

JAN 26 2020

RECEIVED

CLAIM FOR RECOVERY OF UNLAWFUL TAXES

TO: Steven A. Braatz, Jr., City Clerk
West Allis Clerk's Office
7525 W. Greenfield Avenue
Room 108 to 110
West Allis, WI 53214

1-29-20
11:50A

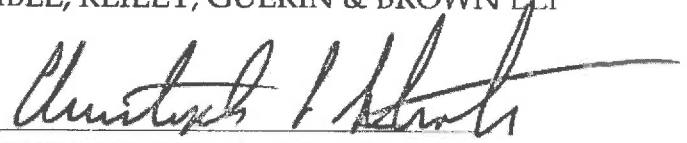
Claimant Lafollette Park, LLC, by its attorneys Gimbel, Reilly, Guerin & Brown LLP, asserts it is the owner of parcel number 442-0081-004 (the Property) located at 720 S. 92nd Street, West Allis, Wisconsin, and files this Claim for Recovery of Unlawful Taxes against the City of West Allis (the "City"), pursuant to Wis. Stat. § 74.35.

1. Claimant is the owner of the property, located at 720 S. 92nd Street, West Allis, Wisconsin, and is responsible for taxes on the Property and is authorized to bring this claim in its own name.
2. For the 2018 tax year, the Property was assessed at \$2,989,600 and the taxes on the Property were \$83,806.82.
3. For the 2019 tax year, the Property was assessed at \$4,132,600 and the taxes on the Property were \$114,004.97.
4. The Claimant investigated the substantial increase in assessed value of the Property and learned that a clerical error was made by the assessor in violation of Wis. Stat. § 74.33(1)(a).
5. The assessor mistakenly calculated the assessed value of the Property based on the Property having 85 units. However, the Property only has 56 units. This error was confirmed by the City Assessor and a true and correct copy of email correspondence confirming the error is attached hereto as Exhibit "A".
6. As a result of the clerical error of the Property for the 2019 tax year, an excess, unlawful tax in at least the amount of \$32,089.05 was imposed on the Property.
7. The amount of this claim is \$32,089.05, plus interest thereon at the applicable statutory rate.

Dated this 27th day of January, 2020.

GIMBEL, REILLY, GUERIN & BROWN LLP

By:



CHRISTOPHER L. STROHBEHN

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E: cstrohbahn@grgblaw.com

RUSSELL J. KARNES

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Attorneys for Claimant

POST OFFICE ADDRESS:

330 East Kilbourn Avenue, Suite 1170

Milwaukee, Wisconsin 53202

Telephone: 414-271-1440

Russell J. Karnes

Subject: Re: Online Form Submittal: Email Mayor Dan Devine

From: Jason Williams [mailto:jwilliams@westalliswi.gov]
Sent: Friday, January 17, 2020 3:49 PM
To: Steve Gibson <sgibson@uli.com>
Cc: Kail Decker <KDecker@westalliswi.gov>; Dan Devine <ddevine@westalliswi.gov>
Subject: RE: Online Form Submittal: Email Mayor Dan Devine

Steve,

A clerical error under Wis. Stat. 74.33(1)(a) is one in which the assessor intends to say one thing, but that data is incorrectly recorded. Based on a review of the inspection notes and property record card the appraiser who performed the onsite inspection did make a handwritten note that stated there were 53 1-bedroom units and 3 2-bedroom units, for a total of 56 units. The appraiser actually intended to describe it differently at the time he wrote it down, but did not input the correct description in the valuation software, therefore it is a clerical error.

Please file a claim for unlawful tax under Wis. Stat. 74.35 before January 31, 2020. Refer to Page 16 of [this guide](#). In the claim, someone will need to state what they believe the value to be. The 2019 assessed value is \$4,132,600. After this is filed the City can act on that claim.

