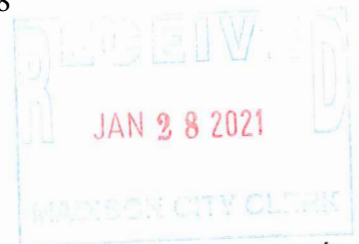


CLAIM FOR EXCESSIVE ASSESSMENT

Maribeth Witzel-Behl
 Clerk, City of Madison
 210 Martin Luther King Jr. Blvd.
 Room 103, City-County Building
 Madison, WI 5303



hand delivered

Pursuant to Wis. Stat. § 74.37, Bird Dog Hospitality IV, LLC (“Claimant”), whose address is 221 S. Phillips Ave, #200, Sioux Falls, South Dakota 57104, hereby files a 2020 claim for excessive assessment regarding the property located in the City of Madison (“City”) at 4801 Annamark Drive, Parcel No. 251-0810-272-0403-1 (“Subject Property”).

1. For years 2019 and 2020, the City assessed the Subject Property at \$866,000 for land and \$7,634,000 for improvements, for a total assessment of \$8,500,000. Claimant believes the proper assessment does not exceed \$6,500,000.

2. The City denied Claimant’s 2019 claim for excessive assessment. Claimant thereafter filed a lawsuit in Dane County Circuit Court challenging the City’s 2019 assessed value for the Subject Property, Case No. 2020-CV-1316 (“the 2019 Litigation”).

3. The 2019 Litigation remains unresolved.

4. Since the 2019 Litigation remains unresolved, Claimant was not required to file a new objection at board of review to contest the 2020 assessment of the Subject Property as excessive. *See Walgreen Co. v. City of Oshkosh*, 2014 WI App 54, ¶ 17, 354 Wis. 2d 17, 848 N.W.2d 314 (“if the property’s valuation remains under objection as of the first meeting of the BOR in the following year, the BOR is on notice that the property owner continues to object to the assessment and the property owner need not file a new Wis. Stat. § 70.47(7) objection to proceed with a claim on the next year’s assessment.”).

5. Claimant believes both the 2019 and 2020 assessments exceed the fair market value of the Subject Property.

6. As Claimant noted in its 2019 claim, the City assessed the property based on the recent sale of the property. The sale price, however, included various components which are not properly assessable as part of a real property tax assessment, and therefore, the assessment is excessive. In addition, the City’s assessment fails to account for the intangible value associated with the Best Western brand, resulting in an assessment that includes business value, and not limited solely to the real estate.

7. In addition, the property tax bill indicates that the City used an estimated fair market value of \$9,080,900 which resulted in the \$8,500,000 total assessed value. At a minimum, the City’s assessment is not uniform with other assessments in the City, and resulted in the imposition of excessive taxes in the amount of at least \$13,335.75. But as noted above, the claim is likely much higher, given the City’s improper assessment methodology.

8. Claimant has satisfied all conditions precedent to filing this claim.

9. Claimant hereby requests a refund of 2020 taxes in the minimum amount of \$47,968.52, plus statutory interest.

10. The undersigned is authorized to file this Claim on claimant's behalf based on authorizations previously filed with the City.

Dated this 27th day of January 2021.

FOLEY & LARDNER LLP

By 
Eric J. Hatchell

Claimant's Authorized Agent

