

**CITY OF SHEBOYGAN
R. O. 102-23-24**

BY CITY CLERK.

FEBRUARY 5, 2024.

Submitting a claim from Rogahn Jones regarding excessive assessment on Parcel No. 59281215133 (SCF RC Funding IV LLC).



9:48 am

PROCESS SERVER
TIME ~~9:48 AM~~ : ~~9:48 AM~~ DATE ~~1/31/24~~ 1/31/24
 PERSONAL SUBSTITUTE
 POSTED CORPORATE

January 30, 2023

CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

Ms. Meredith DeBruin, Clerk
City of Sheboygan
828 Center Ave, Suite 103
Sheboygan, WI 53081

RE: Tax Parcel No. 59281215133

Dear Clerk:

Now comes Claimant, SCF RC Funding IV LLC, owner of parcel 59281215133 (referred to as the "Property") in the City of Sheboygan, Wisconsin, by Claimant's attorneys and agents, Rogahn Jones LLC (Agent Authorization filed concurrently herewith), and files this Claim for Excessive Assessment against the City of Sheboygan (the "City"), pursuant to Wis. Stat. Section 74.37. Should this claim be disallowed, you are hereby directed to serve any such notice of disallowance on the undersigned agent of the Claimant.

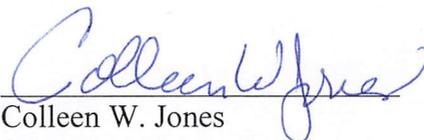
1. This Claim is brought under Wis. Stat. Section 74.37(2)(a), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2023, plus statutory interest, with respect to the Property.
2. Claimant is the owner of the Property, is responsible for the payment of property taxes 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 Ave, in the City.
4. The Property is located at 595 S Taylor Dr (primary) and 613 S Taylor Dr within the City.

5. The Property's Tax Parcel No. is 59281215133 as identified in the City's records.
6. The Wisconsin Department of Revenue determined that the aggregate ratio of assessed property value in the City to its fair market value was 0.9729 as of January 1, 2023.
7. For 2023, property tax was imposed on property in the City at the rate of \$16.1285 per \$1,000.00 of the assessed value for property.
8. For 2023, the City's assessor set the assessment of the Property at \$11,215,200.
9. Claimant appealed the 2023 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. Section 70.47 and otherwise complying with all of the requirements of Wis. Stat. Section 70.47, except Wis. Stat. Section 70.47(13).
10. Claimant timely appealed to the Board of Review and timely requested a hearing with the Board of Review.
11. The City imposed tax on the Property in the amount of \$180,884.64.
12. Claimant timely paid the property taxes imposed by the City on the Property for 2023, or the required installment thereof.
13. The fair market value of the Property as of January 1, 2023, was no higher than \$8,348,226.95.
14. Based on the aggregate ratio of 0.9729, the correct assessment of the Property for 2023 is no higher than \$8,121,990.
15. Based on the tax rate of \$16.1285 per \$1,000.00 of assessed value, the correct amount of property tax on the Property for 2023 should be no higher than \$130,995.51.
16. The 2023 assessment of the Property, as set by the City's Board of Review was excessive and, upon information and belief, violated Article VIII, Section 1 (known as the "Uniformity Clause") of the Wisconsin Constitution. As a result, the property tax imposed on the Property for 2023 was excessive in at least the amount of \$49,889.13.
17. Claimant is entitled to a refund of 2023 tax in the amount of \$49,889.13, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

18. The amount of this claim is \$49,889.13, plus interest thereon.

Dated at Waukesha, Wisconsin, this 29th day of January 2024.

Very truly yours,

A handwritten signature in blue ink that reads "Colleen W. Jones". The signature is written in a cursive style and is positioned above a horizontal line.

Colleen W. Jones

Agent for Claimant,

SCF RC Funding IV LLC,

owner of parcel 59281215133

Main Office: (262) 347-4444

Direct Dial: (262) 347-4550

cjones@rogahnjones.com

Agent Authorization

for Property Assessment Appeals

If an agent is representing the property owner or municipality, the property owner or municipality must provide prior written authorization for the agent to represent the company or municipality when contacting the reviewing authority.

Section 1: Property Owner and Property Information

Company/property owner name SCF RC Funding IV LLC			Taxation district (Check one) <input type="checkbox"/> Town <input type="checkbox"/> Village <input checked="" type="checkbox"/> City		County Sheboygan
Mailing address 902 Carnegie Ctr Ste 520			Street address of property 595 S Taylor Dr		
City Princeton	State NJ	Zip 08540-6531	City Sheboygan	State WI	Zip 53081
Parcel number 59281215133	Phone (609) 415 - 3504	Email cjones@rogahnjones.com		Fax () -	

Section 2: Authorized Agent Information

Name / title Colleen Jones and Terry Booth, Attorneys			Company name Rogahn Jones, LLC		
Mailing address N16W23233 Stone Ridge Dr, Suite 270			Phone (262) 347 - 4550	Fax () -	
City Waukesha	State WI	Zip 53133	Email cjones@rogahnjones.com		

Section 3: Agent Authorization

Agent Authorized for: (check all that apply) <input type="checkbox"/> Manufacturing property assessment appeals (BOA) <input type="checkbox"/> Access to manufacturing assessment system (MAS) <input type="checkbox"/> Wisconsin Department of Revenue 70.85 appeals <input type="checkbox"/> Municipal Board of Review <input checked="" type="checkbox"/> Other <u>Circuit Court</u>	Enter Tax Years of Authorization _____ _____ _____ 2023
Authorization expires: <u>12 - 31 - 2025</u> (unless rescinded in writing prior to expiration) <small>(mm - dd - yyyy)</small>	
Send notices and other written communications to: (check one or both) <input checked="" type="checkbox"/> Authorized Agent <input type="checkbox"/> Property Owner	

Section 4: Agreement/Acceptance

I understand, agree and accept:

- The assessor's office may divulge any information it may have on file concerning this property
- My agent has the authority and my permission to accept a subpoena concerning this property on my behalf
- I will provide all information I have that will assist in the discussion and resolution of any assessment appeal of this property
- Signing this document does not relieve me of personal responsibility for timely reporting changes to my property and paying taxes, or penalties for failure to do so, as provided under Wisconsin tax law
- A photocopy and/or faxed copy of this completed form has the same authority as a signed original
- If signed by a corporate officer, partner, or fiduciary on behalf of the owner, I certify that I have the power to execute this Agent Authorization form

Section 5: Owner Grants Authorization

Owner Sign Here ▶	Owner name (please print) Peter M. Mavoides, President & CEO	
		
	Company or title SCF RC Funding IV LLC	Date (mm-dd-yyyy) 01 - 29 - 2024