

January 21, 2021

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

CITY OF MILWAUKEE
2021 JAN 22 PM 2:09
CITY CLERK'S OFF.

Dear Clerk:

Re: Tax Parcel No. 392-0696-100

Now comes Claimant, Hertz Milwaukee 100 East Wisconsin, LLC, owner of parcel 392-0696-100 (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 2020, 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 718-722 Water Street within the City and is identified in the City's records as Tax Parcel No. 392-0696-100.

5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 101.7207609% as of January 1, 2020.

6. For 2020, property tax was imposed on property in the City at the rate of \$26.167 per \$1,000 for of the assessed value for Property.
7. For 2020, the City's assessor set the assessment of the Property at \$4,135,500.
8. Claimant appealed the 2020 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 \$4,135,500. Claimant timely requested a hearing with the Board of Review.
10. The City imposed tax on the Property in the amount of \$108,214.71.
11. Claimant timely paid the property taxes imposed by the City on the Property for 2020, or the required installment thereof.
12. The fair market value of the Property as of January 1, 2020 was no higher than \$3,000,000.
13. Based on the aggregate ratio 101.7207609%, the correct assessment of the Property for 2020 is no higher than \$3,051,623.
14. Based on the tax rate of \$26.167 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2020 should be no higher than \$79,852.
15. The 2020 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 2020 was excessive in at least the amount of \$28,363.
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 2020 tax in the amount of \$28,363, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

Jim Owczarski, Clerk
January 21, 2021
Page 3

18. The amount of this claim is \$28,363, plus interest thereon.

Dated at Madison, Wisconsin, this 21st day of January, 2021.

Sincerely yours,

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

Don M. Millis
Agent for Claimant

44860896

January 21, 2021

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

CITY OF MILWAUKEE
2021 JAN 22 PM 2:09
CITY CLERK'S OFFICE

Dear Clerk:

Re: Tax Parcel No. 354-0794-000

Now comes Claimant, Wired Ventures Brady, LLC, owner of parcel 354-0794-000 (the "Property") in Milwaukee, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37. You hereby are directed to serve any notice of disallowance on the undersigned agent of the Claimant.

1. This Claim is brought under Wis. Stat. § 74.37(3)(d), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2020, plus statutory interest, with respect to the Property.

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

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

4. The Property is located at 928 E. Brady Street within the City and is identified in the City's records as Tax Parcel No. 354-0794-000.

5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 101.7207609% as of January 1, 2020.

6. For 2020, property tax was imposed on property in the City at the rate of \$26.167 per \$1,000 for of the assessed value for Property.

7. For 2020, the City's assessor set the assessment of the Property at \$399,200.

8. Claimant appealed the 2020 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).

9. The City's Board of Assessor's sustained the assessment at \$399,200. Claimant timely requested a hearing with the Board of Review.

10. The City imposed tax on the Property in the amount of \$10,445.97.

11. Claimant timely paid the property taxes imposed by the City on the Property for 2020, or the required installment thereof.

12. The fair market value of the Property as of January 1, 2020 was no higher than \$200,000.

13. Based on the aggregate ratio 101.7207609%, the correct assessment of the Property for 2020 is no higher than \$203,442.

14. Based on the tax rate of \$26.167 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2020 should be no higher than \$5,323.

15. The 2020 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 2020 was excessive in at least the amount of \$5,123.

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.

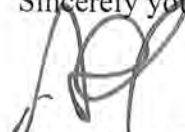
17. Claimant is entitled to a refund of 2020 tax in the amount of \$5,123, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

Jim Owczarski, Clerk
January 21, 2021
Page 3

18. The amount of this claim is \$5,123, plus interest thereon.

Dated at Madison, Wisconsin, this 21st day of January, 2021.

Sincerely yours,

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

Don M. Millis
Agent for Claimant

44860953

January 21, 2021

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

CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

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

Dear Clerk:

Re: Tax Parcel No. 431-1182-000

Now comes Claimant, Buren, LLC, owner of parcel 431-1182-000 (the "Property") in Milwaukee, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37. You hereby are directed to serve any notice of disallowance on the undersigned agent of the Claimant.

1. This Claim is brought under Wis. Stat. § 74.37(3)(d), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2020, plus statutory interest, with respect to the Property.
2. Claimant is the owner of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.
3. The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 200 East Wells Street in the City.
4. The Property is located at 920-924 S. 2nd Street within the City and is identified in the City's records as Tax Parcel No. 431-1182-000.
5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 101.7207609% as of January 1, 2020.

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CITY OF MILWAUKEE
JAN 21 2021

CITY OF MILWAUKEE
CITY CLERK'S OFF
JAN 22 PM 2:09

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6. For 2020, property tax was imposed on property in the City at the rate of \$26.167 per \$1,000 for of the assessed value for Property.

7. For 2020, the City's assessor set the assessment of the Property at \$764,200.

8. Claimant appealed the 2020 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).

9. The City's Board of Assessor's sustained the assessment at \$764,200. Claimant timely requested a hearing with the Board of Review.

10. The City imposed tax on the Property in the amount of \$19,997.02.

11. Claimant timely paid the property taxes imposed by the City on the Property for 2020, or the required installment thereof.

12. The fair market value of the Property as of January 1, 2020 was no higher than \$500,000.

13. Based on the aggregate ratio 101.7207609%, the correct assessment of the Property for 2020 is no higher than \$508,604.

14. Based on the tax rate of \$26.167 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2020 should be no higher than \$13,309.

15. The 2020 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 2020 was excessive in at least the amount of \$6,688.

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 2020 tax in the amount of \$6,688, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

Jim Owczarski, Clerk
January 21, 2021
Page 3

18. The amount of this claim is \$6,688, plus interest thereon.

Dated at Madison, Wisconsin, this 21st day of January, 2021.

Sincerely yours,

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

Don M. Millis
Agent for Claimant

44860947

January 21, 2021

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

CITY OF MILWAUKEE
2021 JAN 22 PM 2:09
CITY CLERK'S OFF

Dear Clerk:

Re: Tax Parcel No. 431-0146-000

Now comes Claimant, Buren, LLC, owner of parcel 431-0146-000 (the "Property") in Milwaukee, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37. You hereby are directed to serve any notice of disallowance on the undersigned agent of the Claimant.

1. This Claim is brought under Wis. Stat. § 74.37(3)(d), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2020, plus statutory interest, with respect to the Property.
2. Claimant is the owner of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.
3. The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 200 East Wells Street in the City.
4. The Property is located at 508 W. Washington Street within the City and is identified in the City's records as Tax Parcel No. 431-0146-000.
5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 101.7207609% as of January 1, 2020.

SM

6. For 2020, property tax was imposed on property in the City at the rate of \$26.167 per \$1,000 for of the assessed value for Property.
7. For 2020, the City's assessor set the assessment of the Property at \$529,500.
8. Claimant appealed the 2020 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).
9. The City's Board of Assessor's sustained the assessment at \$529,500. Claimant timely requested a hearing with the Board of Review.
10. The City imposed tax on the Property in the amount of \$13,855.56.
11. Claimant timely paid the property taxes imposed by the City on the Property for 2020, or the required installment thereof.
12. The fair market value of the Property as of January 1, 2020 was no higher than \$400,000.
13. Based on the aggregate ratio 101.7207609%, the correct assessment of the Property for 2020 is no higher than \$406,883.
14. Based on the tax rate of \$26.167 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2020 should be no higher than \$10,647.
15. The 2020 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 2020 was excessive in at least the amount of \$3,209.
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 2020 tax in the amount of \$3,209, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

Jim Owczarski, Clerk
January 21, 2021
Page 3

18. The amount of this claim is \$3,209, plus interest thereon.

Dated at Madison, Wisconsin, this 21st day of January, 2021.

Sincerely yours,



Don M. Millis
Agent for Claimant

44860943

January 21, 2021

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

CITY OF MILWAUKEE
2021 JAN 22 PM 2:09
CITY CLERK'S OFF

Dear Clerk:

Re: Tax Parcel No. 500-0429-000

Now comes Claimant, Buren, LLC, owner of parcel 500-0429-000 (the "Property") in Milwaukee, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37. You hereby are directed to serve any notice of disallowance on the undersigned agent of the Claimant.

1. This Claim is brought under Wis. Stat. § 74.37(3)(d), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2020, plus statutory interest, with respect to the Property.

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

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

4. The Property is located at 2639 Pine Avenue within the City and is identified in the City's records as Tax Parcel No. 500-0429-000.

5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 101.7207609% as of January 1, 2020.

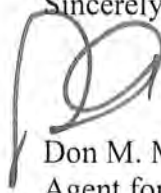
6. For 2020, property tax was imposed on property in the City at the rate of \$26.167 per \$1,000 for of the assessed value for Property.
7. For 2020, the City's assessor set the assessment of the Property at \$250,300.
8. Claimant appealed the 2020 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).
9. The City's Board of Assessor's sustained the assessment at \$250,300. Claimant timely requested a hearing with the Board of Review.
10. The City imposed tax on the Property in the amount of \$6,549.68.
11. Claimant timely paid the property taxes imposed by the City on the Property for 2020, or the required installment thereof.
12. The fair market value of the Property as of January 1, 2020 was no higher than \$150,000.
13. Based on the aggregate ratio 101.7207609%, the correct assessment of the Property for 2020 is no higher than \$152,581.
14. Based on the tax rate of \$26.167 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2020 should be no higher than \$3,993.
15. The 2020 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 2020 was excessive in at least the amount of \$2,557.
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 2020 tax in the amount of \$2,557, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

Jim Owczarski, Clerk
January 21, 2021
Page 3

18. The amount of this claim is \$2,557, plus interest thereon.

Dated at Madison, Wisconsin, this 21st day of January, 2021.

Sincerely yours,

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

Don M. Millis
Agent for Claimant

44860932

January 21, 2021

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

CITY OF MILWAUKEE
2021 JAN 22 PM 2:09
CITY CLERK'S OFFICE

Dear Clerk:

Re: Tax Parcel No. 500-0904-000

Now comes Claimant, 2600 Bayview Partners, LLC, owner of parcel 500-0904-000 (the "Property") in Milwaukee, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37. You hereby are directed to serve any notice of disallowance on the undersigned agent of the Claimant.

1. This Claim is brought under Wis. Stat. § 74.37(3)(d), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2020, plus statutory interest, with respect to the Property.
2. Claimant is the owner of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.
3. The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 200 East Wells Street in the City.
4. The Property is located at 834-838 E. Linus Street within the City and is identified in the City's records as Tax Parcel No. 500-0904-000.
5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 101.7207609% as of January 1, 2020.

6. For 2020, property tax was imposed on property in the City at the rate of \$26.167 per \$1,000 for of the assessed value for Property.

7. For 2020, the City's assessor set the assessment of the Property at \$330,000.

8. Claimant appealed the 2020 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 \$295,400. Claimant timely requested a hearing with the Board of Review.

10. The City imposed tax on the Property in the amount of \$7,729.81.

11. Claimant timely paid the property taxes imposed by the City on the Property for 2020, or the required installment thereof.

12. The fair market value of the Property as of January 1, 2020 was no higher than \$225,000.

13. Based on the aggregate ratio 101.7207609%, the correct assessment of the Property for 2020 is no higher than \$228,872.

14. Based on the tax rate of \$26.167 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2020 should be no higher than \$5,989.

15. The 2020 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 2020 was excessive in at least the amount of \$1,741.

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 2020 tax in the amount of \$1,741, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

Jim Owczarski, Clerk
January 21, 2021
Page 3

18. The amount of this claim is \$1,741, plus interest thereon.

Dated at Madison, Wisconsin, this 21st day of January, 2021.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Don M. Millis". The signature is stylized with large, overlapping loops.

Don M. Millis
Agent for Claimant

44860926

January 21, 2021

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

CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

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

Dear Clerk:

Re: Tax Parcel No. 501-0059-000

Now comes Claimant, 2600 Bayview Partners, LLC, owner of parcel 501-0059-000 (the "Property") in Milwaukee, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37. You hereby are directed to serve any notice of disallowance on the undersigned agent of the Claimant.

1. This Claim is brought under Wis. Stat. § 74.37(3)(d), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2020, plus statutory interest, with respect to the Property.

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

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

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

5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 101.7207609% as of January 1, 2020.

OFFICE OF CITY CLERK
CITY OF MILWAUKEE
JAN 22 2021

CITY CLERK'S OFFICE
JAN 22 PM 2:09
CITY OF MILWAUKEE

SM

6. For 2020, property tax was imposed on property in the City at the rate of \$26.167 per \$1,000 for of the assessed value for Property.

7. For 2020, the City's assessor set the assessment of the Property at \$349,500.

8. Claimant appealed the 2020 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).

9. The City's Board of Assessor's sustained the assessment at \$349,500. Claimant timely requested a hearing with the Board of Review.

10. The City imposed tax on the Property in the amount of \$9,145.46.

11. Claimant timely paid the property taxes imposed by the City on the Property for 2020, or the required installment thereof.

12. The fair market value of the Property as of January 1, 2020 was no higher than \$200,000.

13. Based on the aggregate ratio 101.7207609%, the correct assessment of the Property for 2020 is no higher than \$203,442.

14. Based on the tax rate of \$26.167 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2020 should be no higher than \$5,323.

15. The 2020 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 2020 was excessive in at least the amount of \$3,822.

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.

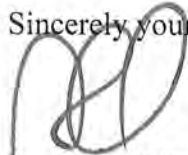
17. Claimant is entitled to a refund of 2020 tax in the amount of \$3,822, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

Jim Owczarski, Clerk
January 21, 2021
Page 3

18. The amount of this claim is \$3,822, plus interest thereon.

Dated at Madison, Wisconsin, this 21st day of January, 2021.

Sincerely yours,

A handwritten signature in black ink, appearing to be "DM", written over the text "Sincerely yours,".

Don M. Millis
Agent for Claimant

44860923

January 21, 2021

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

CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

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

Dear Clerk:

Re: Tax Parcel No. 356-1291-000

Now comes Claimant, 2228 E. Woodstock Unit 2, LLC, owner of parcel 356-1291-000 (the "Property") in Milwaukee, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37. You hereby are directed to serve any notice of disallowance on the undersigned agent of the Claimant.

1. This Claim is brought under Wis. Stat. § 74.37(3)(d), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2020, plus statutory interest, with respect to the Property.

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

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

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

5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 101.7207609% as of January 1, 2020.

CITY CLERK'S OFF
JAN 22 PM 2:09
CITY OF MILWAUKEE

SM

6. For 2020, property tax was imposed on property in the City at the rate of \$26.167 per \$1,000 for of the assessed value for Property.

7. For 2020, the City's assessor set the assessment of the Property at \$452,800.

8. Claimant appealed the 2020 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 \$419,300. Claimant timely requested a hearing with the Board of Review.

10. The City imposed tax on the Property in the amount of \$10,971.94.

11. Claimant timely paid the property taxes imposed by the City on the Property for 2020, or the required installment thereof.

12. The fair market value of the Property as of January 1, 2020 was no higher than \$175,000.

13. Based on the aggregate ratio 101.7207609%, the correct assessment of the Property for 2020 is no higher than \$178,011.

14. Based on the tax rate of \$26.167 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2020 should be no higher than \$4,658.

15. The 2020 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 2020 was excessive in at least the amount of \$6,314.

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.

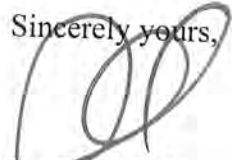
17. Claimant is entitled to a refund of 2020 tax in the amount of \$6,314, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

Jim Owczarski, Clerk
January 21, 2021
Page 3

18. The amount of this claim is \$6,314, plus interest thereon.

Dated at Madison, Wisconsin, this 21st day of January, 2021.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Don M. Millis". The signature is stylized with large, overlapping loops.

Don M. Millis
Agent for Claimant

44860922

January 21, 2021

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

CITY OF MILWAUKEE
1021 JAN 22 PM 2:09
CITY CLERK'S OFF

Dear Clerk:

Re: Tax Parcel No. 356-1292-000

Now comes Claimant, 2228 E. Woodstock Unit 2, LLC, owner of parcel 356-1292-000 (the "Property") in Milwaukee, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37. You hereby are directed to serve any notice of disallowance on the undersigned agent of the Claimant.

1. This Claim is brought under Wis. Stat. § 74.37(3)(d), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2020, plus statutory interest, with respect to the Property.

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

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

4. The Property is located at 2228 E. Woodstock within the City and is identified in the City's records as Tax Parcel No. 356-1292-000.

5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 101.7207609% as of January 1, 2020.

6. For 2020, property tax was imposed on property in the City at the rate of \$26.167 per \$1,000 for of the assessed value for Property.

7. For 2020, the City's assessor set the assessment of the Property at \$623,900.

8. Claimant appealed the 2020 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 \$565,000. Claimant timely requested a hearing with the Board of Review.

10. The City imposed tax on the Property in the amount of \$14,794.51.

11. Claimant timely paid the property taxes imposed by the City on the Property for 2020, or the required installment thereof.

12. The fair market value of the Property as of January 1, 2020 was no higher than \$300,000.

13. Based on the aggregate ratio 101.7207609%, the correct assessment of the Property for 2020 is no higher than \$305,162.

14. Based on the tax rate of \$26.167 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2020 should be no higher than \$7,985.

15. The 2020 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 2020 was excessive in at least the amount of \$6,809.

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.

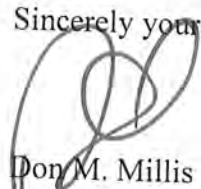
17. Claimant is entitled to a refund of 2020 tax in the amount of \$6,809, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

Jim Owczarski, Clerk
January 21, 2021
Page 3

18. The amount of this claim is \$6,809, plus interest thereon.

Dated at Madison, Wisconsin, this 21st day of January, 2021.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Don M. Millis". The signature is stylized with loops and a long tail.

Don M. Millis
Agent for Claimant

44860921

January 21, 2021

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

CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

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

Dear Clerk:

Re: Tax Parcel No. 398-0702-000

Now comes Claimant, Caledonia Properties 1635, LLC, owner of parcel 398-0702-000 (the "Property") in Milwaukee, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37. You hereby are directed to serve any notice of disallowance on the undersigned agent of the Claimant.

