

January 30, 2019

VIA MESSENGER

File ID 54615

Maribeth Witzel-Behl
Clerk, City of Madison
210 Martin Luther King Jr. Blvd.
Room 103, City-County Building
Madison, WI 5303

Re: Claim for Excessive Assessment for Bird Dog Hospitality IV,
LLC, Parcel Number 251-0810-272-0403-1

Dear Ms. Witzel-Behl:

Pursuant to Wis. Stat. § 74.37, enclosed is a Claim for Excessive Assessment for the above parcel, which we are hereby serving upon you. I am also enclosing an Agent Authorization.

Please indicate your receipt of the Claim by file-stamping the enclosed extra copy and return it to our messenger.

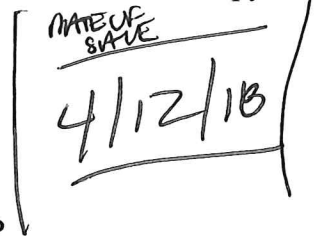
Thank you for your attention to this matter.

Sincerely,

FOLEY & LARDNER LLP



Eric J. Hatchell



Enclosures

CLAIM FOR EXCESSIVE ASSESSMENT

Maribeth Witzel-Behl
Clerk, City of Madison
210 Martin Luther King Jr. Blvd.
Room 103, City-County Building
Madison, WI 5303

Pursuant to Wis. Stat. § 74.37, Bird Dog Hospitality IV, LLC (the “claimant”), whose address is 221 S. Phillips Ave, #200, Sioux Falls, South Dakota 57104, hereby files a 2018 claim for excessive assessment regarding the property located in the City of Madison (“City”) at 4801 Annamark Drive, Parcel No. 251-0810-272-0403-1 (“Subject Property”).

1. For the year 2018, the City assessed the Subject Property at \$866,000 for land and \$7,634,000 for improvements, for a total assessment of \$8,500,000.
2. The 2018 assessment exceeds the fair market value of the Subject Property.
3. Claimant did not receive an assessment notice for 2018. Claimant therefore was not obligated to file an objection or appear in front of the Board of Review.
4. It appears the City assessed the property based on the recent sale of the property. The sale price, however, included various components which are not properly assessable as part of a real property tax assessment, and therefore, the assessment is excessive.
5. In addition, the property tax bill indicates that the City used a fair market value of \$8,856,700, which resulted in a \$8,500,000 total assessed value. At a minimum, the City’s assessment is not uniform with other assessments in the City, and resulted in the imposition of excessive taxes in the amount of at least \$8,166.60. But as noted above, the claim is likely much higher, but cannot be fully determined until the claimant understands the City’s basis for the assessment.
6. Claimant has satisfied all conditions precedent to filing this claim.
7. Claimant hereby requests a refund of 2018 taxes in the amount to be determined, plus statutory interest.
8. The undersigned is authorized to file this Claim on claimant’s behalf; see attached authorization.

Dated this 30th day of January 2019.

FOLEY & LARDNER LLP

By  _____
Eric J. Hatchell

Claimant’s Authorized Agent

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 Bird Dog Hospitality IV LLC | | | Taxation district (Check one) <input type="checkbox"/> Town <input type="checkbox"/> Village <input checked="" type="checkbox"/> City | | County Dane |
| Mailing address 221 S. Phillips Ave. #200 | | | Street address of property 4801 Annamark Drive | | |
| City Sioux Falls | State SD | Zip 57104 | City Madison | State WI | Zip 53704 |
| Parcel number 251-0810-0403-1 | Phone (605) 275 - 3939 | Email | | Fax (605) 271 - 8930 | |

Section 2: Authorized Agent Information

| | | | | | |
|--|--------------------|---------------------|--|--------------------------------|--|
| Name / title Eric J. Hatchell, Esq. | | | Company name Foley & Lardner LLP | | |
| Mailing address 150 E. Gilman Street, Suite 5000 | | | Phone (608) 258 - 4270 | Fax (608) 258 - 4258 | |
| City Madison | State WI | Zip 53703 | Email ehatchell@foley.com | | |

Section 3: Agent Authorization

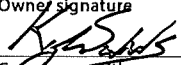
| | | | |
|--|--|---|--|
| Agent Authorized for: (check all that apply) | | Enter Tax Years of Authorization | |
| <input type="checkbox"/> Manufacturing property assessment appeals (BOA) | | _____ | |
| <input type="checkbox"/> Access to manufacturing assessment system (MAS) | | _____ | |
| <input type="checkbox"/> Wisconsin Department of Revenue 70.85 appeals | | _____ | |
| <input checked="" type="checkbox"/> Municipal Board of Review | | _____ | |
| <input checked="" type="checkbox"/> Other <u>All Property Tax Issues</u> | | <u>2018, 2019</u> | |
| Authorization expires: <u>12 - 31 - 2020</u> <small>(mm - dd - yyyy)</small> | | (unless rescinded in writing prior to expiration) | |
| Send notices and other written communications to: (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

| | | |
|--------------------------|--|--|
| Owner Sign Here ▶ | Owner name (please print) Kyle Schock | |
| | Owner signature  | |
| | Company or title Partner | Date (mm-dd-yyyy) 01 - 29 - 2019 |