



Reinhart Boerner Van Deuren s.c.  
P.O. Box 2018  
Madison, WI 53701-2018

22 East Mifflin Street  
Suite 700  
Madison, WI 53703

Telephone: 608.229.2200  
Fax: 608.229.2100  
reinhartlaw.com

January 26, 2022

Don M. Millis, Esq.  
Direct Dial: 608-229-2234  
dmillis@reinhartlaw.com

## CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

Maribeth Witzel-Behl, City Clerk  
City of Madison  
City County Building  
210 Martin Luther King Jr. Boulevard  
Madison, WI 53703



*Hand Del.  
40*

Dear Clerk:

Re: Tax Parcel No. 0709-262-2999-3

Now comes Claimant, 8Twenty Park, LLC, owner of parcel 0709-262-2999-3 (the "Property") in Madison, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Madison (the "City"), pursuant to Wis. Stat. § 74.37. You hereby are directed to serve any notice of disallowance on the undersigned agent of the Claimants.

1. This Claim is brought under Wis. Stat. § 74.37(3)(d), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2021, 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. Blvd. in the City.
4. The Property is located at 903 Delaplaine Court, Unit TIF, within the City and is identified in the City's records as Tax Parcel No. 0709-262-2999-3.
5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 99.2750034% as of January 1, 2021.

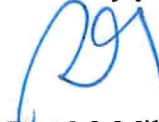
6. For 2021, property tax was imposed on property in the City at the rate of \$21.498 per \$1,000 for of the assessed value for Property.
7. For 2021, the City's assessor set the assessment of the Property at \$2,868,900.
8. Claimant appealed the 2021 assessment of the Property by filing a timely objection 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 sustained the assessment. Claimant timely requested a hearing with the Board of Review.
10. The City's Board of Review heard Claimant's objection and sustained the assessment at \$2,868,900.
11. The City imposed tax on the Property in the amount of \$61,675.53.
12. Claimant timely paid the property taxes imposed by the City on the Property for 2021, or the required installment thereof.
13. The fair market value of the Property as of January 1, 2021 was no higher than \$2,433,300.
14. Based on the aggregate ratio 99.2750034%, the correct assessment of the Property for 2021 is no higher than \$2,415,659.
15. Based on the tax rate of \$21.498 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2021 should be no higher than \$51,932.
16. The 2021 assessment of the Property, as set by the City's Board of Review and compared with other properties in the City was excessive and, upon information and belief, violated Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution. As a result, the property tax imposed on the Property for 2021 was excessive in at least the amount of \$9,744.
17. Upon information and belief the City will take the position that the assessment of property in the City is at market value and, if true, then an over assessment of the Property constitutes a Uniformity Clause violation. As a result of the assessment of the Property, the Property bears an unreasonably disproportionate share of taxes on an ad valorem basis.
18. Claimant is entitled to a refund of 2021 tax in the amount of \$9,744, or such greater amount as may be determined to be due to Claimant, plus statutory interest

Maribeth Witzel-Behl, City Clerk  
January 26, 2022  
Page 3

19. The amount of this claim is \$9,744, plus interest thereon.

Dated at Madison, Wisconsin, this 26<sup>th</sup> day of January, 2022.

Sincerely yours,



Don M. Millis  
Agent for Claimant

46717508

RELIABLE PROCESS SERVICE LLC  
1000 W. MICHIGAN ST. SUITE 100  
ANN ARBOR MI 48106  
734.769.1234  
www.reliableprocess.com