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Date: 1 / 31 / 2025  
Time: 2 : 50 AM / PM

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**CLAIM FOR UNLAWFUL TAXES**

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: Parcel No. 0709-232-2933-4

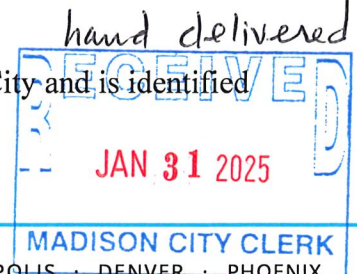
Now comes Claimant, 110 Bedford LLC, owner of parcel 0709-232-2933-4 (the "Property") in Madison, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Unlawful Taxes against the City of Madison (the "City"), pursuant to Wis. Stat. § 74.35. You are hereby directed to serve any notice of disallowance on the undersigned agent of the Claimant.

1. This Claim is brought under Wis. Stat. § 74.35, for a refund of unlawful taxes imposed on Claimant by the City for the year 2024, 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. Boulevard in the City.

4. The Property is located at 110 N. Bedford Street within the City and is identified in the City's records as Parcel No. 0709-232-2933-4.



5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 99.2297365% as of January 1, 2024.

6. For 2024, property tax was imposed on property in the City at the rate of \$17.702972 per \$1,000 for the assessed value for the Property.

7. For 2024, the City's assessor set the assessment of the Property at \$40,985,000.

8. Claimant appealed the 2024 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).

9. The City's Board of Assessors reviewed Claimant's objection and increased the assessment to \$46,340,000. Claimant timely requested a hearing with the Board of Review.

10. During the Board of Review hearing, Claimant argued that the assessment inappropriately included the value of exempt personal property.

11. Also, during Board of Review hearings on the issue, the City Assessor, Michelle Drea, Esq., stated that Wis. Stat. § 74.35(2m) is the exclusive procedure for claiming that personal property is exempt. Specially, the City Assessor stated "this Board has no statutory authority to render any determination regarding a property's exempt status. And that would include everything that you're talking about with personal property. This Board has no authority to make a determination on."

12. The City Assessor again stated "I just want to restate that there is a specific statutory procedure. It's exclusive. You have to make a claim against the municipality. There is no question that any personal property whether it is exempt or not must go through the recovery of unlawful taxes statute. There is no question."

13. The City's Board of Review heard Claimant's objection and reduced the assessment to \$44,880,000.

14. The assessment of the Property impermissibly includes items that are not properly assessed to the Property because it contains personal property included in the assessment contrary to Wis. Stat. §§ 70.03 and 70.111(28).

15. The assessment of the Property included personal property in the amount of at least \$1,360,000.

16. Based on the aggregate ratio 99.2297365%, the value of the personal property to be deduced from the assessment of the Property for 2024 should be no lower than \$1,349,524.

17. Based on the tax rate of \$17.702972 per \$1,000 of assessed value, the amount of property tax attributed by the personal property should be no less than \$23,891.

18. Claimant timely paid the property taxes imposed by the City on the Property for 2024, or the required installment thereof.


19. Based on the City Assessor's unlawful assessment of personal property, the 2024 assessment on the Property resulted in unlawful taxes imposed on Claimant pursuant to Wis. Stat. §§ 74.35(1) and 74.33(1)(c).

20. Claimant is entitled to a refund of 2024 taxes in the amount of \$23,891, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

21. The amount of this claim is \$23,891, plus interest thereon.

Dated at Madison, Wisconsin, on this 29th day of January, 2025.

Respectfully,



Shawn E. Lovell  
Agent for Claimant