

FILE ID 54620

January 25, 2019

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CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

Maribeth Witzel-Behl, City Clerk
City of Madison
City County Building
210 Martin Luther King Jr Boulevard
Madison, WI 53703

Dear Clerk:

Re: Tax Parcel No. 0709-221-1015-4

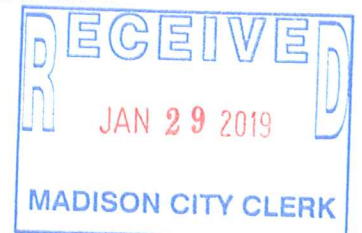
Now comes Claimant, Capitol Spring, LLC, owner of parcel 0709-221-1015-4 (the "Property") in Madison, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Madison (the "City"), pursuant to Wis. Stat. § 74.37. You hereby 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 2018, plus statutory interest, with respect to the Property.

2. Claimant is the owner on 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 210 Martin Luther King Jr. Boulevard in the City.

4. The Property is located at 1216 Spring Street within the City and is identified in the City records as Tax Parcel No. 0709-221-1015-4.



5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 95.719513% as of January 1, 2018.

6. For 2018, property tax was imposed on property in the City at the rate of \$22.5198 per \$1,000 for of the assessed value for Property.

7. For 2018, the City's assessor set the assessment of the Property at \$14,400,000.

8. Claimant appealed the 2018 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 reviewed the Claimant's objection and reduced the assessment to \$14,200,000.

10. Claimant timely requested a hearing with the City's Board of Review. The Board of Review hearing Claimant's objection and sustained the assessment at \$14,200,000.

11. The City imposed tax on the Property in the amount of \$319,779.61.

12. Claimant timely paid the property taxes imposed by the City on the Property for 2018, or the required installment thereof.

13. The fair market value of the Property as of January 1, 2018 was no higher than \$7,000,000.

14. Based on the aggregate ratio of 95.9719513%, the correct assessment of the Property for 2018 is no higher than \$6,718,037.

15. Based on the tax rate of \$25.18722 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2018 should be no higher than \$151,288.

16. The 2018 assessment of the Property, as set by the City's Board of Review 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 2018 was excessive in at least the amount of \$168,491.

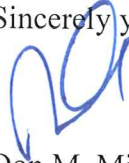
17. Claimant is entitled to a refund of 2018 tax in the amount of \$168,491, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

18. The amount of this claim is \$168,491, plus interest thereon.

Maribeth Witzel-Behl, City Clerk
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Dated at Madison, Wisconsin, this 25th day of January, 2019.

Sincerely yours,



Don M. Millis
Agent for Claimant

DMILLIS/40997959

RELIABLE PROCESS SERVICE LLC

Served: 1/29, 2019

Time: 12:05 PM

Place: 210 Martin Luther King Jr. Boulevard

- Manner: Personal Service
 Substituted Service
 Service on Corporation
 Post-mail

Person Served: City of Madison, Maribeth Witzel-Bell

Process Server: [Signature] City Clerk