Jason Williams

City Assessor | City Assessor's Office
City of West Allis
7525 W. Greenfield Ave. | West Allis, WI 53214
Office: 414-302-8235 | Dept: 414-302-8230
thatswhywestallis.com

From: Steve Gibson [mailto:sgibson@uli.com]
Sent: Friday, January 17, 2020 11:01 AM
To: Jason Williams
Cc: Kail Decker; Dan Devine
Subject: RE: Online Form Submittal: Email Mayor Dan Devine

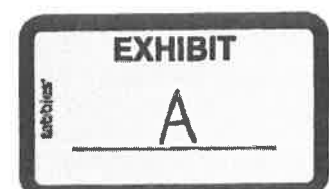
Jason,

In consultation with our attorney we have a very clear case under Wis. Stat 74.35 and 74.03 deals with unlawful tax and specifically states "After the tax roll has been delivered to the treasurer of the taxation district under s. 74.03, the governing body of the taxation district may refund or rescind in whole or in part any general property tax shown in the tax roll, including agreed-upon interest, if:(a) A clerical error has been made in the description of the property or in the computation of the tax.(b) The assessment included real property improvements which did not exist on the date under s. 70.10 for making the assessment."

I just wanted to appeal to you again to please help correct this issue. As I've mentioned this is a senior housing tax credit property with a limited operating budget and any un-necessary expenses, including attorney fees, has an impact on our ability to better the lives of those that live there.

We will be moving forward with our attorney if we can't reach a resolution to correct this.

Sincerely,



Steve Gibson

Urban Land Interests

70 East Doty St. Suite 300 | Madison, WI 53703
608.251.6795 Office
608.268.7012 Direct
608.251.6572 Fax
608.315.6383 Mobile

www.uli.com
sgibson@uli.com

From: Jason Williams [<mailto:jwilliams@westalliswi.gov>]
Sent: Friday, December 27, 2019 10:38 AM
To: Steve Gibson <sgibson@uli.com>
Cc: Kail Decker <KDecker@westalliswi.gov>
Subject: FW: Online Form Submittal: Email Mayor Dan Devine

Mr. Gibson,

As we discussed in November since property ownership did not appeal the assessed value at Board of Review the right to a claim of excessive taxation does not meet state statutes. Also, if the property record card is incorrect that error does not meet the statutory definition of palpable error. So the best course of action is to work with this office to ensure the property is accurately described on the property record card for the 2020 assessment roll.

Please feel free to contact me or the Assessor's Office if you have any questions.

Jason Williams
City Assessor | City Assessor's Office
City of West Allis
7525 W. Greenfield Ave. | West Allis, WI 53214
Office: 414-302-8235 | Dept: 414-302-8230
thatwhywestallis.com

From: noreply@civicplus.com [<mailto:noreply@civicplus.com>]
Sent: Monday, November 11, 2019 11:21 AM
To: Dan Devine
Subject: Online Form Submittal: Email Mayor Dan Devine

Email Mayor Dan Devine

Use this form to send an email message to the City of West Allis Mayor Dan Devine. Emails are answered during normal business hours, 8:00 am - 5:00 pm Monday - Friday. If your message is urgent, life threatening or you are experiencing an emergency, please contact the West Allis Police Department Dispatch Center at (414) 302-8000.

From: sgibson@uli.com

Message:

Mr Mayor,

I wonder if you could look into a situation we are having with the City Assessor's office. We recently discovered that the assessment of our affordable housing project, Lafollette Park, located at 720 S. 92nd Street, had increased 38%. After discussions (through email) with Jason Williams it was discovered that his office made a mistake and calculated the value based on 85 units rather than the actual 56 units that we have. Jason has informed me that no change will be made since we should have appealed the assessment earlier in the year. While I can't say with full confidence that we we did not receive the appropriate notification at our corporate office, I can say that no one remembers seeing it. I certainly have less confidence in the City Assessors office after they made such a significant mistake. Urban Land Interests provides constituents of West Allis with quality housing and services. This mistake will wrongly divert approximately \$30,000 away from our regular operating budget, which will have a direct impact on those residents. We will also have to report this issue to HUD and WHEDA due to their involvement with the operation of this project. I urge you to please help us rectify this situation.

Sincerely,

Steve Gibson
Director of Residential Property Management
Urban Land Interests
608-268-7012

Email not displaying correctly? [View it in your browser.](#)

The City of West Allis is subject to Wisconsin Statutes related to public records. Unless otherwise exempted from the public records law, senders and receivers of City of West Allis e-mail should presume that e-mail is subject to release upon request, and is subject to state records retention requirements. See City of West Allis full e-mail disclaimer at <http://www.westalliswi.gov/emaildisclaimer>

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