1. This Claim is brought under Wis. Stat. § 74.37(3)(d), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2020, plus statutory interest, with respect to the Property.

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

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

4. The Property is located at 1653 W. St. Paul Avenue within the City and is identified in the City's records as Tax Parcel No. 398-0702-000.

5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 1.017207609% as of January 1, 2020.

OFFICE OF CITY CLERK
300 W. WELLS ST.
MILWAUKEE, WI 53202

CITY OF MILWAUKEE
CLERK'S OFFICE
JAN 22 PM 2:09

SM

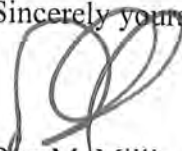
6. For 2020, property tax was imposed on property in the City at the rate of \$26.167 per \$1,000 for of the assessed value for Property.
7. For 2020, the City's assessor set the assessment of the Property at \$1,657,500.
8. Claimant appealed the 2020 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).
9. The City's Board of Assessor's sustained the assessment at \$1,657,500. Claimant timely requested a hearing with the Board of Review.
10. The City imposed tax on the Property in the amount of \$43,372.24.
11. Claimant timely paid the property taxes imposed by the City on the Property for 2020, or the required installment thereof.
12. The fair market value of the Property as of January 1, 2020 was no higher than \$800,000.
13. Based on the aggregate ratio 101.7207609%, the correct assessment of the Property for 2020 is no higher than \$813,766.
14. Based on the tax rate of \$26.167 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2020 should be no higher than \$21,294.
15. 15. The 2020 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 2020 was excessive in at least the amount of \$21,294.
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 2020 tax in the amount of \$21,294, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

Jim Owczarski, Clerk
January 21, 2021
Page 3

18. The amount of this claim is \$21,294, plus interest thereon.

Dated at Madison, Wisconsin, this 21st day of January, 2021.

Sincerely yours,

A handwritten signature in black ink, appearing to read "DM", written over the closing "yours,".

Don M. Millis
Agent for Claimant

44854709

Mitchell Library, LLC
200 N. Main Street
Oregon, WI 53575-1447

January 28, 2021

CLAIM FOR UNLAWFUL TAXES

CITY OF MILWAUKEE
2021 JAN 28 PM 3:08
CITY CLERK'S OFFICE

SERVED BY PROCESS SERVER

Tom Barrett, Mayor
City of Milwaukee
City Hall
200 E. Wells Street, Room 201
Milwaukee, WI 53202

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

Dear Mayor and Clerk:

Re: Tax Parcel No. 461-1601-000

Now come Claimant, Mitchell Library, LLC, owner of parcel number 461-1601-000 (the "Property") in Milwaukee, Wisconsin and files this Claim for Unlawful Taxes against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.35. You hereby are directed to serve any notice of disallowance on the undersigned.

1. This Claim is brought under Wis. Stat. § 74.35, for a refund of unlawful real estate taxes imposed on Claimant by the City for the year 2020, 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 E. Wells Street in the City.

4. The Property is identified in the City's records as Tax Parcel No. 461-1601-000 (address identified in the City's records of 910 W. Historic Mitchell Street).

Sr
1/28/21

MILWAUKEE
JAN 28 2021

5. Claimant timely filed a Property Tax Exemption Request on February 20, 2020.

6. The Property qualifies for exemption under Wis. Stat. § 70.11, including and without limitation, Wis. Stat. § 70.11(34) (historic properties). The Property is leased by Milwaukee Public Library for use as its Mitchell Street Branch. This branch opened in 2017, replacing the Forest Home Branch, and is the largest of the Milwaukee Public Library's branch libraries. The Mitchell Street Branch is unique in that it is a historic preservation project as well as a new library build. As the Mitchell Street Branch of the Milwaukee Public Library, which is a nontaxable governmental body, the Property is a public building used for civic, governmental, cultural and/or educational purposes. As a historic property, the Property is listed on both the National Register of Historic Places and the State Register of Historic Places. In addition, a Historic Preservation Conservation Easement held by the State Historical Society of Wisconsin protects the historic features of the Property and is effective for at least 20 years as it was effective December 19, 2019 and terminates on January 31, 2040. **In summary, the Property meets all of the requirements to qualify for the Wis. Stat. § 70.11(34) historic properties exemption.**

7. The Milwaukee Assessor's Office denied Claimant's Property Tax Exemption Request based on the position that the Milwaukee Public Library is not exempt under Section 501 of the Internal Revenue Code. It is Claimant's position that the Milwaukee Public Library is a charitable, nonprofit, and like-kind entity as any other entity that is exempt under Section 501 of the Internal Revenue Code. Therefore, it is Claimant's position that the Milwaukee Public Library (which does not pay any taxes) satisfies this requirement under Wis. Stat. § 70.11(34)(a)3.

8. For 2020, the City imposed net tax on the Property in the amount of \$27,610.05, plus other charges in the amount of \$2,921.29, for a total property tax bill of \$30,531.34.

9. Claimant has timely paid or will timely pay the property taxes imposed by the City on the Property for 2020, or authorized installments thereof.

10. By taxing the Property, the City improperly assessed property that is exempt by law from property taxes, thus constituting a "palpable error" within the meaning of Wis. Stat. § 74.33(1)(c).

11. Taxes with respect to property that is exempt by law from taxation are unlawful taxes pursuant to Wis. Stat. §§ 74.35(1) and 74.33(1)(c).

12. The 2020 assessment on and taxation of the Property resulted in unlawful taxes imposed on Claimant.

Tom Barrett, Mayor
Jim Owczarski, Clerk
January 28, 2021
Page 3

13. Claimant is entitled to a refund of 2020 taxes in the amount of \$30,531.34, plus statutory interest.

14. The amount of this claim is \$30,531.34, plus interest thereon.

Dated at Milwaukee, Wisconsin, this 28th day of January, 2021.

Sincerely yours,

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

Ted Matkom
General Counsel

CITY OF MILWAUKEE
2021 JAN 29 PM 1:51
CITY CLERK'S OFFICE

Direct line: 262-754-2867
Email: smg@dewittllp.com

January 28, 2021

VIA EMAIL AND HAND DELIVERED

Mr. James Owczarski (Email: jowcza@milw.gov)
Milwaukee City Clerk
200 East Wells Street, Room 205
Milwaukee, WI 53202

Mr. George L. Christenson (Email: george.christenson@milwaukeecountywi.gov)
Milwaukee County Clerk
901 North 9th Street, #105
Milwaukee, WI 53233

RE: Claim for Recovery of Unlawful Tax
Tax Key No. 1189998113
Property Address: 8200 W. Denver Avenue, Milwaukee, WI 53223

Dear Mr. Owczarski and Mr. Christenson:

I represent St. Bernadette Catholic Congregation (the "Congregation"), the owner of certain real property located at 8200 W. Denver Avenue, Milwaukee, Wisconsin (the "Property"). This letter, pursuant to Wis. Stat. § 74.35, is a claim against the City of Milwaukee to recover the unlawful property tax it collected from Property that is exempt from taxation. According to Wis. Stat. § 74.35(5)(a), claims must be filed by January 31 of the year the tax is payable.

Your office is likely aware that the congregation appealed both the assessment and exempt status change for tax year 2019. Further, the Congregation has a pending action in Milwaukee County Circuit Court further appealing the assessment and exempt status change.

The 2020 property tax bill lists the total property assessment as \$792,800. Consistent with the exempt status change the assessor made in 2019, the Property is not listed as exempt on the 2020 tax bill.

St. Bernadette Catholic Church is one building. The Church offices and school are all interconnected. According to the Assessor's Office notice dated October 18, 2019 the apparent movement of classes from the St. Bernadette school to Our Lady of Good Hope's campus on Good Hope Road by the Archdiocese of Milwaukee allegedly creates a vacancy in part of the

Mr. James Owczarski
Mr. George L. Christenson
January 28, 2021
Page 2

building. The building, however, is not vacant, and has never been vacant. On the contrary, it is continuously used for exempt purposes.

The Congregation has continuously used classrooms throughout the Property for Congregation programs. For example, St. Vincent De Paul has used one or more of the classrooms to store and sort furniture donations, as well as using the space as a temporary location for a food pantry containing donated items. The parish's sleeping bag ministry for the homeless, use some classrooms to store fabric and sewing notions. The parish festival committee utilize some of the classrooms for storing festival items. The Parish bingo group uses space. Also St. Bernadette's rummage sale committee store donated items in classrooms. The Holiday Fair Committee use classroom space for holiday fair supplies. The fish fry committee used space as well. Fish Fry's at the Parish occur on a monthly basis and bi-weekly basis during lent.

Furthermore, an occupancy permit was obtained in May 2019 for a non-profit tenant, Hmong American Peace Academy who has been utilizing the school for classes. The Hmong American Peace Academy (HAPA) is an MPS charter non-profit school. We have previously provided documentation regarding the non-profit status of HAPA. Therefore, the Congregation would dispute the valuation assessed against this property based upon the fact that it appears as though the City is determining that the entire property is commercial and not utilized for exempt purposes.

The exempt function of the Property has never changed. The Congregation's position that the Property has always been used for exempt purposes is fully supported by case law. Under Wisconsin law, a property can be vacant when it is being readied for the continuation of its exempt purpose. In *Family Hospital Nursing Home, Inc. v. City of Milwaukee*, 78 Wis. 2d 312, 254 N.W.2d 268 (1977), overruled on other grounds by *Burlington Northern Railroad Co. v. City of Superior*, 159 Wis. 2d 434, 464 N.W.2d 643 (1991), the Wisconsin Supreme Court concluded that an unoccupied, but constructed nursing home "equipped and in the process of readying itself for the receipt of its first patient[,] i.e., acquiring a staff of personnel, "was not used for any other purpose during th[is] period[,] and "should not be taxable during the period in which it was reading itself for its benevolent purpose." The Wisconsin Property Assessment Manual (the "Manual") summarizes this rule as follows: "If a property under construction is reading itself for exempt purposes and is not being used for other purposes, it may be reasonable to exempt such property, assuming that the facts meet all specific requirements of the applicable exemption." Page 20-7 Rev'd 12-13.

It is clear that the portions of the Property the City contends were vacant were occupied. In fact, the classrooms were used to further the Congregation's benevolent purposes. In

Mr. James Owczarski
Mr. George L. Christenson
January 28, 2021
Page 3

addition, the building had been exempted from property tax for many years. The building's "use, occupancy or ownership did not change in a way that makes it taxable." Wis. Stat. § 70.11.

The Manual extrapolates this concept in a discussion based upon the example of a hospital addition. The Manual states:

The purpose of this section is to advise how to classify newly constructed vacant space that is connected to an exempt hospital. This is a building area that is attached to a hospital during a renovation, remodeling, or new construction yet remains unfinished and vacant on January 1st.

Hospitals often construction oversize additions to anticipate technological and industrial changes and to reduce the unit cost of construction. We recommend that this space be exempt as part of the hospital if the following conditions are met:

- The hospital is exempt.
- The space is attached to an existing hospital.
- The projected use of the space is declared in the board minutes, in the general building plans, and in the blueprints and is consistent with the exempt hospital use.
- The building specifications and actual construction-to-date include such things a floor load, electrical, HVAC, communication lines, windows, doors, hallways, and gas lines appropriate for hospital space.
- The owner annually declares by affidavit that the space will be used as hospital space that would normally be exempt under statute and case law.

Page 13-59 Rev'd 12/13; 13-60 Rev'd 12/19

Applying these conditions and the applicable case law to the Property leads directly to the conclusion that the Property is exempt for both 2019 and 2020. It is inescapable that the Congregation's use of the building has historically been exempt, has never ceased, and any momentary vacancy has merely been replaced with other exempt activities or been in preparation for new exempt activities. Furthermore, and most importantly, the contested portions of the Congregation's Property have been connected to the exempt portions of the building.

The Congregation paid the real estate tax bill for 2020 with respect to the Property in the amount of \$20,670.51 to the City of Milwaukee on or about January 18, 2021, as evidenced by the receipt for payment attached hereto as Exhibit "A". The Property, however, is exempt from property tax pursuant to Wis. Stat. §70.11 (4) & (11) and the aforementioned case law.

Mr. James Owczarski
Mr. George L. Christenson
January 28, 2021
Page 4

As the Property is exempt from tax, the Congregation hereby makes a claim for refund pursuant to Wis. Stat. § 74.33(1)(c) on the grounds that the assessment and collection of \$20,670.51 in property tax with respect to the Property for the 2020 tax year was unlawful.

The Congregation, therefore, respectfully requests that the City refund the sum of \$20,670.51 in unlawful property tax, plus interest as provided by Wis. Stat. § 74.35(4).

Please feel free to contact me with any questions.

Very truly yours,

DeWitt LLP



Shawn M. Govern

SMG:VUD:cyb

Enclosures

cc: St. Bernadette Congregation

ST. BERNADETTE PARISH

City of Milwaukee, Treasurer
Date Type Reference
12/17/2020 Bill 7770

Original Amt.
20,670.51

Balance Due
20,670.51

1/18/2021
Discount
Check Amount

10584
Payment
20,670.51
20,670.51

PAYMENT
RECORD

1010 - Parish Checkin_ 1189998113

20,670.51



OFFICE CITY ATTORNEY
29 JAN 2021 11:19

2020 CLAIM FOR EXCESSIVE ASSESSMENT

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

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

Now comes Claimant, **McDonald's Corp.**, owner of the property located at 1575 W. Washington St. in the City of Milwaukee (the "City") and identified in the City's tax records as tax key number 433-1248-110 (the "Property"), by Claimant's attorneys, Michael Best & Friedrich LLP, and files this claim for Excessive Assessment against the City, pursuant to WIS. STAT. § 74.37 and the Uniformity Clause of the Wisconsin Constitution.

CITY OF MILWAUKEE
2021 JAN 28 PM 3:09
CITY CLERK'S OFFICE

1. Claimant is the owner of the Property, located at 1575 W. Washington Street, Milwaukee, Wisconsin.
2. For 2020, property in the City was taxed at \$26.167 per \$1,000 of assessed value.
3. The 2020 assessment of the Property was initially set by the City's Assessor at \$513,000. Claimant did not object to the initial assessment.
4. By letter dated October 20, 2020, the City's Board of Assessors notified Claimant of its determination to increase the 2020 assessment of the Property to \$805,300. Timely appeal of, and objection to, the Board of Assessors' determination to the City's Board of Review was filed by Claimant.
5. Based on the 2020 assessment of the Property as set by the Board of Assessors, the City imposed a net property tax of \$20,997.59 on the Property.
6. The correct assessed value of the Property as of January 1, 2020 was no higher than \$513,000 and, as a result, the assessment of the Property as set by the Board of Assessors was excessive in at least the amount of \$292,300. The 2020 assessment of the Property as set by the Board of Assessors was further not uniform with the assessments of other properties in the City in violation of the Uniformity Clause of the Wisconsin Constitution.
7. The correct tax on the Property for 2020, net of the first dollar credit, is no higher than \$13,348.77.
8. As a result of the excessive and non-uniform assessment of the Property for 2020, excess net property tax in at least the amount of \$7,648.82 was imposed by the City on the Property.

SM
1/29/21

The amount of this claim is \$7,648.82, plus interest thereon.

Dated at Milwaukee, Wisconsin this 28th day of January, 2021.

MICHAEL BEST & FRIEDRICH LLP

Nicholas J Boerke

2020 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL

ACCOUNT TYPE: REAL ESTATE
 TAX KEY / ACCOUNT NO. 4331248110 BILL # 00109261 651
 LOCATION OF PROPERTY: 1575 W WASHINGTON ST
 LEGAL DESCRIPTION: NEIGHBORHOOD 644 PLAT PAGE 433/11
 CHAS QUENTIN'S SUBD IN E 1/2 OF SE 1/4 SEC 31-7-22
 BLOCK 174 LOTS 2-4-6-8-10-12 & 14 & LOTS 15 & 16

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

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

MCDONALD'S CORP
 (48-0171)
 PO BOX 182571
 COLUMBUS, OH 43218
 USA

Class	Assessment-Land	Assmt.-Improvements	Total Assessment	Detail of Special Assessments and Other Charges
SPECIAL MERCANTILE	262,300	543,000	805,300	DNS MISCELLANEOUS 203.20 FIRE PREVENTION INSPECTION 123.46
Avg. Assmt. Ratio	Est. Fair Mkt.-Land	Est. Fair Mkt.-Improvements	Total Est. Fair Market	BID #38 CESAR E. CHAVEZ DRIVE 500.00
1.0172	257,865	533,818	791,683	TOTAL 826.66
School taxes reduced by school levy tax credit			1,246.64	

Tax Levy	2019 Est. State Aids	2020 Est. State Aids	2019 Net Tax	2020 Net Tax	% Change
State of Wis.			0.00	0.00	+0.000
Sewerage Dist.			851.63	1,257.72	+47.684
Public Schools	699,448,479	724,871,983	4,002.48	7,120.43	+77.900
Tech. College	27,152,620	27,308,513	612.42	913.21	+49.115
County Govl.	25,060,920	25,198,806	2,476.66	3,656.46	+47.637
City Govl.	257,755,454	256,642,807	5,429.59	8,124.67	+49.637
Total	1,009,417,473	1,034,022,109	13,372.78	21,072.49	+57.577
First Dollar Credit			-68.04	-74.90	+10.082
Lottery and Gaming Credit			0.00	0.00	+0.000
Net Property Tax			13,304.74	20,997.59	+57.820
Special Assessments and Charges				826.66	

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

TOTAL DUE			21,824.25
Monthly Installment Payment Due: February through July 2021	2,330.58	Net Assessed Value Rate Before Credits	FULL PAYMENT DUE ON OR BEFORE 01/31/2021 21,824.25
Monthly Installment Payment Due: August, September, and October 2021	1,670.11	26.167	FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2021 2,830.44

FOR INFORMATIONAL PURPOSES ONLY - Voter-Approved Temporary Tax Increases

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

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

2020 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON

ACCOUNT TYPE: REAL ESTATE TAX KEY / ACCOUNT NO. 4331248110 BILL # 00109261
 LOCATION OF PROPERTY: 1575 W WASHINGTON ST

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

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

FULL PAYMENT DUE ON OR BEFORE 01/31/2021	21,824.25
FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2021	2,830.44
PLEASE WRITE IN AMOUNT ENCLOSED	
\$	

MCDONALD'S CORP
 (48-0171)
 PO BOX 182571
 COLUMBUS, OH 43218
 USA

651

OFFICE OF CITY CLERK
28 JF 82
MILWAUKEE, WI 53202

CITY OF MILWAUKEE
JAN 28 PM 4:17
CITY CLERK'S OFFICE

2020 CLAIM FOR EXCESSIVE ASSESSMENT

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

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

Now comes Claimant, **McDonald's USA LLC**, owner of the property located at **1940 S. 14th St.** in the City of Milwaukee (the "City") and identified in the City's tax records as tax key number **460-0123-130** (the "Property"), by Claimant's attorneys, Michael Best & Friedrich LLP, and files this Claim For Excessive Assessment against the City, pursuant to WIS. STAT. § 74.37 and the Uniformity Clause of the Wisconsin Constitution.

