

RECEIVED

JAN 08 2018

CITY OF WEST ALLIS  
CITY CLERK

### CLAIM FOR EXCESSIVE ASSESSMENT

TO: City Clerk  
City of West Allis  
7525 W Greenfield Ave  
Room 108  
West Allis, WI 53214

Now comes Claimant, Sam's Real Estate Business Trust, tenant on parcel number 449-9981-019 (the "Property") in West Allis, Wisconsin, by Claimant's agent/attorney Robert Hill Law, Ltd., and files this Claim for Excessive Assessment against the City of West Allis (the "City"), pursuant to WIS.STAT. § 74.37.

1. Claimant is the tenant on the property, located at 1540 S 108<sup>th</sup> Street, West Allis, Wisconsin, is responsible for taxes on the Property and is authorized to bring this claim in its own name.

2. For 2017, property in the City was assessed at 100.8% of its fair market value as of January 1, 2017, and was taxed at \$28.277623 per \$1,000 of assessed value.

3. The 2017 assessment of the property was set by the City Assessor's office at \$11,061,800.

4. Claimant made a timely appeal to the Board of Review, and the Board determined the 2017 Final Assessment to be \$10,210,000.

5. Based on this assessment, the City imposed a tax of \$288,639.81 on the Property.

6. The fair market value of the Property for the 2017 assessment is no higher than \$7,142,857. This value is derived from sales of comparable properties and by ascertaining the fair market rent for the Property and capitalizing that amount, net of a vacancy and collection loss and net of expenses. In addition, the Property was not assessed uniformly in compliance with Article VIII, Section 1 of the Wisconsin Constitution.

7. Based on the assessment ratio set forth in paragraph 2, the correct assessment of the Property for the 2017 assessment should be no higher than \$7,200,000, and the correct tax on the Property for 2017 should be no higher than \$207,188.64.

8. As a result of the excessive assessment of the Property for 2017, an excess tax in at least the amount of \$81,451.17 was imposed on the Property.

9. The amount of this claim is \$81,451.17, plus interest thereon at the applicable statutory rate.

Dated at Wayzata, Minnesota this 5th day of January, 2018.

ROBERT HILL LAW, LTD.

A handwritten signature in blue ink that reads "Robert A. Hill". The signature is written in a cursive style with a large initial 'R'.

Robert A. Hill