

Clerk-Treasurer Office
201 Delafield Street
Waukesha, Wisconsin 53188-3633

Gina Kozlik, Director
clerktreas@waukesha-wi.gov
1-262-524-3550

January 28, 2022

To: Natalie Driebel, Accounting Clerk, Finance Department

Re: Claim for Excessive Assessment

Submitted By: Reinhart Boemer Van Deuren
22 East Mifflin Street
Suite 700
Madison, WI 53703

Their Client: Woodman's

Tax Parcel Number: WAKC1007046

Date Claim Received: January 28, 2022

The enclosed is being sent to you to provide to our insurance or as needed for your review.

Sincerely,

Gina Kozlik
City of Waukesha Clerk-Treasurer

Cc: Clerk (original) / Finance / Attorney / Assessor



Reinhart Boerner Van Deuren s.c.
P.O. Box 2018
Madison, WI 53701-2018

22 East Mifflin Street
Suite 700
Madison, WI 53703

Telephone: 608.229.2200
Fax: 608.229.2100
reinhartlaw.com

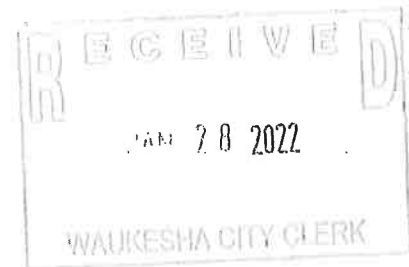
January 26, 2022

Don M. Millis
Direct Dial: 608-229-2234
dmillis@reinhartlaw.com

CLAIM FOR EXCESSIVE ASSESSMENT

DELIVERED BY COURIER

Gina Kozlik, Clerk
City of Waukesha
201 Delafield Street 1st Floor
Waukesha, WI 53188



Dear Clerk:

Re: Tax Parcel No. 1007046

Now comes Claimant, Woodman's Food Market, Inc., owner of parcel 1007046 (the "Property") in Waukesha, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Waukesha (the "City"), pursuant to Wis. Stat. § 74.37. You hereby are 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 2021, 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 201 Delafield Street in the City.

4. The Property is located at 1600 E. Main Street within the City and is identified in the City's records as Tax Parcel No. 1007046.

5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 87.3855597% as of January 1, 2021.

SM
1/28/22

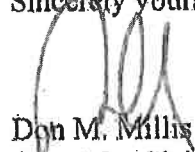
6. For 2021, property tax was imposed on property in the City at the rate of \$20.67967 per \$1,000 for of the assessed value for Property.
7. For 2021, the City's assessor set the assessment of the Property at \$1,571,600.
8. The 2021 assessment of the Property remained the same as the 2020 assessment. Therefore, no 2021 objection was filed per *Duesterbeck v. Town of Koshkonong*, 2000 WI App 6, 232, Wis. 2d 16, 605 N.W.2d 904.
9. The City's Board of Review did not act on the 2021 assessment of the Property.
10. The City imposed tax on the Property in the amount of \$391,784,.53.
11. Claimant timely paid the property taxes imposed by the City on the Property for 2021, or the required installment thereof.
12. The fair market value of the Property as of January 1, 2021 was no higher than \$1,000,000.
13. Based on the aggregate ratio 87.3855597%, the correct assessment of the Property for 2021 is no higher than \$873,856.
14. Based on the tax rate of \$20.67967 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2021 should be no higher than \$18,071.
15. The 2021 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 2021 was excessive in at least the amount of \$14,429.
16. 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.
17. Claimant is entitled to a refund of 2021 tax in the amount of \$14,429, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

Gina Kozlik, Clerk
January 26, 2022
Page 3

18. The amount of this claim is \$14,429, plus interest thereon.

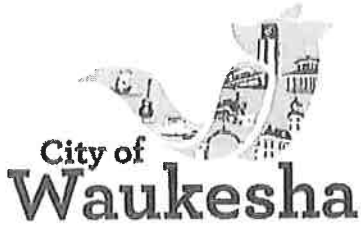
Dated at Madison, Wisconsin, this 26th day of January, 2022.

