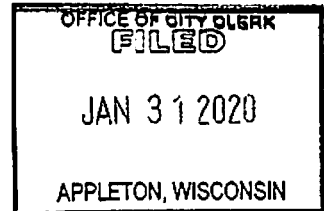


# HUSCH BLACKWELL

Joseph A. Pickart  
Partner

555 East Wells Street, Suite 1900  
Milwaukee, WI 53202-3819  
Direct: 414-978-5541  
Fax: 414-223-5000  
Joseph.Pickart@huschblackwell.com



January 30, 2020

## VIA PERSONAL SERVICE

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

**Re: Rennes Development Company LLP**  
**301 E. Florida Avenue**  
**Tax Key No. 201-316750401**

Dear Sir or Madam:

On behalf of Rennes Development Company LLP (herein referred to as "Rennes"), and pursuant to Wis. Stat. § 74.37, we file this protective claim for an excessive assessment against the City of Appleton ("City") to recover that amount of the general property tax imposed on the above-referenced parcel of real property ("Property") because the City's January 1, 2019 assessment (the "2019 Assessment") was excessive.

The City's 2019 Assessment exceeded the Property's fair market value by no less than \$2,060,400. Accordingly, Rennes' refund claim is in the amount of no less than \$41,385, plus any interest as provided by law. Attached as Exhibit A is a copy of the 2019 tax bill.

Rennes has complied with the procedures for objecting to the 2019 Assessment under Wis. Stat. § 70.47 and, in particular, timely appealed the assessment to the Board of Review. Rennes has not contested the 2019 Assessment of the Property under Wis. Stat. §§ 70.47(13) (action for certiorari) or 70.85 (review by the Wisconsin Department of Revenue).

Despite the excessive assessment of the Property, Rennes has paid or will timely pay in full the tax alleged to be due.

By this letter, Rennes has stated a valid claim to recover taxes paid with respect to an excessive assessment on the Property for the 2019 tax year. Rennes respectfully requests that the City act on this claim within 90 days from the date of service thereof.

Contact the undersigned with any questions regarding this matter.

Very truly yours,

A handwritten signature in black ink, appearing to read "J. Pickart".

Joseph A. Pickart

Parcel #: **PAY 1<sup>ST</sup> INSTALLMENT - \$ 36,343.74**  
 201 316750401  
 RENNES D  
**OR**  
**PAY FULL PAYMENT - \$ 145,372.74**  
 Bill #: 459291 BY Jan 31, 2020

SEND THIS STUB AND MAKE CHECK PAYABLE TO:  
 CITY OF APPLETON  
 FINANCE DEPARTMENT  
 PO BOX 2519  
 APPLETON, WI 54912



If receipt is needed send a self addressed stamped envelope

Parcel #: **PAY 2<sup>ND</sup> INSTALLMENT - \$ 36,343.00**  
 201 316750401  
 RENNES D  
**DUE BY March 31, 2020**  
 Bill #: 459291 REMEMBER TO PAY TIMELY  
 TO AVOID INTEREST PENALTY

SEND THIS STUB AND MAKE CHECK PAYABLE TO:  
 CITY OF APPLETON  
 FINANCE DEPARTMENT  
 PO BOX 2519  
 APPLETON, WI 54912



If receipt is needed send a self addressed stamped envelope

Parcel #: **PAY 3RD INSTALLMENT - \$ 36,343.00**  
 201 316750401  
 RENNES D  
**DUE BY May 31, 2020**  
 Bill #: 459291 REMEMBER TO PAY TIMELY  
 TO AVOID INTEREST PENALTY

SEND THIS STUB AND MAKE CHECK PAYABLE TO:  
 CITY OF APPLETON  
 FINANCE DEPARTMENT  
 PO BOX 2519  
 APPLETON, WI 54912



If receipt is needed send a self addressed stamped envelope.

Parcel #: **PAY 4TH INSTALLMENT - \$ 36,343.00**  
 201 316750401  
 RENNES D  
**DUE BY July 31, 2020**  
 Bill #: 459291 REMEMBER TO PAY TIMELY  
 TO AVOID INTEREST PENALTY

SEND THIS STUB AND MAKE CHECK PAYABLE TO:  
 CITY OF APPLETON  
 FINANCE DEPARTMENT  
 PO BOX 2519  
 APPLETON, WI 54912



If receipt is needed send a self addressed stamped envelope.

| FOR INFORMATION PURPOSES ONLY - Voter Approved Temporary Tax Increases |                        |                                            |                    |                     |                        |                                            |                    |
|------------------------------------------------------------------------|------------------------|--------------------------------------------|--------------------|---------------------|------------------------|--------------------------------------------|--------------------|
| Taxing Jurisdiction                                                    | Total Additional Taxes | Total Additional Taxes Applied to Property | Year Increase Ends | Taxing Jurisdiction | Total Additional Taxes | Total Additional Taxes Applied to Property | Year Increase Ends |
|                                                                        |                        |                                            |                    |                     |                        |                                            |                    |

