

NTWR Consulting  
 1382 Whippletree Lane  
 Neenah, WI 54956

January 28, 2023

City Clerk  
 City of Madison  
 210 Martin Luther King, Jr. Blvd., Room 103  
 Madison, Wisconsin 53703



Via Priority mail  
 received 1/31/2023 EC

**RE: UW MEDICAL FOUNDATION INC.**  
**Personal Property Claim under 74.35**  
**ACCT 960-9720-1      5618 ODANA ROAD**

We hereby file a claim for refund under Wisconsin Statutes 74.35 [Recovery of unlawful taxes] for a portion of the personal property taxes assessed to this taxpayer for the 2022 tax year. The claim is based upon 74.33(1)(c) which states: ***The property is exempt by law from taxation, except as provided under sub. (2).***

The claim relates to property that is exempt under several statutory and administrative provisions including:

- 70.111(27), which states:

**(27) MACHINERY, TOOLS, AND PATTERNS.**

***(a) In this subsection, "machinery" means a structure or assemblage of parts that transmits force, motion, or energy from one part to another in a predetermined way by electrical, mechanical, or chemical means. "Machinery" does not include a building.***

***(b) Beginning with the property tax assessments as of January 1, 2018, machinery, tools, and patterns, not including such items used in manufacturing.***

The Wisconsin attorney general issued an opinion on January 3, 2019, clarifying the type of assets exempt under the "machinery" exemption available under 70.111(27). The opinion clarified the asset is exempt regardless of which schedule the assets had been previously reported. Additionally, the Wisconsin Tax Appeals Commission decision in Masters Gallery [19.M.067] identified certain items in Exhibit 1 which were considered machines including washers, under counter refrigerators, and copiers

- Leasehold improvements which are properly taxed as real estate and included in the assessed value of the real estate value:

***Wisconsin Property Assessment Manual*** defines items like linoleum and wall-to-wall carpeting as real estate, yet the assessor has chosen to ignore the direct guidance and continue to assess these items as personal property. There are additional items like walls that have been treated as personal property.

property. Additionally, there are waiting room doors that have been taxed as personal property. Doors are not personal property under the assessment manual.

This property was appealed to the Board of Assessors and Board of Review. After the Board of Review, a nominal reduction of \$6400 in assessed value was made for some computer exemption items.

Based upon the above items, we believe the corrected assessed value should be \$126,800. This \$146,900 reduction in assessed value results in a reduction in tax of \$4,236.

This claim is being timely filed under 74.35(5)(a), which states: ***Except as provided under par. (b), a claim under this section shall be filed by January 31 of the year in which the tax is payable.***

UW Medical Foundation has previously paid the assessed tax of \$5,423.37 with check # 604588. Therefore, the claim for refund is in the amount of \$4,236, plus any applicable interest under 74.35(4), which states: ***The amount of a claim filed under sub. (2) or an action commenced under sub. (3) may include interest computed from the date of filing the claim against the taxation district, at the rate of 0.8 percent per month.***

Sincerely,  
NTWR Consulting LLC



Daryl L. Ohland

enclosure – property tax agent authorization

# 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<br><b>UNIVERSITY OF WISCONSIN MEDICAL FOUNDATION</b> |                                 |   | Taxation district (Check one)<br><input type="checkbox"/> Town <input type="checkbox"/> Village <input checked="" type="checkbox"/> City |                     | County<br><b>Dane</b> |
| Mailing address<br><b>7974 UW HEALTH COURT</b>                                   |                                 |   | Street address of property<br><b>SEE ATTACHMENT</b>  |                     |                       |
| City<br><b>MIDDLETON</b>   | State<br><b>WI</b>              | Zip<br><b>53562</b>                     | City   | State               | Zip                   |
| Parcel number<br><b>ATTACHED</b>   | Phone<br><b>(608)821 - 4272</b> | Email<br><b>aprochaska@uwhealth.org</b> |  | Fax<br><b>( ) -</b> |                       |

### Section 2: Authorized Agent Information

|  |                    |                     |   |                     |  |
|--|--------------------|---------------------|---|---------------------|--|
| Name / title<br><b>DARYL OHLAND / STEVE TRAUDT</b> |                    |                     | Company name<br><b>NTWR CONSULTING LLC</b>  |                     |  |
| Mailing address<br><b>1382 WHIPPLETREE LANE</b>    |                    |                     | Phone<br><b>(920) 450 - 1411</b>            | Fax<br><b>( ) -</b> |  |
| City<br><b>NEENAH</b>                              | State<br><b>WI</b> | Zip<br><b>54956</b> | Email<br><b>NTWRCONSULTINGLLC@GMAIL.COM</b> |                     |  |

### Section 3: Agent Authorization

|   |   |
|---|---|
| <b>Agent Authorized for: (check all that apply)</b><br><input type="checkbox"/> Manufacturing property assessment appeals (BOA)<br><input type="checkbox"/> Access to manufacturing assessment system (MAS)<br><input type="checkbox"/> Wisconsin Department of Revenue 70.85 appeals<br><input checked="" type="checkbox"/> Municipal Board of Review<br><input checked="" type="checkbox"/> Other <b>CLAIM FOR REFUND</b> | <b>Enter Tax Years of Authorization</b><br>_____<br>_____<br><b>2022</b><br><b>2022</b> |
| <b>Authorization expires:</b> <u>12 - 31 - 2023</u> (unless rescinded in writing prior to expiration)<br><i>(mm - dd - yyyy)</i>  |   |
| <b>Send notices and other written communications to:</b> (check one or both) <input checked="" type="checkbox"/> Authorized Agent <input checked="" type="checkbox"/> Property Owner  |   |

### 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

|                          |  |
|--------------------------|--|
| <b>Owner Sign Here</b> ▶ | Owner name (please print)<br><b>Robert W. Flannery</b> |
|                          | Owner signature<br>                                    |
|                          | Company or title<br><b>SVP/Chief Financial Officer</b> |
|                          | Date (mm-dd-yyyy)<br><b>05-09-2022</b>                 |

| <b>REAL ESTATE</b>        |                     |                       |
|---------------------------|---------------------|-----------------------|
| <b>Address</b>            | <b>Municipality</b> | <b>Account Number</b> |
| 202 S Park St Pulmonary   | Madison             | 0709-233-0601-7       |
| 702 University Row, Lot 3 | Madison             | 0709-184-1428-9       |
|                           |                     |                       |
| <b>PERSONAL PROPERTY</b>  |                     |                       |
| 20 S PARK ST              | Madison             | 0709-233-0201-5       |
| 1 S PARK ST               | Madison             | 0709-233-0103-3       |
| 5618 ODANA RD             | Madison             | 0709-303-0502-8       |
| 2601 W BELTLINE HWY       | Madison             | 0709-                 |
| 2402 WINNEBAGO ST         | Madison             | 0709-                 |
| 1102 S PARK ST            | Madison             | 0709-                 |
| 7102 MINERAL POINT RD     | Madison             | 0709-                 |
| 6001 RESEARCH PARK BLVD   | Madison             | 0709-                 |
| 8007 EXCELSIOR DR         | Madison             | 0709-                 |
| 780 REGENT ST STE 306     | Madison             | 0709-                 |
| 1212 DEMING WAY           | Madison             | 0709-                 |