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CLAIM FOR EXCESSIVE ASSESSMENT (s. 74.37, Wis. Stats)

TO: Clerk, City of Madison 210 Martin Luther King Jr. Blvd. Madison, Wisconsin 53703

Now comes Northern Bluffs LLC ("Claimant") owner of parcel 0809-264-0313-2 (the "Property") in the City of Madison, Wisconsin, by Claimant's attorneys, von Briesen & Roper, s.c., and files this Claim for Excessive Assessment against the City of Madison (the "City"), pursuant to Wis. Stat. § 74.37.

- 1. Claimant is the owner of Property located at 33 Northridge Terrace, Madison, Wisconsin.
- 2. For 2022, property in the City was assessed at 95.76% of its fair market value as of January 1, 2022, and was taxed at \$19.81537 per \$1,000 of assessed value.
- 3. The 2022 assessment of the Property was set by the City Assessor at \$420,000. Timely objection was filed.
 - 4. In June, 2022, the Board of Assessors increased the assessment to \$508,600.
 - 5. In July, 2022, the Board of Review sustained the increased assessment.
- 6. Based on the 2022 assessment as set by the Assessor, the City imposed a net tax of \$9,993.36 on the Property.
- 7. The value of the Property for 2022 is no higher than \$332,925. This value is derived from the income and expenses generated by the Property.
 - 8. The correct net tax on the Property for 2022 is no higher than \$6,597.03.
- 9. Upon information and belief, the 2022 assessment of the Property is not uniform with 2022 assessments of similar properties in the City, and therefore violates the Uniformity Clause of the Wisconsin Constitution.
- 10. As a result of the excessive assessment of the Property for 2022, excess tax in at least the amount of \$3,396.33 was imposed on the Property.

- 11. On January 23, 2023, Claimant paid the first installment of 2022 taxes on the Property in the amount of \$2,498.28.
 - 12. The total amount of this claim for 2022 is \$3,396.33, plus interest thereon.

Dated at Madison, Wisconsin, this 25th day of January, 2023.

von Briesen & Roper, s.c.

Alan Marcuvitz

Joseph J. Rolling

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Melissa J. Johnson