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January 19, 2018

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CLAIM FOR EXCESSIVE ASSESSMENT

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JAN 24 2018

Monica Schultz
City of West Allis
7525 W. Greenfield Avenue
West Allis, WI 53214

CITY OF WEST ALLIS
CITY CLERK

Dear Clerk:

Re: Tax Parcel No. 414-9990-001

Now comes Claimant, Felker Family, LP, owner of parcel 414-9990-001 (the "Property") in West Allis, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of West Allis (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 2017, 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 7525 West Greenfield Avenue in the City.

4. The Property is located at 333 South 108th Street within the City and is identified in the City's records as Tax Parcel No. 414-9990-001.

5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 100.8431427% as of January 1, 2017.

SM
1/24/18

January 19, 2018

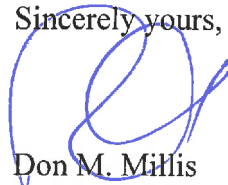
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6. For 2017, property tax was imposed on property in the City at the rate of \$28.277623 per \$1,000 for of the assessed value for Property.
7. For 2017, the City's assessor set the assessment of the Property at \$6,287,200.
8. Claimant appealed the 2017 assessment of the Property by filing timely objections 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 objections and sustained the assessment at \$6,287,200.
10. The City imposed tax on the Property in the amount of \$177,787.07.
11. Claimant timely paid the property taxes imposed by the City on the Property for 2017, or the required installment thereof.
12. The fair market value of the Property as of January 1, 2017 was no higher than \$3,500,000.
13. Based on the aggregate ratio 100.8431427%, the correct assessment of the Property for 2017 is no higher than \$3,529,135.
14. Based on the tax rate of \$28.277623 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2017 should be no higher than \$99,796.
15. The 2017 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 2017 was excessive in at least the amount of \$77,992.
16. Claimant is entitled to a refund of 2017 tax in the amount of \$77,992, or such greater amount as may be determined to be due to Claimant, plus statutory interest.
17. The amount of this claim is \$77,992, plus interest thereon.

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Dated at Madison, Wisconsin, this 19th day of January, 2018.

Sincerely yours,

A handwritten signature in blue ink, appearing to be "DM", is written over the text "Sincerely yours,".

Don M. Millis
Agent for Claimant

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