

January 31, 2023

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

RE: AIMBRIDGE HOSPITALITY
Personal Property Claim under 74.35
ACCT 30142 10111 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.

The claim also relates to a doomsday assessment which was made on the business despite an actual return being prepared and filed at the Board of Review.

Based upon the above items, we believe the corrected assessed value should be \$515,000. This \$1,322,700 reduction in assessed value results in a reduction in tax of \$37,342.

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.***

AIMBRIDGE has previously paid the assessed tax of \$51,880.76 with check # 13272305. Therefore, the claim for refund is in the amount of \$37,342, 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 **Aimbridge Hospitality, dba - Holiday Inn Express - West Allis** in property tax valuation matters for the year 2022. Please contact **ASSESSMENT REDUCTION SERVICES, LLC** regarding all property tax issues for these properties. The properties are indicated below:

PROPERTY LOCATION (Property)
10111 W. Lincoln Avenue
West Allis, WI

TAX KEY/PARCEL NUMBER
30142

Aimbridge Hospitality, dba - Holiday Inn Express - West Allis



By: _____

Date: 05-23-2022

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

DBA HOLIDAY INN EXPRESS			Taxation district (Check one) <input type="checkbox"/> Town <input type="checkbox"/> Village <input checked="" type="checkbox"/> City		County
			Enter municipality → WEST ALLIS		MILWAUKEE
Street address of property 1011 W LINCOLN AVE					
City	State	Zip	City	State	Zip
			WEST ALLIS	WI	53227
Parcel number	Phone	Email			Fax
30142	() -				() -

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

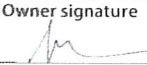
Agent Authorized for: (check all that apply)		Enter Tax Years of Authorization	
<input type="checkbox"/>	Manufacturing property assessment appeals (BOA)	_____	
<input type="checkbox"/>	Access to manufacturing assessment system (MAS)	_____	
<input type="checkbox"/>	Wisconsin Department of Revenue 70.85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

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) Matt Burow	
	Owner signature 	
	Company or title Member	Date (mm-dd-yyyy) 05/23/2022