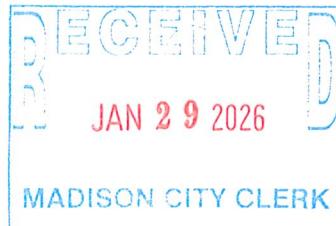




Name: Lynn M Dobler
Date: 1/29/2026
Time: 1:55 AM / PM



January 29, 2026

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CLAIM FOR UNLAWFUL TAXES

SERVED BY PROCESS SERVER

Ms. Lydia A. McComas
City Clerk
City of Madison
210 Martin Luther King Jr Blvd
Room 105, City-County Building
Madison, WI 53703

Dear Clerk:

Re: 431 Catalyst Way Unit E
Parcel No. 0709-302-1001-1

Now comes Claimant, Slipstream Group, Inc., a person aggrieved by the levy and collection of an unlawful tax assessed against the property at 431 Catalyst Way Unit E (identified as Parcel No. 0709-302-1001-1) (the "Property") located 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 hereby are directed to serve any notice of disallowance on the undersigned agent of Claimant.

1. This Claim is brought under Wis. Stat. § 74.35 for a refund of unlawful real estate taxes imposed on the Property by the City for the years 2024 and 2025, plus statutory interest.
2. Claimant is responsible for the taxes on the Property.
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, in the City.

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4. The Property is located within the City at 431 Catalyst Way Unit E (and is identified in the City records as Parcel No. 0709-302-1001-1).

5. The Property qualifies for exemption under Wis. Stat. § 70.11, including and without limitation under Wis. Stat. § 70.11(4) as property owned and used exclusively by educational or benevolent associations.

6. The Property was exempt for years previous to 2024 and 2025, including for tax year 2023. The use, occupancy or ownership of the Property did not change from 2023 to 2024 and 2025. Therefore, the use, occupancy or ownership of the Property did not change in a way that made it taxable and the Property should continue to be treated as exempt. *See* Wis. Stat. § 70.11. Upon review for tax year 2024, the Assessor's Office requested a Property Tax Exemption Request be filed. As requested, Claimant filed a Property Tax Exemption Request for 2024 as a courtesy, which is on file with the Assessor's Office for the City and is incorporated herein by reference. Claimant also filed a Property Tax Exemption Request for 2025, which is on file with the Assessor's Office for the City and is incorporated herein by reference.

7. For 2024, the City's assessor set the assessment of the Property at a land value of \$1,689,000 and an improvement value of \$3,400,000 for a total value of \$5,089,000. Upon information and belief, a correction may have been made to reduce the improvement value to \$0 based on continued exemption, leaving the remaining value for the Property at the land value of \$1,689,000. For 2025, the City's assessor set the assessment of the Property at a land value of \$1,390,000 and an improvement value of \$0 based on continued exemption for a total value of \$1,390,000.

8. Upon information and belief, for 2024, the City imposed tax on the Property on the land value of \$1,689,000 in the tax amount of approximately \$29,900.32. For 2025, the City imposed tax on the land value of \$1,390,000 in the amount of \$25,932.27.

9. As the Property was exempt by law from taxation, the 2024 and 2025 assessment and taxes imposed by the City on the Property constituted palpable errors within the meaning of Wis. Stat. § 74.33(1)(c) and resulted in unlawful taxes pursuant to Wis. Stat. § 74.35(1).

10. As an additional ground and upon information and belief, the City's failure to exempt the Property violates Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution.

11. Claimant has timely paid or will timely pay the property taxes or authorized installments thereof imposed by the City on the Property for tax years 2024 and 2025.

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12. Upon information and belief, the City returned the tax year 2024 property tax payment of \$29,900.32 to Claimant and then reimposed the 2024 tax as omitted tax included on the property tax bill for tax year 2025. Claimant is entitled to a refund of taxes for tax years 2024 and 2025 in the amount of \$55,832.58 or such greater amount as may be determined to be due to Claimant, plus statutory interest.

13. The amount of this claim is \$55,832.58 plus interest thereon.

Dated at Milwaukee, Wisconsin this 29th day of January, 2026.

Yours very truly,



Kristina E. Somers

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