

**CLAIM FOR AN EXCESSIVE ASSESSMENT
PURSUANT TO WIS. STAT. § 74.37**

In accordance with Wis. Stat. §§ 74.37(2)(b)(5) and 801.11(4), this claim is served on the Clerk of the City of Madison:

TO: CITY OF MADISON
c/o City Clerk
210 Martin Luther King, Jr. Blvd.
Room 105
Madison, WI 53703

Personal Substitute
 Posted Corporate

with a copy to:

CITY OF MADISON ASSESSOR
210 Martin Luther King, Jr. Blvd.
Room 104
Madison, WI 53703

Process Server: JA
Date: 1-30-2025 Time: 2:50 PM
Address of Service: 210 Martin Luther King Jr Blvd
Room 104 Madison WI 53703
Person Served: Thomas Lund

MADISON WASHINGTON ZC ESSENTIAL DST and HY-VEE, INC., by their attorneys, Stroud, Willink & Howard, LLC, hereby notify the City of Madison of their claim for an excessive assessment against the City of Madison, to the extent that such a claim may be required, and allege as follows:

PARTIES INVOLVED

1. The City of Madison (hereinafter the "City") is a taxation district located in Dane County with its municipal offices located at 210 and 215 Martin Luther King, Jr. Blvd. in Madison, Wisconsin.
2. The City of Madison Clerk (the "Clerk") is located at 210 Martin Luther King, Jr. Blvd, Room 105 in Madison, Wisconsin.
3. The City of Madison Assessor (the "Assessor") is located at 210 Martin Luther King, Jr. Blvd, Room 104 in Madison, Wisconsin.
4. Claimant HY-VEE, INC. ("Hy-Vee") is a foreign business corporation with its principal office located at 5820 Westown Parkway, West Des Moines, IA 50266.

Araia Malik
RECEIVED
JAN 30 2025
MADISON CITY CLERK
hand delivered

5. Claimant MADISON WASHINGTON ZC ESSENTIAL DST ("Washington ZC") is a Delaware statutory trust with its principal office located at 2901 Butterfield Rd., Oak Brook, IL 60523.
6. Washington ZC owns real estate identified as 3801 E. Washington Avenue, Madison, WI 53704, Parcel No. 251/0810-332-0909-1 (the "Property").
7. Washington ZC leases the Property to Hy-Vee, pursuant to a lease agreement dated October 28, 2022 (the "Lease"), and Hy-Vee operates a grocery store on the Property. Washington ZC and Hy-Vee shall be collectively referred to herein as the "Claimant."
8. Pursuant to the Lease, Hy-Vee pays all real estate taxes due to the City for the Property.
9. Stroud, Willink & Howard, LLC (the "Agent") is the authorized agent of Claimant pursuant to the Agent Authorizations for Property Assessment Appeals attached hereto as **Exhibit A**.

CIRCUMSTANCES GIVING RISE TO THE CLAIM AND INJURY

10. Claimant hereby incorporates by reference Paragraphs 1-9 above.
11. Sometime in 2024, the City reassessed the Property at \$25,757,500.
12. Based on comparable market data, the fair market value of the Property as of January 1, 2024, was no higher than \$19,290,000.
13. On May 3, 2024, Claimant, by its Agent, filed an appeal of the assessment of the Property and submitted its Objection to Real Property Assessment for the Property (the "Objection"). A true and correct copy of the Objection is attached hereto as **Exhibit B**.
14. On May 21, 2024, the Board of Review ("BOR") Clerk notified Claimant that its request for a hearing before the BOR was denied on the basis that the Property was valued under the income approach and Claimant failed to provide certain income and expense information pursuant to Wis. Stat. § 70.47(7). A true and correct copy of the BOR May 21, 2024 letter is attached hereto as **Exhibit C**.
15. Claimant repeatedly objected to the BOR's improper denial of a hearing on the grounds that the Property was not valued under the income approach, as was confirmed by the Assessor on August 23, 2024 (see Exhibit D – 9). Claimant has also repeatedly demanded the BOR either schedule a hearing or issue a hearing waiver and determination. True and

correct copies of the emails and letters exchanged between the Claimant and the BOR Clerk and Assessor are attached hereto as **Exhibit D**.

16. To date, the BOR has failed to schedule a hearing or issue a hearing waiver.
17. In light of BOR's improper position and failure to schedule a hearing and/or issue a hearing determination or waiver, Claimant asserts that it may still proceed with a claim for excessive assessment. Claimant relies on *Walgreens Co. v. City of Oshkosh*, 2014 WI App 54, 354 Wis. 2d 17, 848 N.W.2d 314 in support of its position that it is absolved from complying with the Wis. Stat. § 74.37(7) objection requirements for its 2024 objections because the value of the Property did not change between 2023 and 2024, and because the Claimant's 2023 objections were unresolved as of the date of the BOR's first meeting for the 2024 assessments.
18. The 2024 taxes for the Property are \$455,984.30, and the total taxes owed less credits are \$455,900.77.
19. On January 21, 2025, the Claimant made the first of the four installment tax payments in the amount of \$113,975.17.
20. Pursuant to Wis. Stat. § 74.37(2), Claimant hereby files a written claim for an excessive assessment against the City.
21. Pursuant to Wis. Stat. § 74.37(3)(b), the City must notify Claimant via certified mail whether this claim is allowed or disallowed within 90 days after the claim is filed with the Clerk.
22. Pursuant to Wis. Stat. § 74.37(3)(d), if the City disallows the claim, Claimant may commence an action in circuit court to contest the excessive assessment.

CLAIMS AND INJURY

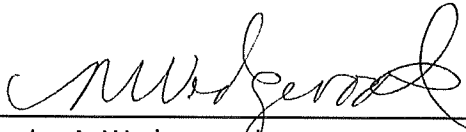
23. Claimant hereby incorporates by reference Paragraphs 1-22 above.
24. The value of the Property as of January 1, 2024, was no higher than \$19,290,000.
25. The 2024 assessment of the Property exceeded the fair market value of the Property by \$6,467,500.
26. As a result, the 2024 real estate tax imposed on the Property in the amount of \$455,984.30 was excessive.

27. Claimant is entitled to a refund of the 2024 real estate tax on the Property in the estimated total amount of \$114,493.97, plus statutory interest.

Dated this 28th day of January, 2025.

Respectfully submitted,

Stroud, Willink & Howard, LLC as the agent of
MADISON WASHINGTON ZC ESSENTIAL DST and HY-VEE, INC.

