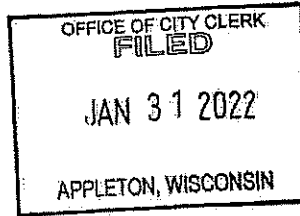


Reinhart  
Attorneys at Law



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

22 East Mifflin Street  
Suite 700  
Madison, WI 53703

Telephone: 608.229.2200  
Fax: 608.229.2100  
reinhartlaw.com

Process Server *[Signature]*  
Time 3:24 P.M. Date 1/31/2022  
Address Served 100 North Appleton St  
Appleton, WI 54911  
Person Served City Clerk,  
City of Appleton

January 26, 2022

Don M. Millis  
Direct Dial: 608-229-2234  
dmillis@reinhartlaw.com

### CLAIM FOR EXCESSIVE ASSESSMENT

#### SERVED BY PROCESS SERVER

Kami Lynch, City Clerk  
City of Appleton  
100 North Appleton Street  
Appleton, WI 54911-4799

Dear Ms. Lynch:

Re: Tax Parcel No. 311651039

Now comes Claimant, Manos Holdings North Appleton, LLC, owner of parcel 311651039 (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 2021, 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 2115 E. Evergreen Drive within the City and is identified in the City's records as Tax Parcel No. 311651039.

5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 88.31670140% as of January 1, 2021.

6. For 2021, property tax was imposed on property in the City at the rate of \$20.9375 per \$1,000 for of the assessed value for Property.
7. For 2021, the City's assessor set the assessment of the Property at \$1,754,300.
8. Claimant appealed the 2021 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 Claimant's objection and sustained the assessment at \$1,754,300.
10. The City imposed tax on the Property in the amount of \$36,730.65.
11. Claimant timely paid the property taxes imposed by the City on the Property for 2021, or the required installment thereof.
12. The fair market value of the Property as of January 1, 2021 was no higher than \$700,000.
13. Based on the aggregate ratio 88.31670140%, the correct assessment of the Property for 2021 is no higher than \$618,217.
14. Based on the tax rate of \$20.9375 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2021 should be no higher than \$12,944.
15. The 2021 assessment of the Property, as set by the City's Board of Review and compared with other properties in the City 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 2021 was excessive in at least the amount of \$23,787.
16. Upon information and belief the City will take the position that the assessment of property in the City is at market value and, if true, then an over assessment of the Property constitutes a Uniformity Clause violation. As a result of the assessment of the Property, the Property bears an unreasonably disproportionate share of taxes on an ad valorem basis.
17. Claimant is entitled to a refund of 2021 tax in the amount of \$23,787, or such greater amount as may be determined to be due to Claimant, plus statutory interest.
18. The amount of this claim is \$23,787, plus interest thereon.

Kami Lynch, City Clerk  
January 26, 2022  
Page 3

Dated at Madison, Wisconsin, this 26<sup>th</sup> day of January, 2022.

Sincerely yours,

A handwritten signature in black ink, appearing to read "DM", written over a faint, dotted grid background.

Don M. Millis  
Agent for Claimant

46654519

Parcel #: **PAY 1<sup>ST</sup> INSTALLMENT - \$ 9,169.23**  
 311651039  
 MANOS HO

**Bill #: PAY FULL PAYMENT - \$ 36,673.23**  
 620826 BY Jan 31, 2022

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 - \$ 9,168.00**  
 311651039  
 MANOS HO

**Bill #: DUE BY March 31, 2022**  
 620826 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 3<sup>RD</sup> INSTALLMENT - \$ 9,168.00**  
 311651039  
 MANOS HO

**Bill #: DUE BY May 31, 2022**  
 620826 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 4<sup>TH</sup> INSTALLMENT - \$ 9,168.00**  
 311651039  
 MANOS HO

**Bill #: DUE BY July 31, 2022**  
 620826 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							
Total Additional Taxes Applied to Property				Total Additional Taxes Applied to Property			
Taxing Jurisdiction	Taxes	Year Increase	Ends	Taxing Jurisdiction	Taxes	Year Increase	Ends

MANOS HOLDINGS NORTH APPLE

STATE OF WISCONSIN - OUTAGAMIE COUNTY  
 REAL ESTATE TAX BILL FOR 2021

Bill No. 620826  
 Parcel No. 311651039

Property Address: 2115 E EVERGREEN DR

Assessed Value Land	Assd. Value Improve	Tot. Assessed Value	Ave. Assmt. Ratio	Est. Fair Mkt. Land	Est. Fair Mkt. Improve	Total Est. Fair Mkt.	
345,300	1,409,000	1,754,300	0.8831670140	391,000	1,595,400	1,986,400	<input type="checkbox"/> A star in this box means unpaid prior years taxes
TAXING JURISDICTION		2020	2021	2020	2021	% Tax Change	NET PROPERTY TAX \$
		Est. State Aids Allocated Tax Dist.	Est. State Aids Allocated Tax Dist.	Net Tax	Net Tax		
COUNTY		1,822,041	1,883,976	6,506.41	6,655.22	2.3%	36,673.23
LOCAL		12,107,754	12,138,516	15,390.42	15,608.99	1.4%	
APPLETON SCH		64,101,637	66,083,591	12,248.14	12,673.20	3.5%	
FOX VALLEY TECH		5,046,473	5,283,564	1,851.61	1,793.24	-3.2%	
TOTAL		83,077,905	85,389,647	35,996.58	36,730.65	2.0%	
FIRST DOLLAR CREDIT				-56.50	-57.42	1.8%	
LOTTERY AND GAMING CREDIT				0.00	0.00	0.0%	
NET PROPERTY TAX				35,940.08	36,673.23	2.0%	
School taxes reduced by school levy tax credit \$ 2,532.04		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) 0.02093750	Warning: If not paid by due dates, installments option is lost and total tax is delinquent subject to interest (see reverse).	
				Total Due FOR FULL PAYMENT BY		Jan 31, 2022 \$ 36,673.23	

CSM 5372 LOT 1 VOL 31 DOC 1713798 BEING PRT OF LOT 1 OF CSM 5087 AND PRT OF NW1/4 OF NW1/4 SEC18 T21N R18E EXCEPT DOC 1872656 FOR RW

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, 2022

Tax Statement

311651039  
 MANOS HOLDINGS NORTH APPLE  
 C/O DENTAL ASSOCIATES  
 3333 N MAYFAIR RD #311  
 MILWAUKEE WI 53222-3219