CLAIM FOR EXCESSIVE ASSESSMENT

Maribeth Witzel-Behl Clerk, City of Madison 210 Martin Luther King Jr. Blvd. Room 103, City-County Building Madison, WI 5303



Pursuant to Wis. Stat. § 74.37, Bird Dog Hospitality IV, LLC ("Claimant"), whose address is 221 S. Phillips Ave, #200, Sioux Falls, South Dakota 57104, hereby files a 2023 claim for excessive assessment regarding the property located in the City of Madison ("City") at 4801 Annamark Drive, Parcel No. 0810-272-0403-1 ("Subject Property").

- 1. For tax year 2023, the City assessed the Subject Property at a total assessment of \$8,000,000. The 2023 assessment is the same as the final 2022 assessment for the Subject Property.
- 2. The Claimant previously filed a lawsuit in Dane County Circuit Court challenging the City's 2022 final assessed value of the Subject Property, Case No. 2023-CV-1610 ("the 2022 Litigation").
 - 3. The 2022 Litigation remains unresolved.
- 4. Since the 2022 Litigation remains unresolved and the amount of the assessment did not change in 2023, Claimant was not required to file a new objection at board of review to contest the 2023 assessment of the Subject Property as excessive. See Walgreen Co. v. City of Oshkosh, 2014 WI App 54, ¶ 17, 354 Wis. 2d 17, 848 N.W.2d 314 ("if the property's valuation remains under objection as of the first meeting of the BOR in the following year, the BOR is on notice that the property owner continues to object to the assessment and the property owner need not file a new Wis. Stat. § 70.47(7) objection to proceed with a claim on the next year's assessment.").
- 5. The excessive 2023 assessment was used for purposes of calculating the Claimant's 2023 tax bill, which resulted in a net property tax payment amount of \$146,721.04.
- 6. The actual fair market value of the Subject Property as of January 1, 2023 was no greater than \$5,850,000, which should have resulted in a property tax payment no greater than \$107,244,97.
- 7. The excessive assessment of the Subject Property has resulted in the imposition of excessive taxes in the amount of at least \$\$39,414.82.
- 8. Claimant has satisfied all conditions precedent to filing this claim including the payment of its initial installment of 2023 taxes.
- 9. Claimant hereby requests a refund of 2023 taxes in the amount of at least \$39,414,.82 plus statutory interest.
- 10. The undersigned is authorized to file this Claim on claimant's behalf based on authorizations previously filed with the City.

Dated this 29th day of January 2024.

FOLEY & LARDNER LLP

Erric I Hotoh

Claimant's Authorized Agent