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APPLETON, WISCONSIN

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January 21, 2016

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CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

Kami Scofield, Clerk City of Appleton 100 North Appleton Street Appleton, WI 54911-4702

Dear Clerk:

JAN 28 2016

CITY OF APPLETON
CITY ATTORNEY

Re: Tax Parcel No. 31-5-4252-00

Now comes Claimant, Associated Bank., owner of parcel 31-5-4252-00 (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 2015, 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 100 North Appleton Street in the City.
- 4. The Property is located at 2701 Richmond Street within the City and is identified in the City's records as Tax Parcel No. 31-5-4252-00.
- 5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 99.556059% as of January 1, 2015.

- 6. For 2015, property tax was imposed on property in the City at the rate of \$22.42883 per \$1,000 for of the assessed value for Property.
 - 7. For 2015, the City's assessor set the assessment of the Property at \$2,850,000.
- 8. Claimant appealed the 2015 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).
- 9. The City's Board of Review heard the Claimant's objection and sustained the assessment on the merits at \$2,850,000.
 - 10. The City imposed tax on the Property in the amount of \$63,922.14.
- 11. Claimant timely paid the property taxes imposed by the City on the Property for 2015, or the required installment thereof.
- 12. The fair market value of the Property as of January 1, 2015 was no higher than \$1,900,000.
- 13. Based on the aggregate ratio 99.556059%, the correct assessment of the Property for 2015 is no higher than \$1,891,565.12.
- 14. Based on the tax rate of \$22.42883 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2015 should be no higher than \$42,425.59.
- 15. The 2015 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 2015 was excessive in at least the amount of \$21,496.55.
- 16. Claimant is entitled to a refund of 2015 tax in the amount of \$21,496.55, or such greater amount as may be determined to be due to Claimant, plus statutory interest.
 - 17. The amount of this claim is \$21,496.55, plus interest thereon.

Dated at Madison, Wisconsin, this 21st day of January, 2016.

Sincerely yours

Don M. Millis Agent for Claimant

DMILLIS/33398470