File ID 81846

Reinhart

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January 29, 2024

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

Dear Clerk: Re: Tax Parcel No. 0608-123-3701-7

Now comes Claimant, FRED-Maple Grove HC, LLC, owner of parcel 0608-123-3701-7 (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 Claimant.

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 2023, 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. Boulevard in the City.

RECEIVED
JAN 30 2024
MADISON CITY CLERK
Hand delivered

4. The Property is located at 4002 Maple Grove Drive within the City and is identified in the City's records as Tax Parcel No. 0608-123-3701-7.

5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 99.4405242% as of January 1, 2023.

6. For 2023, property tax was imposed on property in the City at the rate of $18.278463 per $1,000 for of the assessed value for Property.

7. For 2023, the City's assessor set the assessment of the Property at $17,060,000.

8. Claimant appealed the 2023 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 and reduced the assessment to $14,520,000. 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 $14,520,000.

11. The City imposed tax on the Property in the amount of $265,403.29.

12. Claimant timely paid the property taxes imposed by the City on the Property for 2023, or the required installment thereof.

13. The fair market value of the Property as of January 1, 2023 was no higher than $11,238,739.

14. Based on the aggregate ratio 99.4405242%, the correct assessment of the Property for 2023 is no higher than $11,175,861.

15. Based on the tax rate of $18.278463 per $1,000 of assessed value, the correct amount of property tax on the Property for 2023 should be no higher than $204,278.

16. The 2023 assessment of the Property, as set by the City's Board of Assessors 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 2023 was excessive in at least the amount of $61,126.

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 2023 tax in the amount of $61,126, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

19. The amount of this claim is $61,126, plus interest thereon.

Dated at Madison, Wisconsin, this 29th day of January, 2024.

Sincerely,

Don M. Millis
Agent for Claimant

51156155

RELIABLE PROCESS SERVICE LLC

Served: 1/30, 20 24

Time: 3:30 pm

Place: 215 Martin Luther King Jr. Boulevard Room 153

Manner: ( ) Personal Service
( ) Substituted Service
(X) Service on Corporation
( ) Post-mail

Person Served: City of Madison

Process Server: Lynn M Dobler