



January 31, 2020

VIA PERSONAL SERVICE

Clerk
City of Madison
210 Martin Luther King Jr. Blvd Rm 1073
Madison, WI 53701

Re: Cash For Your Customers LLC
4502 Helgesen Dr
Madison, WI 53718
Parcel 605-7000-1

To Whom It May Concern:

On behalf of Cash For Your Customers LLC ("Claimant"), we hereby serve this claim of unlawful tax ("Claim") on the City of Madison ("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 605-7000-1 ("Property").

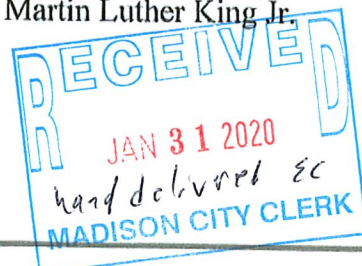
2. At all times relevant to this Claim, the Claimant was the owner of the Property, was responsible for the payment of taxes imposed with respect to the Property and the prosecution of tax disputes involving the Property, and is authorized to bring this Claim in its own name.

3. The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 210 Martin Luther King Jr. Blvd.

Modern Specialty Company
4502 Helgesen Drive
Madison, WI 53718

(608) 223-9399 fax (608) 223-9390

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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 \$239,929.57 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 ("Reported Value").

6. Notwithstanding the Reported Value, the Property was assessed by the City at \$175,100 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 \$3,949.58.

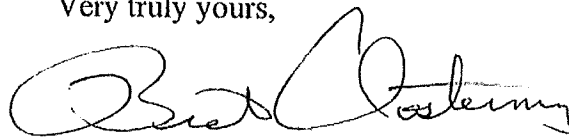
8. The Claimant timely paid the 2019 tax bill issued by the City, and is aggrieved by the levy and collection of an unlawful tax against the Property.

9. The amount of this Claim is \$3,949.58 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,

A handwritten signature in black ink, appearing to read "Bret Clostermery". The signature is fluid and cursive, with a large initial "B" and "C".

Bret Clostermery

cc: Douglas A. Pessefall, Esq.

RELIABLE PROCESS SERVICE LLC

Served: 1-31, 2020

Time: 12:42 p.m.

Place: 210 Martin Luther King Jr. Blvd Rm. 103

Manner: () Personal Service
() Substituted Service
(x) Service on Corporation
() Post-mail

Person Served: City of Madison

Process Server: Stefan Dabler