

# MEMORANDUM

**TO:** Peggy Steeno, Director of Finance/Comptroller/City Treasurer  
Kris Moen, Deputy Financial Director  
Jason Williams, Interim City Assessor

**FROM:** Jenna Merten, Assistant City Attorney

**DATE:** June 22, 2017

**SUBJECT:** Write-Off Delinquent PPT Account Balance  
7 West Bistro & Ultra Lounge  
Account: 28145

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The **2016 PPT** balance for **7 West Bistro & Ultra Lounge** should be written off and removed from the books since they surrendered their Class B Tavern license on/around February 29, 2016 and are no longer located at this West Allis location. Please mark your files accordingly and contact me with any questions you may have.

Cc: Candi Sczerzen

JRM: kp  
L:\Jenna\PPT's\Memo-Writeoff & Remove.7WestBistro



City Assessor's Office  
414.302.8230  
assessor@westalliswi.gov

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# Memorandum

**To:** Kris Palmer, Principal Legal Secretary  
**From:** Chris Lorier, Property Appraiser  
**Date:** 3/17/2017  
**Re:** Assessment in Error on the 20167 Assesment Roll

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**Personal Property Account:** #28226  
**Owner's name:** New Path Hypnosis  
**Property Address:** 10809 W Lincoln Ave #104  
**Assess Value:** \$1,200  
**Corrected Value:** \$-0-  
**Taxes Billed:** \$32.78

**Reason for change:**

An Assessment in Error was made on the 2016 Assessment Roll due to a "Palpable Error" under Chapter 70.43 of the Wisconsin Statutes. Business reportedly moved August of 2015. Ownership had changed and Darcy Buelow is not responsible for this year's taxes.



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<b>Personal Property Account:</b>	<b>#7110</b>
<b>Owner's name:</b>	<b>Captain's Head Quarters</b>
<b>Property Address:</b>	<b>11226 W Greenfield Ave</b>
<b>Assess Value:</b>	<b>\$400.00</b>
<b>Corrected Value:</b>	<b>\$0</b>
<b>Taxes Billed:</b>	<b>\$10.92</b>

**Reason for change:**

An Assessment in Error was made on the 2016 Assessment Roll due to a "Palpable Error" under Chapter 70.43 of the Wisconsin Statutes. Business reportedly moved 12-23-2015. Ownership had changed and Leon Gorski is not responsible for this year's taxes.



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<b>Personal Property Account:</b>	<b>#28389</b>
<b>Owner's name:</b>	<b>All City Contracting</b>
<b>Property Address:</b>	<b>8431 W Cleveland Ave</b>
<b>Assess Value:</b>	<b>\$2,000</b>
<b>Corrected Value:</b>	<b>\$-0-</b>
<b>Taxes Billed:</b>	<b>\$54.64</b>

**Reason for change:**

An Assessment in Error was made on the 2016 Assessment Roll due to a "Palpable Error" under Chapter 70.43 of the Wisconsin Statutes. Business reportedly never moved in. All City Contracting is not responsible for this year's taxes.



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# Memorandum

**To:** Peggy Steeno, Finance Director  
Kris Palmer, Principal Legal Secretary  
**From:** Jason Williams, City Assessor  
**Date:** 3/16/2018  
**Re:** Assessment in Error on the 2017 Assessment Roll and refund of tax bill if paid.

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<b>Personal Property Account:</b>	<b>#28478</b>
<b>Owner's name:</b>	<b>Berry Family Chiropractic, LLC</b>
<b>Property Address:</b>	<b>10533 W. National Ave.</b>
<b>Assess Value:</b>	<b>\$15,100</b>
<b>Corrected Value:</b>	<b>\$-0-</b>
<b>Taxes Billed:</b>	<b>\$427.00</b>

**Reason for change:**

An Assessment in Error was made on the 2017 Assessment Roll due to a "Palpable Error" under Chapter 70.43 of the Wisconsin Statutes. Business reportedly closed in December 2016 and the owner moved out-of-state.



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**From:** Jason Williams, City Assessor

**Date:** 3/16/2018

**Re:** Assessment in Error on the 2017 Assessment Roll and refund of tax bill if paid.

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<b>Personal Property Account:</b>	<b>#28591</b>
<b>Owner's name:</b>	<b>LT Residential</b>
<b>Property Address:</b>	<b>2022 S. 114 St.</b>
<b>Assess Value:</b>	<b>\$34,400</b>
<b>Corrected Value:</b>	<b>\$-0-</b>
<b>Taxes Billed:</b>	<b>\$972.74</b>

**Reason for change:**

An Assessment in Error was made on the 2017 Assessment Roll due to a "Palpable Error" under Chapter 70.43 of the Wisconsin Statutes. Business applied for Occupancy Permit but never received it or occupied space.