By: 

Monica A. Wedgewood
State Bar No. 1095261
33 East Main Street, Suite 610
P.O. Box 2236
Madison, WI 53701-2236
(608) 257-2281
mwedgewood@stroudlaw.com
Attorneys for Claimant

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 MADISON WASHINGTON ZC ESSENTIAL DTS by Fly-Vee Inc			Taxation district (Check one) <input type="checkbox"/> Town <input type="checkbox"/> Village <input type="checkbox"/> City <input type="checkbox"/> County		
Mailing address 5820 Westown Parkway			Enter municipality → Madison City Wisconsin (Dane County)		
Street address of property 3801 E Washington Ave					
City West Des Moines	State IA	Zip 50266	City Madison	State WI	Zip
Parcel number 0810-332-0909-1	Phone (515) - 267-2800	Email		Fax () -	

Section 2: Authorized Agent Information

Name / title Monica A. Wedgewood - Attorney			Company name Stroud, Willink & Howard, LLC		
Mailing address 35 East Main Street Suite 610			Phone (608) 661-1030	Fax () -	
City Madison	State WI	Zip 53703	Email mwedgewood@stroudlaw.com		

Section 3: Agent Authorization

<p>Agent Authorized for: (check all that apply)</p> <p><input checked="" type="checkbox"/> Manufacturing property assessment appeals (BOA)</p> <p><input checked="" type="checkbox"/> Wisconsin Department of Revenue 70.85 appeals</p> <p><input checked="" type="checkbox"/> Municipal Board of Review</p> <p><input type="checkbox"/> Other _____</p>	<p>Enter Tax Years of Authorization</p> <p><u>Full Authority for 2024</u></p> <p>_____</p> <p>_____</p>
<p>Authorization expires: <u>01 - 01 - 2025</u> (unless rescinded in writing prior to expiration)</p> <p style="text-align: center;"><small>(mm - dd - yyyy)</small></p>	
<p>Send notices and other written communications to: (check one or both) <input checked="" type="checkbox"/> Authorized Agent <input type="checkbox"/> Property Owner</p>	

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) Andy Schroeder
	Owner signature
	Company or title SVP, Accounting, Controller
Date (mm-dd-yyyy) 05-03-2024	

Objection to Real Property Assessment

To file an appeal on your property assessment, you must provide the Board of Review (BOR) clerk written or oral notice of your intent, under state law (sec. 70.47(7)(a), Wis. Stats.). You must also complete this entire form and submit it to your municipal clerk. To review the best evidence of property value, see the Wisconsin Department Revenue's [Guide for Property Owners](#).

Complete all sections:

Section 1: Property Owner / Agent Information				* If agent, submit written authorization (Form PA-105) with this form			
Property owner name (on changed assessment notice) MADISON WASHINGTON ZC ESSENTIAL DST C/O HY-VEE				Agent name (if applicable) Stroud, Willink & Howard, LLC			
Owner mailing address 5820 Westtown Pkwy				Agent mailing address 33 East Main Street			
City West Des Moines	State IA	Zip 50266		City Madison	State WI	Zip 53703	
Owner phone (608) 257 - 2281	Email mwedgewood@stroudlaw.com			Owner phone () -	Email		
Section 2: Assessment Information and Opinion of Value							
Property address 3801 E. Washington Ave.				Legal description or parcel no. (on changed assessment notice) 081033209091			
City Madison	State WI	Zip 53704					
Assessment shown on notice - Total \$25,757,500.00				Your opinion of assessed value - Total \$7,527,400.00			

If this property contains non-market value class acreage, provide your opinion of the taxable value breakdown:

Statutory Class	Acres	\$ Per Acre	Full Taxable Value
Residential total market value			
Commercial total market value			\$7,527,400.00
Agricultural classification: # of tillable acres		@ \$ acre use value	
# of pasture acres		@ \$ acre use value	
# of specialty acres		@ \$ acre use value	
Undeveloped classification # of acres		@ \$ acre @ 50% of market value	
Agricultural forest classification # of acres		@ \$ acre @ 50% of market value	
Forest classification # of acres		@ \$ acre @ market value	
Class 7 "Other" total market value		market value	
Managed forest land acres		@ \$ acre @ 50% of market value	
Managed forest land acres		@ \$ acre @ market value	

Section 3: Reason for Objection and Basis of Estimate

Reason(s) for your objection; (Attach additional sheets if needed) The City of Madison increased the real estate tax assessment of the property to \$25,757,500, presumably based on the 2022 non-fair market value transfer of the property. However, based on comparable market data, the fair market value of the property as of January 1, 2023, was no higher than \$7,527,400. Additionally, the value of the property has not appreciably increased between January 1, 2023, and January 1, 2024.	Basis for your opinion of assessed value: (Attach additional sheets if needed) Fair market value of comparable properties.
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Section 4: Other Property Information

- A. Within the last 10 years, did you acquire the property? Yes No
 If Yes, provide acquisition price \$ 25,757,500.00 Date 10 - 28 - 2022 Purchase Trade Gift Inheritance
(mm-dd-yyyy)
- B. Within the last 10 years, did you change this property (ex: remodel, addition)? Yes No
 If Yes, describe _____
 Date of changes - - Cost of changes \$ _____ Does this cost include the value of all labor (including your own)? Yes No
(mm-dd-yyyy)
- C. Within the last five years, was this property listed/offered for sale? Yes No
 If Yes, how long was the property listed (provide dates) - - to - -
(mm-dd-yyyy) (mm-dd-yyyy)
 Asking price \$ 25,757,500.00 List all offers received \$25,757,500.00; the property was purchased in a non-fair market value sale
- D. Within the last five years, was this property appraised? Yes No
 If Yes, provide: Date - - Value _____ Purpose of appraisal _____
(mm-dd-yyyy)
 If this property had more than one appraisal, provide the requested information for each appraisal. _____

Section 5: BOR Hearing Information

- A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): _____
Note: This does not apply in first or second class cities.
- B. Provide a reasonable estimate of the amount of time you need at the hearing 15 minutes.

Property owner or Agent signature 	Date (mm-dd-yyyy) 5 - 3 - 2024
---------------------------------------	-----------------------------------

Board of Review Clerk
Laurie Muench

Regards,
Laurie Muench

You may appeal again in 2025, if desired.

No person may appear before the board of review, testify to the board by telephone or object to a valuation; if that valuation was made by the assessor or the objector using the income method; unless no later than 7 days before the first meeting of the board of review the person supplies to the assessor all of the information about income and expenses, as specified in the manual under § 73.03 (2a), that the assessor requests. The municipality or county shall provide by ordinance for the confidentiality of information about income and expenses that is provided to the assessor under this paragraph and shall provide exceptions for persons using the information in the discharge of duties imposed by law or of the duties of their office or by order of a court. The information that is provided under this paragraph is not subject to the right of inspection and copying under § 19.35 (1) unless a court determines before the first meeting of the board of review that the information is inaccurate.

