

A & L ENTERPRISES
205 W. VOGEL AVE
MILWAUKEE, WI 53207
Phone: 414-747-1900
Fax: 414-747-1902

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2005 JAN -6 AM 11:15

Dated: Dec. 30, 2004

TO: Mr. Ron Leonhardt, City Clerk
City of Milwaukee.

SUBJECT: Claim Against Excessive Property Assessment
Tax Key # 626-0016-100-3

I am faxing you the above claim against excessive property tax assessment of our property at the above location.

The original will be mailed to you. My office has left a phone message for you about this. Any questions, please contact me.

Mahendra Gupta

CITY OF MILWAUKEE
05 JAN -6 PM 1:00
RONALD D. LEONHARDT
CITY CLERK
CITY OF MILWAUKEE
RECEIVED
2005 JAN -6 PM 2:51
OFFICE OF
CITY ATTORNEY

A & L ENTERPRISES
205 W. VOGEL AVE
MILWAUKEE, WI 53207
Phone: 414-747-1900
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2005 JAN -6 AM 11:15

ROMEO LEONARDI
CITY CLERK
Dated Dec. 26, 2004
2005 JAN -6 PM 1:01
CITY OF MILWAUKEE

TO: City Of Milwaukee
ATTN: Claims/ City Clerk
200 E. Wells Street
Milwaukee, WI 53202

SUBJECT: Claim Against Excessive Property Assessment
Tax Key # 626-0016-100-3

Following the decision of the Board of review at its Dec. 9, 2004, on behalf of A & L Enterprises, I wish to file claim against excessive property assessment for the location listed above. This is being done in accordance with Wisconsin Statute 74.37- Claim On Excessive Assessment.

The facts are as follows:

Last year, the same property was assessed at \$709,000. This year's assessment is \$886,000. This \$177,000 increase in assessment is extremely excessive, reflecting a hike of 27%, and unjustified.

This property is an industrial warehouse, 21,000 sq. feet purchased in 1992. After an addition of 6500 sq feet in the year 2000, the total area now amounts to \$28,000 sq. feet. Of this, approximately 2500 sq. feet is used for office/ showroom product display purposes, the remaining for warehouse, industrial needs. No improvements, additions have been done on this property since the year 2000, for four years.

We protest the increase for a variety of reasons.

- **Glut of Vacancies:** We are surrounded by several vacant properties which indicates this is an economically depressed area. We have seen 200,000 to 300,000 square feet of vacancies for the last several years. Any prospective buyer/ tenant can have ample choices of space which undoubtedly affects the desirability of the property. So far, we have not seen any effort by any entity, government or private, to infuse fresh life into the area, to take full advantage of acres of empty space and buildings and the location. Therefore, we feel the City's assessment is unjustified.
- **Incorrect Logic:** The tax assessor has used the sale of area properties to explain the assessment. Comparisons should be fair and equal. Table of properties submitted to Board of Review on Dec. 9 2004, include buildings with substantial office space versus ours, which is predominantly warehouse space, as explained above. There is a difference in economic returns for these two types of buildings.
- It is also not fair use the selling price of area buildings, of a later date, to justify an earlier assessment made of our property.
- It also needs to be understood that while some commercial real estate transactions may have taken place in the area, the buildings continue to be vacant. Real estate transactions have not necessarily resulted in increased business growth and employment opportunities in this area.

I sincerely hope the above facts will be reviewed carefully and objectively and result in a lower assessment of the property. We submit that a revised assessment of \$750,000 would be more in line given the conditions outlined above. This would amount to a 5.78% increase in assessment from last year, which would be in keeping with the city wide assessment. If you have any questions, please do not hesitate to contact me.


Mahendra Gupta

Cc: Ald. Terry Witkowski