1. Claimant is the owner of the Property, located at 1940 S. 14th Street, Milwaukee, Wisconsin.
2. For 2020, property in the City was taxed at \$26.167 per \$1,000 of assessed value.
3. The 2020 assessment of the Property was initially set by the City's Assessor at \$1,191,000. Claimant did not object to the initial assessment.
4. By letter dated October 20, 2020, the City's Board of Assessors notified Claimant of its determination to increase the 2020 assessment of the Property to \$1,269,500. Timely appeal of, and objection to, the Board of Assessors' determination to the City's Board of Review was filed by Claimant.
5. Based on the 2020 assessment of the Property as set by the Board of Assessors, the City imposed a net property tax of \$33,144.44 on the Property.
6. The correct assessed value of the Property as of January 1, 2020 was no higher than \$1,191,000 and, as a result, the assessment of the Property as set by the Board of Assessors was excessive in at least the amount of \$78,500. The 2020 assessment of the Property as set by the Board of Assessors was further not uniform with the assessments of other properties in the City in violation of the Uniformity Clause of the Wisconsin Constitution.
7. The correct tax on the Property for 2020, net of the first dollar credit, is no higher than \$31,090.00.
8. As a result of the excessive and non-uniform assessment of the Property for 2020, excess net property tax in at least the amount of \$2,054.44 was imposed by the City on the Property.

The amount of this claim is \$2,054.44, plus interest thereon.

Dated at Milwaukee, Wisconsin this 28th day of January, 2021.

MICHAEL BEST & FRIEDRICH LLP


Nicholas J Boerke

SM
1/22/21

2020 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL

Spencer Coggs
CITY TREASURER

ACCOUNT TYPE: REAL ESTATE
TAX KEY / ACCOUNT NO: 4600123130 BILL # 00114002 651
LOCATION OF PROPERTY: 1940 S 14TH ST
LEGAL DESCRIPTION: NEIGHBORHOOD 644 PLAT PAGE 469/01
BURNHAM, ROGERS & BECHER'S SUBD OF E 1/2 OF NE 1/4
& S 1/4 SEC 6-6-22 BLOCK 4 LOTS 17-18-19 & 20 & S

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

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

MCDONALD'S USA LLC
PO BOX 182571
COLUMBUS, OH 43218
USA

Class	Assessment-Land	Assmt-Improvements	Total Assessment	Detail of Special Assessments and Other Charges	
SPECIAL MERCANTILE	283,200	986,300	1,269,500	DNS MISCELLANEOUS	203.20
				FIRE PREVENTION INSPECTION	194.63
				BID #4 GREATER MITCHELL ST	2,500.00
Avg. Assmt. Ratio	Est. Fair Mkt.-Land	Est. Fair Mkt-Improvements	Total Est. Fair Market		
1.0172	278,411	969,622	1,248,033	TOTAL	2,897.83
School taxes reduced by school levy tax credit			1,965.24		

Tax Levy	2019 Est. State Aids	2020 Est. State Aids	2019 Net Tax	2020 Net Tax	% Change
State of Wis.			0.00	0.00	+0.000
Sewerage Dist.			1,977.18	1,982.71	+0.280
Public Schools	699,448,479	724,871,983	9,292.31	11,224.87	+20.797
Tech. College	27,152,620	27,308,513	1,421.82	1,439.61	+1.251
County Govt.	25,060,920	25,198,806	5,749.91	5,764.16	+0.248
City Govt.	257,755,454	256,642,807	12,605.54	12,807.99	+1.606
Total	1,009,417,473	1,034,022,109	31,046.76	33,219.34	+6.998
First Dollar Credit			-68.04	-74.90	+10.082
Lottery and Gaming Credit			0.00	0.00	+0.000
Net Property Tax			30,978.72	33,144.44	+6.991
Special Assessments and Charges				2,897.83	

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

TOTAL DUE	36,042.27
FULL PAYMENT DUE ON OR BEFORE 01/31/2021	36,042.27
FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2021	6,166.77

FOR INFORMATIONAL PURPOSES ONLY - Voter-Approved Temporary Tax Increases

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

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

2020 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON

ACCOUNT TYPE: REAL ESTATE TAX KEY / ACCOUNT NO: 4600123130 BILL # 00114002
LOCATION OF PROPERTY: 1940 S 14TH ST

CHANGE IN MAILING ADDRESS (COMPLETE REVERSE SIDE)

ASSESSMENT APPEAL PENDING PAID UNDER PROTEST

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

FULL PAYMENT DUE ON OR BEFORE 01/31/2021	36,042.27
FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2021	6,166.77
PLEASE WRITE IN AMOUNT ENCLOSED	
\$	

MCDONALD'S USA LLC
PO BOX 182571
COLUMBUS, OH 43218
USA

651

208202060011400290003604227300006166771

January 28, 2021

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

SERVED BY PROCESS SERVER

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

CITY OF MILWAUKEE
2021 JAN 28 PM 3:08
CITY CLERK'S OFF

Dear Clerk:

Re: Tax Parcel No. 319-1372-000

CLAIM FOR EXCESSIVE ASSESSMENT

Now comes Claimant, Columbia St. Mary's Inc., owner of the property at 2311 N. Prospect Avenue, identified by Tax Parcel No. 319-1372-000 (the "Property") located in Milwaukee, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37. You hereby are directed to serve any notice of disallowance on the undersigned agent of Claimant.

1. This Claim is brought under Wis. Stat. § 74.37, for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2020, plus statutory interest, with respect to the Property.

2. Claimant is the owner of the Property, is responsible for the taxes on the Property, and is authorized to bring this claim in its own name.

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

4. The Property is located at 2311 N. Prospect Avenue within the City, and is identified in the City records as Tax Parcel No. 319-1372-000.

5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 101.7207609% as of January 1, 2020.

SM
1/28/21

6. For 2020, property tax was imposed on property in the City at the rate of \$26.167 per \$1,000 of the assessed value for the Property.

7. For 2020, the City's assessor set the assessment of the Property at \$23,325,300.

8. Claimant appealed the 2020 assessment of the Property by filing a timely objection with the City pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).

9. The City's Board of Assessors sustained the assessment on the merits at \$23,325,300. Claimant timely requested a hearing with the Board of Review.

10. The City imposed net tax on the Property in the approximate amount of \$610,284.28, plus fees and other charges totaling \$6,022.45, for a total property tax bill of \$616,306.73.

11. Claimant has timely paid or will timely pay the property taxes imposed by the City on the Property for 2020, or the authorized installments thereof.

12. The fair market value of the Property as of January 1, 2020 was no higher than \$15,500,000.

13. Based on the aggregate ratio of 101.7207609%, the correct assessment of the Property for 2020 is no higher than \$15,766,700.

14. Based on the tax rate of \$26.167 per \$1,000 of assessed value, and after subtracting the first dollar credit, the correct amount of property tax on the Property for 2020 should be no higher than \$412,493.

15. The 2020 assessment of the Property, as set by the City, was excessive and, upon information and belief, violated Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution. As a result, the property tax imposed on the Property for 2020 was excessive in at least the amount of \$203,814.

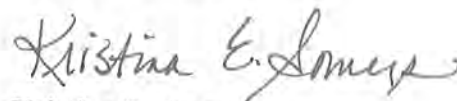
16. Claimant is entitled to a refund of 2020 tax in the amount of \$203,814, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

17. The amount of this claim is \$203,814, plus interest thereon.

Jim Owczarski, Clerk
January 28, 2021
Page 3

Dated at Milwaukee, Wisconsin, this 28th day of January, 2021.

Sincerely yours,

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

Kristina E. Somers
Agent for Claimant

44875709

January 28, 2021

Kristina E. Somers, Esq.
Direct Dial: 414.298.8249
ksomers@reinhartlaw.com

RECEIVED
CITY CLERK'S OFFICE
JAN 28 PM 3:08
CITY OF MILWAUKEE

SERVED BY PROCESS SERVER

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

Dear Clerk:

Re: Tax Parcel No. 361-1991-100

CLAIM FOR EXCESSIVE ASSESSMENT

Now comes Claimant, Commerce Power, LLC, owner of the property at 1420 N. Martin Luther King Jr. Drive, identified by Tax Parcel No. 361-1991-100 (the "Property") located in Milwaukee, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37. You hereby are directed to serve any notice of disallowance on the undersigned agent of Claimant.

1. This Claim is brought under Wis. Stat. § 74.37, for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2020, plus statutory interest, with respect to the Property.

2. Claimant is the owner of the Property, is responsible for the taxes on the Property, and is authorized to bring this claim in its own name.

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

4. The Property is located at 1420 N. Martin Luther King Jr. Drive within the City, and is identified in the City records as Tax Parcel No. 361-1991-100.

5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 101.7207609% as of January 1, 2020.

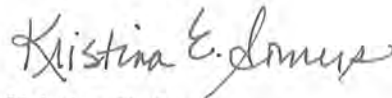
SM
1/28/21

6. For 2020, property tax was imposed on property in the City at the rate of \$26.167 per \$1,000 of the assessed value for the Property.
7. For 2020, the City's assessor set the assessment of the Property at \$1,660,800.
8. Claimant appealed the 2020 assessment of the Property by filing a timely objection with the City pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).
9. The City's Board of Assessors reduced the assessment to \$1,252,000. Claimant timely requested a hearing with the Board of Review as the revised assessment was excessive.
10. The City imposed net tax on the Property in the approximate amount of \$32,686.51, plus charges totaling \$4,071.63, for a total property tax bill of \$36,758.14.
11. Claimant has timely paid the property taxes imposed by the City on the Property for 2020.
12. The fair market value of the Property as of January 1, 2020 was no higher than \$310,000.
13. Based on the aggregate ratio of 101.7207609%, the correct assessment of the Property for 2020 is no higher than \$315,300.
14. Based on the tax rate of \$26.167 per \$1,000 of assessed value, and after subtracting the first dollar credit, the correct amount of property tax on the Property for 2020 should be no higher than \$8,176.
15. The 2020 assessment of the Property, as set by the City, was excessive and, upon information and belief, violated Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution. As a result, the property tax imposed on the Property for 2020 was excessive in at least the amount of \$28,583.
16. Claimant is entitled to a refund of 2020 tax in the amount of \$28,583, or such greater amount as may be determined to be due to Claimant, plus statutory interest.
17. The amount of this claim is \$28,583, plus interest thereon.

Jim Owczarski, Clerk
January 28, 2021
Page 3

Dated at Milwaukee, Wisconsin, this 28th day of January, 2021.

Sincerely yours,

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

Kristina E. Somers
Agent for Claimant

44883229

January 28, 2021

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

CLAIM FOR UNLAWFUL TAXES

SERVED BY PROCESS SERVER

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

CITY OF MILWAUKEE
2021 JAN 28 PM 3:08
CITY CLERK'S OFFICE

Dear Clerk:

Re: Account No. 99400378

Now come Claimant, Glick Milwaukee Housing, LLC, owner of the personal property referenced by account number 99400378 (the "Property") in Milwaukee, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Unlawful Taxes against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.35. You hereby are directed to serve any notice of disallowance on the undersigned agent of Claimant.

1. This Claim is brought under Wis. Stat. § 74.35, for a refund of unlawful personal property taxes imposed on Claimant by the City for the year 2020, 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 E. Wells Street in the City.

SM
1/27/21

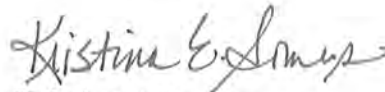
4. The Property is identified in the City's records as Account No. 99400378 (location identified in the City's records at 1800 N. 12th Street).
5. For 2020, the Claimant timely filed a Property Tax Exemption Request.
6. The Property Tax Exemption Request sought exemption for the real property owned by Claimant and the associated personal property.
7. While the Property Tax Exemption Request was pending, a Statement of Personal Property was filed reporting an assessable value of \$138,706 if the Property were treated as taxable.
8. By correspondence dated November 20, 2020 (copy attached), the City granted property tax exemption for tax year 2020.
9. The Property qualifies for exemption under Wis. Stat. § 70.11, including and without limitation, Wis. Stat. § 70.11(4a) (low-income housing). And, the Property includes machinery, tools, and/or patterns exempt from taxation pursuant to Wis. Stat. § 70.11(27).
10. Based on an assessment of \$138,706, for 2020, the City imposed net tax on the Property in the amount of \$3,629.55.
11. Claimant has timely paid the property taxes imposed by the City on the Property for 2020 (copy of check attached).
12. By taxing the Property, the City improperly assessed property that is exempt by law from property taxes, thus constituting a "palpable error" within the meaning of Wis. Stat. § 74.33(1)(c).
13. Taxes with respect to property that is exempt by law from taxation are unlawful taxes pursuant to Wis. Stat. §§ 74.35(1) and 74.33(1)(c).
14. The 2020 assessment on the Property resulted in unlawful taxes imposed on Claimant.
15. As an additional ground and upon information and belief, the City's failure to exempt the Property violates Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution.
16. Claimant is entitled to a refund of 2020 taxes in the amount of \$3,629.55, plus statutory interest.

Jim Owczarski, Clerk
January 28, 2021
Page 3

17. The amount of this claim is \$3,629.55, plus interest thereon.

Dated at Milwaukee, Wisconsin, this 28th day of January, 2021.

Sincerely yours,

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

Kristina E. Somers
Agent for Claimant

44890116



Steven A. Miner
Assessment Commissioner

Peter A. Bronck
Chief Assessor

ASSESSOR'S OFFICE

November 20, 2020

GLICK MILWAUKEE HOUSING, LLC
8801 RIVER CROSSING BLVD STE 200
INDIANAPOLIS, IN 46240

RE: Exemption Determination
351-0502-110 1823 N 13TH ST
351-3651-100 1360 W FOND DU LAC AV
352-2611-113 1800-1896 N 12TH ST
352-2631-110 1726 N 12TH ST

Dear Ms. Charlotte Cannon-Sain :

Recently you filed a request for tax exemption for the above referenced property. **Property tax exemption has been granted for tax year 2020.** That exemption will continue, subject to applicable laws and regulations (including, but not limited to, Wisconsin Department of Revenue guidelines), as long as the ownership and use remain the same. Please notify this office of any change.

The City thanks you for contributing valuable services to our community. Milwaukee's continued strength depends on partners like you.

You might not realize it, but the City of Milwaukee is also a partner to you in your mission to improve the quality of life for members and users of your organization. We deliver a variety of city services that benefit you: we plow and sweep your street; we provide street lighting; provide police and fire protection; and much more. **We will be providing these services to you free of charge now that you are tax-exempt.**

The value and amount of exempt property is growing. The City of Milwaukee is looking to create partnerships with tax-exempt non-profits, like yourself, to keep it a viable, safe and popular place to live.

Please review the information about our "Fair Share" program and see if you might be able to contribute. We believe that your participation will demonstrate a commitment to the citizens of Milwaukee. Based on the value of your exemption a contribution in the "Fair Share" program would be about \$77,300 as opposed to \$125,000 if you were required to pay the total Milwaukee combined rate. If you have any questions about the program, please contact Steven Miner in the Assessor's Office. Thank you in advance for your consideration.

Sincerely,

Steven A. Miner
Assessment Commissioner

Upon reasonable notice, efforts will be made to accommodate the needs of persons with disabilities through sign language interpreters or auxiliary aids. For additional information or to request services, contact the Assessor's Office ADA Coordinator at 286-3110, Video phone: 286-8039 or by writing to the Coordinator at City Hall Room 507, 200 E. Wells St., Milwaukee, WI 53202.

Persons engaged in lobbying as defined in s. 305-43-4, of the Milwaukee Code of Ordinances are required to register with the City Clerk's Office License Division. More information is available at www.milwaukee.gov/lobby or by calling 414-286-2238.

Room 507, City Hall, 200 East Wells Street, Milwaukee, Wisconsin 53202

www.milwaukee.gov/assessor

Phone: (414) 286-3651 / Videophone: (414) 286-8039

Member International Association of Assessing Officers and the National Tax Association



ASSESSOR'S OFFICE

November 20, 2020

Steven A. Miner
Assessment Commissioner

Peter A. Bronek
Chief Assessor

GLICK MILWAUKEE HOUSING, LLC
8801 RIVER CROSSING BLVD STE 200
INDIANAPOLIS, IN 46240

RE: Exemption Determination
351-3651-100 1360 W FOND DU LAC AV

Dear Ms. Kristina Sommers:

We recently reviewed your application for property tax exemption for the properties referenced above. You applied for tax year 2020. We hereby inform you that:

Full property tax exemption has been granted for tax year 2020.

That exemption will continue, subject to applicable laws and regulations (including, but not limited to, Wisconsin Department of Revenue guidelines), as long as the ownership and use remain the same. Please notify this office of any change.

Sincerely,

Peter Bronek
Chief Assessor

Upon reasonable notice, efforts will be made to accommodate the needs of persons with disabilities through sign language interpreters or auxiliary aids. For additional information or to request services, contact the Assessor's Office ADA Coordinator at 286-3176 , Video phone: 286-8039 or by writing to the Coordinator at City Hall Room 507, 200 E. Wells St., Milwaukee, WI 53202.

