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CLAIM FOR EXCESSIVE ASSESSMENT

TO: Clerk, City of Madison 210 Martin Luther King Jr. Blvd., Room 103 Madison, WI 53703

Now comes Claimant, Russ Darrow Madison LLC, tenant on parcel 0708-252-0083-8 in the City of Madison (the "Property"), by Claimant's attorneys, Michael Best & Friedrich LLP, and files this Claim For Excessive Assessment against the City of Madison ("the City"), pursuant to WIS. STAT. §74.37.

- 1. The Property is located at 6517 Odana Road in the City.
- 2. Claimant is the tenant on the Property pursuant to a lease dated July 5, 2013 ("Lease"). Claimant is authorized under the Lease to maintain this Claim against the City.
- 3. For 2020, property in the City was assessed at 93.6032735% of market value and taxed at \$22.46744 per \$1,000 of assessed value.
- 4. The 2020 assessment of the Property was timely appealed to the City's Board of Review which, after hearing, set the final 2020 assessment of the Property at \$3,521,000.
 - 5. Based on the 2020 assessment, the City imposed a tax of \$79,028.84 on the Property.
- 6. The market value of the Property for 2020 is no higher than \$1,615,000 and the correct 2020 assessment of the Property is no higher than \$1,511,700. As a result, the assessment of the Property was excessive in at least the amount of \$2,009,300. Further, the 2020 assessment of the Property was not uniform with the assessments of other properties in the City in violation of the Uniformity Clause of the Wisconsin Constitution.
- 7. The correct tax on the Property for 2020, net of the first dollar credit, is no higher than \$33,885.
- 8. As a result of the excessive assessment of the Property for 2020, excess tax in at least the amount of \$45,144 was imposed on the Property.





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The amount of this claim is \$45,144, plus interest thereon.

Dated at Milwaukee, Wisconsin this 28th day of January, 2021.

MICHAEL BEST & FRIEDRICH LLP

Robert L. Gordon

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Served at 2:02 p.M. Z9th day of January, 2020	
at the <u>City</u> of <u>Madison</u>	
upon Clerk, City of Madison	
by leaving with Mcggie McClam	
Ces of Feeling	
Licensed Investigator	