

OFFICE OF THE CLERK-TREASURER
201 DELAFIELD STREET
WAUKESHA, WISCONSIN 53188-3692
TELEPHONE CLERK - 262/524-3550
TELEPHONE TREASURER - 262/524-3850
FAX 262/524-3888

Gina Kozlik, Clerk-Treasurer

January 8, 2020

TO: Finance Department -
Attention: Paul Labonte or Laura Szecsy

RE: Claim of: R&R Investments of Wisconsin
Owner of Tax Parcel No. WAKC0967966

Attorney: Reinhart Boerner Van Deuren s.c.
Don M. Millis, Agent
P.O. Box 2018
Madison, WI 53701

Date Claim Served: January 29, 2020

The enclosed is being sent to you for your information and consideration.

Sincerely,

Sandee Policello
Deputy City Clerk Treasurer

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



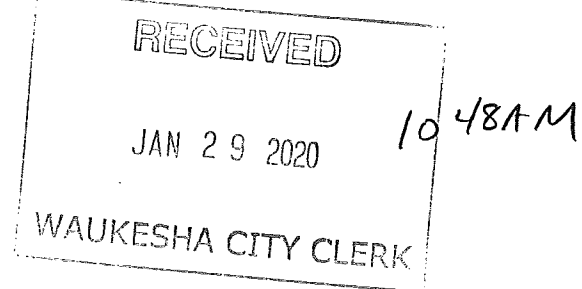
January 27, 2020

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

CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

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



Dear Clerk:

Re: Tax Parcel No. WAKC0967966

Now comes Claimant, R&R Investments of Wisconsin, owner of parcel WAKC0967966 (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 2019, 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 2343 Pewaukee Road within the City and is identified in the City's records as Tax Parcel No. WAKC0967966.
5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 99.4772576% as of January 1, 2019.

6. For 2019, property tax was imposed on property in the City at the rate of \$19.2751 per \$1,000 for of the assessed value for Property.
7. For 2019, the City's assessor set the assessment of the Property at \$935,400.
8. Claimant 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 Review heard Claimant's objection and reduced the assessment to \$625,000.
10. The City imposed tax on the Property in the amount of \$12,046.93.
11. Claimant timely paid the property taxes imposed by the City on the Property for 2019, or the required installment thereof.
12. The fair market value of the Property as of January 1, 2019 was no higher than \$435,000.
13. Based on the aggregate ratio 99.4772576%, the correct assessment of the Property for 2019 is no higher than \$432,726.
14. Based on the tax rate of \$19.2751 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2019 should be no higher than \$8,341.
15. 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 \$3,706.
16. Claimant is entitled to a refund of 2019 tax in the amount of \$3,706, or such greater amount as may be determined to be due to Claimant, plus statutory interest.
17. The amount of this claim is \$3,706, plus interest thereon.

Gina Kozlik, Clerk
January 27, 2020
Page 3

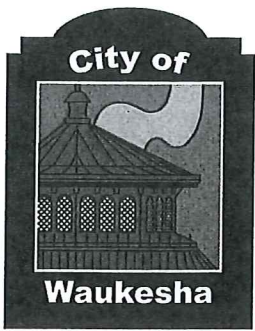
Dated at Madison, Wisconsin, this 27th day of January, 2020.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Don M. Millis". The signature is stylized with a large initial "D" and a long horizontal stroke.

Don M. Millis
Agent for Claimant

42904569



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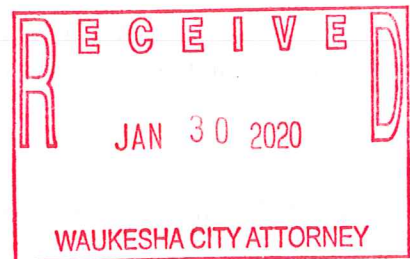
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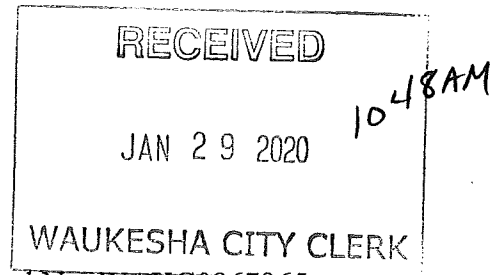
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Dear Clerk:

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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 2019, 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 2327 Pewaukee Road within the City and is identified in the City's records as Tax Parcel No. WAKC0967965.
5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 99.4772576% as of January 1, 2019.

6. For 2019, property tax was imposed on property in the City at the rate of \$19.2751 per \$1,000 for of the assessed value for Property.

7. For 2019, the City's assessor set the assessment of the Property at \$812,900.

8. Claimant 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 Review heard Claimant's objection and sustained the assessment.

10. The City imposed tax on the Property in the amount of \$15,668.73.

11. Claimant timely paid the property taxes imposed by the City on the Property for 2019, or the required installment thereof.

12. The fair market value of the Property as of January 1, 2019 was no higher than \$463,364.

13. Based on the aggregate ratio 99.4772576%, the correct assessment of the Property for 2019 is no higher than \$460,942.

14. Based on the tax rate of \$19.2751 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2019 should be no higher than \$8,885.

15. 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 \$6,784.

16. Claimant is entitled to a refund of 2019 tax in the amount of \$6,784, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

17. The amount of this claim is \$6,784, plus interest thereon.

Gina Kozlik, Clerk
January 27, 2020
Page 3

Dated at Madison, Wisconsin, this 27th day of January, 2020.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Don M. Millis". The signature is fluid and cursive, with a prominent loop at the beginning and a long horizontal stroke extending to the right.

Don M. Millis
Agent for Claimant

42904765