I am writing to inform you that your request for a hearing before the Board of Review will not be scheduled because requested income and expense information was not provided to our office in accordance with Wis. § 70.47(7)(a)f, which provides:

PARCEL: 0810-332-0909-1 / 0709-304-0403-6
ADDRESS: 3801 E WASHINGTON AVE / 675 S WHITNEY WAY
OWNER: MADISON WASHINGTON / WHITNEY ZC ESSENTIAL DTS

MADISON WI 53703
35 E MAIN ST # 610
STROUD WILLINK & HOWARD
MONICA A WEDGWOOD ATTY

May 21, 2024



Office of the City Assessor
City-County Building, Room 101
210 Martin Luther King, Jr. Boulevard
Madison, Wisconsin 53703-3342
Phone: (608) 266-4531
Fax: (608) 266-4267
assessor@cityofmadison.com
www.cityofmadison.com

STROUD
WILLINK
&
HOWARD
LLC
Attorneys at Law

33 EAST MAIN STREET, SUITE 610
P. O. BOX 2236
MADISON, WI 53701-2236

p (608) 257-2281 *f* (608) 257-7643

www.stroudlaw.com

mwedgewood@stroudlaw.com

August 22, 2024

VIA EMAIL AND U.S. MAIL – openbook@cityofmadison.com

Board of Review Clerk - Ms. Laurie Muench
Office of the City Assessor
City-County Building, Room 101
210 Martin Luther King, Jr. Boulevard
Madison, WI 53703-3342

Re: Board of Review Hearing Denial

Parcel: 0810-332-0909-1/ 0709-304-0403-6

Address: 3801 E Washington Ave/675 S Whitney Way

Owner(s)/Objector(s): Madison Washington ZC Essential DTS/Madison Whitney ZC Essential
DTS

Ms. Laurie Muench:

I am the authorized agent for Madison Washington ZC Essential DTS and Madison Whitney ZC Essential DTS (collectively, the "Objector") in the property assessment appeal process for the above-described properties. On Friday, May 3, 2024, the Objector timely submitted the Objection to Real Property Assessment forms for each property. On May 21, 2024, the Objector received a letter from you wherein you explained that the Objector's "request for a hearing before the Board of Review will not be scheduled because requested income and expense information was not provided to [the City Assessor's] office in accordance with Wis. § 70.47(7)(af)."

To obtain additional information regarding the basis of the City's denial letter and the City Assessor's methodology, the Objector requests a copy of the City Assessor's file for the assessment of 3801 E Washington Ave (Parcel 0810-332-0909-1) and 675 S Whitney Way (Parcel 0709-304-0403-6). Please provide a full copy of the requested files no later than **September 6, 2024**.

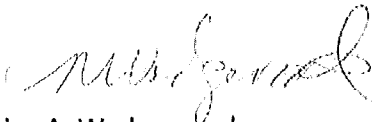
Additionally, the Objector requests a meeting with the City Assessor to be scheduled after the provision of the files requested above. Please contact my office directly to schedule.

STROUD
WILLINK
&
HOWARD
LLC
Attorneys at Law

Board of Review Clerk - Ms. Laurie Muench
Page 2
August 22, 2024

Very truly yours,

STROUD, WILLINK & HOWARD, LLC

By: 
Monica A. Wedgewood

MAW/ag

Laura Garling

From: Drea, Michelle <MDrea@cityofmadison.com>
Sent: Monday, September 9, 2024 4:52 PM
To: Monica Wedgewood; Open Book
Cc: Laura Garling
Subject: RE: Board of Review Hearing Denial - 3801 E Washington Ave/675 S Whitney Way

Hello Monica. Laurie is out at the moment. So, I thought I would reply. In her gatekeeping function, Laurie determined that I/E was not provided timely. Hence, no Board of Assessor appeal occurred. We are a City of the Second Class with a BOA. That level of review happens before the Board of Review. In the present case, neither level of review proceeded based on the lack of information provided. To my knowledge, that decision is final.

However, if the value has not changed and the property is in litigation – there is no requirement that the claim be processed through the municipality. You have cited one of the relevant cases below. I am unaware of any authority or requirement that the Board of Review Clerk or Board of Review be involved in that process. In fact, the Clerk would not have authority to “absolve” a property owner from complying with the conditions precedent of bringing a claim. Certainly, the Board of Review would not be involved as they are not even the first level of review in the City of Madison. Pursuing a claim in the precise situation at hand happens relatively frequently, and we have never received a request for absolution.

In my opinion, it would be a waste of your client’s time and money to pursue a “proof of claims”. No quite certain what we would do with that...and, in my opinion, it is entirely unnecessary. However, please proceed as you see fit.



Michelle Drea, Esq.
(she/her)
City Assessor · Office of the City Assessor
City County Building, Room 104
210 Martin Luther King, Jr. Blvd.
Madison, WI 53703
(608)266-4545

From: Monica Wedgewood <mwedgewood@stroudlaw.com>
Sent: Thursday, September 5, 2024 10:56 AM
To: Open Book <openbook@cityofmadison.com>
Cc: Laura Garling <lgarling@stroudlaw.com>; Drea, Michelle <MDrea@cityofmadison.com>
Subject: RE: Board of Review Hearing Denial - 3801 E Washington Ave/675 S Whitney Way

Laurie,

Please see Michelle’s email below confirming the City did not use the income method when valuing the 3810 E. Washington Ave (Parcel 0810-332-0909-1) and 675 S. Whitney Way (Parcel 0709-304-0403-6) properties. Per Michelle’s email, the City used a mass assessment method to value the properties and then held the value due to the pending litigation.

As such, there appears to be no basis for the BOR's refusal to schedule a hearing on my client's objections to the 2024 assessments. Please schedule a hearing as soon as possible or issue a hearing waiver and determination.

Alternatively, I request that you confirm that my client is absolved from complying with the Wis. Stat. sec. 74.37(7) objection requirements for its 2024 objections because the value of the properties did not change between 2023 and 2024 and my client's 2023 objections were unresolved as of the date of the BOR's first meeting for the 2024 assessments. Please see *Walgreen Co. v. City of Oshkosh*, 2014 WI App 54, 354 Wis. 2d 17, 848 N.W.2d 314.

If the BOR will not issue a determination or agree that my client is absolved from the statutory objection requirements for its 2024 objections, I will proceed with serving the City with my client's proof of claims for both properties.

If you have any questions or would like to schedule a time to discuss this matter further, please contact my office to set up a time to meet.

