

MEMO: 2014 Claims for Excessive Real Estate Assessment
DATE: 04/8/15
TO: Finance Committee
FROM: DeAnn Brosman, City Assessor

Walgreens – Parcels # 31-4-6162-01, 5-1173-00, 6-7601-00, 5-4253-00, 5-4250-00

Walgreens has filed a claim for Excessive Assessment on four of their stores and an associated parking lot. The assessed values were sustained at the 2014 Board of Review where no new evidence was presented. This claim is a continuation of 2011-2013 claims which were denied by City Council and are being pursued in circuit court. This claim must be filed with the city annually in order for Walgreens to preserve their litigation rights.

The circuit court proceedings were “stayed” pending the outcome of Walgreens v. the City of Oshkosh. In December 2014, the Oshkosh Appellate Court ruled in favor of Walgreens. As a result, our judge has ordered that we have a mediation session with Walgreens by November. **I am recommending denial of this claim to allow for these legal proceedings to occur.**

*****A notice was mailed to the claimants on March 31st notifying them of the dates/times for the Finance Committee meeting and City Council meeting.**



Handwritten signature and numbers: 1145, 23, 13

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

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FILED
MAR 27 2015
CITY CLERK

January 20, 2015

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

CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

Dawn Collins, Clerk
City of Appleton
100 N. Appleton Street
Appleton, WI 54911

Dear Clerk:

Re: Tax Parcel Nos.: 31-4-6162-01, 31-5-1173-00, 31-5-7601-00 & 31-5-4253-00 (combined with 31-5-4250-00)

Now comes Claimant, Walgreen Co., tenant of parcels 31-4-6162-01, 31-5-1173-00, 31-5-7601-00 and 31-5-4253-00 (combined with 31-5-4250-00) (the "Properties") in Appleton, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Appleton (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 2014, plus statutory interest, with respect to the Properties.
2. Claimant is the tenant on the Properties, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Properties 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 101 North Appleton Street, in the City.
4. The Properties are located at 3330 E. Calumet Street, 700 West College, 2803 North Meade Street and 729 West Northland Avenue within the City, and are identified in the

Dawn Collins, Clerk
January 20, 2015
Page 2

City records as Tax Parcel Nos. 31-4-6162-01, 31-5-1173-00, 31-5-7601-00 and 31-5-4253-00 (combined with 31-5-4250-00).

5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 101.9311574% as of January 1, 2014.

6. For 2014, property tax was imposed on property in the City at the rate of \$22.265 per \$1,000 for of the assessed value for Property.

7. For 2014, the City's assessor set the assessment of the Properties as follows:

31-4-6162-01	\$3,400,000
31-5-1173-00	\$3,600,000
31-6-7601-00	\$3,768,000
31-5-4253-00 (combined with 31-5-4250-00):	\$5,301,000

8. Claimant appealed the 2014 assessment of the Properties 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 the Claimant's objection and sustained the assessment on the merits as follows:

31-4-6162-01	\$3,400,000
31-5-1173-00	\$3,600,000
31-6-7601-00	\$3,768,000
31-5-4253-00 (combined with 31-5-4250-00):	\$5,301,000

10. The City imposed tax on the Properties as follows:

31-4-6162-01	\$75,701
31-5-1173-00	\$80,154
31-6-7601-00	\$83,895

31-5-4253-00 (combined with 31-5-4250-00):	\$118,027
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11. Claimant is timely paying the property taxes imposed by the City on the Properties for 2014, or the required installment thereof.

12. The fair market value of the Properties as of January 1, 2014 was no higher than the following:

31-4-6162-01	\$2,000,000
31-5-1173-00	\$2,000,000
31-6-7601-00	\$1,885,940
31-5-4253-00 (combined with 31-5-4250-00)	\$1,885,940

13. Based on the aggregate ratio of 101.9311574%, the correct assessments of the Properties for 2014 is no higher than the following:

31-4-6162-01	\$2,038,623
31-5-1173-00	\$2,038,623
31-6-7601-00	\$1,922,360
31-5-4253-00 (combined with 31-5-4250-00)	\$1,922,360

Dawn Collins, Clerk
January 20, 2015
Page 4

14. Based on the tax rate of \$22.265 per \$1,000 of assessed value, the correct amount of property tax on the Properties for 2014 should be no higher than the following:

31-4-6162-01	\$45,390
31-5-1173-00	\$45,390
31-6-7601-00	\$42,801
31-5-4253-00 (combined with 31-5-4250-00)	\$42,801

15. The 2014 assessments of the Properties, as set by the City's Board of Review were 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 Properties for 2014 were excessive in at least the amount of \$181,394.

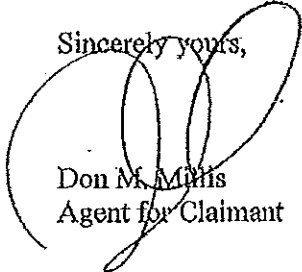
16. Claimant is entitled to a refund of 2014 tax in the amount of \$181,394, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

17. The amount of this claim is \$181,394, plus interest thereon.

Dawn Collins, Clerk
January 20, 2015
Page 5

Dated at Madison, Wisconsin, this 20th day of January, 2015.

Sincerely yours,

A handwritten signature in black ink, consisting of several overlapping loops and curves, positioned above the typed name.

Don M. Mills
Agent for Claimant

27867150



"...meeting community needs...enhancing quality of life."

City of Appleton
City Assessor
100 N. Appleton St.
Appleton, WI 54911
920-832-5850

Attn: Don Millis
Reinhart Boerner Van Deuren s.c.
PO Box 2018
Madison WI 53701-2018

March 31st, 2015

RE: WI Statute 74.37 Claims for Excessive Assessment – Walgreens Pharmacy parcels

Dear Attorney Millis,

Your 2014 claims for Excessive Assessment on the following five parcels will be submitted to the city's Finance Committee for approval or denial next Wednesday, April 8th. If you would like to attend the meeting, it will be held at 4:30 pm in room A/B on 6th Fl. of City Hall, 100 N. Appleton St.

- Parcel 31-4-6162-01 at 3330 E Calumet St.
- 31-5-1173-00 at 700 W College Ave.
- 31-5-4253-00 at 729 W Northland Ave.
- 31-5-4250-00 adjacent parking lot.
- 31-6-7601-00 at 2803 N Meade St.

The Finance Committee's decision will be voted on at the Wednesday, April 22nd City Council meeting. I would recommend that you contact our City Clerk at 920-832-6448 prior to these meeting dates to confirm that the item is on the agenda and to discuss the procedures required to speak on the item if you so desire. Feel free to contact our City Attorney if you have other questions.

Sincerely,

DeAnn Brosman
City Assessor