

HUSCH BLACKWELL

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Robert.Romashko@huschblackwell.com

CITY OF WEST ALLIS
JAN 29 PM 3:53

January 29, 2024

VIA PERSONAL SERVICE

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

3-45M
1-29-24
/

Re: Refund Claim for 2023 Unlawful Tax

Landmark Harmony Housing LLC
1441 S. 68th Street, Parcel No. 453-0002-001 ("Property 1")
69 Orchard Street, Parcel No. 453-0001-009 ("Property 2")

Dear Clerk:

On behalf of Landmark Harmony Housing LLC ("Landmark"), and pursuant to Wis. Stat. § 74.35(2), we file this refund claim ("Claim") for unlawful tax against the City of West Allis (the "City") to recover that amount of the general property tax imposed on the above-referenced parcels of real property ("Properties") because the City's January 1, 2023 assessments (the "2023 Assessments") were unlawful.

In support of this claim, the Properties were exempt from taxation on January 1, 2023 under Wis. Stat. § 70.11(4a), and their assessment as taxable property was non-uniform with the exemptions granted other properties in the same classification.

The City's 2023 Assessment of Property 1 included \$8,585,400 of exempt property. Accordingly, with respect to Property 1, Landmark's Claim is in the amount of not less than \$243,185.80 plus any interest as provided by law. The City's 2023 Assessment of Property 2 included \$129,300 of exempt property. Accordingly, with respect to Property 2, Landmark's Claim is in the amount of not less than \$3,663.40, plus any interest as provided by law.

Landmark has complied with the procedures for objecting to the 2023 Assessments under Wis. Stat. § 74.35. Landmark has not contested the 2023 Assessments of the Properties under Wis. Stat. §§ 74.33 or 806.04.

Despite the unlawful assessments of the Properties, Landmark has paid the full amount of \$243,685.80 alleged to be due for Property 1 posted on January 24, 2024 prior to the filing of this Claim. (See Exhibit A, attached.) Landmark has also paid the full amount of \$3,663.40 alleged to be due for Property 2 posted on January 24, 2024 prior to the filing of this Claim. (See Exhibit B, attached.)

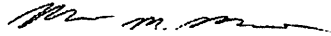
HUSCH BLACKWELL

City of West Allis Clerk
January 29, 2024
Page 2

By this letter, Landmark has stated a valid claim to recover taxes paid with respect to the unlawful taxes on the Properties for the 2023 tax year. Landmark respectfully requests that the City act on this Claim within 90 days from the date of service thereof.

Please contact the undersigned with any questions regarding this matter.

Best regards,



Robert M. Romashko

Attachments

2023 Real Estate Tax Summary

01/24/2024 12:23 PM

Page 1 Of 3

Parcel #: 4530002001
Alt. Parcel #:

292 - CITY OF WEST ALLIS
MILWAUKEE COUNTY, WISCONSIN

Tax Address:
LANDMARK HARMONY HOUSING, LLC
152 W 57TH ST 60TH FLOOR
NEW YORK NY 10019

Owner(s): O = Current Owner, C = Current Co-Owner
O - LANDMARK HARMONY HOUSING, LLC

Districts: SC = School, SP = Special
Type Dist # Description
SC 6300 WEST ALLIS/W MIL SCH DIST
SP 5020 MMSD

Property Address(es): * = Primary
* 1441 S 68 ST
1441 S 68 ST UNIT 100
1441 S 68 ST UNIT 102
1441 S 68 ST UNIT 104
1441 S 68 ST UNIT 105
1441 S 68 ST UNIT 106

more...

Abbreviated Description: **Acres:** 3.212
(See recorded documents for a complete legal description.)
CERTIFIED SURVEY MAP NO 6230 PARCEL 1
EXC PART FOR STR (3.209 AC) NW 1/4 SEC
3-6-21