Best,

Monica

Monica A. Wedgewood

Attorney | Stroud, Willink & Howard, LLC

33 East Main Street Suite 610 | Madison, WI 53703 | www.stroudlaw.com

e: mwedgewood@stroudlaw.com p: 608.257.2281 d: 608.661.1030 f: 608.257.7643

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From: Drea, Michelle <MDrea@cityofmadison.com>

Sent: Friday, August 23, 2024 6:29 PM

To: Monica Wedgewood <mwedgewood@stroudlaw.com>

Cc: Alyssa Gill <agill@stroudlaw.com>; Open Book <openbook@cityofmadison.com>

Subject: RE: Board of Review Hearing Denial - 3801 E Washington Ave/675 S Whitney Way

Hello Monica and Aly. Laurie forwarded your letter to me. The letter includes a request for an "assessor file". I am uncertain to what you refer. If you are seeking the property record card, those are available on our webpage: <https://www.cityofmadison.com/assessor/property/>. Generally, initial values are established using mass appraisal. If you have questions about mass appraisal, please refer to the [Wisconsin Property Assessment Manual](#). For the properties in question, they are both currently in litigation. Our typical business process is to hold the value for the subsequent year when a property is in litigation. That is what occurred with the referenced cases.

I am happy to answer any further questions, please forward them along.



Michelle Drea, Esq.

(she/her)

City Assessor · Office of the City Assessor

City County Building, Room 104

210 Martin Luther King, Jr. Blvd.

Madison, WI 53703

(608)266-4545

From: Alyssa Gill <agill@stroudlaw.com>
Sent: Thursday, August 22, 2024 3:55 PM
To: Open Book <openbook@cityofmadison.com>
Cc: Monica Wedgewood <mwedgewood@stroudlaw.com>
Subject: Board of Review Hearing Denial - 3801 E Washington Ave/675 S Whitney Way

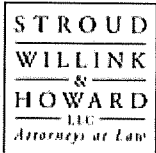
You don't often get email from agill@stroudlaw.com. [Learn why this is important](#)

Caution: This email was sent from an external source. Avoid unknown links and attachments.

Dear Ms. Laurie Muench,

Please see the attached letter from Attorney Monica Wedgewood regarding the above-referenced properties. A copy of this letter will be mailed out today.

Thank you,
Aly



Alyssa Gill

Legal Assistant | Stroud, Willink & Howard, LLC

33 East Main Street Suite 610 | Madison, WI 53703 | www.stroudlaw.com

e: agill@stroudlaw.com p: 608.257.2281 f: 608.257.7643

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Laura Garling

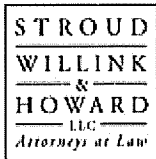
From: Laura Garling <lgarling@stroudlaw.com>
Sent: Friday, January 10, 2025 4:57 PM
To: Drea, Michelle; openbook@cityofmadison.com
Cc: Monica Wedgewood
Subject: Letter from Attorney Monica Wedgewood- 3801 E Washington Ave/675 S Whitney Way
Attachments: 01.10.2025 Letter.pdf

Ms. Drea and Ms. Muench:

Attached please find a letter from Attorney Monica Wedgewood regarding the 2024 objections to the 3801 E. Washington Ave (Parcel 0810-332-0909-1)/675 S. Whitney Way (Parcel 0709-304-0403-6) assessments.

Thank you,

Laura



Laura Garling

Legal Assistant | Stroud, Willink & Howard, LLC

33 East Main Street Suite 610 | Madison, WI 53703 | www.stroudlaw.com

e: lgarling@stroudlaw.com p: 608.257.2281 f: 608.257.7643

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STROUD
WILLINK
&
HOWARD
LLC
Attorneys at Law

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MADISON, WI 53701-2236

tel (608) 257-2281 fax (608)257-7643

www.stroudlaw.com

mwegewood@stroudlaw.com

January 10, 2025

VIA EMAIL ONLY

Michelle Drea
City of Madison Assessor
210 Martin Luther King, Jr. Blvd.
Room 101
Madison, WI 53703

Laurie Muench
Board of Review Clerk
City-County Building, Room 101
210 Martin Luther King, Jr. Boulevard
Madison, Wisconsin 53703-3342

Re: 2024 Objections to 3801 E. Washington Ave (Parcel 0810-332-0909-1)/675 S. Whitney Way (Parcel 0709-304-0403-6) Assessments

To Ms. Drea and Ms. Muench:

As you know, I represent Hy-Vee, Inc, Madison Washington ZC Essential DST, and Madison Whitney ZC Essential DST. This letter is a final response to the Board of Review's denial of hearing and refusal to issue a determination.

On May 21, 2024, the Board of Review issued a letter stating that my clients' request for a hearing before the Board of Review would not be scheduled because "requested income and expense information was not provided...in accordance with Wis. § 70.47.(7)(af)." This statute requires income and expense information to be provided for objections to assessments in which the City used the income method to value the property.

To date, no evidence has been provided that shows that 3801 E. Washington Ave (Parcel 0810-332-0909-1) or 675 S. Whitney Way (Parcel 0709-304-0403-6) were valued using the income method. Moreover, in an August 23, 2024 email, Ms. Drea confirmed that the City did not use the income method when valuing the properties. Per Ms. Drea's email, the properties were valued using a mass assessment method and then held the value from the previous year due to the pending litigation regarding the 2023 assessments. A true and correct copy of the August 23, 2024 email is enclosed with this letter.

Despite this, the Board of Review continues to refuse to schedule a hearing or issue a determination that my clients may appeal. This letter is to again request that the Board of Review reconsider its position on my clients' request for a hearing, or alternatively, waive the hearing and issue a determination. There is no basis to support the Board of Review's denial of a hearing.

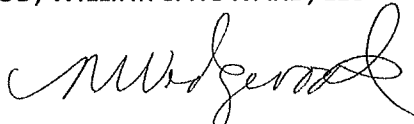
If the Board of Review will not schedule or waive the hearing, I will proceed with serving the City with my client's proof of claims for both properties on the basis that they are absolved from complying with the Wis. Stat. § 74.37(7) objection requirements for its 2024 objections because the value of the properties did not change between 2023 and 2024, and because my client's 2023 objections were unresolved as of the date of the Board of Review's first meeting for the 2024 assessments. *See Walgreen Co. v. City of Oshkosh*, 2014 WI App 54, 354 Wis. 2d 17, 848 N.W.2d 314.

Please contact me if you have any questions or concerns.

Very truly yours,

STROUD, WILLINK & HOWARD, LLC

By:



Monica A. Wedgewood

MAW/lg

Enclosures

From: Drea, Michelle <MDrea@cityofmadison.com>
Sent: Friday, August 23, 2024 6:29 PM
To: Monica Wedgewood
Cc: Alyssa Gill; Open Book
Subject: RE: Board of Review Hearing Denial - 3801 E Washington Ave/675 S Whitney Way

Hello Monica and Aly. Laurie forwarded your letter to me. The letter includes a request for an “assessor file”. I am uncertain to what you refer. If you are seeking the property record card, those are available on our webpage: <https://www.cityofmadison.com/assessor/property/>. Generally, initial values are established using mass appraisal. If you have questions about mass appraisal, please refer to the [Wisconsin Property Assessment Manual](#). For the properties in question, they are both currently in litigation. Our typical business process is to hold the value for the subsequent year when a property is in litigation. That is what occurred with the referenced cases.

