 12/23/21.

Address: 4474 S QUINCY AVE

Phone: 5412339861

Troy Clarke <troybrandon@gmail.com>
To: Jim Gnas <jim.apconstructionservice@gmail.com>

Thu, Dec 23, 2021 at 3:07 PM

Randy,

Thanks! I filled it up to the brim. Hope the box holds with the rusted out floor 😊.

- Troy
[Quoted text hidden]

Troy Clarke <troybrandon@gmail.com>
To: Jim Gnas <jim.apconstructionservice@gmail.com>

Mon, Dec 27, 2021 at 3:00 PM

Hey Randy,

Might I still expect the dumpster pickup today? Thanks.

- Troy
[Quoted text hidden]

Jim Gnas <jim.apconstructionservice@gmail.com>
To: Troy Clarke <troybrandon@gmail.com>

Mon, Dec 27, 2021 at 3:16 PM

I just talked to them and they had to move the removal to tuesday 12/28/2021

Thanks
Randy
[Quoted text hidden]

CITY OF MILWAUKEE
2023 JAN 30 PM 2:47
CITY CLERK'S OFFICE

TAGLaw International Lawyers

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 McDonald's Corp. ("Claimant") owner of parcel 626-9993-111 (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 West Layton 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 \$1,158,900. No objection was filed.
4. The Board of Assessors increased the 2022 assessment to \$1,770,200. 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 \$1,770,200, the City imposed a net tax of \$42,081.59 on the Property.
7. The assessment of the Property for 2022 should be no higher than \$1,310,000. This number is based on an appraisal completed for an opinion of fair market value as of January 1, 2022.
8. The correct net tax on the Property for 2022 should be no higher than \$31,196.34.
9. Upon information and belief, the 2022 assessment of the Property is not uniform with 2022 assessments of similar properties in the City and therefore violates the Uniformity Clause of the Wisconsin Constitution.

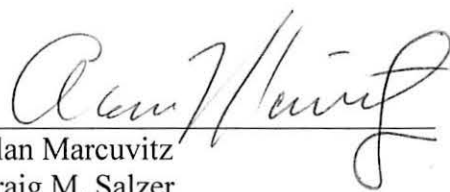
10. As a result of the excessive assessment of the Property for 2022, excess tax in at least the amount of \$10,885.25 was imposed on the Property.

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

12. The total amount of this claim for 2022 is \$10,885.25, plus interest thereon.

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

von Briesen & Roper, s.c.


Alan Marcuvitz
Craig M. Salzer

Jim Owczarski, City Clerk
City Clerk's Office, City of Milwaukee
200 E. Wells St, Room 205
Milwaukee, WI 53202

January 31, 2023

RE: Excessive Assessment Claim for 4474 S. Quincy Ave

Dear Mr. Owczarski,

Please accept this letter as submission of an Excessive Assessment Claim for residence 4474 S Quincy Ave, Milwaukee, WI under s. 74.37 (2). In 2021, the assessed property value of this residence was \$238,000. The 2022 assessed value of this property increased to \$423,100. This more than doubled the property's assessed value. Moreover, our two-car garage was removed from the property in November and December of 2021. Additional documentation is available to verify this. No new garage was built in its place. Thus, a January 1 assessment of the property should have taken into account the absence of a garage (or real property improvement). After we appealed the assessment, the city assessors visited our residence inside and out on 9/15/2022. They noted that their records did not reflect the absence of a garage and promised to amend the record and update their report upon returning to the City Assessor's Office; stating that a garage no longer existed on the property. This information was submitted to their Division Manager who submitted our appeal to the Board of Review.

Nonetheless, the Board of Review sustained the 2021 assessed value of the home in a letter to us dated October 5, 2022. For the City Assessor's Office to *double* the assessed value of this home even as evidence that real property improvements (e.g., a garage) no longer exist on the premises supports this claim of excessive assessment. It is unclear what the exact value of a garage (i.e., a real property improvement) is when factoring for the appropriate tax (and assessment). But surely, having a garage on the premises adds to the market value and, thus, the assessed value as well. Thus, it can be concluded that the absence of a garage then subtracts from the market value and, thus, the assessed value.

Unfortunately, neither the 2022 assessment nor our appeal to the Board of Assessors in May 2022 factored any negative value due to the absence of this real property. As a result of this increase in assessed value, our property taxes have increased from \$6,201 to \$10,001.91 (a 61% increase in property tax). While our home is, indeed, a newer construction in the city, this cannot be used to justify use of a model that is so heavily influenced by the housing market and the housing supply with no regard to real property improvements or the realistic application of the home owner's income. Our property is based one block north of the airport (not in Bay View). Despite our home having less square footage than other new construction homes in the neighborhood, our residence has been placed in the same tax bracket. These same homes have not seen a 61% increase in their assessments should the housing market be used as justification for the increase in assessed value during 2022. The model being used unfairly penalizes newer

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Troy and Serena-Jo Clarke
4474 S. Quincy Ave

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City Clerk's Office, City of Milwaukee
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Milwaukee, WI 53202

January 31, 2023

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Troy and Serena-Jo Clarke
4474 S. Quincy Ave

Enclosures:

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- B. Raze Permit Record
- C. Garage-Dumpster Images 1-4
- D. Email Correspondence with AP Construction Services_12.23.21