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R. O. No. 121 - 21 - 22. By City Clerk. February 7, 2022.

Submitting a claim for excessive assessment from Reinhart Attorneys at Law regarding Tax Parcel No. 59281505650 (Bader State Lofts LP).

CITY CLERK

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JAN 31 2022

MKC #22-21



Reinhart Boerner Van Deuren s.c.
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January 26, 2022

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CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

Meredith DeBruin, Clerk
City of Sheboygan
City Hall
828 Center Avenue, Suite 103
Sheboygan, WI 5308

Process Server 
Date: 1/31/22 Time: 1:10 pm
 Personal Substitute
 Posted Corporate

Dear Clerk:

Re: Tax Parcel No. 59281505650

Now comes Claimant, Badger State Lofts LP, owner of parcel 59281505650 0 (the "Property") in Sheboygan, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Sheboygan (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 828 Center Avenue in the City.

4. The Property is located at 1031 Maryland Avenue within the City and is identified in the City's records as Tax Parcel No. 59281505650.

5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 78.6759827% as of January 1, 2021.

6. For 2021, property tax was imposed on property in the City at the rate of \$26.210405 per \$1,000 for of the assessed value for Property.

7. For 2021, the City's assessor set the assessment of the Property at \$2,759,000.

8. Claimant did not receive any notice of the changed assessment pursuant to Wis. Stat. § 70.365. Therefore, Claimant was not required to comply with City's Board of Review procedures pursuant to Wis. Stat. § 74.37(4)(a).

9. The City imposed tax on the Property in the amount of \$374,992.28.

10. Claimant timely paid the property taxes imposed by the City on the Property for 2021, or the required installment thereof.

11. The fair market value of the Property as of January 1, 2021 was no higher than \$6,500,000.

12. Based on the aggregate ratio 78.6759827%, the correct assessment of the Property for 2021 is no higher than \$5,113,939.

13. Based on the tax rate of \$26.210405 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2021 should be no higher than \$134,038.

14. The 2021 assessment of the Property, as set by the City's Board of Assessors 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 \$240,954.

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 \$240,954, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

18. The amount of this claim is \$240,954, plus interest thereon.

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

Sincerely yours,



Don M. Millis
Agent for Claimant

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