I am happy to answer any further questions, please forward them along.



Michelle Drea, Esq.
(she/her)
City Assessor · Office of the City Assessor
City County Building, Room 104
210 Martin Luther King, Jr. Blvd.
Madison, WI 53703
(608)266-4545

CLAIM FOR AN EXCESSIVE ASSESSMENT
PURSUANT TO WIS. STAT. § 74.37

In accordance with Wis. Stat. §§ 74.37(2)(b)(5) and 801.11(4), this claim is served on the Clerk of the City of Madison:

TO: CITY OF MADISON
c/o City Clerk
210 Martin Luther King, Jr. Blvd.
Room 105
Madison, WI 53703

with a copy to:

CITY OF MADISON ASSESSOR
210 Martin Luther King, Jr. Blvd.
Room 104
Madison, WI 53703

MADISON WHITNEY ZC ESSENTIAL DST and HY-VEE, INC., by their attorneys, Stroud, Willink & Howard, LLC, hereby notify the City of Madison of their claim for an excessive assessment against the City of Madison, to the extent that such a claim may be required, and allege as follows:

PARTIES INVOLVED

1. The City of Madison (hereinafter the "City") is a taxation district located in Dane County with its municipal offices located at 210 and 215 Martin Luther King, Jr. Blvd. in Madison, Wisconsin.
2. The City of Madison Clerk (the "Clerk") is located at 210 Martin Luther King, Jr. Blvd, Room 105 in Madison, Wisconsin.
3. The City of Madison Assessor (the "Assessor") is located at 210 Martin Luther King, Jr. Blvd, Room 104 in Madison, Wisconsin.
4. Claimant HY-VEE, INC. ("Hy-Vee") is a foreign business corporation with its principal office located at 5820 Westown Parkway, West Des Moines, IA 50266.

5. Claimant MADISON WHITNEY ZC ESSENTIAL DST ("Whitney ZC") is a Delaware statutory trust with its principal office located at 2901 Butterfield Rd., Oak Brook, IL 60523.
6. Whitney ZC owns real estate identified as 675 S. Whitney Way, Madison, WI 53711, Parcel No. 251/0709-304-0403-6 (the "Property").
7. Whitney ZC leases the Property to Hy-Vee, pursuant to a lease agreement dated October 28, 2022 (the "Lease"), and Hy-Vee operates a grocery store on the Property. Whitney ZC and Hy-Vee shall be collectively referred to herein as the "Claimant."
8. Pursuant to the Lease, Hy-Vee pays all real estate taxes due to the City for the Property.
9. Stroud, Willink & Howard, LLC (the "Agent") is the authorized agent of Claimant pursuant to the Agent Authorizations for Property Assessment Appeals attached hereto as **Exhibit A**.

CIRCUMSTANCES GIVING RISE TO THE CLAIM AND INJURY

10. Claimant hereby incorporates by reference Paragraphs 1-9 above.
11. Sometime in 2024, the City reassessed the Property at \$18,010,000.
12. Based on comparable market data, the fair market value of the Property as of January 1, 2024, was no higher than \$13,620,000.
13. On May 3, 2024, Claimant, by its Agent, filed an appeal of the assessment of the Property and submitted its Objection to Real Property Assessment for the Property (the "Objection"). A true and correct copy of the Objection is attached hereto as **Exhibit B**.
14. On May 21, 2024, the Board of Review ("BOR") Clerk notified Claimant that its request for a hearing before the BOR was denied on the basis that the Property was valued under the income approach and Claimant failed to provide certain income and expense information pursuant to Wis. Stat. § 70.47(7). A true and correct copy of the BOR May 21, 2024 letter is attached hereto as **Exhibit C**.
15. Claimant repeatedly objected to the BOR's improper denial of a hearing on the grounds that the Property was not valued under the income approach, as was confirmed by the Assessor on August 23, 2024 (see Exhibit D – 9). The Claimant has also repeatedly demanded the BOR either schedule a hearing or issue a hearing waiver and determination. True and correct copies of the emails and letters exchanged between the Claimant and the BOR Clerk and Assessor are attached hereto as **Exhibit D**.

16. To date, the BOR has failed to schedule a hearing or issue a hearing waiver.
17. In light of BOR's improper position and failure to schedule a hearing and/or issue a hearing determination or waiver, Claimant asserts that it may still proceed with a claim for excessive assessment. Claimant relies on *Walgreens Co. v. City of Oshkosh*, 2014 WI App 54, 354 Wis. 2d 17, 848 N.W.2d 314 in support of its position that it is absolved from complying with the Wis. Stat. § 74.37(7) objection requirements for its 2024 objections because the value of the Property did not change between 2023 and 2024, and because the Claimant's 2023 objections were unresolved as of the date of the BOR's first meeting for the 2024 assessments.
18. The 2024 taxes for the Property are \$318,830.53, and the total taxes owed less credits are \$318,747.00.
19. On January 21, 2025, the Claimant made the first of the four installment tax payments in the amount of \$79,686.75.
20. Pursuant to Wis. Stat. § 74.37(2), Claimant hereby files a written claim for an excessive assessment against the City.
21. Pursuant to Wis. Stat. § 74.37(3)(b), the City must notify Claimant via certified mail whether this claim is allowed or disallowed within 90 days after the claim is filed with the Clerk.
22. Pursuant to Wis. Stat. § 74.37(3)(d), if the City disallows the claim, Claimant may commence an action in circuit court to contest the excessive assessment.

CLAIMS AND INJURY

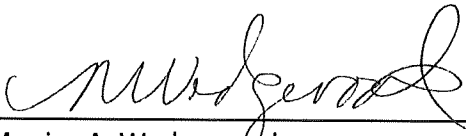
23. Claimant hereby incorporates by reference Paragraphs 1-22 above.
24. The value of the Property as of January 1, 2024, was no higher than \$13,620,000.
25. The 2024 assessment of the Property exceeded the fair market value of the Property by \$4,390,000.
26. As a result, the 2024 real estate tax imposed on the Property in the amount of \$318,830.53 was excessive.

27. Claimant is entitled to a refund of the 2024 real estate tax on the Property in the estimated total amount of \$77,716.05, plus statutory interest.

Dated this 28th day of January, 2025.

Respectfully submitted,

Stroud, Willink & Howard, LLC, as the agent of
MADISON WHITNEY ZC ESSENTIAL DST and HY-VEE, INC.

