



MENN
LAW FIRM LTD.

2501 East Enterprise Avenue
P.O. Box 785
Appleton, WI 54912-0785
p 920.731.6631
f 920.734.0981

Steven J. Frassetto
Steven-Frassetto@mennlaw.com

January 4, 2023

CLAIM FOR AN EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

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



RE: Tax Parcel No.: 251-0709-133-0110-0

Dear Clerk:

Now comes Claimant, Veritas Village, LLC, owner of Parcel No.: 251-0709-133-0110-0 (the "Property") in Madison, Wisconsin, by Claimant's Attorneys, Menn Law Firm, Ltd., and files this Claim for an Excessive Assessment against the City of Madison (the "City"), pursuant to Wis. Stat. §74.37. You are hereby 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 2022, 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 210 Martin Luther King Jr. Blvd., in the City.

4. The Property is located at 110 N. Livingston Street within the City and is identified in the City's records as Tax Parcel No. 251-0709-133-0110-0.

5. The Wisconsin Department of Revenue determined that the average assessment ratio of property assessed in the City was 95.76% as of January 1, 2022.

6. For 2022, property tax was imposed on property in the City at the rate of \$19.815 per \$1,000 of assessed value of the property.

7. For 2022, the City's assessor set the assessment of the Property at \$32,290,000.

8. Claimant appealed the assessment, and the Board of Assessors set the assessment of the Property at \$38,350,000.

9. Claimant appealed the 2022 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).

10. The City's Board of Review heard Claimant's objection and maintained the assessment at \$38,350,000.

11. The City imposed tax on the Property in the amount of \$759,834.65.

12. Claimant either timely paid the property taxes imposed by the City on the Property for 2022, or will pay the required installments thereof when due.

13. The 2022 assessment of the Property, as set by the City's Board of Review, when compared with other comparable commercial 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.

14. When compared to other comparable commercial properties in the City, Claimant asserts that the correct assessment of the Property for 2022 is no higher than \$23,224,000.

15. Based on the tax rate of \$19.815 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2022 should be no higher than \$460,183.56.

16. The property tax imposed on the Property was excessive, and Claimant is entitled to a refund of 2022 tax in the amount of \$299,651.09, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

17. The amount of this claim is \$299,651.09, plus statutory interest thereon.

Meribeth Witzel-Behl, City Clerk
January 4, 2023
Page 3

Dated this 4th day of January, 2023.

Very truly yours,

MENN LAW FIRM, LTD.



Steven J. Frassetto
State Bar No. 1010262

Agent for Claimant

1 2 3 4
SERVED BY: [illegible]
DAVE CONNOLLY LEGAL NOTICE

DANE COUNTY LEGAL NOTICE

SERVED BY: L.V. Sanchez

1. 1 / 5 / 23 AT 1:27 P M
2. / / AT M
3. / / AT M
4. / / AT M