



**MENN**  
L A W F I R M LTD.

FILE ID 64009

2501 East Enterprise Avenue  
P.O. Box 785  
Appleton, WI 54912-0785  
p 920.731.6631  
f 920.734.0981

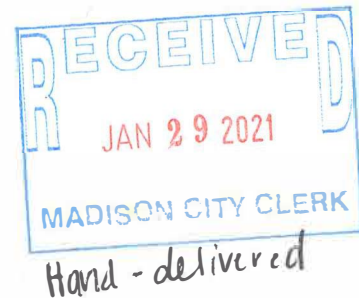
**Steven J. Frassetto**  
Steven-Frassetto@mennlaw.com

January 26, 2021

**CLAIM FOR EXCESSIVE ASSESSMENT**

SERVED BY PROCESS SERVER

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



RE: Tax Parcel No.: 251-0709-133-0110-0

Dear Clerk:

Now comes Claimant, Veritas Village, LLC, owner of Parcel No.: 251-0709-133-0110-0 (the "Property") in Madison, Wisconsin, by Claimant's Attorneys, Menn Law Firm, Ltd., and files this Claim for Excessive Assessment against the City of Madison (the "City"), pursuant to Wis. Stat. §74.37. You are hereby 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 2020, 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 110 N. Livingston Street within the City and is identified in the City's records as Tax Parcel No. 251-0709-133-0110-0.
5. The Wisconsin Department of Revenue determined that the average assessment ratio of property assessed in the City was 93.60327350% as of January 1, 2020.

Meribeth Witzel-Behl, City Clerk

January 26, 2021

Page 2

6. For 2020, property tax was imposed on property in the City at the rate of \$22.46744 per \$1,000 of assessed value of the property.

7. For 2020, the City's assessor set the assessment of the Property at \$28,500,000.

8. Claimant appealed the 2020 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 raised the assessment without back-up data or reasoning to \$32,290,000.

10. The City's Board of Review heard Claimant's objection and maintained the assessment at \$32,290,000.

11. The City imposed tax on the Property in the amount of \$725,394.56.

12. Claimant timely paid the property taxes imposed by the City on the Property for 2020, or the required installment thereof.

13. The fair market value of the Property as of January 1, 2020 was no higher than \$23,000,000.

14. Based on the average assessment ratio of 93.60327350%, the correct assessment of the Property for 2020 is no higher than \$21,528,753.

15. Based on the tax rate of \$22.46744 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2020 should be no higher than \$483,695.96.

16. The 2020 assessment of the Property, as set by the City's Board of Review, and compared with other comparable 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 2020 was excessive in at least the amount of \$241,698.60.

17. Claimant is entitled to a refund of 2020 tax in the amount of \$241,698.60, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

18. The amount of this claim is \$241,698.60, plus statutory interest thereon.

Meribeth Witzel-Behl, City Clerk  
January 26, 2021  
Page 3

Dated this 26th day of January, 2021.

Very truly yours,

MENN LAW FIRM, LTD.



---

Steven J. Frassetto  
State Bar No. 1010262

Agent for Claimant