By: 

Monica A. Wedgewood
State Bar No. 1095261
33 East Main Street, Suite 610
P.O. Box 2236
Madison, WI 53701-2236
(608) 257-2281
mwedgewood@stroudlaw.com
Attorneys for Claimant

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 MADISON WHITNEY ZC by Hy-Vee Inc			Taxation district (Check one) <input type="checkbox"/> Town <input type="checkbox"/> Village <input type="checkbox"/> City <input type="checkbox"/> County Enter municipality → Madison City Wisconsin (Dane County)		
Mailing address 5820 Westown Parkway			Street address of property 675 S Whitney Way		
City West Des Moines	State IA	Zip 50266	City Madison	State WI	Zip
Parcel number 251-0709-304-0403-6	Phone (515) - 267-2800	Email		Fax () -	

Section 2: Authorized Agent Information

Name / title Monica A. Wedgewood - Attorney			Company name Stroud, Willink & Howard, LLC		
Mailing address 35 East Main Street Suite 610			Phone (608) 661-1030	Fax () -	
City Madison	State WI	Zip 53703	Email mwedgewood@stroudlaw.com		

Section 3: Agent Authorization

<p>Agent Authorized for: (check all that apply)</p> <p><input checked="" type="checkbox"/> Manufacturing property assessment appeals (BOA)</p> <p><input checked="" type="checkbox"/> Wisconsin Department of Revenue 70.85 appeals</p> <p><input checked="" type="checkbox"/> Municipal Board of Review</p> <p><input type="checkbox"/> Other _____</p>	<p>Enter Tax Years of Authorization</p> <p><u>Full Authority for 2024</u></p> <p>_____</p> <p>_____</p>
<p>Authorization expires: <u>01 - 01 - 2025</u> (unless rescinded in writing prior to expiration)</p> <p style="text-align: center; font-size: small;">(mm - dd - yyyy)</p>	
<p>Send notices and other written communications to: (check one or both) <input checked="" type="checkbox"/> Authorized Agent <input type="checkbox"/> Property Owner</p>	

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) Andy Schroeder
	Owner signature
	Company or title SVP, Accounting, Controller
Date (mm-dd-yyyy) 05 - 02 - 2024	

Objection to Real Property Assessment

To file an appeal on your property assessment, you must provide the Board of Review (BOR) clerk written or oral notice of your intent, under state law (sec. 70.47(7)(a), Wis. Stats.). You must also complete this entire form and submit it to your municipal clerk. To review the best evidence of property value, see the Wisconsin Department Revenue's [Guide for Property Owners](#).

Complete all sections:

Section 1: Property Owner / Agent Information				* If agent, submit written authorization (Form PA-105) with this form			
Property owner name <i>(on changed assessment notice)</i> MADISON WHITNEY ZC ESSENTIAL DST C/O HY-VEE				Agent name <i>(if applicable)</i> Stroud, Willink & Howard, LLC			
Owner mailing address 5820 Westtown Pkwy				Agent mailing address 33 East Main Street			
City West Des Moines		State IA	Zip 50266	City Madison		State WI	Zip 53703
Owner phone (608) 257 - 2281		Email mwedgewood@stroudlaw.com		Owner phone () -		Email	
Section 2: Assessment Information and Opinion of Value							
Property address 675 S. Whitney Way				Legal description or parcel no. <i>(on changed assessment notice)</i> 070930404036			
City Madison		State WI	Zip 53711				
Assessment shown on notice - Total \$18,010,000.00				Your opinion of assessed value - Total \$7,037,900.00			

If this property contains non-market value class acreage, provide your opinion of the taxable value breakdown:

Statutory Class	Acres	\$ Per Acre	Full Taxable Value
Residential total market value			
Commercial total market value			\$7,037,900.00
Agricultural classification: # of tillable acres		@ \$ acre use value	
# of pasture acres		@ \$ acre use value	
# of specialty acres		@ \$ acre use value	
Undeveloped classification # of acres		@ \$ acre @ 50% of market value	
Agricultural forest classification # of acres		@ \$ acre @ 50% of market value	
Forest classification # of acres		@ \$ acre @ market value	
Class 7 "Other" total market value		market value	
Managed forest land acres		@ \$ acre @ 50% of market value	
Managed forest land acres		@ \$ acre @ market value	

Section 3: Reason for Objection and Basis of Estimate

<p>Reason(s) for your objection: <i>(Attach additional sheets if needed)</i> The City of Madison increased the real estate tax assessment of the property to \$18,010,000.00, presumably based on the 2022 non-fair market value transfer of the property. However, based on comparable market data the fair market value of the property as of January 1, 2023, was no higher than \$7,037,900. Additionally, the value of the property has not appreciably increased between January 1, 2023, and January 1, 2024.</p>	<p>Basis for your opinion of assessed value: <i>(Attach additional sheets if needed)</i> Fair market value of comparable properties.</p>
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Section 4: Other Property Information

- A. Within the last 10 years, did you acquire the property? Yes No
 If Yes, provide acquisition price \$ 18,010,000.00 Date 10 - 28 - 2022 Purchase Trade Gift Inheritance
(mm-dd-yyyy)
- B. Within the last 10 years, did you change this property (ex: remodel, addition)? Yes No
 If Yes, describe _____
 Date of changes - - - - - Cost of changes \$ _____ Does this cost include the value of all labor (including your own)? Yes No
(mm-dd-yyyy)
- C. Within the last five years, was this property listed/offered for sale? Yes No
 If Yes, how long was the property listed (provide dates) - - - - - to - - - - -
(mm-dd-yyyy) (mm-dd-yyyy)
 Asking price \$ 18,010,000.00 List all offers received \$18,010,000.00; the property was purchased in a non-fair market value sale
- D. Within the last five years, was this property appraised? Yes No
 If Yes, provide: Date - - - - - Value _____ Purpose of appraisal _____
(mm-dd-yyyy)
 If this property had more than one appraisal, provide the requested information for each appraisal. _____

Section 5: BOR Hearing Information

- A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): _____
Note: This does not apply in first or second class cities.
- B. Provide a reasonable estimate of the amount of time you need at the hearing 15 minutes.

Property owner or Agent signature 	Date (mm-dd-yyyy) 5 - 3 - 2024
---------------------------------------	-----------------------------------

Board of Review Clerk
Laurie Muench

Regards,
Laurie Muench

You may appeal again in 2025, if desired.

No person may appear before the board of review, testify to the board by telephone or object to a valuation; if that valuation was made by the assessor or the objector using the income method; unless no later than 7 days before the first meeting of the board of review the person supplies to the assessor all of the information about income and expenses, as specified in the manual under § 73.03 (2a), that the assessor requests. The municipality or county shall provide by ordinance for the confidentiality of information about income and expenses that is provided to the assessor under this paragraph and shall provide exceptions for persons using the information in the discharge of duties imposed by law or of the duties of their office or by order of a court. The information that is provided under this paragraph is not subject to the right of inspection and copying under § 19.35 (1) unless a court determines before the first meeting of the board of review that the information is inaccurate.