Parcel History:
Date Doc # Vol/Page Type

Plat: * = Primary

Tract: (S-T-R 40% 160% GL) **Block/Condo Bldg:**

Tax Bill #:	434483	Net Mill Rate	0.028332516	Installments	
		Gross Tax	259,725.52	End Date	Total
		School Credit	16,479.55	1 01/31/2024	83,183.18
Land Value	1,007,600	Total	243,245.97	2 03/31/2024	80,251.31
Improve Value	7,577,800	First Dollar Credit	60.17	3 05/31/2024	80,251.31
Total Value	8,585,400	Lottery Credit 0 Claims	0.00		
Ratio	0.6641	Net Tax	243,185.80		
Fair Mrkt Value	12,927,800				
	Amt Due	Amt Paid	Balance		
Net Tax	243,185.80	243,185.80	0.00		
Special Assmnt	0.00	0.00	0.00		
Special Chrg	500.00	500.00	0.00		
Delinquent Chrg	0.00	0.00	0.00		
Private Forest	0.00	0.00	0.00		
Woodland Tax	0.00	0.00	0.00		
Managed Forest	0.00	0.00	0.00		
Prop. Tax Interest		0.00	0.00		
Spec. Tax Interest		0.00	0.00		
Prop. Tax Penalty		0.00	0.00		
Spec. Tax Penalty		0.00	0.00		
Other Charges	0.00	0.00	0.00		
TOTAL	243,685.80	243,685.80	0.00		

Payment History: (Posted Payments)

Date	Receipt #	Type	Amount
01/24/2024	37325	T	243,685.80

Key: Payment Type: A-Adjustment, B-Write Off Bankrupt, D-Write Off Deeded, Q-Quit Claim, R-Redemption, T-Tax

EXHIBIT
A

2023 Real Estate Tax Summary

01/24/2024 12:23 PM

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Parcel #: 4530002001
Alt. Parcel #:

292 - CITY OF WEST ALLIS
MILWAUKEE COUNTY, WISCONSIN

Property Addresses: cont.

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2023 Real Estate Tax Summary

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Parcel #: 4530002001
Alt. Parcel #:

292 - CITY OF WEST ALLIS
MILWAUKEE COUNTY, WISCONSIN

Property Addresses: cont.

1441 S 68 ST UNIT 317
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2023 Real Estate Tax Summary

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Parcel #: 4530001009
Alt. Parcel #:

292 - CITY OF WEST ALLIS
MILWAUKEE COUNTY, WISCONSIN

Tax Address:
LANDMARK HARMONY HOUSING, LLC
152 W 57TH ST 60TH FLOOR
NEW YORK NY 10019

Owner(s): O = Current Owner, C = Current Co-Owner
O - LANDMARK HARMONY HOUSING, LLC

Districts: SC = School, SP = Special
Type Dist # Description
SC 6300 WEST ALLIS/W MIL SCH DIST
SP 5020 MMSD

Property Address(es): * = Primary
* 69 ORCHARD ST

Abbreviated Description: Acres: 0.471
(See recorded documents for a complete legal description.)
CERTIFIED SURVEY MAP NO 6231 PARCEL 1
(0.4710 AC) NW 1/4 SEC 3-6-21

Parcel History:
Date Doc # Vol/Page Type

Plat: * = Primary

Tract: (S-T-R 40% 160% GL) **Block/Condo Bldg:**

Tax Bill #:	434482	Net Mill Rate	0.028332516	Installments		
		Gross Tax	3,911.59			
		School Credit	248.19			
Land Value	129,300	Total	3,663.40	1	01/31/2024	1,245.56
Improve Value	0	First Dollar Credit	0.00	2	03/31/2024	1,208.92
Total Value	129,300	Lottery Credit 0 Claims	0.00	3	05/31/2024	1,208.92
Ratio	0.6641	Net Tax	3,663.40			
Fair Mrkt Value	194,700					

	Amt Due	Amt Paid	Balance
Net Tax	3,663.40	3,663.40	0.00
Special Assmnt	0.00	0.00	0.00
Special Chrg	0.00	0.00	0.00
Delinquent Chrg	0.00	0.00	0.00
Private Forest	0.00	0.00	0.00
Woodland Tax	0.00	0.00	0.00
Managed Forest	0.00	0.00	0.00
Prop. Tax Interest		0.00	0.00
Spec. Tax Interest		0.00	0.00
Prop. Tax Penalty		0.00	0.00
Spec. Tax Penalty		0.00	0.00
Other Charges	0.00	0.00	0.00
TOTAL	3,663.40	3,663.40	0.00

Payment History: (Posted Payments)

Date	Receipt #	Type	Amount
01/24/2024	37324	T	3,663.40

Key: Payment Type: A-Adjustment, B-Write Off Bankrupt, D-Write Off Deeded, Q-Quit Claim, R-Redemption, T-Tax

EXHIBIT
B