

January 31, 2023

City Clerk
City of West Allis
7525 W Greenfield Avenue
West Allis, WI 53214

RE: ROARING FORK LLC
Personal Property Claim under 74.35
ACCT 24237 2831 S 108th Street

We hereby file a claim for refund 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) which states: ***The property is exempt by law from taxation, except as provided under sub. (2).***

The claim relates to property that is exempt under several statutory and administrative 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.

The Wisconsin attorney general issued an opinion on January 3, 2019, clarifying the type of assets exempt under the "machinery" exemption available under 70.111(27). The opinion clarified the asset is exempt regardless of which schedule the assets had been previously reported.

Additionally, the Wisconsin Tax Appeals Commission decision in Masters Gallery [19.M.067] identified certain items in Exhibit 1 which were considered machines including washers, under counter refrigerators, and copiers. This position was allowed in amended returns filed for 35 other Qdoba locations in Wisconsin including 6 in the City of Milwaukee.

- Leasehold improvements which are properly taxed as real estate and included in the assessed value of the real estate value:

Wisconsin Property Assessment Manual defines "White Boxed" items to include finished floor system, drop ceiling, standard electrical system, standard plumbing system to include restrooms which are fully functional, standard HVAC system, fire sprinklers, storefront entries. These items are

to be included in the real estate assessment. The assessor has chosen to ignore the direct guidance and continue to assess these items as personal property.

Based upon the above items, we believe the corrected assessed value should be \$205,700. This \$389,400 reduction in assessed value results in a reduction in tax of \$10,993.

This claim is being timely filed under 74.35(5)(a), which states: ***Except as provided under par. (b), a claim under this section shall be filed by January 31 of the year in which the tax is payable.***

Roaring Fork LLC has previously paid the assessed tax of \$16800.47 with check # 101977 Therefore, the claim for refund is in the amount of \$10,993, plus any applicable interest under 74.35(4), which states: ***The amount of a claim filed under sub. (2) or an action commenced under sub. (3) may include interest computed from the date of filing the claim against the taxation district, at the rate of 0.8 percent per month.***

Sincerely,
Assessment Reduction Services, LLC



Daryl L. Ohland

enclosure – property tax agent authorization

Agent Authorization for Property Assessment Appeals

If an agent is representing the property owner or municipality, the property owner or municipality must provide prior written authorization for the agent to represent the company or municipality when contacting the reviewing authority.

Section 1: Property Owner and Property Information

Company/property owner name ROARING FORK LLC			Taxation district (Check one) <input type="checkbox"/> Town <input type="checkbox"/> Village <input checked="" type="checkbox"/> City		County MILWAUKEE
Mailing address 241 N BROADWAY, SUITE 501			Street address of property 2831 S 108TH STREET		
City MILWAUKEE	State WI	Zip 53202	City WEST ALLIS	State WI	Zip 53227
Parcel number 24237	Phone (414)962 - 4200		Email		Fax () -

Section 2: Authorized Agent Information

Name / title DARYL OHLAND / STEVE TRAUDT			Company name ASSESSMENT REDUCTION SERVICES, LLC		
Mailing address PO Box 395			Phone (920) 450 - 1411	Fax () -	
City PEWAUKEE	State WI	Zip 53072	Email DarylOhland@tax-appeal.com SteveTraudt@tax-appeal.com		

Section 3: Agent Authorization

<p>Agent Authorized for: (check all that apply)</p> <p><input type="checkbox"/> Manufacturing property assessment appeals (BOA)</p> <p><input type="checkbox"/> Access to manufacturing assessment system (MAS)</p> <p><input type="checkbox"/> Wisconsin Department of Revenue 70.85 appeals</p> <p><input checked="" type="checkbox"/> Municipal Board of Review</p> <p><input checked="" type="checkbox"/> Other <u>PA-003 and any related claims</u></p>	<p>Enter Tax Years of Authorization</p> <p>_____</p> <p>_____</p> <p><u>2022</u></p> <p><u>2021; 2022</u></p>
<p>Authorization expires: <u>12 - 31 - 23</u> (unless rescinded in writing prior to expiration)</p> <p style="text-align: center;"><small>(mm - dd - yyyy)</small></p>	
<p>Send notices and other written communications to: (check one or both) <input checked="" type="checkbox"/> Authorized Agent <input type="checkbox"/> Property Owner</p>	

Section 4: Agreement/Acceptance

I understand, agree and accept:

- The assessor's office may divulge any information it may have on file concerning this property
- My agent has the authority and my permission to accept a subpoena concerning this property on my behalf
- I will provide all information I have that will assist in the discussion and resolution of any assessment appeal of this property
- Signing this document does not relieve me of personal responsibility for timely reporting changes to my property and paying taxes, or penalties for failure to do so, as provided under Wisconsin tax law
- A photocopy and/or faxed copy of this completed form has the same authority as a signed original
- If signed by a corporate officer, partner, or fiduciary on behalf of the owner, I certify that I have the power to execute this Agent Authorization form

Section 5: Owner Grants Authorization

Owner Sign Here	Owner name (please print) James Anderson	DocuSigned by: James Anderson	Owner signature <i>James Anderson</i>	Company or title Chief Financial Officer	Date (mm-dd-yyyy) 04-07-2022