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October 1, 2013

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CLAIM FOR EXCESSIVE ASSESSMENT

SENT VIA E-MAIL

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

Dear Clerk:

Re: Tax Parcel No. 31-4-6162-08

Now comes Claimant, Target Corporation¹, owner of parcel 31-4-6162-08 (the "Property") 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 2013, plus statutory interest, with respect to the Property.

2. Claimant is the owner on 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 100 N. Appleton Street, in the City.

¹ The owner of the Property is identified on the tax bill by its former name, Dayton Hudson Corporation. However, there has been a name change, and the correct name of the owner of the Property is Target Corporation.

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4. The Property is located at 1800 South Kensington Drive within the City, and is identified in the City records as Tax Parcel No.: 31-4-6162-08.

5. For 2013, property tax was imposed on property in the City at the anticipated rate of \$22.22 per \$1,000 for of the assessed value for Property.

6. For 2013, the City's assessor set the assessment of the Property at \$8,050,000.

7. Claimant appealed the 2013 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).

8. The City's Board of Review heard the Claimant's objection and sustained the assessment on the merits at \$8,050,000.

9. Based on the assessment and the estimated tax rate described in paragraphs 5 and 6, the City anticipates to impose tax on the Property in the amount of \$178,834.

10. Claimant is timely paying the property taxes imposed by the City on the Property for 2013, or the required installment thereof.

11. The assessed value of the Property as of January 1, 2013 should be no higher than \$6,630,900.

12. Based on the tax rate of \$22.22 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2013 should be no higher than \$147,306.

13. The 2013 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 (i.e., the Uniformity Clause) of the Wisconsin Constitution. As a result, the property tax imposed on the Property for 2013 was excessive in at least the amount of \$31,528.

16. Claimant is entitled to a refund of 2013 tax in the amount of \$31,528, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

17. The amount of this claim is \$31,528, plus interest thereon.

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Dated at Madison, Wisconsin, this 1st day of October, 2013.

Sincerely yours,



Don M. Millis
Agent for Claimant

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