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Room 507, City Hall, 200 East Wells Street, Milwaukee, Wisconsin 53202
www.milwaukee.gov/assessor

Phone: (414) 286-3651 / Video Phone: (414) 286-8039

Member International Association of Assessing Officers and the National Tax Associat.



ASSESSOR'S OFFICE

November 20, 2020

Steven A. Miner
Assessment Commissioner

Peter A. Bronek
Chief Assessor

GLICK MILWAUKEE HOUSING, LLC
8801 RIVER CROSSING BLVD STE 200
INDIANAPOLIS, IN 46240

RE: Exemption Determination
352-2611-113 1800-1896 N 12TH ST

Dear Ms. Kristina Sommers:

We recently reviewed your application for property tax exemption for the properties referenced above. You applied for tax year 2020. We hereby inform you that:

Full property tax exemption has been granted for tax year 2020.

That exemption will continue, subject to applicable laws and regulations (including, but not limited to, Wisconsin Department of Revenue guidelines), as long as the ownership and use remain the same. Please notify this office of any change.

Sincerely,

Peter Bronek
Chief Assessor

Upon reasonable notice, efforts will be made to accommodate the needs of persons with disabilities through sign language interpreters or auxiliary aids. For additional information or to request services, contact the Assessor's Office ADA Coordinator at 286-3176 , Video phone: 286-8039 or by writing to the Coordinator at City Hall Room 507, 200 E. Wells St., Milwaukee, WI 53202.

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Room 507, City Hall, 200 East Wells Street, Milwaukee, Wisconsin 53202
www.milwaukee.gov/assessor

Phone: (414) 286-3651 / Video Phone: (414) 286-8039

Member International Association of Assessing Officers and the National Tax Association





ASSESSOR'S OFFICE

November 20, 2020

Steven A. Miner
Assessment Commissioner

Peter A. Bronck
Chief Assessor

GLICK MILWAUKEE HOUSING, LLC
8801 RIVER CROSSING BLVD STE 200
INDIANAPOLIS, IN 46240

RE: Exemption Determination
352-2631-110 1726 N 12TH ST

Dear Ms. Kristina Sommers:

We recently reviewed your application for property tax exemption for the properties referenced above. You applied for tax year 2020. We hereby inform you that:

Full property tax exemption has been granted for tax year 2020.

That exemption will continue, subject to applicable laws and regulations (including, but not limited to, Wisconsin Department of Revenue guidelines), as long as the ownership and use remain the same. Please notify this office of any change.

Sincerely,

Peter Bronck
Chief Assessor

Upon reasonable notice, efforts will be made to accommodate the needs of persons with disabilities through sign language interpreters or auxiliary aids. For additional information or to request services, contact the Assessor's Office ADA Coordinator at 286-3176, Video phone: 286-8039 or by writing to the Coordinator at City Hall Room 507, 200 E. Wells St., Milwaukee, WI 53202.

Persons engaged in lobbying as defined in s. 305-43-4, of the Milwaukee Code of Ordinances are required to register with the City Clerk's Office License Division. More information is available at www.milwaukee.gov/lobby or by calling 414-286-2238.

Room 507, City Hall, 200 East Wells Street, Milwaukee, Wisconsin 53202
www.milwaukee.gov/assessor

Phone: (414) 286-3651 / Video Phone: (414) 286-8039

Member International Association of Assessing Officers and the National Tax Association



DATE:01/19/2021 CK#:1071618 TOTAL:\$3,629.55*** BANK:Agency Trust Bank Account(agency)
 PAYEE:MILWAUKEE CITY TREASURER(v0212091)

Property Address - Code	Invoice - Date	Description	Amount
Walco Apartments - 532	532-011521A - 01/15/2021	Walco	3,629.55
			3,629.55

2020 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON

ACCOUNT TYPE: PERSONAL PROPERTY TAX KEY / ACCOUNT NO. 99400378 BILL # 00007621
 LOCATION OF PROPERTY: 1800 N 12TH ST

FULL PAYMENT DUE ON OR BEFORE 01/31/2021	3,629.55
FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2021	1,082.19
PLEASE WRITE IN AMOUNT ENCLOSED	
\$	


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

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

GLICK MILWAUKEE HOUSING, LLC
 8801 RIVER CROSSING BLVD STE 2
 INDIANAPOLIS, IN 46240
 USA

257202060000762160000362955700001082197

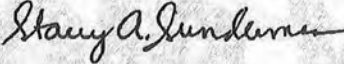
THIS DOCUMENT CONTAINS A TRUE WATERMARK - HOLD TO LIGHT TO VIEW

GENE B. GLICK COMPANY, INC. DISBURSEMENT ACCOUNT P.O. BOX 40177 INDIANAPOLIS, IN 46240	 GLICK™ GENE B. GLICK COMPANY NATIONAL BANK of INDIANAPOLIS INDIANAPOLIS, IN 46204 20-0687/0740	Date 01/19/2021	Check No. 1071618
--	---	--------------------	----------------------

\$3,629.55***

**** THREE THOUSAND SIX HUNDRED TWENTY NINE AND 55/100 DOLLARS

VOID AFTER 90 DAYS

Pay to the Order of MILWAUKEE CITY TREASURER CITY HALL ROOM 103 200 EAST WELLS STREET MILWAUKEE, WI 53202	
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THIS DOCUMENT CONTAINS A TRUE WATERMARK - HOLD TO LIGHT TO VIEW

GENE B. GLICK COMPANY, INC.
DISBURSEMENT ACCOUNT
P.O. BOX 40177
INDIANAPOLIS, IN 46240



NATIONAL BANK OF INDIANAPOLIS
INDIANAPOLIS, IN 46204
20-06670740

Date
01/19/2021

Check No
1071818

\$3,629.55**

*** THREE THOUSAND SIX HUNDRED TWENTY NINE AND 55/100 DOLLARS

VOID AFTER 90 DAYS

Pay to the
Order of
MILWAUKEE CITY TREASURER
CITY HALL ROOM 103
200 EAST WELLS STREET
MILWAUKEE, WI 53202

Kathy A. Gunderson

⑆1071618⑆ ⑆074006674⑆ 128 2888⑆

FOR DEPOSIT ONLY
CREDITED TO ACCT
1823805726 0120032
RETURN ACCT 1823805726

Credited to Acct
1823805726 0120032
Return Acct 1823805726

FOR DEPOSIT ONLY
CREDITED TO ACCT
1823805726 0120032
RETURN ACCT 1823805726

FOR DEPOSIT ONLY
TO ANY BANK OR BANKER BY
THE CITY TREASURER OF
THE CITY OF MILWAUKEE WI
CITY OF MILWAUKEE

FOR DEPOSIT ONLY
CREDITED TO ACCT
1823805726 0120032
RETURN ACCT 1823805726

January 28, 2021

Douglas A. Pessefall
Direct Dial: 414-298-8311
dpessefall@reinhartlaw.com

CLAIM OF UNLAWFUL TAX

HAND DELIVERED

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

Dear Mr. Owczarski:

Re: Red's Novelty, Ltd.
Parcel No. 88114995

CITY OF MILWAUKEE
2021 JAN 28 PM 3:08
CITY CLERK'S OFFICE

On behalf of Red's Novelty, Ltd. ("Claimant"), we hereby serve this claim of unlawful tax ("Claim") on the City of Milwaukee ("City") with respect to the above-referenced personal property account ("Property"). You are directed to serve a copy of any notice of disallowance on the undersigned agent of the Claimant.

1. This Claim is brought pursuant to Wis. Stat. § 74.35 for a refund of unlawful taxes collected from the Claimant by the City for the 2020 tax year, plus interest as provided by law, with respect to certain property located in the City and known by Parcel No. 88114995.

2. At all times relevant to this Claim, the Claimant was the owner of the Property, was responsible for the payment of taxes imposed with respect to the Property and the prosecution of 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 City Hall, 200 E. Wells Street, Room 205, Milwaukee, Wisconsin 53202.

4. The basis for this Claim is that one or more palpable errors specified in Wis. Stat. § 74.33(1) were made in connection with the assessment of the Property. Specifically, the Property included machinery, tools and/or patterns exempt from taxation pursuant to Wis. Stat.

SM
1/28/21

Mr. Jim Owczarski
January 28, 2021
Page 2

§ 70.111(27); the Property included assets no longer used in a trade or business as of the assessment date; the Property included real property that was not subject to personal property tax and was, therefore, subject to double taxation; and/or the assessment of the Property violated the Uniformity, Due Process and Equal Protection clauses of the Wisconsin Constitution.

5. The Claimant timely filed a Statement of Personal Property on which the Claimant reported all of its assessable personal property located within the City as of January 1, 2020 ("Statement"), excluding personal property that was exempt by law from taxation.

6. Notwithstanding the Statement, the City assessed the Property subject to this claim, which was assessed by the City at \$52,479.00 as of January 1, 2020 ("Assessed Value").

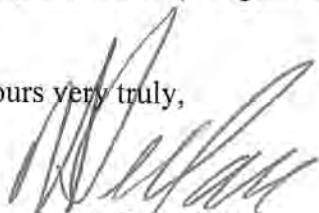
7. Based on the Assessed Value, the City issued the Claimant a 2020 tax bill in the amount of \$1,373.23 ("Tax Bill").

8. The Claimant timely paid the Tax Bill issued by the City, and is aggrieved by the levy and collection of an unlawful tax against the Property.

9. The amount of this Claim is \$1,373.23, plus interest.

By this letter, the Claimant stated a valid claim to recover the unlawful tax paid with respect to its Property. The Claimant respectfully requests the City to grant this Claim within 90 days from the date of service hereof.

Yours very truly,



Douglas A. Pessefall

44881986

Enc.

2020 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL

ACCOUNT TYPE: PERSONAL PROPERTY
 TAX KEY / ACCOUNT NO. 88114995
 LOCATION OF PROPERTY:
 LEGAL DESCRIPTION: BUSINESS CODE V3MV

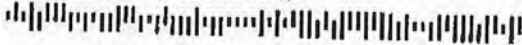
BILL # 00001037

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

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

002209 8

RED'S NOVELTY, LTD INC
 1921 S 74TH ST
 WEST ALLIS WI 53219-1246



Class	Assessment-Land	Assmt.-Improvements	Total Assessment	Detail of Special Assessments and Other Charges
PERSONAL PROPERTY	0	0	52,479	
Avg. Assmt. Ratio	Est. Fair Mkt.-Land	Est. Fair Mkt.-Improvements	Total Est. Fair Market	
1.0172	0	0	51,592	
School taxes reduced by school levy tax credit				0.00
				81.24

Tax Levy	2019 Est. State Aids	2020 Est. State Aids	2019 Net Tax	2020 Net Tax	% Change
State of Wis.			0.00	0.00	+0.000
Sewerage Dist.			122.13	81.96	-32.891
Public Schools	699,448,479	724,871,983	573.97	464.02	-19.156
Tech. College	27,152,620	27,308,513	87.82	59.51	-32.236
County Govt.	25,060,920	25,198,806	355.16	238.28	-32.909
City Govt.	257,755,454	256,642,807	778.61	529.46	-31.999
Total	1,009,417,473	1,034,022,109	1,917.69	1,373.23	-28.391
First Dollar Credit			0.00	0.00	+0.000
Lottery and Gaming Credit			0.00	0.00	+0.000
Net Property Tax			1,917.69	1,373.23	-28.391
Special Assessments and Charges			0.00	0.00	

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

Monthly Installment Payment Due: February through July 2021	107.09	Net Assessed Value Rate Before Credits 26.167	TOTAL DUE ▶ 1,373.23 ◀
Monthly Installment Payment Due: August, September, and October 2021	107.09		FULL PAYMENT DUE ON OR BEFORE 01/31/2021 1,373.23
			FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2021 409.42

2020 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON

ACCOUNT TYPE: PERSONAL PROPERTY TAX KEY / ACCOUNT NO. 88114995 BILL # 00001037
 LOCATION OF PROPERTY:

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

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

FULL PAYMENT DUE ON OR BEFORE 01/31/2021	1,373.23
FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2021	409.42
PLEASE WRITE IN AMOUNT ENCLOSED	
\$	

RED'S NOVELTY, LTD INC
 1921 S 74TH ST
 WEST ALLIS, WI 53219-0000

257202060000103710000137323200000409425

January 28, 2021

Douglas A. Pessefall
Direct Dial: 414-298-8311
dpessefall@reinhartlaw.com

CLAIM FOR EXCESSIVE ASSESSMENT

BY PERSONAL SERVICE

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

CITY OF MILWAUKEE
2021 JAN 28 PM 3:08
CITY CLERK'S OFFICE

Dear Mr. Owczarski:

Re: MKE BLK23, LLC
1010 N. 6th Street
Tax Key No. 391-0731-000

On behalf of MKE BLK23, LLC, LLC ("Taxpayer"), we hereby serve this claim for an excessive assessment ("Claim") on the City of Milwaukee ("City") with respect to the above-referenced parcel of real property ("Property"). You are directed to serve any notice of disallowance on the undersigned agent of Taxpayer.

1. This Claim is brought pursuant to Wis. Stat. § 74.37 for a refund of excessive property taxes imposed by the City on the Taxpayer for the 2020 tax year, plus interest as provided by law, with respect to the Property.
2. The Taxpayer is the owner of the Property, is responsible for the payment of property taxes imposed with respect to the Property 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 E. Wells Street, Room 205, Milwaukee, Wisconsin 53202.
4. The Property is located at 1010 N. 6th Street, Milwaukee, Wisconsin 53203.

SM
1/28/21

5. For the 2020 tax year, and as of January 1, 2020, the Property was assessed by the City at \$893,400 ("Assessment").

6. However, the fair market value of the Property as of January 1, 2020 was no greater than \$400,000 ("Fair Market Value").

7. Accordingly, the Assessment exceeded the Fair Market Value of the Property by at least \$493,400 ("Excessive Assessment").

8. Following the issuance of the Assessment, and the procedures under Section 70.47 of the Wisconsin Statutes, the Taxpayer timely filed an objection on May 18, 2020.

9. Thereafter, the Assessment was sustained by the Board of Assessors by determination dated October 21, 2020 and the Taxpayer timely requested a Board of Review hearing on November 4, 2020.

10. In the meantime, the City issued a 2020 tax bill based on the Assessment in the amount of \$23,377.83 ("Tax Bill").

11. Based on the tax rate of \$26.167 per \$1,000 of assessed value as applied to the Fair Market Value of the Property, the correct amount of the Tax Bill should have been no greater than approximately \$10,466.80.

12. The Taxpayer timely paid the Tax Bill, which exceeded the correct amount of tax by at least \$12,910.93.

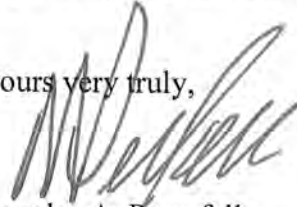
13. The Assessment of the Property was excessive and/or violated Article VIII, Section 1 of the Wisconsin Constitution ("Uniformity Clause") and, therefore, the Taxpayer is aggrieved by the Assessment and the imposition of tax on the Excessive Assessment.

14. The amount of this Claim is \$12,910.93, plus interest.

Mr. Jim Owczarski, Clerk
January 28, 2021
Page 3

By this letter, Taxpayer stated a valid claim to recover taxes paid with respect to the excessive assessment of the Property. Taxpayer respectfully requests the City grant this claim within 90 days from the date of service hereof.

Yours very truly,

A handwritten signature in black ink, appearing to read 'D. Pessefall', written over the closing text.

Douglas A. Pessefall

44893523

Encs.

2020 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL RECEIPT

DATE: 01/26/2021

LEVY YEAR AND ACCOUNT TYPE: 2020 REAL ESTATE

TAX KEY / ACCOUNT NO.: 3910731000

LOCATION OF PROPERTY: 1010 N 6TH 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

MKE BLK23, LLC
1543 N 2ND ST 6TH FL
MILWAUKEE, WI 53203
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	23,377.83
TOTAL TAX PAYMENTS MADE THROUGH 01/31/2021	23,377.83
TAX ACCOUNT PRINCIPAL BALANCE AS OF 01/31/2021	0.00
INTEREST INCLUDED IN THE CURRENT MONTH INSTALLMENT PAYMENT	0.00

Your account is now paid in full.


CITY TREASURER

MKE BLK23, LLC
 1543 N 2ND ST 6TH FL
 MILWAUKEE, WI 53203
 USA

Class	Assessment-Land	Assmt.-Improvements	Total Assessment	Detail of Special Assessments and Other Charges
SPECIAL MERCANTILE	893,400	0	893,400	
Avg. Assmt. Ratio	Est. Fair Mkt.-Land	Est. Fair Mkt.-Improvements	Total Est. Fair Market	
1.0172	878,293	0	878,293	
School taxes reduced by school levy tax credit			1,383.02	0.00

Tax Levy	2019 Est. State Aids	2020 Est. State Aids	2019 Net Tax	2020 Net Tax	% Change
State of Wis.			0.00	0.00	+0.000
Sewerage Dist.			1,483.30	1,395.31	-5.932
Public Schools	699,448,479	724,871,983	6,971.18	7,899.41	+13.315
Tech. College	27,152,620	27,308,513	1,066.66	1,013.12	-5.019
County Govt.	25,060,920	25,198,806	4,313.64	4,056.48	-5.962
City Govt.	257,755,454	256,642,807	9,456.80	9,013.51	-4.688
Total	1,009,417,473	1,034,022,109	23,291.58	23,377.83	+0.370
First Dollar Credit			-68.04	0.00	-100.000
Lottery and Gaming Credit			0.00	0.00	+0.000
Net Property Tax			23,223.54	23,377.83	+0.664
Special Assessments and Charges				0.00	

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

TOTAL DUE	23,377.83
Monthly Installment Payment Due: February through July 2021	2,558.40
Monthly Installment Payment Due: August, September, and October 2021	1,823.07
Net Assessed Value Rate Before Credits	26.167
FULL PAYMENT DUE ON OR BEFORE 01/31/2021	23,377.83
FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2021	2,558.22

FOR INFORMATIONAL PURPOSES ONLY - Voter-Approved Temporary Tax Increases

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

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

2020 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON

ACCOUNT TYPE: REAL ESTATE
 LOCATION OF PROPERTY: 1010 N 6TH ST

TAX KEY / ACCOUNT NO. 3910731000

BILL # 00098949

CHANGE IN MAILING ADDRESS
 (COMPLETE REVERSE SIDE)

ASSESSMENT APPEAL PENDING

Make Check Payable to:
CITY OF MILWAUKEE
 OFFICE OF THE CITY TREASURER
 PO BOX 78776

FULL PAYMENT DUE ON OR BEFORE 01/31/2021 23,377.83

FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2021 2,558.22

PLEASE WRITE IN AMOUNT ENCLOSED

January 28, 2021

Douglas A. Pessefall
Direct Dial: 414-298-8311
dpessefall@reinhartlaw.com

CLAIM FOR EXCESSIVE ASSESSMENT

BY PERSONAL SERVICE

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

CITY OF MILWAUKEE
2021 JAN 28 PM 3:07
CITY CLERK'S OFFICE

Dear Mr. Owczarski:

Re: MKE BLK23, LLC
1030 N. 6th Street
Tax Key No. 364-0490-110

On behalf of MKE BLK23, LLC, LLC ("Taxpayer"), we hereby serve this claim for an excessive assessment ("Claim") on the City of Milwaukee ("City") with respect to the above-referenced parcel of real property ("Property"). You are directed to serve any notice of disallowance on the undersigned agent of Taxpayer.

