



Assessment Reduction Services, LLC

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November 3, 2022

Ms. Rebecca Grill, City Clerk
Ms. Gina Gresch, Deputy City Clerk
City of West Allis
7525 West Greenfield Avenue, Room 108
West Allis, Wisconsin 53214

**RE: Roman Electric Co.
Personal Property Claim under 74.35
ACCT 30372 222 S 114th Street**

Served in person

Dear Ms. Grill and Gresch:

We hereby file a claim under Wisconsin Statutes 74.35 [Recovery of unlawful taxes] for a portion of the personal property taxes assessed to this taxpayer for the 2022 tax year. The claim is based upon 74.33(1)(c) or (e) which states: ***The property is exempt by law from taxation, except as provided under sub. (2) or A double assessment has been made.***

The claim relates to property that is exempt under several statutory provisions including:

- 70.111(27), which states:

(27) MACHINERY, TOOLS, AND PATTERNS.

(a) In this subsection, "machinery" means a structure or assemblage of parts that transmits force, motion, or energy from one part to another in a predetermined way by electrical, mechanical, or chemical means. "Machinery" does not include a building.

(b) Beginning with the property tax assessments as of January 1, 2018, machinery, tools, and patterns, not including such items used in manufacturing.

- 70.11(39), which states:
(39) Computers. Mainframe computers, minicomputers, personal computers, networked personal computers, servers, terminals, monitors, disk drives, electronic peripheral equipment, tape drives, printers, basic operational programs, systems software, and prewritten software. The exemption under this subsection does not apply to custom software, fax machines, copiers, equipment with embedded computerized components or telephone systems,

including equipment that is used to provide telecommunications services, as defined in s. 76.80 (3). For the purposes of s. 79.095, the exemption under this subsection does not apply to property that is otherwise exempt under this chapter.

Roman Electric Co. filed their 2022 personal property tax return (PA-003) showing a reported taxable value of \$1,914,725. Based upon the adjustments agreed to by the City of West Allis included in Exhibit 1, the revised taxable value would be \$463,975. The tax rate for 2022 has not yet been determined and no tax bill has yet been issued. We ask that the City approve the claim and rescind the personal property tax on the property assessed in error accordingly.

Sincerely,

ASSESSMENT REDUCTION SERVICES, LLC



Steve Traudt

enclosure – property tax adjustment calculation

cc: Mr. Kail J. Decker, City of West Allis

Asset	ORIGINAL Schedule	Cost	Index	Original VALUE	REVISED Schedule	Revised VALUE
Material carts	D	\$ 38,709	0.925	35,806	D	35,806
Sonicwall Appliance	D	\$ 7,900	0.925	7,307	D	7,307
Office Furniture	D	\$ 417,154	0.925	385,868	D	385,868
Generator	D	\$ 15,721	0.925	14,542	C	-
Warehouse Racking	D	\$ 24,512	0.925	22,674	D	22,674
Schedule D				466,197		451,654
Low Voltage - Data /						
Internal labor	H	\$ 40,841	0.625	25,526	D-1	0
Poblocki Paving	H	\$ 167,307	0.625	104,567	R/P	0
Century Fence	H	\$ 32,489	0.625	20,306	R/P	0
Landscaping	H	\$ 56,770	0.625	35,481	R/P	0
remove skylight / roof repair/ painting	H	\$ 15,095	0.625	9,434	R/P	0
replaced drywall with frosted glass wall	H	\$ 270,849	0.625	169,281	R/P	0
Additional data -						
internal labor	H	\$ 288,822	0.625	180,514	D-1	0
Internal labor -						
electrical	H	\$ 522,818	0.625	326,761	R/P	0
Lighting	H	\$ 77,263	0.625	48,289	R/P	0
Trenching outdoor lighting	H	\$ 11,485	0.625	7,178	R/P	0
Fire Alarm	H	\$ 4,700	0.625	2,938	R/P	0
Rekey locks & automatic entrances	H	\$ 480	0.625	300	R/P	0
HVAC	H	\$ 159,271	0.625	99,545	R/P	0
Ceilings	H	\$ 335,510	0.625	209,694	R/P	0
Plumbing	H	\$ 262,278	0.625	163,924	R/P	0
Generator related						
set-up	H	\$ 3,290	0.625	2,056	C	0
Frosting on tech walls	H	\$ 30,370	0.625	18,981	R/P	0
Tax on above items	H	\$ 12,675	0.625	7,922	R/P	0
Kitchen equipment						
(microwaves / stove)	H	\$ 4,769	0.625	2,981	C	0
move HP Printer to new HQ	H	\$ 850	0.625	531	D-1	0
Signage	H	\$ 12,533	0.625	7,833	H	7,833
Sound System	H	\$ 533	0.625	333	H	333
Awning	H	\$ 1,846	0.625	1,154	H	1,154

Schedule H	1,445,528	9,320
Supplies	3000	3000
Reported value	1,914,725	463,975