I am writing to inform you that your request for a hearing before the Board of Review will not be scheduled because requested income and expense information was not provided to our office in accordance with Wis. § 70.47(7)(a), which provides:

PARCEL: 0810-332-0909-1 / 0709-304-0403-6
ADDRESS: 3801 E WASHINGTON AVE / 675 S WHITNEY WAY
OWNER: MADISON WASHINGTON / WHITNEY ZC ESSENTIAL DTS

MADISON WI 53703
35 E MAIN ST # 610
STROUD WILLINK & HOWARD
MONICA A WEDGWOOD ATTY

May 21, 2024



Office of the City Assessor

City-County Building, Room 101
210 Martin Luther King, Jr. Boulevard
Madison, Wisconsin 53703-3342
Phone: (608) 266-4531
Fax: (608) 266-4257
assessor@cityofmadison.com
www.cityofmadison.com

STROUD
WILLINK
&
HOWARD
LLC
Attorneys at Law

33 EAST MAIN STREET, SUITE 610
P.O. BOX 2236
MADISON, WI 53701-2236

p (608) 257-2281 *f* (608) 257-7643

www.stroudlaw.com

mwedgewood@stroudlaw.com

August 22, 2024

VIA EMAIL AND U.S. MAIL – openbook@cityofmadison.com

Board of Review Clerk - Ms. Laurie Muench
Office of the City Assessor
City-County Building, Room 101
210 Martin Luther King, Jr. Boulevard
Madison, WI 53703-3342

Re: Board of Review Hearing Denial

Parcel: 0810-332-0909-1/ 0709-304-0403-6

Address: 3801 E Washington Ave/675 S Whitney Way

Owner(s)/Objector(s): Madison Washington ZC Essential DTS/Madison Whitney ZC Essential DTS

Ms. Laurie Muench:

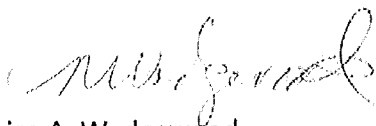
I am the authorized agent for Madison Washington ZC Essential DTS and Madison Whitney ZC Essential DTS (collectively, the "Objector") in the property assessment appeal process for the above-described properties. On Friday, May 3, 2024, the Objector timely submitted the Objection to Real Property Assessment forms for each property. On May 21, 2024, the Objector received a letter from you wherein you explained that the Objector's "request for a hearing before the Board of Review will not be scheduled because requested income and expense information was not provided to [the City Assessor's] office in accordance with Wis. § 70.47(7)(af)."

To obtain additional information regarding the basis of the City's denial letter and the City Assessor's methodology, the Objector requests a copy of the City Assessor's file for the assessment of 3801 E Washington Ave (Parcel 0810-332-0909-1) and 675 S Whitney Way (Parcel 0709-304-0403-6). Please provide a full copy of the requested files no later than **September 6, 2024**.

Additionally, the Objector requests a meeting with the City Assessor to be scheduled after the provision of the files requested above. Please contact my office directly to schedule.

Very truly yours,

STROUD, WILLINK & HOWARD, LLC

By: 
Monica A. Wedgewood

MAW/ag

Laura Garling

From: Drea, Michelle <MDrea@cityofmadison.com>
Sent: Monday, September 9, 2024 4:52 PM
To: Monica Wedgewood; Open Book
Cc: Laura Garling
Subject: RE: Board of Review Hearing Denial - 3801 E Washington Ave/675 S Whitney Way

Hello Monica. Laurie is out at the moment. So, I thought I would reply. In her gatekeeping function, Laurie determined that I/E was not provided timely. Hence, no Board of Assessor appeal occurred. We are a City of the Second Class with a BOA. That level of review happens before the Board of Review. In the present case, neither level of review proceeded based on the lack of information provided. To my knowledge, that decision is final.

However, if the value has not changed and the property is in litigation – there is no requirement that the claim be processed through the municipality. You have cited one of the relevant cases below. I am unaware of any authority or requirement that the Board of Review Clerk or Board of Review be involved in that process. In fact, the Clerk would not have authority to “absolve” a property owner from complying with the conditions precedent of bringing a claim. Certainly, the Board of Review would not be involved as they are not even the first level of review in the City of Madison. Pursuing a claim in the precise situation at hand happens relatively frequently, and we have never received a request for absolution.

In my opinion, it would be a waste of your client’s time and money to pursue a “proof of claims”. No quite certain what we would do with that...and, in my opinion, it is entirely unnecessary. However, please proceed as you see fit.



Michelle Drea, Esq.
(she/her)
City Assessor · Office of the City Assessor
City County Building, Room 104
210 Martin Luther King, Jr. Blvd.
Madison, WI 53703
(608)266-4545

From: Monica Wedgewood <mwedgewood@stroudlaw.com>
Sent: Thursday, September 5, 2024 10:56 AM
To: Open Book <openbook@cityofmadison.com>
Cc: Laura Garling <lgarling@stroudlaw.com>; Drea, Michelle <MDrea@cityofmadison.com>
Subject: RE: Board of Review Hearing Denial - 3801 E Washington Ave/675 S Whitney Way

Laurie,

Please see Michelle’s email below confirming the City did not use the income method when valuing the 3810 E. Washington Ave (Parcel 0810-332-0909-1) and 675 S. Whitney Way (Parcel 0709-304-0403-6) properties. Per Michelle’s email, the City used a mass assessment method to value the properties and then held the value due to the pending litigation.

As such, there appears to be no basis for the BOR's refusal to schedule a hearing on my client's objections to the 2024 assessments. Please schedule a hearing as soon as possible or issue a hearing waiver and determination.

Alternatively, I request that you confirm that my client is absolved from complying with the Wis. Stat. sec. 74.37(7) objection requirements for its 2024 objections because the value of the properties did not change between 2023 and 2024 and my client's 2023 objections were unresolved as of the date of the BOR's first meeting for the 2024 assessments. Please see *Walgreen Co. v. City of Oshkosh*, 2014 WI App 54, 354 Wis. 2d 17, 848 N.W.2d 314.

If the BOR will not issue a determination or agree that my client is absolved from the statutory objection requirements for its 2024 objections, I will proceed with serving the City with my client's proof of claims for both properties.

If you have any questions or would like to schedule a time to discuss this matter further, please contact my office to set up a time to meet.

Best,

Monica

Monica A. Wedgewood
Attorney | Stroud, Willink & Howard, LLC
33 East Main Street Suite 610 | Madison, WI 53703 | www.stroudlaw.com
e: mwedgewood@stroudlaw.com p: 608.257.2281 d: 608.661.1030 f: 608.257.7643

Celebrating 130 Years of Legal Excellence

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From: Drea, Michelle <MDrea@cityofmadison.com>
Sent: Friday, August 23, 2024 6:29 PM
To: Monica Wedgewood <mwedgewood@stroudlaw.com>
Cc: Alyssa Gill <agill@stroudlaw.com>; Open Book <openbook@cityofmadison.com>
Subject: RE: Board of Review Hearing Denial - 3801 E Washington Ave/675 S Whitney Way

Hello Monica and Aly. Laurie forwarded your letter to me. The letter includes a request for an "assessor file". I am uncertain to what you refer. If you are seeking the property record card, those are available on our webpage: <https://www.cityofmadison.com/assessor/property/>. Generally, initial values are established using mass appraisal. If you have questions about mass appraisal, please refer to the [Wisconsin Property Assessment Manual](#). For the properties in question, they are both currently in litigation. Our typical business process is to hold the value for the subsequent year when a property is in litigation. That is what occurred with the referenced cases.