1. This Claim is brought pursuant to Wis. Stat. § 74.37 for a refund of excessive property taxes imposed by the City on the Taxpayer for the 2020 tax year, plus interest as provided by law, with respect to the Property.
2. The Taxpayer is the owner of the Property, is responsible for the payment of property taxes imposed with respect to the Property 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 E. Wells Street, Room 205, Milwaukee, Wisconsin 53202.
4. The Property is located at 1030 N. 6th Street, Milwaukee, Wisconsin 53203 and consists of a parking structure.

SM
1/28/21

Mr. Jim Owczarski, Clerk
January 28, 2021
Page 2

5. For the 2020 tax year, and as of January 1, 2020, the Property was assessed by the City at \$7,048,600 ("Assessment").

6. However, the fair market value of the Property as of January 1, 2020 was no greater than \$4,500,000 ("Fair Market Value").

7. Accordingly, the Assessment exceeded the Fair Market Value of the Property by at least \$2,548,600 ("Excessive Assessment").

8. Following the issuance of the Assessment, and the procedures under Section 70.47 of the Wisconsin Statutes, the Taxpayer timely filed an objection on May 18, 2020.

9. Thereafter, the Assessment was sustained by the Board of Assessors by determination dated October 21, 2020 and the Taxpayer timely requested a Board of Review hearing on November 4, 2020.

10. In the meantime, the City issued a 2020 tax bill based on the Assessment in the amount of \$184,904.25 ("Tax Bill").

11. Based on the tax rate of \$26.167 per \$1,000 of assessed value as applied to the Fair Market Value of the Property, the correct amount of the Tax Bill should have been no greater than approximately \$117,751.50.

12. The Taxpayer timely paid the Tax Bill (or an authorized installment thereof), which exceeded the correct amount of tax by at least \$67,152.75.

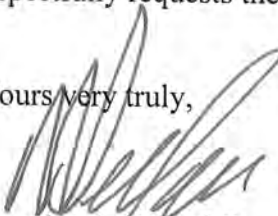
13. The Assessment of the Property was excessive and/or violated Article VIII, Section 1 of the Wisconsin Constitution ("Uniformity Clause") and, therefore, the Taxpayer is aggrieved by the Assessment and the imposition of tax on the Excessive Assessment.

14. The amount of this Claim is \$67,152.75, plus interest.

Mr. Jim Owczarski, Clerk
January 28, 2021
Page 3

By this letter, Taxpayer stated a valid claim to recover taxes paid with respect to the excessive assessment of the Property. Taxpayer respectfully requests the City grant this claim within 90 days from the date of service hereof.

Yours very truly,



Douglas A. Pessefall

44893185

Encs.

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.

MKE BLK23, LLC
1543 N 2ND ST 6TH FL
MILWAUKEE, WI 53203
USA

Class	Assessment-Land	Assmt.-Improvements	Total Assessment	Detail of Special Assessments and Other Charges	
SPECIAL MERCANTILE	1,910,700	5,137,900	7,048,600	FIRE PREVENTION INSPECTION	536.60
Avg. Assmt. Ratio	Est. Fair Mkt.-Land	Est. Fair Mkt.-Improvements	Total Est. Fair Market		
1.0172	1,878,392	5,051,022	6,929,414	TOTAL	536.60
School taxes reduced by school levy tax credit			10,911.51		

Tax Levy	2019 Est. State Aids	2020 Est. State Aids	2019 Net Tax	2020 Net Tax	% Change
State of Wis.			0.00	0.00	+0.000
Sewerage Dist.			11,178.12	11,008.50	-1.517
Public Schools	699,448,479	724,871,983	52,534.73	62,323.44	+18.633
Tech. College	27,152,620	27,308,513	8,038.33	7,993.11	-0.563
County Govt.	25,060,920	25,198,806	32,507.51	32,004.17	-1.548
City Govt.	257,755,454	256,642,807	71,266.31	71,113.33	-0.215
Total	1,009,417,473	1,034,022,109	175,525.00	184,442.55	+5.081
First Dollar Credit			-68.04	-74.90	+10.082
Lottery and Gaming Credit			0.00	0.00	+0.000
Net Property Tax			175,456.96	184,367.65	+5.079
Special Assessments and Charges				536.60	

WARNING: If the first installment payment is not paid by the due date, the installment option is lost. The total tax becomes delinquent and is subject to interest and penalty charges. See reverse side for details.			TOTAL DUE ▶ 184,904.25 ◀
Monthly Installment Payment Due: February through July 2021	20,230.18	Net Assessed Value Rate Before Credits 26.167	FULL PAYMENT DUE ON OR BEFORE 01/31/2021 184,904.25
Monthly Installment Payment Due: August, September, and October 2021	14,431.07		FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2021 20,229.96

FOR INFORMATIONAL PURPOSES ONLY - Voter-Approved Temporary Tax Increases

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

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

2020 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON

ACCOUNT TYPE: REAL ESTATE
LOCATION OF PROPERTY: 1030 N 6TH ST

TAX KEY / ACCOUNT NO. 3640490110

BILL # 00094421

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

Make Check Payable to:
CITY OF MILWAUKEE
OFFICE OF THE CITY TREASURER
PO BOX 78776

FULL PAYMENT DUE ON OR BEFORE 01/31/2021	184,904.25
FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2021	20,229.96
PLEASE WRITE IN AMOUNT ENCLOSED	

January 28, 2021

Douglas A. Pessefall
Direct Dial: 414-298-8311
dpessefall@reinhartlaw.com

CLAIM FOR EXCESSIVE ASSESSMENT

BY PERSONAL SERVICE

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

CITY OF MILWAUKEE
2021 JAN 28 PM 3:07
CITY CLERK'S OFF

Dear Mr. Owczarski:

Re: MKE BLK23, LLC
1001 N. Vel R. Phillips Avenue
Tax Key No. 392-2371-100

On behalf of MKE BLK23, LLC, LLC ("Taxpayer"), we hereby serve this claim for an excessive assessment ("Claim") on the City of Milwaukee ("City") with respect to the above-referenced parcel of real property ("Property"). You are directed to serve any notice of disallowance on the undersigned agent of Taxpayer.

1. This Claim is brought pursuant to Wis. Stat. § 74.37 for a refund of excessive property taxes imposed by the City on the Taxpayer for the 2020 tax year, plus interest as provided by law, with respect to the Property.

2. The Taxpayer is the owner of the Property, is responsible for the payment of property taxes imposed with respect to the Property 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 E. Wells Street, Room 205, Milwaukee, Wisconsin 53202.

4. The Property is located at 1001 N. Vel R. Phillips Avenue, Milwaukee, Wisconsin 53203 and was formerly home to the Bradley Center.

SM
1/28/21

Mr. Jim Owczarski, Clerk
January 28, 2021
Page 2

5. For the 2020 tax year, and as of January 1, 2020, the Property was assessed by the City at \$10,348,200 ("Assessment").

6. However, the fair market value of the Property as of January 1, 2020 was no greater than \$6,000,000 ("Fair Market Value"), in part because demolition of the Bradley Center structure was occurring on that date.

7. Accordingly, the Assessment exceeded the Fair Market Value of the Property by at least \$4,348,200 ("Excessive Assessment").

8. Following the issuance of the Assessment, and the procedures under Section 70.47 of the Wisconsin Statutes, the Taxpayer timely filed an objection on May 18, 2020.

9. Thereafter, the Assessment was sustained by the Board of Assessors by determination dated October 21, 2020 and the Taxpayer timely requested a Board of Review hearing on November 4, 2020.

10. In the meantime, the City issued a 2020 tax bill based on the Assessment in the amount of \$270,784.04 ("Tax Bill").

11. Based on the tax rate of \$26.167 per \$1,000 of assessed value as applied to the Fair Market Value of the Property, the correct amount of the Tax Bill should have been no greater than approximately \$113,779.

12. The Taxpayer timely paid the Tax Bill, which exceeded the correct amount of tax by at least \$157,005.04.

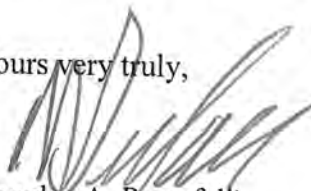
13. The Assessment of the Property was excessive and/or violated Article VIII, Section 1 of the Wisconsin Constitution ("Uniformity Clause") and, therefore, the Taxpayer is aggrieved by the Assessment and the imposition of tax on the Excessive Assessment.

14. The amount of this Claim is \$157,005.04, plus interest.

Mr. Jim Owczarski, Clerk
January 28, 2021
Page 3

By this letter, Taxpayer stated a valid claim to recover taxes paid with respect to the excessive assessment of the Property. Taxpayer respectfully requests the City grant this claim within 90 days from the date of service hereof.

Yours very truly,



Douglas A. Pessefall

44893064

Encs.

2020 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL RECEIPT

DATE: 01/26/2021

LEVY YEAR AND ACCOUNT TYPE: 2020 REAL ESTATE

TAX KEY / ACCOUNT NO.: 3922371100

LOCATION OF PROPERTY: 1001 N VEL R PHILLIPS AV

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

MKE BLK23, LLC
1543 N 2ND ST
MILWAUKEE, WI 53203
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	270,784.04
TOTAL TAX PAYMENTS MADE THROUGH 01/31/2021	270,784.04
TAX ACCOUNT PRINCIPAL BALANCE AS OF 01/31/2021	0.00
INTEREST INCLUDED IN THE CURRENT MONTH INSTALLMENT PAYMENT	0.00

Your account is now paid in full.


CITY TREASURER

MKE BLK23, LLC
 1543 N 2ND ST
 MILWAUKEE, WI 53203
 USA

Class	Assessment-Land	Assmt.-Improvements	Total Assessment	Detail of Special Assessments and Other Charges
SPECIAL MERCANTILE	10,348,200	0	10,348,200	
Avg. Assmt. Ratio	Est. Fair Mkt.-Land	Est. Fair Mkt.-Improvements	Total Est. Fair Market	
1.0172	10,173,221	0	10,173,221	
School taxes reduced by school levy tax credit			16,019.43	0.00

Tax Levy	2019 Est. State Aids	2020 Est. State Aids	2019 Net Tax	2020 Net Tax	% Change
State of Wis.			0.00	0.00	+0.000
Sewerage Dist.			17,179.05	16,161.82	-5.921
Public Schools	699,448,479	724,871,983	80,737.80	91,498.37	+13.328
Tech. College	27,152,620	27,308,513	12,353.68	11,734.86	-5.009
County Govt.	25,060,920	25,198,806	49,959.04	46,986.00	-5.951
City Govt.	257,755,454	256,642,807	109,525.35	104,402.99	-4.677
Total	1,009,417,473	1,034,022,109	269,754.92	270,784.04	+0.382
First Dollar Credit			0.00	0.00	+0.000
Lottery and Gaming Credit			0.00	0.00	+0.000
Net Property Tax			269,754.92	270,784.04	+0.382
Special Assessments and Charges				0.00	

WARNING: If the first installment payment is not paid by the due date, the installment option is lost. The total tax becomes delinquent and is subject to interest and penalty charges. See reverse side for details.			TOTAL DUE ▶ 270,784.04 ◀
Monthly Installment Payment Due: February through July 2021	29,633.57	Net Assessed Value Rate Before Credits 26.167	FULL PAYMENT DUE ON OR BEFORE 01/31/2021 270,784.04
Monthly Installment Payment Due: August, September, and October 2021	21,116.33		FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2021 29,633.63

FOR INFORMATIONAL PURPOSES ONLY - Voter-Approved Temporary Tax Increases

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

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

2020 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON

ACCOUNT TYPE: REAL ESTATE TAX KEY / ACCOUNT NO. 3922371100 BILL # 00099492
 LOCATION OF PROPERTY: 1001 N VEL R PHILLIPS AV

CHANGE IN MAILING ADDRESS (COMPLETE REVERSE SIDE)

Make Check Payable to:
CITY OF MILWAUKEE
 OFFICE OF THE CITY TREASURER
 PO BOX 78776

ASSESSMENT APPEAL PENDING

FULL PAYMENT DUE ON OR BEFORE 01/31/2021	270,784.04
FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2021	29,633.63
PLEASE WRITE IN AMOUNT ENCLOSED	

January 25, 2021

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

CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

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

CITY OF MILWAUKEE
2021 JAN 27 PM 3:29
CITY CLERK'S OFF

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 2020, 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 101.7207609% as of January 1, 2020.

SM
1/27/21

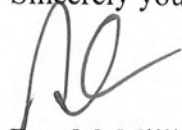
6. For 2020, property tax was imposed on property in the City at the rate of \$26.167 per \$1,000 for of the assessed value for Property.
7. For 2020, the City's assessor set the assessment of the Property at \$2,759,000.
8. Claimant did not receive any notice of the changed assessment pursuant to Wis. Stat. § 70.365. Therefore, Claimant was not required to comply with City's Board of Review procedures pursuant to Wis. Stat. § 74.37(4)(a).
9. The City imposed tax on the Property in the amount of \$72,195.48.
10. Claimant timely paid the property taxes imposed by the City on the Property for 2020, or the required installment thereof.
11. The fair market value of the Property as of January 1, 2020 was no higher than \$750,000.
12. Based on the aggregate ratio 101.7207609%, the correct assessment of the Property for 2020 is no higher than \$762,906.
13. Based on the tax rate of \$26.167 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2020 should be no higher than \$19.963.
14. The 2020 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 2020 was excessive in at least the amount of \$52,233.
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 2020 tax in the amount of \$52,233, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

Jim Owczarski, Clerk
January 25, 2021
Page 3

18. The amount of this claim is \$52,233, plus interest thereon.

Dated at Milwaukee, Wisconsin, this 25th day of January, 2021.

Sincerely yours,

A handwritten signature in black ink, appearing to read 'DM' with a flourish extending to the right.

Don M. Millis
Agent for Claimant

44874334

MIDWEST PROPERTY TAX ASSOCIATES

January 25, 2021

2021 JAN 27 PM 3:29
CITY OF MILWAUKEE
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

Dear Clerk:

Re: Tax Parcel No. 111-0111-000

Now comes Claimant, Liberty One, LLC, owner of parcel 111-0111-000 (the "Property") in Milwaukee, Wisconsin, by Claimant's agent, William McVeigh, 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 2020, 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 101.7207609% as of January 1, 2020.

SM
1/27/21

Jim Owczarski, Clerk

January 25, 2021

Page 2

6. For 2020, property tax was imposed on property in the City at the rate of \$26.167 per \$1,000 for of the assessed value for Property.

7. For 2020, the City's assessor set the assessment of the Property at \$10,268,600.

8. Claimant appealed the 2020 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 \$10,268,600. Claimant timely requested a hearing with the Board of Review.

10. The City imposed tax on the Property in the amount of \$268,701.57.

11. Claimant timely paid the property taxes imposed by the City on the Property for 2020, or the required installment thereof.

12. The fair market value of the Property as of January 1, 2020 was no higher than \$1,400,000.

13. Based on the aggregate ratio 101.7207609%, the correct assessment of the Property for 2020 is no higher than \$1,424,091.

14. Based on the tax rate of \$26.167 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2020 should be no higher than \$37,264.

15. The 2020 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 2020 was excessive in at least the amount of \$231,438.

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.

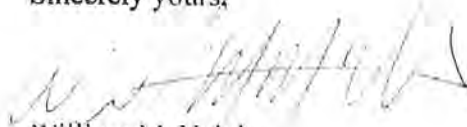
17. Claimant is entitled to a refund of 2020 tax in the amount of \$231,438, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

Jim Owczarski, Clerk
January 25, 2021
Page 3

18. The amount of this claim is \$231,438, plus interest thereon.

Dated at LEWIS CENTER, Ohio, this 25th day of January, 2021.

Sincerely yours,



William McVeigh
Agent for Claimant

44863782

6045 N Green Bay Ave
Glendale, WI 53209
www.tabakattorneys.com



TABAK LAW
— LLC —

P: 414-351-4400
F: 414-727-9973
E: info@tabakattorneys.com

January 22, 2021

VIA EMAIL and Certified Mail

City Hall
c/o James Owczarski, City Clerk
200 East Wells Room 205
Milwaukee, WI 53202
jowcza@milwaukee.gov

RE: 2020 Objection #824960 to Assessment for Property 236 N Water St. #2

Dear City Clerk:

Pursuant to Wis stat 74.36 , I am formally advising you that I object to the assessment on 236 N Water St #2. This is objection #824960 tax key #3970 432 000

The assessment is for \$1,093,800, I have secured an appraisal dated 1/12/2021, from Lance Martin in the amount of \$750,000, which has been sent to Peter Bronek, Chief Assessor for the City of Milwaukee.

