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Common Council
City of West Allis

RE: Lafollette Park LLC Unlawful Tax Claim

Dear Council Members:

The enclosed claim has been referred to this office in accordance with Section 3.05(8) of the Revised Municipal Code. This office has examined the facts of the claim and the applicable law. This office's recommendation is to resolve this claim for \$14,674.77 based on the summary below:

Facts: The Assessor's office issued a 2019 property tax bill to Lafollette Park LLC in the amount of \$114,004.97. The property was valued at \$4,132,600 based on 85 rental units and the income information provided by Lafollette Park LLC. The property in question is actually composed of 56 units.

Claim: Lafollette Park LLC is claiming that the 2019 tax is unlawful and that the prior assessment from 2018 should be used again this year. This would result in a reduction of their 2019 property taxes to \$81,182.53, which is \$32,822.44 less than the original tax bill.

Analysis: The claim should be settled, but only to the extent that it reflects the right number of units. That would result in a valuation of \$3,657,900 and a 2019 tax bill of \$99,330.20. That is a difference of \$14,674.77.

Therefore, based on the above analysis, the City Attorney Office's recommendation is to settle this claim for the amount of \$14,674.77.

Respectfully submitted,

Rebecca Hammock
Principal Assistant City Attorney