I am happy to answer any further questions, please forward them along.



Michelle Drea, Esq.
(she/her)
City Assessor · Office of the City Assessor
City County Building, Room 104
210 Martin Luther King, Jr. Blvd.
Madison, WI 53703
(608)266-4545

From: Alyssa Gill <agill@stroudlaw.com>
Sent: Thursday, August 22, 2024 3:55 PM
To: Open Book <openbook@cityofmadison.com>
Cc: Monica Wedgewood <mwedgewood@stroudlaw.com>
Subject: Board of Review Hearing Denial - 3801 E Washington Ave/675 S Whitney Way

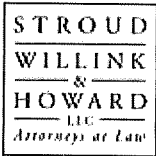
You don't often get email from agill@stroudlaw.com. [Learn why this is important](#)

Caution: This email was sent from an external source. Avoid unknown links and attachments.

Dear Ms. Laurie Muench,

Please see the attached letter from Attorney Monica Wedgewood regarding the above-referenced properties. A copy of this letter will be mailed out today.

Thank you,
Aly



Alyssa Gill

Legal Assistant | Stroud, Willink & Howard, LLC

33 East Main Street Suite 610 | Madison, WI 53703 | www.stroudlaw.com

e: agill@stroudlaw.com p: 608.257.2281 f: 608.257.7643

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Laura Garling

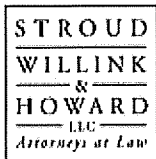
From: Laura Garling <lgarling@stroudlaw.com>
Sent: Friday, January 10, 2025 4:57 PM
To: Drea, Michelle; openbook@cityofmadison.com
Cc: Monica Wedgewood
Subject: Letter from Attorney Monica Wedgewood- 3801 E Washington Ave/675 S Whitney Way
Attachments: 01.10.2025 Letter.pdf

Ms. Drea and Ms. Muench:

Attached please find a letter from Attorney Monica Wedgewood regarding the 2024 objections to the 3801 E. Washington Ave (Parcel 0810-332-0909-1)/675 S. Whitney Way (Parcel 0709-304-0403-6) assessments.

Thank you,

Laura



Laura Garling

Legal Assistant | Stroud, Willink & Howard, LLC

33 East Main Street Suite 610 | Madison, WI 53703 | www.stroudlaw.com

e: lgarling@stroudlaw.com p: 608.257.2281 f: 608.257.7643

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STROUD
WILLINK
&
HOWARD
LLC
Attorneys at Law

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MADISON, WI 53701-2236

tel (608) 257-2281 fax (608)257-7643

www.stroudlaw.com

mwedgewood@stroudlaw.com

January 10, 2025

VIA EMAIL ONLY

Michelle Drea
City of Madison Assessor
210 Martin Luther King, Jr. Blvd.
Room 101
Madison, WI 53703

Laurie Muench
Board of Review Clerk
City-County Building, Room 101
210 Martin Luther King, Jr. Boulevard
Madison, Wisconsin 53703-3342

Re: 2024 Objections to 3801 E. Washington Ave (Parcel 0810-332-0909-1)/675 S. Whitney Way (Parcel 0709-304-0403-6) Assessments

To Ms. Drea and Ms. Muench:

As you know, I represent Hy-Vee, Inc, Madison Washington ZC Essential DST, and Madison Whitney ZC Essential DST. This letter is a final response to the Board of Review's denial of hearing and refusal to issue a determination.

On May 21, 2024, the Board of Review issued a letter stating that my clients' request for a hearing before the Board of Review would not be scheduled because "requested income and expense information was not provided...in accordance with Wis. § 70.47.(7)(af)." This statute requires income and expense information to be provided for objections to assessments in which the City used the income method to value the property.

To date, no evidence has been provided that shows that 3801 E. Washington Ave (Parcel 0810-332-0909-1) or 675 S. Whitney Way (Parcel 0709-304-0403-6) were valued using the income method. Moreover, in an August 23, 2024 email, Ms. Drea confirmed that the City did not use the income method when valuing the properties. Per Ms. Drea's email, the properties were valued using a mass assessment method and then held the value from the previous year due to the pending litigation regarding the 2023 assessments. A true and correct copy of the August 23, 2024 email is enclosed with this letter.

Despite this, the Board of Review continues to refuse to schedule a hearing or issue a determination that my clients may appeal. This letter is to again request that the Board of Review reconsider its position on my clients' request for a hearing, or alternatively, waive the hearing and issue a determination. There is no basis to support the Board of Review's denial of a hearing.

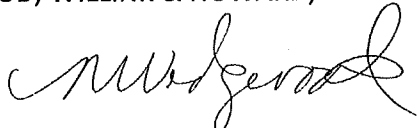
If the Board of Review will not schedule or waive the hearing, I will proceed with serving the City with my client's proof of claims for both properties on the basis that they are absolved from complying with the Wis. Stat. § 74.37(7) objection requirements for its 2024 objections because the value of the properties did not change between 2023 and 2024, and because my client's 2023 objections were unresolved as of the date of the Board of Review's first meeting for the 2024 assessments. *See Walgreen Co. v. City of Oshkosh*, 2014 WI App 54, 354 Wis. 2d 17, 848 N.W.2d 314.

Please contact me if you have any questions or concerns.

Very truly yours,

STROUD, WILLINK & HOWARD, LLC

By:



Monica A. Wedgewood

MAW/lg

Enclosures

From: Drea, Michelle <MDrea@cityofmadison.com>
Sent: Friday, August 23, 2024 6:29 PM
To: Monica Wedgewood
Cc: Alyssa Gill; Open Book
Subject: RE: Board of Review Hearing Denial - 3801 E Washington Ave/675 S Whitney Way

Hello Monica and Aly. Laurie forwarded your letter to me. The letter includes a request for an “assessor file”. I am uncertain to what you refer. If you are seeking the property record card, those are available on our webpage: <https://www.cityofmadison.com/assessor/property/>. Generally, initial values are established using mass appraisal. If you have questions about mass appraisal, please refer to the [Wisconsin Property Assessment Manual](#). For the properties in question, they are both currently in litigation. Our typical business process is to hold the value for the subsequent year when a property is in litigation. That is what occurred with the referenced cases.

I am happy to answer any further questions, please forward them along.



Michelle Drea, Esq.
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