Sincerely yours,

A handwritten signature in black ink, appearing to read "DM", is written over the typed name "Don M. Mills".

Don M. Mills
Agent for Claimant

46717805



Clerk-Treasurer Office
201 Delafield Street
Waukesha, Wisconsin 53188-3633

Gina Kozlik, Director
clerktreas@waukesha-wi.gov
1-262-524-3550

January 28, 2022

To: Natalie Driebel, Accounting Clerk, Finance Department

Re: Claim for Excessive Assessment

Submitted By: Reinhart Boemer Van Deuren
22 East Mifflin Street
Suite 700
Madison, WI 53703

Their Client: Woodman's

Tax Parcel Number: WAKC1007043

Date Claim Received: January 28, 2022

The enclosed is being sent to you to provide to our insurance or as needed for your review.

Sincerely,

Gina Kozlik
City of Waukesha Clerk-Treasurer

Cc: Clerk (original) / Finance / Attorney / Assessor



Reinhart Boerner Van Deuren s.c.
P.O. Box 2018
Madison, WI 53701-2018

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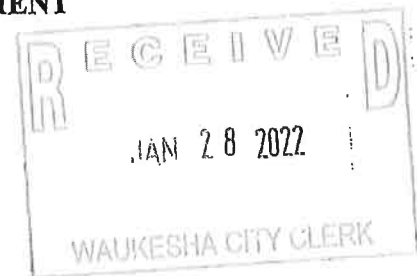
January 26, 2022

Don M. Millis
Direct Dial: 608-229-2234
dmillis@reinhartlaw.com

CLAIM FOR EXCESSIVE ASSESSMENT

DELIVERED BY COURIER

Gina Kozlik, Clerk
City of Waukesha
201 Delafield Street 1st Floor
Waukesha, WI 53188



Dear Clerk:

Re: Tax Parcel No. 1007043

Now comes Claimant, Woodman's Food Market, Inc., owner of parcel 1007043 (the "Property") in Waukesha, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Waukesha (the "City"), pursuant to Wis. Stat. § 74.37. You hereby are 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 2021, 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 201 Delafield Street in the City.

4. The Property is located at 1600 E. Main Street within the City and is identified in the City's records as Tax Parcel No. 1007043.

5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 87.3855597% as of January 1, 2021.

SM
1/22/22

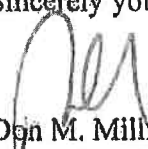
6. For 2021, property tax was imposed on property in the City at the rate of \$20.67967 per \$1,000 for of the assessed value for Property.
7. For 2021, the City's assessor set the assessment of the Property at \$18,945,400.
8. The 2021 assessment of the Property remained the same as the 2020 assessment. Therefore, no 2021 objection was filed per *Duesterbeck v. Town of Koshkonong*, 2000 WI App 6, 232, Wis. 2d 16, 605 N.W.2d 904.
9. The City's Board of Review did not act on the 2021 assessment of the Property.
10. The City imposed tax on the Property in the amount of \$391,784,.53.
11. Claimant timely paid the property taxes imposed by the City on the Property for 2021, or the required installment thereof.
12. The fair market value of the Property as of January 1, 2021 was no higher than \$12,000,000.
13. Based on the aggregate ratio 87.3855597%, the correct assessment of the Property for 2021 is no higher than \$10,486,267.
14. Based on the tax rate of \$20.67967 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2021 should be no higher than \$216,853.
15. The 2021 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 2021 was excessive in at least the amount of \$174,932.
16. 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.
17. Claimant is entitled to a refund of 2021 tax in the amount of \$174,932, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

Gina Kozlik, Clerk
January 26, 2022
Page 3

18. The amount of this claim is \$174,932, plus interest thereon.

Dated at Madison, Wisconsin, this 26th day of January, 2022.

Sincerely yours,



Don M. Millis
Agent for Claimant

46717662