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January 27, 2020

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**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

RECEIVED  
JAN 26 2020  
BY hand

Dear Clerk:

Re: Tax Parcel No. 0710-093-0312-5

Now comes Claimants, CP Stern, LLC and Star Investments, LLC, owners of parcel 0710-093-0312-5 (the "Property") in Madison, Wisconsin, by Claimants' 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 Claimants by the City for the year 2019, plus statutory interest, with respect to the Property.

2. Claimants are the owners of the Property, are responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and are authorized to bring this claim in their own names.

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 209 Cottage Grove Road within the City and is identified in the City's records as Tax Parcel No. 0710-093-0312-5.

5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 94.3735561% as of January 1, 2019.

6. For 2019, property tax was imposed on property in the City at the rate of \$22.5562 per \$1,000 for of the assessed value for Property.

7. For 2019, the City's assessor set the assessment of the Property at \$2,640,000.

8. Claimants appealed the 2019 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 Claimants' objection and sustained the assessment. Claimants timely requested a hearing with the Board of Review.

10. The City's Board of Review heard Claimants' objection and reduced the assessment to \$2,400,000.

11. The City imposed tax on the Property in the amount of \$54,134.79.

12. Claimants will timely pay the property taxes imposed by the City on the Property for 2019, or the required installment thereof.

13. The fair market value of the Property as of January 1, 2019 was no higher than \$1,278,200.

14. Based on the aggregate ratio 94.3735561%, the correct assessment of the Property for 2019 is no higher than \$1,206,283.

15. Based on the tax rate of \$22.5562 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2019 should be no higher than \$27,209.

16. The 2019 assessment of the Property, as set by the City's Board of Review and compared with other commercial 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 2019 was excessive in at least the amount of \$26,926.

17. Claimants are entitled to a refund of 2019 tax in the amount of \$26,926, or such greater amount as may be determined to be due to Claimants, plus statutory interest.

18. The amount of this claim is \$26,926, plus interest thereon.

Maribeth Witzel-Behl, City Clerk  
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Dated at Madison, Wisconsin, this 27<sup>th</sup> day of January, 2020.

Sincerely yours,

A handwritten signature in black ink, consisting of a large, stylized loop followed by a horizontal stroke extending to the right.

Don M. Millis  
Agent for Claimants

42884196

AVAILABLE PHONES SERVICE LLC

DATE: 1/28 2020

TIME: 3:45 PM

PLACE: 210 Martin Luther King Jr. Boulevard

- Personal Service
- Substituted Service
- Service on Court Order
- Post-mail

PERSON SERVED: City of Madison

APPROVED BY: [Signature]