

SERVICE AND PROCESSING OF CLAIMS

Plaintiff or Claimant: Lake States Vending

Date: 11/31/2020

In-person

Process Server

Claimant

Other _____

By mail

By email

By fax

Received by: S. Brady

➤ Hand deliver to: Ann Marie or Janel

➤ Forwarded to Attorney's Office by Ann Marie or Janel

➤ Response from Attorney's Office

➤ Common Council Agenda: Yes No



RECEIVED

JAN 31 2020

CITY OF WEST ALLIS
CITY CLERK

January 31, 2020

VIA PERSONAL SERVICE

Clerk
City of West Allis
7525 W. Greenfield Avenue
P.O. Box 14248
West Allis, WI 53092

Re: Lake States Vending, Inc.
N173 W21298 Northwest Passage
Jackson, WI 53037
Tax Key: 28072

To Whom It May Concern:

On behalf of Lake States Vending, Inc. ("Claimant"), we hereby serve this claim of unlawful tax ("Claim") on the City West Allis ("City"). You are directed to serve a copy of any notice of disallowance on the undersigned and Douglas A. Pessefall, Esq. Reinhart Boerner Van Deuren s.c., 1000 N. Water Street, Suite 1700, Milwaukee, WI 53202.

1. This Claim is brought pursuant to Wis. Stat. § 74.35 for a refund of unlawful taxes collected from the Claimant by the City for the 2019 tax year, plus interest as provided by law, with respect to certain property located in the City and known by the personal property tax Account Number 28072 ("Property").

2. At all times relevant to this Claim, the Claimant was the owner of the Property, was responsible for the payment of taxes imposed with respect to the Property and the prosecution of 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 7525 W. Greenfield Ave. West Allis, WI 53214

DW
1/31/2020
10:02 AM

4. The basis for this Claim is that one or more palpable errors specified in Wis. Stat. § 74.33(1) were made. Specifically, the Property included machinery, tools and/or patterns exempt from taxation pursuant to Wis. Stat. § 70.111(27); the Property included assets no longer used in a trade or business as of the assessment date; the Property included real property that was not subject to personal property tax and was, therefore, subject to double taxation; and/or the assessment of the Property violated the Uniformity, Due Process and Equal Protection clauses of the Wisconsin Constitution.

5. The Claimant timely filed a Statement of Personal Property on which the Claimant reported a value of approximately "0" dollars for its personal property located within the City as of January 1, 2019, which properly excluded personal property that was exempt by law from taxation.

6. Notwithstanding the Reported Value, the Property was assessed by the City at \$5,300 as of January 1, 2019 ("Assessed Value").

7. Based on the Assessed Value, the City issued the Claimant a 2019 tax bill in the amount of \$143.92.

8. However, the Assessed Value exceeded the Reported Value by \$5,300, and the 2019 tax bill should have been no more than "0" dollars.

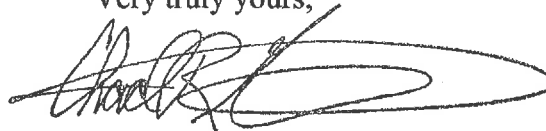
9. The Claimant timely paid the 2019 tax bill issued by the City, and is aggrieved by the levy and collection of an unlawful tax against the Property.

10. The amount of this Claim is \$143.92, plus interest.

By this letter, the Claimant stated a valid claim to recover the unlawful tax paid with respect to its Property. The Claimant respectfully requests the City to grant this Claim within 90 days from the date of service hereof.

Please date-stamp a copy of this claim and return to our waiting messenger. Please contact the undersigned with any questions.

Very truly yours,

A handwritten signature in black ink, appearing to read "Chad R. Goeman", written over a large, horizontal, oval-shaped scribble or flourish.

Chad R. Goeman

cc: Douglas A. Pessefall, Esq.