

Reinhart Boerner Van Deuren s.c.
22 East Mifflin Street, Suite 700
Madison, WI 53703

Telephone: 608.229.2200
Facsimile: 608.229.2100
reinhartlaw.com

January 29, 2025

Shawn E. Lovell
Direct Dial: 608-229-2265
slovell@reinhartlaw.com

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: Parcel No. 0710-112-1906-3

Now comes Claimant, Oak Park Nursing and Rehabilitation Center, LLC, owner of parcel 0710-112-1906-3 (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 are hereby directed to serve any notice of disallowance on the undersigned agent of the Claimant.

1. The Claim is brought under Wis. Stat. § 74.37(2), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2024, 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.
4. The Property is located at 718 Jupiter Drive within the City and is identified in the City's records as Parcel No. 0710-112-1906-3.

5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 99.2297365% as of January 1, 2024.

6. For 2024, property tax was imposed on property in the City at the rate of \$17.702972 per \$1,000 for the assessed value for the Property.

7. For 2024, the City's assessor set the assessment of the Property at \$8,970,000.

8. Claimant appealed the 2024 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 objection and reduced the assessment to \$7,620,000. 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 \$7,620,000.

11. The City imposed tax on the Property in the amount of \$134,896.66.

12. Claimant timely paid the property taxes imposed by the City on the Property for 2024 or the required installment thereof.

13. The fair market value of the Property as of January 1, 2024, was no higher than \$5,000,000.

14. Based on the aggregate ratio 99.2297365%, the correct assessment of the Property for 2024 should be no higher than \$4,961,487.

15. Based on the tax rate of \$17.702972 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2024 should be no higher than \$87,833.

16. The 2024 assessment of the Property, as set by the City's Board of Review 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 2024 was excessive in at least the amount of \$47,064.

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.

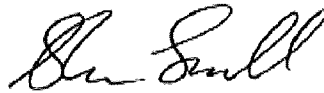
Maribeth Witzel-Behl, City Clerk
January 29, 2025
Page 3

18. Claimant is entitled to a refund of 2024 tax in the amount of \$47,064, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

19. The amount of this claim is \$47,064, plus interest thereon.

Dated at Madison, Wisconsin, on this 29th day of January, 2025.

Respectfully,

A handwritten signature in black ink, appearing to read "Shawn E. Lovell". The signature is fluid and cursive, with the first name "Shawn" and last name "Lovell" clearly distinguishable.

Shawn E. Lovell
Agent for Claimant

RELIABLE PROCESS SERVICE LLC

Served: 1/29, 2025

Time: 12:29 pm

Place: 210 Martin Luther King Jr. Boulevard

Manner: ☐ Personal Service
☐ Substituted Service
☒ Service on Corporation
☐ Post mail

Person Served: City of Madison

Process Server: Lynn M Dobler

Lynn M Dobler