I believe that \$750,000 is an accurate valuation of said property.

Please confirm receipt of my objection.

Very truly yours,
TABAK LAW, LLC

Fred Tabak
Direct: 414.375.1741

OFFICE OF CITY ATTORNEY
FEB '21 PM03:34

FNT/jp

cc: *Peter Bronek via USPS and email*
Steve Miner, Assessment Commissioner via USPS and email

CITY OF MILWAUKEE
2021 JAN 29 PM 3:02
CITY CLERK'S OFFICE

The Oberer Law Group

Attorney Paul A. Oberer
Mailing Address
401 West Michigan Street
No. 820
Milwaukee, WI 53072

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

Via Hand Delivery

January 29, 2021

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

Re: Objection to Board of Assessor's
2020 Real Estate Property Tax Assessment
3474-3476 North Holton Avenue
Tax Key No. 281-2791-000

Dear Sir/Madam,

I am the attorney of record and agent of record for Kool Petroleums, Inc. 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 2020 tax year.

The City of Milwaukee Assessor's Office has assessed the value of the commercial property for the 2020 tax year at \$1,070,200.00, which has generated a \$32,106.00 tax liability. Kool Petroleums, Inc. LLC believes that the assessment for the 2020 tax year is excessive.

Kool Petroleums, Inc. believes that the fair market value of the property is \$800,000.00, which would generate a tax liability of approximately \$24,000.00, and which would generate an excessive real estate property tax payment of approximately \$8,106.00.

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 as dictated by Wis. Stats. §74.37(3)(b).

Sincerely yours,



Attorney Paul A. Oberer

CITY OF MILWAUKEE
2021 JAN 29 PM 1:51
CITY CLERK'S OFFICE

The Oberer Law Group

Attorney Paul A. Oberer

Mailing Address

401 West Michigan Street
No. 820
Milwaukee, WI 53072

Telephone: 414.331.9239

Facsimile: 414.755.7555

E-mail: paul.oberer@obererlawgroup.com

Via Hand Delivery

January 29, 2021

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

Re: Objection to Board of Assessor's
2020 Real Estate Property Tax Assessment
8015 North 76th Street
Tax Key No. 070-9995-210

Dear Sir/Madam,

I am the attorney of record and agent of record for Pearls Three LLC 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 2020 tax year.

The City of Milwaukee Assessor's Office has assessed the value of the commercial property for the 2020 tax year at \$1,081,200.00, which has generated a \$32,436.00 tax liability. Pearls Three LLC believes that the assessment for the 2020 tax year is excessive.

Pearls Three LLC believes that the fair market value of the property is \$550,000.00, which would generate a tax liability of approximately \$16,500.00, and which would generate an excessive real estate property tax payment of approximately \$15,936.00.

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 as dictated by Wis. Stats. §74.37(3)(b).

Sincerely yours,



Attorney Paul A. Oberer

The Oberer Law Group

Attorney Paul A. Oberer

Mailing Address

401 West Michigan Street
No. 820
Milwaukee, WI 53072

Telephone: 414.331.9239

Facsimile: 414.755.7555

E-mail: paul.oberer@obererlawgroup.com

Via Hand Delivery

January 29, 2021

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

Re: Objection to Board of Assessor's
2020 Real Estate Property Tax Assessment
6330 West Silver Spring Drive
Tax Key No. 174-9999-000

Dear Sir/Madam,

I am the attorney of record and agent of record for Multani Real Estate 63 SS LLC 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 2020 tax year.

The City of Milwaukee Assessor's Office has assessed the value of the commercial property for the 2020 tax year at \$397,100.00, which has generated a \$11,913.00 tax liability. Multani Real Estate 63 SS LLC believes that the assessment for the 2020 tax year is excessive.

Multani Real Estate 63 SS LLC believes that the fair market value of the property is \$260,000.00, which would generate a tax liability of approximately \$7,800.00, and which would generate an excessive real estate property tax payment of approximately \$4,113.00.

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 as dictated by Wis. Stats. §74.37(3)(b).

Sincerely yours,


Attorney Paul A. Oberer

The Oberer Law Group

Attorney Paul A. Oberer

Mailing Address

401 West Michigan Street
No. 820
Milwaukee, WI 53072

Telephone: 414.331.9239

Facsimile: 414.755.7555

E-mail: paul.oberer@obererlawgroup.com

Via Hand Delivery

January 29, 2021

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

Re: Objection to Board of Assessor's
2020 Real Estate Property Tax Assessment
6410 West Silver Spring Drive
Tax Key No. 174-0771-000

Dear Sir/Madam,

I am the attorney of record and agent of record for Multani Real Estate 64 SS LLC 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 2020 tax year.

The City of Milwaukee Assessor's Office has assessed the value of the commercial property for the 2020 tax year at \$622,700.00, which has generated a \$18,681.00 tax liability. Multani Real Estate 64 SS LLC believes that the assessment for the 2020 tax year is excessive.

Multani Real Estate 64 SS LLC believes that the fair market value of the property is \$565,000.00, which would generate a tax liability of approximately \$16,950.00, and which would generate an excessive real estate property tax payment of approximately \$1,731.00.

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 as dictated by Wis. Stats. §74.37(3)(b).

Sincerely yours,



Attorney Paul A. Oberer

The Oberer Law Group

Attorney Paul A. Oberer
Mailing Address
401 West Michigan Street
No. 820
Milwaukee, WI 53072

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

Via Hand Delivery

January 29, 2021

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

Re: Objection to Board of Assessor's
2020 Real Estate Property Tax Assessment
2904-2908 West Villard Avenue
Tax Key No. 193-0521-000

Dear Sir/Madam,

I am the attorney of record and agent of record for Gurdev Singh 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 2020 tax year.

The City of Milwaukee Assessor's Office has assessed the value of the commercial property for the 2020 tax year at \$1,160,600.00, which has generated a \$34,818.00 tax liability. Gurdev Singh believes that the assessment for the 2020 tax year is excessive.

Gurdev Singh believes that the fair market value of the property is \$985,000.00, which would generate a tax liability of approximately \$29,550.00, and which would generate an excessive real estate property tax payment of approximately \$5,268.00.

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 as dictated by Wis. Stats. §74.37(3)(b).

Sincerely yours,



Attorney Paul A. Oberer

The Oberer Law Group

Attorney Paul A. Oberer

Mailing Address

401 West Michigan Street
No. 820
Milwaukee, WI 53072

Telephone: 414.331.9239

Facsimile: 414.755.7555

E-mail: paul.oberer@obererlawgroup.com

Via Hand Delivery

January 29, 2021

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

Re: Objection to Board of Assessor's
2020 Real Estate Property Tax Assessment
9425 West Brown Deer Road
Tax Key No. 041-0001-000

Dear Sir/Madam,

I am the attorney of record and agent of record for Kals Service Inc. 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 2020 tax year.

The City of Milwaukee Assessor's Office has assessed the value of the commercial property for the 2020 tax year at \$910,700.00, which has generated a \$27,321.00 tax liability. Kals Service Inc. believes that the assessment for the 2020 tax year is excessive.

Kals Service Inc. believes that the fair market value of the property is \$600,000.00, which would generate a tax liability of approximately \$18,000.00, and which would generate an excessive real estate property tax payment of approximately \$9,321.00.

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 as dictated by Wis. Stats. §74.37(3)(b).

Sincerely yours,


Attorney Paul A. Oberer

The Oberer Law Group

Attorney Paul A. Oberer

Mailing Address

401 West Michigan Street
No. 820
Milwaukee, WI 53072

Telephone: 414.331.9239

Facsimile: 414.755.7555

E-mail: paul.oberer@obererlawgroup.com

Via Hand Delivery

January 29, 2020

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

Re: Objection to Board of Assessor's
2020 Real Estate Property Tax Assessment
6608 West Fond du Lac Avenue
Tax Key No. 226-9525-110

Dear Sir/Madam,

I am the attorney of record and agent of record for Trinity Real Estate Holdings 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 2020 tax year.

The City of Milwaukee Assessor's Office has assessed the value of the commercial property for the 2020 tax year at \$976,200.00, which has generated a \$29,286.00 tax liability. Trinity Real Estate Holdings believes that the assessment for the 2020 tax year is excessive.

Trinity Real Estate Holdings believe that the fair market value of the property is \$695,000.00, which would generate a tax liability of approximately \$18,000.00, and which would generate an excessive real estate property tax payment of approximately \$11,286.00

I respectfully 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 as dictated by Wis. Stats. §74.37(3)(b).

Sincerely yours,



Attorney Paul A. Oberer

January 27, 2021

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

VIA FEDEX DELIVERY

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

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

Dear Clerk:

On behalf of Bartels Ltd Partnership ("Bartels"), and pursuant to Wis. Stat. § 74.37, we file this protective claim for an excessive assessment against the City of Milwaukee ("City") to recover that amount of the general property tax imposed on the above-referenced parcel ("Property") because the City's January 1, 2020 assessment (the "2020 Assessment") was excessive.

The City's 2020 Assessment exceeded the Property's fair market value by no less than \$150,000. Accordingly, Bartels' refund claim is in the amount of no less than \$4,200, plus any interest as provided by law.

Bartels has complied with the procedures for objecting to the 2020 Assessment under Wis. Stat. § 70.47 and, in particular, timely appealed the assessment to the Board of Review. Bartels has not contested the 2020 Assessment of the Property under Wis. Stat. §§ 70.47(13) (action for certiorari) or 70.85 (review by the Wisconsin Department of Revenue).

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

By this letter, Bartels has stated a valid claim to recover taxes paid with respect to an excessive assessment on the Property for the 2020 tax year. Bartels respectfully requests that the City act on this claim within 90 days from the date of service thereof.

Contact the undersigned with any questions regarding this matter.

Very truly yours,



Todd R. Barron

OFFICE OF CITY CLERK
CITY OF MILWAUKEE
2021 JAN 28 AM 11:41
CITY CLERK'S OFF.

January 27, 2021

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

VIA FEDEX DELIVERY

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

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

Dear Clerk:

On behalf of Bartels Ltd Partnership ("Bartels"), and pursuant to Wis. Stat. § 74.37, we file this protective claim for an excessive assessment against the City of Milwaukee ("City") to recover that amount of the general property tax imposed on the above-referenced parcel ("Property") because the City's January 1, 2020 assessment (the "2020 Assessment") was excessive.

The City's 2020 Assessment exceeded the Property's fair market value by no less than \$350,000. Accordingly, Bartels' refund claim is in the amount of no less than \$10,000, plus any interest as provided by law.


Bartels has complied with the procedures for objecting to the 2020 Assessment under Wis. Stat. § 70.47 and, in particular, timely appealed the assessment to the Board of Review. Bartels has not contested the 2020 Assessment of the Property under Wis. Stat. §§ 70.47(13) (action for certiorari) or 70.85 (review by the Wisconsin Department of Revenue).

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

By this letter, Bartels has stated a valid claim to recover taxes paid with respect to an excessive assessment on the Property for the 2020 tax year. Bartels respectfully requests that the City act on this claim within 90 days from the date of service thereof.

Contact the undersigned with any questions regarding this matter.

Very truly yours,



Todd R. Barron

RECEIVED
CITY OF MILWAUKEE
2021 JAN 28 AM 11:41
CITY CLERK'S OFF

January 27, 2021

128 S. County Farm Rd., Suite E
Wheaton, IL 60187

Tel: (630) 942-8100

Fax: (630) 942-9901

www.barrontax.com

VIA FEDEX DELIVERY

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

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

Dear Clerk:

On behalf of Johnson Controls Inc ("JCI"), and pursuant to Wis. Stat. § 74.37, we file this protective claim for an excessive assessment against the City of Milwaukee ("City") to recover that amount of the general property tax imposed on the above-referenced parcel ("Property") because the City's January 1, 2020 assessment (the "2020 Assessment") was excessive.

The City's 2020 Assessment exceeded the Property's fair market value by no less than \$5,900,000. Accordingly, JCI's refund claim is in the amount of no less than \$155,000, plus any interest as provided by law.

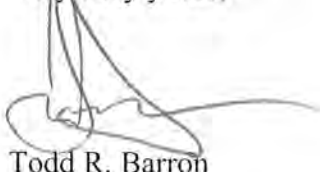
JCI has complied with the procedures for objecting to the 2020 Assessment under Wis. Stat. § 70.47 and, in particular, timely appealed the assessment to the Board of Review. JCI has not contested the 2020 Assessment of the Property under Wis. Stat. §§ 70.47(13) (action for certiorari) or 70.85 (review by the Wisconsin Department of Revenue).

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

By this letter, JCI has stated a valid claim to recover taxes paid with respect to an excessive assessment on the Property for the 2020 tax year. JCI respectfully requests that the City act on this claim within 90 days from the date of service thereof.

Contact the undersigned with any questions regarding this matter.

Very truly yours,



Todd R. Barron

OFFICE OF CITY ATTORNEY
MILWAUKEE, WI 53202
2021 JAN 28 AM 11:41
CITY CLERK'S OFF
CITY OF MILWAUKEE

ATTORNEYS AT LAW
SUITE 5000
150 EAST GILMAN STREET
MADISON, WI 53703-1482
POST OFFICE BOX 1497
MADISON, WI 53701-1497
608.257.5035 TEL
608.258.4258 FAX
WWW.FOLEY.COM

WRITER'S DIRECT LINE
608.258.4270
ehatchell@foley.com EMAIL

CLIENT/MATTER NUMBER
098706-0149

January 28, 2021

VIA PERSONAL SERVICE

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

Re: Button Blocks Holdings
500 N. Water Street; Tax Key # 392-065-8000
2020 Claim for Excessive Assessment

Stacy
AGENT FOR STATE PROCESS SERVICE, INC.
Time of Service: 110 am/pm
Date of Service: 1/28/21
Served on: same
 Personal Service Substitute personal service
 Corporate Clerk Posting

Dear Mr. Owczarski:

On behalf of Button Blocks Holdings ("Button Blocks"), we are hereby filing this protective claim for excessive assessment for the year 2020 pursuant to Wis. Stat. § 74.37 with respect to the above-described property (the "Subject Property").

Button Blocks timely filed an objection to the 2020 assessment of the Subject Property, which was denied by the board of assessors. Button Blocks requested a board of review hearing, but as of the date of this letter, a hearing has not been scheduled, and Button Block's 2020 objection has not been resolved.

For the year 2020, the City of Milwaukee ("City") assessed the subject property at a total assessed value of \$11,792,900, and assessed property taxes, before credits and additional charges, in the amount of \$328,277.91. The actual fair market value of the subject property as of January 1, 2020 was no greater than \$8,050,099. The City thus imposed excessive taxes in the amount of at least \$97,915.07.

Button Block has paid the 2020 taxes as assessed and has satisfied all conditions to filing this claim. Button Block hereby requests a refund of 2020 taxes in the amount of \$97,915.07, or such other amount as the evidence supports, plus statutory interest.

AUSTIN
BOSTON
CHICAGO
DALLAS
DENVER

DETROIT
HOUSTON
JACKSONVILLE
LOS ANGELES
MADISON

MEXICO CITY
MIAMI
MILWAUKEE
NEW YORK
ORLANDO

SACRAMENTO
SAN DIEGO
SAN FRANCISCO
SILICON VALLEY
TALLAHASSEE

TAMPA
WASHINGTON, D.C.
BRUSSELS
TOKYO

CITY OF MILWAUKEE
2021 JAN 28 PM 1:21
CITY CLERK'S OFFICE



January 28, 2021
Page 2

Sincerely,

FOLEY & LARDNER LLP

A handwritten signature in black ink, appearing to read 'Eric J. Hatchell'.

Eric J. Hatchell

HUSCH BLACKWELL

Joseph A. Pickart
Partner

511 N. Broadway, Suite 1100
Milwaukee, WI 53202
Direct: 414-978-5541
Fax: 414-223-5000
Joseph.Pickart@huschblackwell.com

January 21, 2021

VIA PERSONAL SERVICE

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

Re: NWC 331 Commercial LLC
Tax Key No. 397-0422-000

Dear Clerk:

On behalf of NWC 331 Commercial LLC (herein referred to as "NWC 331"), and pursuant to Wis. Stat. § 74.37, we file this protective claim for an excessive assessment against the City of Milwaukee ("City") to recover that amount of the general property tax imposed on the above-referenced parcel of real property ("Property") because the City's January 1, 2020 assessment (the "2020 Assessment") was excessive.

The City's 2020 Assessment exceeded the Property's fair market value by no less than \$3,422,800. Accordingly, NWC 331's refund claim is in the amount of approximately \$90,000, plus any interest as provided by law.

NWC 331 has complied with the procedures for objecting to the 2020 Assessment under Wis. Stat. § 70.47 and, in particular, timely appealed the assessment to the Board of Review. NWC 331 has not contested the 2020 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, NWC 331 has paid the tax alleged to be due.

By this letter, NWC 331 has stated a valid claim to recover taxes paid with respect to an excessive assessment on the Property for the 2020 tax year. NWC 331 respectfully requests that the City act on this claim within 90 days from the date of service thereof.

Contact the undersigned with any questions regarding this matter.

Very truly yours,


Joseph A. Pickart

OFFICE OF CITY ATTORNEY
28 JAN 21 4:05:07

CITY CLERK'S OFF.

2021 JAN 22 PM 2:09

CITY OF MILWAUKEE

SM
1/22/21

HUSCH BLACKWELL

Joseph A. Pickart
Partner

511 N. Broadway, Suite 1100
Milwaukee, WI 53202
Direct: 414-978-5541
Fax: 414-223-5000
Joseph.Pickart@huschblackwell.com

January 21, 2021

VIA PERSONAL SERVICE

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

Re: NWC 331 Commercial LLC
Tax Key No. 397-0421-000

Dear Clerk:

On behalf of NWC 331 Commercial LLC (herein referred to as "NWC 331"), and pursuant to Wis. Stat. § 74.37, we file this protective claim for an excessive assessment against the City of Milwaukee ("City") to recover that amount of the general property tax imposed on the above-referenced parcel of real property ("Property") because the City's January 1, 2020 assessment (the "2020 Assessment") was excessive.