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**From:** Jason Williams, City Assessor

**Date:** 3/16/2018

**Re:** Assessment in Error on the 2017 Assessment Roll and refund of tax bill if paid.

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<b>Personal Property Account:</b>	<b>#28685</b>
<b>Owner's name:</b>	<b>Metro Sales, Inc.</b>
<b>Property Address:</b>	<b>Leasing Company (scattered assets)</b>
<b>Assess Value:</b>	<b>\$222,800</b>
<b>Corrected Value:</b>	<b>\$-0-</b>
<b>Taxes Billed:</b>	<b>\$6,300.25</b>

**Reason for change:**

An Assessment in Error was made on the 2017 Assessment Roll due to a "Palpable Error" under Chapter 70.43 of the Wisconsin Statutes. Metro Sales did not place leased assets at the 11220 W. Lapham St. location. Metro Sales notified City of error in reporting and records were updated.



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# Memorandum

**To:** Peggy Steeno, Finance Director  
Kris Palmer, Principal Legal Secretary

**From:** Jason Williams, City Assessor

**Date:** 4/11/2018

**Re:** Assessment in Error on the 2017 Assessment Roll and refund of tax bill if paid.

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<b>Personal Property Account:</b>	<b>#28511</b>
<b>Owner's name:</b>	<b>Batesville Logistics</b>
<b>Property Address:</b>	<b>Warehouse</b>
<b>Assess Value:</b>	<b>\$13,700</b>
<b>Corrected Value:</b>	<b>\$400</b>
<b>Taxes Billed:</b>	<b>\$387.41</b>
<b>Taxes to be Refunded:</b>	<b>\$376.10</b>

**Reason for change:**

An Assessment in Error was made on the 2017 Assessment Roll due to a "Palpable Error" under Chapter 70.43 of the Wisconsin Statutes. Batesville Logistics did not submit a personal property return for 2017. Staff estimated the assessed value based on comparables and applied a 10% doomsday assessment penalty. Batesville notified the City





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**Date:** 3/16/2018

**Re:** Assessment in Error on the 2017 Assessment Roll and refund of tax bill if paid.

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<b>Personal Property Account:</b>	<b>#27306</b>
<b>Owner's name:</b>	<b>Mis Suenos, LLC</b>
<b>Property Address:</b>	<b>7335 W. Greenfield Ave.</b>
<b>Assess Value:</b>	<b>\$30,900</b>
<b>Corrected Value:</b>	<b>\$-0-</b>
<b>Taxes Billed:</b>	<b>\$873.78</b>

**Reason for change:**

An Assessment in Error was made on the 2017 Assessment Roll due to a "Palpable Error" under Chapter 70.43 of the Wisconsin Statutes. Assets of the restaurant were being reported to the City on two accounts (Business owner account #27306 Mis Suenos, LLC and real property owner account #28022). Business owner and real property owner discovered this and notified the City of the error in reporting. Assets will be reported by real property owner going forward.



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<b>Personal Property Account:</b>	<b>#28248</b>
<b>Owner's name:</b>	<b>CIT Finance, LLC</b>
<b>Property Address:</b>	<b>Leasing Company (scattered assets)</b>
<b>Assess Value:</b>	<b>\$7,700</b>
<b>Corrected Value:</b>	<b>\$-0-</b>
<b>Taxes Billed:</b>	<b>\$217.74</b>

### Reason for change:

An Assessment in Error was made on the 2017 Assessment Roll due to a "Palpable Error" under Chapter 70.43 of the Wisconsin Statutes. Business reported these assets on #28663 in error and therefore was double assessed.



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**To:** Peggy Steeno, Finance Director  
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**From:** Jason Williams, City Assessor

**Date:** 3/27/2018

**Re:** Assessment in Error on the 2017 Assessment Roll and refund of tax bill if paid.

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**Personal Property Account: #28444**

**Owner's name:** Chiropractic Co, LLC

**Mailing Address:** 5306 N Port Washington Rd  
Milwaukee, WI 53217

**Property Address:** 10817 W Lincoln Ave

**Assess Value:** \$32,700

**Corrected Value:** \$-0-

**Taxes Billed:** \$924.67

**Reason for change:**

An Assessment in Error was made on the 2017 Assessment Roll due to a "Palpable Error" under Chapter 70.43 of the Wisconsin Statutes. Assets of the chiropractor were reported to the City on account #28658. The above referenced account #28444 was an old account that should have been made inactive in 2016.