RENNES DEVELOPMENT COMPANY  
 LLP  
 Property Address: 301 E FLORIDA AVE

STATE OF WISCONSIN - OUTAGAMIE COUNTY  
 REAL ESTATE TAX BILL FOR 2019

Bill No. 459291  
 Parcel No. 201 316750401

| Assessed Value Land                                         | Assd. Value Improve | Tot. Assessed Value                                                                               | Ave. Assmt. Ratio                   | Est. Fair Mkt. Land | Est. Fair Mkt. Improve                                        | Total Est. Fair Mkt. |                                                                                                                                                                                                            |
|-------------------------------------------------------------|---------------------|---------------------------------------------------------------------------------------------------|-------------------------------------|---------------------|---------------------------------------------------------------|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 455,400                                                     | 6,785,000           | 7,240,400                                                                                         | 0.9831295450                        | 463,200             | 6,901,400                                                     | 7,364,600            | <input type="checkbox"/> A star in this box means unpaid prior years taxes                                                                                                                                 |
| TAXING JURISDICTION                                         |                     | 2018                                                                                              | 2019                                | 2018                | 2019                                                          | % Tax Change         | NET PROPERTY TAX \$ 145,372.74                                                                                                                                                                             |
|                                                             |                     | Est. State Aids Allocated Tax Dist.                                                               | Est. State Aids Allocated Tax Dist. | Net Tax             | Net Tax                                                       |                      |                                                                                                                                                                                                            |
| STATE                                                       |                     | 0                                                                                                 | 0                                   | 0.00                | 0.00                                                          |                      |                                                                                                                                                                                                            |
| COUNTY                                                      |                     | 1,678,697                                                                                         | 1,860,714                           | 35,596.38           | 26,914.38                                                     | -24.4%               |                                                                                                                                                                                                            |
| LOCAL                                                       |                     | 11,890,712                                                                                        | 11,937,448                          | 66,335.28           | 60,480.13                                                     | -8.8%                |                                                                                                                                                                                                            |
| APPLETON SCH                                                |                     | 81,110,217                                                                                        | 85,339,599                          | 55,493.99           | 50,507.68                                                     | -9.0%                |                                                                                                                                                                                                            |
| FOX VALLEY TECH                                             |                     | 4,871,658                                                                                         | 5,146,020                           | 8,264.16            | 7,530.22                                                      | -8.9%                |                                                                                                                                                                                                            |
| TOTAL                                                       |                     | 79,351,284                                                                                        | 84,263,779                          | 185,689.61          | 145,431.81                                                    | -12.2%               |                                                                                                                                                                                                            |
| FIRST DOLLAR CREDIT                                         |                     |                                                                                                   |                                     | -60.74              | -69.07                                                        | -2.7%                |                                                                                                                                                                                                            |
| LOTTERY AND GAMING CREDIT                                   |                     |                                                                                                   |                                     | 0.00                | 0.00                                                          | 0.0%                 |                                                                                                                                                                                                            |
| NET PROPERTY TAX                                            |                     |                                                                                                   |                                     | 165,629.07          | 145,372.74                                                    | -12.2%               |                                                                                                                                                                                                            |
| School taxes reduced by school levy tax credit \$ 10,753.76 |                     | Important: This description is for property tax bill only and may not be a full legal description |                                     |                     | Net Assessed Value Rate (Does NOT reflect Credits) 0.02008616 |                      | <b>Total Due FOR FULL PAYMENT BY</b><br><b>Jan 31, 2020 \$ 145,372.74</b><br>Warning: If not paid by due dates, installments option is lost and total tax is delinquent subject to interest (see reverse). |

TDR/RDC CONDOMINIUM UNIT 2 (DOC 1871461) PRT LOT 1 CSM #8122 (DOC 1870488) PT SE 1/4 SEC 14 T21N R17E

PRESORTED  
 FIRST CLASS MAIL  
 U.S. POSTAGE PAID  
 UMS

FROM CITY OF APPLETON  
 FINANCE DEPARTMENT  
 PO BOX 2519  
 APPLETON, WI 54912

ADDRESS SERVICE REQUESTED  
 IMPORTANT REMINDER  
 FIRST INSTALLMENT OR PAYMENT IN FULL

MUST BE MADE BY - Jan 31, 2020

Tax Statement

201 316750401  
 RENNES DEVELOPMENT COMPANY  
 LLP  
 261 FRENCH ST  
 PESHTIGO WI 54157