The City's 2020 Assessment exceeded the Property's fair market value by no less than \$3,459,500. Accordingly, NWC 331's refund claim is in the amount of approximately \$92,000, plus any interest as provided by law.

NWC 331 has complied with the procedures for objecting to the 2020 Assessment under Wis. Stat. § 70.47 and, in particular, timely appealed the assessment to the Board of Review. NWC 331 has not contested the 2020 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, NWC 331 has paid the tax alleged to be due.

By this letter, NWC 331 has stated a valid claim to recover taxes paid with respect to an excessive assessment on the Property for the 2020 tax year. NWC 331 respectfully requests that the City act on this claim within 90 days from the date of service thereof.

Contact the undersigned with any questions regarding this matter.

Very truly yours,


Joseph A. Pickart

OFFICE OF CITY ATTORNEY
200 E. WELLS STREET
MILWAUKEE, WI 53202

CITY CLERK'S OFF

2021 JAN 22 PM 2:08

CITY OF MILWAUKEE

SM
1/22/21

HUSCH BLACKWELL

Joseph A. Pickart
Partner

511 N. Broadway, Suite 1100
Milwaukee, WI 53202
Direct: 414-978-5541
Fax: 414-223-5000
Joseph.Pickart@huschblackwell.com

January 21, 2021

VIA PERSONAL SERVICE

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

Re: CITGO Petroleum Corporation
Tax Key No. 002-0032-100-6

Dear Sir or Madam:

On behalf of CITGO Petroleum Corporation (herein referred to as "CITGO"), and pursuant to Wis. Stat. § 74.37, we file this protective claim for an excessive assessment against the City of Milwaukee ("City") to recover that amount of the general property tax imposed on the above-referenced parcel of real property ("Property") because the City's January 1, 2020 assessment (the "2020 Assessment") was excessive.

The City's 2020 Assessment exceeded the Property's fair market value by no less than \$11,205,845. Accordingly, CITGO's refund claim is in the amount of no less than \$290,000, plus any interest as provided by law.

CITGO has complied with the procedures for objecting to the 2020 Assessment under Wis. Stat. § 70.47 and, in particular, timely appealed the assessment to the Board of Review. CITGO has not contested the 2020 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 has or will timely pay in full the tax alleged to be due.

By this letter, CITGO has stated a valid claim to recover taxes paid with respect to an excessive assessment on the Property for the 2020 tax year. CITGO respectfully requests that the City act on this claim within 90 days from the date of service thereof.

Contact the undersigned with any questions regarding this matter.

Very truly yours,



Joseph A. Pickart

OFFICE OF CITY ATTORNEY
28 JAN 21 AM 9:05

CITY CLERK'S OFF

2021 JAN 22 PM 2:08

CITY OF MILWAUKEE

SM
1/22/21

HUSCH BLACKWELL

Joseph A. Pickart
Partner

511 E. Broadway, Suite 1100
Milwaukee, WI 53202
Direct: 414-978-5541
Fax: 414-223-5000
Joseph.Pickart@huschblackwell.com

January 21, 2021

OFFICE OF CITY ATTORNEY
26 JAN 21 4:03:05

CITY OF MILWAUKEE
2021 JAN 22 PM 2:08
CITY CLERK'S OFF

VIA PERSONAL SERVICE

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

Re: U.S. Venture, Inc.

Tax Key Nos. 002-9996-210 and 002-0071-110

Dear Clerk:

On behalf of U.S. Venture, Inc. formerly known as U.S. Oil Co., Inc. ("USV"), and pursuant to Wis. Stat. § 74.37, we file this protective claim for an excessive assessment against the City of Milwaukee ("City") to recover that amount of the general property tax imposed on the above-referenced parcels of real property (collectively "Property") because the City's January 1, 2020 assessments (collectively, the "2020 Assessments") were excessive.

Based on the 2015 arm's-length sale of one of the Granville Terminals, the City's 2020 Assessment exceeded the Property's fair market value by no less than \$32,893,465. Accordingly, USV's refund claim is in the amount of no less than \$850,000, plus any interest as provided by law.

USV has complied with the procedures for objecting to the 2020 Assessment under Wis. Stat. § 70.47 and, in particular, timely appealed the 2020 Assessment to the Board of Review. USV has not contested the 2020 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 assessments of the Property, USV has or will timely pay in full the tax alleged to be due.

By this letter, USV has stated a valid claim to recover taxes paid with respect to excessive assessments on the Property for the 2020 tax year. USV respectfully requests that the City act on this claim within 90 days from the date of service thereof.

Contact the undersigned with any questions regarding this matter.

Very truly yours,


Joseph A. Pickart

SM
1/22/21

January 07, 2021

Broderick Summerville
223 East Burleigh Street,
Milwaukee., WI 53212

In re: Tax Key/Account No. 3131608000

Excessive Assessment Claim

In the matter of property owner at 223-225 East Burleigh. I and my wife purchased the above property from the City of Milwaukee on October 29th, 2019. The purchase price was for \$31,000 before any improvements (see attachments). Also, the City of Milwaukee sold the property to us with tenants housing the property.

After buying the property the tenants refused to leave, so we were stuck with an eviction process. The court process for eviction took about a year due to the pandemic and the eviction moratorium (see attachments). Notice of any change in the assessment did not reach us. Upon receiving our tax bill for 2020 we believe that the assessment is excessive being that we closed on the property only a couple of months prior to the assessment. The assessed property taxes for 2020 were \$3,818.40, up over \$3000 from the prior year in which was around \$800 for 2019.

Also, legal issues involved prevented us from making any improvements or possession of the property (see attachments). Pursuant to Section 70.32 of the Wisconsin Statutes states, the value of real property should be based on "actual view." There is a Broker Price Opinion that has been enclosed. I appreciate all time addressed to this matter.

Sincerely,



CITY CLERK'S OFF
701 JAN 12 PM 3:02
CITY OF MILWAUKEE

Comparable Market Analysis

223 E Burleigh St 25, Milwaukee, WI, 53212

Wednesday, January 6, 2021



Anthony LaGalbo
LaGalbo Realty, LLC.
10134 N. Port Washington Rd.
Mequon, WI 53092
414-333-4724
Anthony@LaGalboRealty.com
<http://www.LaGalboRealty.com>
License #: 49094-90

Map of Subject And Comparable Properties



	Address	MLS #	Status	Distance from Subject
Subject	223 E Burleigh St 25 , Milwaukee WI 53212			
1	138 E Concordia Ave 138A, Milwaukee WI 53212	1661192	Sold	0.29m
2	3358 N 3rd St 3360, Milwaukee WI 53212	1676913	Sold	0.46m
3	3227 N 5th St 3229, Milwaukee WI 53212	1674504	Sold	0.47m
4	2955 N 1st St , Milwaukee WI 53212	1700091	Sold	0.20m
5	635 W Center St 637, Milwaukee WI 53212	1665380	Sold	0.74m
6	2821 N 6th St 2821A, Milwaukee WI 53212	1712612	Sold	0.60m

Subject



Address	223 E Burleigh St 25 , Milwaukee, WI 53212
Type	Duplex/2 Story
County	MIL
U1 # of Rooms	6
U1 Bedrooms	4
U1 Full Baths	1
U1 Half Baths	0
U1 Est. Sq. Ft.	
Exterior	Vinyl
Left/Lower #1	
Misc #2	None/Other
Roofing	Composition
Lot Description	
Est. Acreage	0.15
Subdivision	
Water Front/Access	
Body of Water	
School District	Milwaukee
Taxes	193.24
Tax Year	2018
Est. Year Built	1910
Est. Total Sq. Ft.	6954.00
Garage Spaces	0.00
Garage Type	N
Bath Unit #1	Full on Main
Bath Unit #2	Full on Main

Comparable Properties

Subject

1661192

1665380

1674504



223 E Burleigh St 25
Milwaukee WI 53212



138 E Concordia Ave 138A
Milwaukee WI



635 W Center St 637
Milwaukee WI



3227 N 5th St 3229
Milwaukee WI

Distance From Subject		0.29	0.74	0.47
List Price		\$44,900	\$11,999	\$52,500
Original List Price		\$44,900	\$11,999	\$52,500
Sold Price		\$38,000	\$8,500	\$45,000
Status		Sold	Sold	Sold
Status Date		01/29/2020	01/09/2020	02/25/2020
Days on Market		13	67	3
Cumulative Days on Market		13	67	3
Type	Duplex/2 Story	Duplex/2 Story	Duplex/2 Story	Duplex/2 Story
County	MIL	Milwaukee	Milwaukee	Milwaukee
U1 # of Rooms	6	5	5	6
U1 Bedrooms	4	3	3	3
U1 Full Baths	1	1	1	1
U1 Half Baths	0	0	0	1
U1 Est. Sq. Ft.		0	1,140	1,337
Exterior	Vinyl	Aluminum	Wood	Vinyl; Partial-Wood
Left/Lower #1				Living Room; Formal Dining Room
Misc #2	None/Other	Circuit Breakers	Cable TV Available	Circuit Breakers; Cable TV Available; Separate Thermostat
Roofing	Composition	Composition	Composition	Composition
Lot Description				
Est. Acreage	0.15	0.06	0.06	0.16
Subdivision				
Water Front/Access				
Body of Water				
School District	Milwaukee	Milwaukee	Milwaukee	Milwaukee
Taxes	193.24	2,798.38	595.32	1,027
Tax Year	2018	2018	2018	2019
Est. Year Built	1910	1894	1898	1921
Est. Total Sq. Ft.	6,954	1,688	2,296	2,674
Garage Spaces	0	0	0	0
Garage Type	N	None	None	None

Subject

1661192

1665380

1674504



223 E Burleigh St 25
Milwaukee WI 53212



138 E Concordia Ave 138A
Milwaukee WI



635 W Center St 637
Milwaukee WI



3227 N 5th St 3229
Milwaukee WI

Bath Unit #1	Full on Main	Shower Over Tub	Full on Main	Shower Over Tub; Vanity; Half on Main; Full on Main
Bath Unit #2	Full on Main	Shower Over Tub	Full on Upper	Shower Over Tub; Half on Upper; Full on Upper
Price	\$31,290	\$38,000	\$8,500	\$45,000

Subject

1676913

1700091

1712612



223 E Burleigh St 25
Milwaukee WI 53212



3358 N 3rd St 3360
Milwaukee WI



2955 N 1st St
Milwaukee WI



2821 N 6th St 2821A
Milwaukee WI

Distance From Subject		0.46	0.20	0.60
List Price		\$3,650	\$55,000	\$48,500
Original List Price		\$3,650	\$75,000	\$48,500
Sold Price		\$2737.50	\$50,000	\$43,500
Status		Sold	Sold	Sold
Status Date		11/10/2020	12/16/2020	10/22/2020
Days on Market		217	91	4
Cumulative Days on Market		217	91	4
Type	Duplex/2 Story	Duplex/2 Story	Duplex/2 Story	Duplex/2 Story
County	MIL	Milwaukee	Milwaukee	Milwaukee
U1 # of Rooms	6	7	5	6
U1 Bedrooms	4	3	3	3
U1 Full Baths	1	1	1	1
U1 Half Baths	0	1	0	0
U1 Est. Sq. Ft.		0	0	0
Exterior	Vinyl	Other	Vinyl; Partial-Wood	Aluminum
Left/Lower #1			Living Room	
Misc #2	None/Other	None/Other	220 Volts	Natural Woodwork; Pantry; Separate Thermostat
Roofing	Composition	Composition	Composition	Composition
Lot Description				
Est. Acreage	0.15	0.23	0.18	0.05
Subdivision				
Water Front/Access				
Body of Water				
School District	Milwaukee	Milwaukee	Milwaukee	Milwaukee
Taxes	193.24	0	552.37	833.75
Tax Year	2018	2019	2019	2019
Est. Year Built	1910	1911	1953	1895
Est. Total Sq. Ft.	6,954	2,767	1,950	1,800
Garage Spaces	0	0	0	0
Garage Type	N	None	None	None
Bath Unit #1	Full on Main	Half on Lower; Full on Lower	Full on Lower	Full on Main
Bath Unit #2	Full on Main	Full on Upper	Full on Upper	Shower Over Tub

Subject

1676913

1700091

1712612



223 E Burleigh St 25
Milwaukee WI 53212



3358 N 3rd St 3360
Milwaukee WI



2955 N 1st St
Milwaukee WI



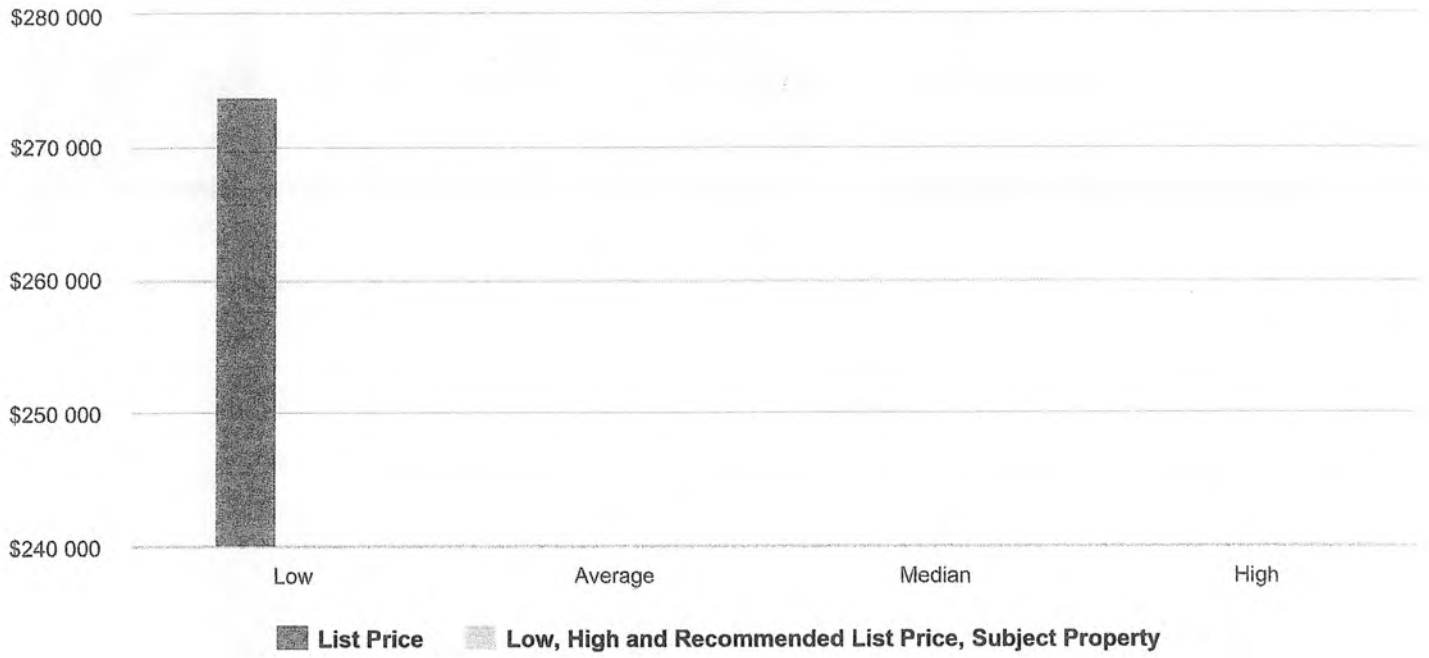
2821 N 6th St 2821A
Milwaukee WI

Price	\$31,290	\$2,738	\$50,000	\$43,500
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Price Analysis

Low, Average, Median, and High List Prices

All Listings



Summary of Sold Listings

MLS #	Address	List Price	DOM	CDOM	Sold Date	Sold Price	Total Adjustments	Adjusted Price
1661192	138 E Concordia Ave 138A, Milwaukee WI	\$44,900	13	13	01/23/2020	\$38,000	-	\$38,000
1676913	3358 N 3rd St 3360, Milwaukee WI	\$3,650	217	217	09/23/2020	\$2,737.50	-	\$2,737.50
1674504	3227 N 5th St 3229, Milwaukee WI	\$52,500	3	3	02/25/2020	\$45,000	-	\$45,000
1700091	2955 N 1st St, Milwaukee WI	\$55,000	91	91	12/14/2020	\$50,000	-	\$50,000
1665380	635 W Center St 637, Milwaukee WI	\$11,999	67	67	01/06/2020	\$8,500	-	\$8,500
1712612	2821 N 6th St 2821A, Milwaukee WI	\$48,500	4	4	10/16/2020	\$43,500	-	\$43,500

Low, Average, Median, and High Comparisons

	Sold	Overall
Low		\$2,737.50
Average		\$31,290
Median		\$40,750
High		\$50,000

Overall Market Analysis (Unadjusted)

Status	#	List Vol.	Avg. List Price	Sold Vol.	Avg. Sold Price	Avg. Sale/List Price	Avg. Est. Total Sq. Ft.	Avg. List \$/Est. Total Sq. Ft.	Avg. Sold \$/Est. Total Sq. Ft.	Avg. DOM	Avg. CDOM
Sold	6	216,549	36,092	187,738	31,290	0.83	1,238	24.90	20.56	66	66
Overall	6	216,549	36,092	187,738	31,290	0.83	1,238	24.90	20.56	66	66

SELECTION CRITERIA FOR COMPARABLE PROPERTIES

Specified listings from the following search: Metro MLS, WIREX - except Metro MLS; Property type ; Status of ; Zip Code like 53212; Garage Spaces between 0 and 0; U1 Bedrooms in ranges of 2-4; Bedrooms U2 in ranges of 2-4; Sold Date between '01/6/2020' and '01/6/2031'.

