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File ID 59417

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January 28, 2020

VIA MESSENGER

Maribeth Witzel-Behl
Clerk, City of Madison
210 Martin Luther King Jr. Blvd.
Room 103, City-County Building
Madison, WI 53703

Re: Claim for Excessive Assessment for Bird Dog Hospitality IV,
LLC, Parcel Number 251-0810-272-0403-1

Dear Ms. Witzel-Behl:

Pursuant to Wis. Stat. § 74.37, enclosed is a Claim for Excessive Assessment for the above parcel, which we are hereby serving upon you. I am also enclosing an Agent Authorization which has been previously provided to the City.

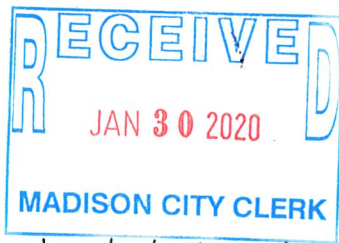
Please indicate your receipt of the Claim by file-stamping the enclosed extra copy and return it to our messenger.

Thank you for your attention to this matter.

Sincerely,

FOLEY & LARDNER LLP

Eric J. Hatchell



hand-delivered

Enclosures

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

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

Pursuant to Wis. Stat. § 74.37, Bird Dog Hospitality IV, LLC (the “claimant”), whose address is 221 S. Phillips Ave, #200, Sioux Falls, South Dakota 57104, hereby files a 2019 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 the year 2019, 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. The total assessment was based on an estimated fair market value of \$9,006,700. Claimant believes the proper assessment does not exceed \$6,500,000.

2. The 2019 assessment exceeds the fair market value of the Subject Property.

3. Claimant challenged the assessment at the Board of Review, but the assessment was affirmed with no adjustment.

4. It appears 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.

5. In addition, the property tax bill indicates that the City used an estimated fair market value of \$9,006,700, 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 \$11,844.16. But as noted above, the claim is likely much higher, given the City’s improper assessment methodology.

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

7. Claimant hereby requests a refund of 2019 taxes in the minimum amount of \$49,535.99, plus statutory interest.

8. The undersigned is authorized to file this Claim on claimant’s behalf; see attached authorization.

Dated this 28th day of January 2020.

FOLEY & LARDNER LLP

By 
Eric J. Hatchell

Claimant's Authorized Agent

Agent Authorization

for Property Assessment Appeals

If an agent is representing the property owner or municipality, the property owner or municipality must provide prior written authorization for the agent to represent the company or municipality when contacting the reviewing authority.

Section 1: Property Owner and Property Information

Company/property owner name Bird Dog Hospitality IV LLC			Taxation district (Check one) <input type="checkbox"/> Town <input type="checkbox"/> Village <input checked="" type="checkbox"/> City		County Dane
Mailing address 221 S. Phillips Ave. #200			Street address of property 4801 Annamark Drive		
City Sioux Falls	State SD	Zip 57104	City Madison	State WI	Zip 53704
Parcel number 251-0810-0403-1	Phone (605) 275 - 3939		Email		Fax (605) 271 - 8930

Section 2: Authorized Agent Information

Name / title Eric J. Hatchell, Esq.			Company name Foley & Lardner LLP		
Mailing address 150 E. Gilman Street, Suite 5000			Phone (608) 258 - 4270	Fax (608) 258 - 4258	
City Madison	State WI	Zip 53703	Email ehatchell@foley.com		

Section 3: Agent Authorization

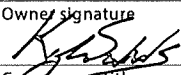
Agent Authorized for: (check all that apply)		Enter Tax Years of Authorization	
<input type="checkbox"/> Manufacturing property assessment appeals (BOA)		_____	
<input type="checkbox"/> Access to manufacturing assessment system (MAS)		_____	
<input type="checkbox"/> Wisconsin Department of Revenue 70.85 appeals		_____	
<input checked="" type="checkbox"/> Municipal Board of Review		_____	
<input checked="" type="checkbox"/> Other <u>All Property Tax Issues</u>		<u>2018, 2019</u>	
Authorization expires: <u>12 - 31 - 2020</u>		(unless rescinded in writing prior to expiration)	
		<i>(mm - dd - yyyy)</i>	
Send notices and other written communications to: (check one or both) <input checked="" type="checkbox"/> Authorized Agent <input checked="" type="checkbox"/> Property Owner			

Section 4: Agreement/Acceptance

I understand, agree and accept:

- The assessor's office may divulge any information it may have on file concerning this property
- My agent has the authority and my permission to accept a subpoena concerning this property on my behalf
- I will provide all information I have that will assist in the discussion and resolution of any assessment appeal of this property
- Signing this document does not relieve me of personal responsibility for timely reporting changes to my property and paying taxes, or penalties for failure to do so, as provided under Wisconsin tax law
- A photocopy and/or faxed copy of this completed form has the same authority as a signed original
- If signed by a corporate officer, partner, or fiduciary on behalf of the owner, I certify that I have the power to execute this Agent Authorization form

Section 5: Owner Grants Authorization

Owner Sign Here ▶	Owner name (please print) Kyle Schock	
	Owner signature 	
	Company or title Partner	Date (mm-dd-yyyy) 01 - 29 - 2019