

January 27, 2020

Don M. Millis, Esq.
Direct Dial: 608-229-2234
dmillis@reinhartlaw.com

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. 0708-233-0898-1

Now comes Claimant, Tree Lane Apartments, LLC, owner of parcel 0708-233-0898-1 (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 2019, 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 7933 Tree Lane within the City and is identified in the City's records as Tax Parcel No. 0708-233-0898-1.

5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 94.3735561% as of January 1, 2019.

6. For 2019, property tax was imposed on property in the City at the rate of \$22.5562 per \$1,000 for of the assessed value for Property.

7. For 2019, the City's assessor set the assessment of the Property at \$2,230,000.

8. Claimant did not receive any notice of the changed assessment pursuant to Wis. Stat. § 70.365. Therefore, Claimant was not required to comply with City's Board of Review procedures pursuant to Wis. Stat. § 74.37(4)(a).

9. The City imposed tax on the Property in the amount of \$50,300.24.

10. Claimant timely paid the property taxes imposed by the City on the Property for 2019, or the required installment thereof.

11. The fair market value of the Property as of January 1, 2019 was no higher than \$1,500,000.

12. Based on the aggregate ratio 94.3735561%, the correct assessment of the Property for 2019 is no higher than \$1,415,603.

13. Based on the tax rate of \$22.5562 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2019 should be no higher than \$31,931.

14. The 2019 assessment of the Property, as set by the City's Board of Review and compared with other 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. As a result, the property tax imposed on the Property for 2019 was excessive in at least the amount of \$18,370.

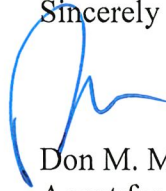
15. Claimant is entitled to a refund of 2019 tax in the amount of \$18,370, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

16. The amount of this claim is \$18,370, plus interest thereon.

Maribeth Witzel-Behl, City Clerk
January 27, 2020
Page 3

Dated at Madison, Wisconsin, this 27th day of January, 2020.

Sincerely yours,

A handwritten signature in blue ink, appearing to read "Don M. Millis". The signature is stylized with a large initial "D" and a cursive "M".

Don M. Millis
Agent for Claimant

42951338

TABLE PROCESS SERVICE LLC

DATE: 1/28 2020

TIME: 3:45 PM

PLACE: 210 Martin Luther King Jr. Boulevard

- Personal Service
- Substituted Service
- Service on Court Order
- Post-mail

PERSON SERVED: city of madison

PROCESS SERVER: [Signature]