Listing Price Recommendation



Low	\$30,508
High	\$32,072
Recommended	\$31,290

Property: 223-225 E Burleigh St, Milwaukee, WI 53212
Buyer: Broderick Summerville and Sharla Summerville
Seller: City of Milwaukee, a municipal corporation

Closing Date: 11/05/2019
Version Date: 10/30/2019
 4:10 pm

Buyer Charge	Buyer Credit	Description	Seller Charge	Seller Credit
31,000.00		Purchase Price		31,000.00
	750.00	Earnest Money		
		Commissions (Total \$1,860.00) (0.00%)		
		Empowerment Realty Group (6.00%) \$750.00 Earnest Money Retained	1,860.00	
		Prorations		
	116.87	2019 Tax Proration (1/1/2019 to 11/4/2019) Water/Sewer Proration from (10/23/2019 to 11/4/2019)	116.87	
		Realtor Fees		
		Payoffs		
		Charges and Credits		
		Outstanding Water Bill: Milwaukee Water Works	320.71	
		Seller Charge for Admin Fee payable to: RACM	9,300.00	
119.90		Buyer Charge for Meter Charge payable to: Milwaukee Water Works		
1,000.00		Buyer Charge for Performance Deposit payable to: Knight Barry Title, Inc.		
		Title Fees and Costs Payable to Knight Barry Title, Inc.		
65.00		Title Insurance - Purchase/Sale (Owners Policy) (\$473.00 S), Closing/Settlement Services (\$150.00 S), Miscellaneous Utility/Municipal Information (\$25.00 S), Closing/Settlement Services (\$65.00 B)	648.00	
		Recording Fees Payable to Knight Barry Title, Inc. or Register of Deeds		
30.00		Deed		
	866.87	Total Credits		31,000.00
32,214.90		Total Charges	12,245.58	
CASH FROM BUYER \$31,348.03			CASH TO SELLER \$18,754.42	

Notes: Tax prorations based upon \$0.00 / 365 * 308, Water/Sewer prorations based upon \$440.61 / 49 * 13.

SIGNATURES ON THE ATTACHED PAGE



EXHIBIT A TO OFFER TO PURCHASE -- CITY OF MILWAUKEE SCOPE OF WORK

Scope of Work for Property Located at: 223-25 East Burleigh Street

Property is: Single Family Duplex Other

Date: 4/1/2018 OCCUPIED VACANT

City prepared this Scope upon visual inspection only, for limited purpose. City does not warrant content or conclusions, and is not responsible for errors, omissions, or discovery of conditions that are or may constitute defects or concerns

ESSENTIAL REPAIRS. All buyers must complete Essential Repairs and obtain "Essential Repair Verification Form" and provide same to DCD within 180 days of City's deed to buyer in order to get return of performance deposit.

Location	Required Work		Note/Comments	Cost
Entire Building	Structural Violations	n/a <input type="checkbox"/> Yes <input type="checkbox"/>		\$
	Defective/Missing HVAC	n/a <input type="checkbox"/> Yes <input type="checkbox"/>		\$
	Defective/Missing Plumbing	n/a <input type="checkbox"/> Yes <input checked="" type="checkbox"/>	Missing tub spout	\$ 350.00
	Defective/Missing Electrical	n/a <input type="checkbox"/> Yes <input checked="" type="checkbox"/>	Panels tampered with, junction box covers missing, loose switches and receptacles various areas. Exposed improperly protected rim wiring assorted locations throughout building. Electrical permit and inspection required for all repairs.	\$ 2,500.00
	Defective/Missing Egress	n/a <input type="checkbox"/> Yes <input type="checkbox"/>		\$
	Defective/Missing Smoke Alarm	n/a <input type="checkbox"/> Yes <input checked="" type="checkbox"/>		\$ 150.00
	Defective/Missing CO Alarm	n/a <input type="checkbox"/> Yes <input checked="" type="checkbox"/>		\$ 150.00
	Defective/Missing Roof (Major)	n/a <input type="checkbox"/> Yes <input checked="" type="checkbox"/>		\$ 10,500.00
	Missing Window(s)	n/a <input type="checkbox"/> Yes <input type="checkbox"/>		\$
	Missing Exterior Door(s)	n/a <input type="checkbox"/> Yes <input checked="" type="checkbox"/>	Replace rear entry door	\$ 600.00
	Other	n/a <input type="checkbox"/> Yes <input checked="" type="checkbox"/>	Replace missing bathtub surround	\$ 750.00
	Essential Repairs: Estimated Cost:			

*Average contracted cost. Actual costs may vary. Sell high will reduce the amount.

OTHER REPAIRS (Exterior & Interior). Buyer is notified that the following are code violations that must be addressed and are subject to Department of Neighborhood Services (DNS) enforcement.

Exterior Condition Report

Location	Required Work		Note/Comments	Cost	
Site	Landscaping	n/a <input type="checkbox"/> Yes <input type="checkbox"/>		\$	
	Steps/Handrails	n/a <input type="checkbox"/> Yes <input type="checkbox"/>		\$	
	Service walls	n/a <input type="checkbox"/> Yes <input type="checkbox"/>		\$	
	Fencing	n/a <input type="checkbox"/> Yes <input type="checkbox"/>		\$	
	Parking	n/a <input type="checkbox"/> Yes <input type="checkbox"/>		\$	
	Retaining walls	n/a <input type="checkbox"/> Yes <input type="checkbox"/>		\$	
	Other	n/a <input type="checkbox"/> Yes <input type="checkbox"/>		\$	
	Other	n/a <input type="checkbox"/> Yes <input type="checkbox"/>		\$	
	Garage	Shingles: repair	n/a <input checked="" type="checkbox"/> Yes <input type="checkbox"/>		\$
		Shingles: Roof over existing	n/a <input checked="" type="checkbox"/> Yes <input type="checkbox"/>		\$
Shingles: Tear off & re-roof		n/a <input checked="" type="checkbox"/> Yes <input type="checkbox"/>		\$	
Gutters/downspouts		n/a <input checked="" type="checkbox"/> Yes <input type="checkbox"/>		\$	
Flashing		n/a <input checked="" type="checkbox"/> Yes <input type="checkbox"/>		\$	
Eaves		n/a <input checked="" type="checkbox"/> Yes <input type="checkbox"/>		\$	
Siding		n/a <input checked="" type="checkbox"/> Yes <input type="checkbox"/>		\$	
Doors		n/a <input checked="" type="checkbox"/> Yes <input type="checkbox"/>		\$	
Windows		n/a <input checked="" type="checkbox"/> Yes <input type="checkbox"/>		\$	
Slab		n/a <input checked="" type="checkbox"/> Yes <input type="checkbox"/>		\$	

Windows	Replace broken glass	n/a <input type="checkbox"/> Yes <input type="checkbox"/>	\$
	Repair or replace sash	n/a <input type="checkbox"/> Yes <input type="checkbox"/>	\$
Doors	Repair or replace doors	n/a <input type="checkbox"/> Yes <input checked="" type="checkbox"/>	\$ 400.00
	Repair or repl. locks/latches	n/a <input type="checkbox"/> Yes <input checked="" type="checkbox"/>	\$ 50.00
Walls/Ceilings	Repair or repl. @ defective	n/a <input type="checkbox"/> Yes <input checked="" type="checkbox"/>	\$ 3,000.00
Paint	Repair or repl. @ defective	n/a <input type="checkbox"/> Yes <input checked="" type="checkbox"/>	\$ 2,000.00
Fire Safety	Install smoke/CO alarm: beam	n/a <input type="checkbox"/> Yes <input type="checkbox"/>	\$
	Install smoke/CO alarm: 1st flr.	n/a <input type="checkbox"/> Yes <input type="checkbox"/>	\$
	Install smoke/CO alarm: 2nd flr.	n/a <input type="checkbox"/> Yes <input type="checkbox"/>	\$
Handrails	Repair/replace defective	n/a <input type="checkbox"/> Yes <input type="checkbox"/>	\$
Stairs	Repair defective	n/a <input type="checkbox"/> Yes <input type="checkbox"/>	\$
Floors	Repair defective	n/a <input type="checkbox"/> Yes <input checked="" type="checkbox"/>	\$ 600.00
Other		n/a <input type="checkbox"/> Yes <input type="checkbox"/>	\$
		n/a <input type="checkbox"/> Yes <input type="checkbox"/>	\$
		n/a <input type="checkbox"/> Yes <input type="checkbox"/>	\$
		n/a <input type="checkbox"/> Yes <input type="checkbox"/>	\$

Interior: Estimated Cost: \$ 6,300.00

Total Essential Repairs, Exterior, and Interior Cost: \$ 31,350.00

*Average contracted cost. Actual costs may vary. Self help will reduce the amount.

Inspected by: Jeff Sporer

Date: 4/1/2019

Self Help

Work listed as "self help" means the cost estimate includes only the cost of the materials, not labor or equipment.

Important Information Regarding Permits

All plumbing, heating, electrical, and structural repairs require permits before work can start. Permits are obtained at the Development Center located on the first floor of 808 N. Broadway.

Licensed contractors must do the above work, although owner occupants may be eligible to do maintenance work and structural/carpentry repairs.

Owner occupants may be eligible to do plumbing work on the unit they live in, but check with the plumbing inspector first.

Generally, minor carpentry repairs, plaster patching, and painting do not require permits.

Anyone disturbing painted surfaces must assume they contain lead paint if the home was built before 1978. Contractors must be licensed to do lead abatement and must obtain a permit. Permits are obtained from the Health Department, located at 841 N. Broadway, 1st Floor.

Broderick Summers: He
Sharia Summers: He

Milwaukee County Case Number 2020SC004614 Broderick Summerville vs. Marie Daniels et al

Case summary

Filing date 02-07-2020	Case type Small Claims	Case status Closed - Electronic filing
Class code description Small Claims, Eviction	Responsible official Small Claims Commissioner Court	

Party summary

Party type	Party name	Party status
Plaintiff	Summerville, Broderick	
Defendant	Daniels, Marie	
Defendant	Occupants, All Other	

Parties

Plaintiff: Summerville, Broderick

Date of birth	Sex	Race
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Address (last updated 02-07-2020)

6700 W. Fairview Ave, c/o MPI Property Management, Milwaukee, WI 53213 US

Attorneys

Attorney name	Guardian ad litem	Entered
Robinson, James L, Jr.	No	02-07-2020
Hall, Patrick Alan	No	12-03-2020

Defendant: Daniels, Marie

Date of birth	Sex	Race
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Address (last updated 02-07-2020)

223 E. Burleigh St., Milwaukee, WI 53212 US

Attorneys

Attorney name	Guardian ad litem	Entered
El-Azem, Riad Thomas	No	08-20-2020

Milwaukee County Case Number 2020SC004613 Broderick Summerville vs. Shana Daniels et al

Case summary

Filing date 02-07-2020	Case type Small Claims	Case status Open - Electronic filing
Class code description Small Claims, Eviction	Responsible official Small Claims Commissioner Court	

Party summary

Party type	Party name	Party status
Plaintiff	Summerville, Broderick	
Defendant	Daniels, Shana	
Defendant	Daniels, Avante	
Defendant	Occupants, All Other	

Parties

Plaintiff: Summerville, Broderick

Date of birth	Sex	Race
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Address (last updated 02-07-2020)

6700 W. Fairview Ave, c/o MPI Property Management, Milwaukee, WI 53213 US

Attorneys

Attorney name	Guardian ad litem	Entered
Robinson, James L, Jr.	No	02-07-2020
Hall, Patrick Alan	No	12-04-2020

Defendant: Daniels, Shana

Date of birth	Sex	Race
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Address (last updated 02-07-2020)

225 E. Burleigh St., Milwaukee, WI 53212 US

Defendant: Daniels, Avante

Date of birth	Sex	Race
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Address (last updated 02-07-2020)

225 E. Burleigh St., Milwaukee, WI 53212 US

BY THE COURT:

DATE SIGNED: September 10, 2020

09-11-2020
John Barrett
Clerk of Circuit Court
2020SC004614

Electronically signed by Gwen Connolly
Circuit Court Judge

THIS IS A FINAL ORDER FOR THE PURPOSE OF APPEAL. DATE: 09-10-2020

CASE NO. 20SC4614

Writ of restitution issued. Stay of writ ordered to 09-17-2020

Circuit Judge/Court Commissioner

THIS FORM MUST BE ATTACHED TO WRIT OF RESTITUTION BEFORE IT WILL BE EXECUTED BY SHERIFF.

Ordered NOT valid UNLESS
Court Seal affixed hereto.



Milwaukee County Circuit Court
AUTHORIZATION FOR WRIT OF RESTITUTION

Adam & Robin Rafkin
236 N. Water St. #3
Milwaukee, WI 53202

January 29, 2021

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

Via Hand-Delivery
Via email: jowcza@milwaukee.gov

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

Dear Mr. Owzarski:

By way of introduction, my name is Adam D. Rafkin and my wife, Robin, and I own and reside at the property located at 236 N. Water St. #3, Milwaukee, Wisconsin. The assessment for our property recently increased over 98%, based on the fact that the condo above us (unit 4) was purchased, gutted and (after over \$800,000.00 was spent in renovating it), ultimately sold for over \$1,200,000.00, despite no improvements to our unit.

We are therefore submitting this "Claim For An Excessive Assessment" pursuant to Wis. Stat. 74.37. Our unit, which was assessed at \$565,000.00 in 2019, was increased to \$1,114,800.00 for the year 2020. That caused our property taxes to increase from \$14,660.28 to \$29,096.36. Payment in full is enclosed herewith and presented with this Claim as required, to be presented to the Clerk of the Taxation District.

As shown by the enclosed appraisal, the fair market value of our property is \$809,000.00. Thus, the proper amount of property taxes which should be due is \$20,643.59. Thus, we are submitting this claim for excessive assessment in the amount of \$8,452.77.

Sincerely,



Adam D. and Robin Rafkin

Cc: The Honorable Tom Barrett, Mayor
via Hand Delivery and via email mayor@milwaukee.gov
Mr. Steve Miner, Assessment Commissioner
via Hand Delivery and via email assessor@milwaukee.gov
Ms. Sharon Robinson, Director, City of Milwaukee, via Hand Delivery
Mr. Spencer Coggs, Treasurer
via Hand Delivery and via email ctreas@milwaukee.gov

2020 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON

ACCOUNT TYPE: REAL ESTATE
LOCATION OF PROPERTY: 236 N WATER ST Unit 3

TAX KEY / ACCOUNT NO. 3970433000

BILL # 00100948

CHANGE IN MAILING ADDRESS
(COMPLETE REVERSE SIDE)

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

ASSESSMENT APPEAL PENDING
PAID UNDER PROTEST
WIS STAT 7437

ADAM D RAFKIN
ROBIN RAFKIN
236 N WATER ST #3
MILWAUKEE, WI 53202

FULL PAYMENT DUE ON OR BEFORE 01/31/2021	29,096.36
FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2021	3,184.13
PLEASE WRITE IN AMOUNT ENCLOSED	
\$ 29,096.36	

20202020600J0094890002909636900003184132

THE REVERSE SIDE OF THIS DOCUMENT INCLUDES MICROPRINTED ENDORSEMENT LINES AND ARTIFICIAL WATERMARK - HOLD AT AN ANGLE TO VIEW

ADAM D. RAFKIN, P.C.
TAX ACCOUNT
P.O. BOX 1912
RUIDOSO, NM 88355
575-257-0129

1625

NO.

FIRST SAVINGS BANK
2713 SUDDERTH DRIVE
RUIDOSO, NM 88345
78-683/914

PAY

Twenty Nine Thousand Ninety Six and 36/100
City of Milledale
Office of the City Treasurer

DATE

01/29/2021

AMOUNT

29,096.36

TO THE
ORDER
OF

Robert Rafkin

AUTHORIZED SIGNATURE



⑈001625⑈ ⑆091406833⑆ 2163489745⑈

THIS DOCUMENT IS PRINTED ON TONER ADHESION PAPER

2020 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL

ACCOUNT TYPE: REAL ESTATE
 TAX KEY / ACCOUNT NO. 3970433000 BILL # 00100948
 LOCATION OF PROPERTY: 236 N WATER ST Unit 3
 LEGAL DESCRIPTION: NEIGHBORHOOD 538
 THE STRAUSS HAUS CONDOMONIUM IN SECS (28-29-33)-7-
 22 UNIT 3 RESIDENTIAL UNIT & 25% UNDIV INT IN COMM

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

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

003044 16

ADAM D RAFKIN
 ROBIN RAFKIN
 236 N WATER ST APT 3
 MILWAUKEE WI 53202-7909



Class	Assessment-Land	Assmt.-Improvements	Total Assessment	Detail of Special Assessments and Other Charges
CONDOMINIUMS	47,100	1,067,700	1,114,800	
Avg. Assmt. Ratio	Est. Fair Mkt.-Land	Est. Fair Mkt.-Improvements	Total Est. Fair Market	
1.0172	46,304	1,049,646	1,095,950	
School taxes reduced by school levy tax credit			1,725.75	0.00

Tax Levy	2019 Est. State Aids	2020 Est. State Aids	2019 Net Tax	2020 Net Tax	% Change
State of Wis.			0.00	0.00	+0.000
Sewerage Dist.			937.96	1,741.09	+85.625
Public Schools	699,448,479	724,871,983	4,408.19	9,857.02	+123.607
Tech. College	27,152,620	27,308,513	674.50	1,264.18	+87.425
County Govt.	25,060,920	25,198,806	2,727.71	5,061.75	+85.568
City Govt.	257,755,454	256,642,807	5,979.96	11,247.22	+88.082
Total	1,009,417,473	1,034,022,109	14,728.32	29,171.26	+98.062
First Dollar Credit			-68.04	-74.90	+10.082
Lottery and Gaming Credit			0.00	0.00	+0.000
Net Property Tax			14,660.28	29,096.36	+98.471
Special Assessments and Charges				0.00	

WARNING: If the first installment payment is not paid by the due date, the installment option is lost. The total tax becomes delinquent and is subject to interest and penalty charges. See reverse side for details.			TOTAL DUE ▶	29,096.36	◀
Monthly Installment Payment Due: February through July 2021	3,184.20	Net Assessed Value Rate Before Credits	FULL PAYMENT DUE ON OR BEFORE 01/31/2021		
Monthly Installment Payment Due: August, September, and October 2021	2,269.01	26.167	FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2021		
			29,096.36		
			3,184.13		

FOR INFORMATIONAL PURPOSES ONLY - Voter-Approved Temporary Tax Increases

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