

January 31, 2023

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

**RE: ARIA AT MITCHELL MANOR LLC**  
**Personal Property Claim under 74.35**  
**ACCT 30160 5301 W Lincoln Avenue**

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)*** and (d) which states ***The property is not located in the taxation district for which the tax roll was prepared.***

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.

- 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.

The claim also relates to a dooamage assessment which was made on the business despite an actual return being prepared and filed with a full list of assets presented at the Board of Review. Additionally, the dooamage amount is significantly larger than the amount previously reported by the prior owner AND ACCEPTED BY THE ASSESSOR for this facility of \$213,300 in 2020.

Based upon the above items, we believe the corrected assessed value should be \$4,000. This \$1,120,500 reduction in assessed value results in a reduction in tax of \$31,633.

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.***

ARIA has previously paid the assessed tax of \$31,746.15 with check # 7560. Therefore, the claim for refund is in the amount of \$31,633, 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

## AUTHORIZATION LETTER / APPOINTMENT OF AGENT

### TO WHOM IT MAY CONCERN:

Steve Traudt  
ASSESSMENT REDUCTION SERVICES, LLC  
PO Box 395  
Pewaukee, WI 53072  
303.923.8030 (o)  
414.737.3325 (c)

stevetraudt@tax-appeal.com

STEVE TRAUDT and DARYL OHLAND, dba ASSESSMENT REDUCTION SERVICES, LLC, is authorized to represent Aria at Mitchell Manor LLC in <sup>Pewaukee</sup> property tax valuation matters for the year 2022. Please contact ASSESSMENT REDUCTION SERVICES, LLC regarding all <sup>Pewaukee</sup> property tax issues for these properties. The properties are indicated below:

**PROPERTY LOCATION (Property)**

5301 W Lincoln Avenue  
West Allis, WI

**TAX KEY/PARCEL NUMBER**

30160

**Aria at Mitchell Manor LLC**

By: \_\_\_\_\_

Date: 5/20/2022