FILID 59424

## **Bullseye Inc**

January 31, 2020

## VIA PERSONAL SERVICE

Clerk

City of Madison PO-Box 2999 210 Martin Luther King Ir. Blw, Room 103

Madison, WI 53701-2999

Re:

Bullseye Inc

4202 Commercial Ave Madison, WI 53714

400-9000-3

To Whom It May Concern:

On behalf of Bullseye Inc ("Claimant"), we hereby serve this claim of unlawful tax ("Claim") on the <u>City of Madison</u> ("City"). You are directed to serve a copy of any notice of disallowance on the undersigned and Douglas A. Pessefall, Esq. Reinhart Boerner Van Deuren s.c., 1000 N. Water Street, Suite 1700, Milwaukee, WI 53202.

- 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 2019 tax year, plus interest as provided by law, with respect to certain property located in the City and known by the personal property tax Account Number 400-9000-3 ("Property").
- 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 [PO Box 2999, Madison, WI 53701]
- 4. The basis for this Claim is that one or more palpable errors specified in Wis. Stat. § 74.33(1) were made. Specifically, the Property included machinery, tools and/or patterns exempt from taxation pursuant to Wis. Stat. § 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 a value of approximately \$0 for its personal property located within the City as of January 1, 2019, which properly excluded personal property that was exempt by law from

taxation] OR [The Claimant reported no taxable personal property located within the City as of January 1, 2019] ("Reported Value").

- 6. Notwithstanding the Reported Value, the Property was assessed by the City at \$34,400 as of January 1, 2019 ("Assessed Value").
- 7. Based on the Assessed Value, the City issued the Claimant a 2019 tax bill in the amount of \$775.93
- 8. However, the Assessed Value exceeded the Reported Value by [\$775.93], and the 2019 tax bill should have been no more than [\$0].
- 9. The Claimant timely paid the 2019 tax bill issued by the City, and is aggrieved by the levy and collection of an unlawful tax against the Property.
  - 10. The amount of this Claim is \$775.93 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.

Please date-stamp a copy of this claim and return to our waiting messenger. Please contact the undersigned with any questions.

Very truly yours,

Mary Lynn Lavine, President

Bullseye Inc.

cc: Douglas A. Pessefall, Esq.

RELIABLE PROCESS SERVICE LLC Served: 1-3/ 20 @D	
Time: 12:42 P.m.	0 100
Place: 210 Martin but her King Ir. Blud	Km 103
Manner: ( ) Personal Service	
( ) Substituted Service	
( x ) Service on Corporation	
( ) Post-meil	
Person Served: City of Madison	
Process Server: Stefan Doble	