

1-20-26  
10:15AM  
Carl Nauh

Smitha Chintamaneni  
Partner

511 North Broadway, Suite 1100  
Milwaukee, WI 53202  
Direct: 414.978.5504  
Fax: 414.223.5000  
Smitha.Chintamaneni@huschblackwell.com

Received by  
JAN 20 2026  
City Clerk's Offi

January 16, 2026

**VIA PERSONAL SERVICE**

City of Wauwatosa  
Attn: Deyanira Nevarez, Clerk  
7725 W. North Avenue  
Wauwatosa, WI 53213

**Re: Refund Claim – Tax Year 2025**  
**Milwaukee Regional Medical Center Thermal Service, Inc.**  
**9250 Watertown Plank Road**  
**Parcel No. 373-9999-027**

Dear Clerk:

On behalf of Milwaukee Regional Medical Center Thermal Service, Inc. (“MRMC Thermal”), and pursuant to Wis. Stat. § 74.35(2), we hereby file this refund claim (“Refund Claim”) against the City of Wauwatosa (“City”). This Refund Claim is to recover the unlawful tax assessed against the above-referenced parcel of real property (“Property”) because the City’s assessment as of January 1, 2025 (“2025 Assessment”) was unlawful.

In support of this Refund Claim, MRMC Thermal asserts that the Property was exempt by law from taxation, pursuant to Wis. Stats. § 70.11, 70.01, 70.015, 70.02, and/or 70.111 and that its January 1, 2025 assessment as taxable property was non-uniform to other properties in the same classification that were granted exemptions. Further grounds are set forth in the pleadings and papers filed and exchanged in Milwaukee County Case No. 22-CV-4361, Appeal Number 25-AP-1708, which is currently pending before the Wisconsin Court of Appeals, and in Milwaukee County Case No. 25-CV-10755, which is currently pending before the Milwaukee County Circuit Court.<sup>1</sup> All such materials are available with the City Assessor’s office and through consultation with the City’s counsel: Amy R. Seibel, Seibel Law Offices LLC, [ars@amylawoffices.com](mailto:ars@amylawoffices.com), 11520 North Port Washington Road, Ste. 4, Mequon, WI 53092.

<sup>1</sup> Case Number 25-CV-10755 involves MRMC Thermal’s challenge to the City’s Assessment of the Property as excessive under Wis. Stat. § 74.37(3)(d). In its Complaint, MRMC Thermal specifically reserved its right to challenge the exempt status of the Property pursuant to Wis. Stats. § 70.11, 70.01, 70.015, 70.02, and/or 70.111.



City of Wauwatosa  
January 16, 2026  
Page 2

For 2025, the City assessed the Property at \$205,000,000, which included \$205,000,000 of exempt property, resulting in taxes of \$3,648,708.55. Accordingly, MRMC Thermal's Refund Claim is for an amount not less than \$3,648,708.55, plus any interest as provided by law.

MRMC Thermal has complied with all procedures required for objecting to the 2025 Assessment under Wis. Stat. § 74.35(2). MRMC Thermal has not contested the 2025 Assessment of the Property under Wis. Stat. §§ 74.33 or 806.04, pursuant to § 74.35(2m).

Despite the unlawful assessment of the Property, and prior to the filing of this Refund Claim, MRMC Thermal timely paid the first installment of the alleged tax due, in the amount of \$1,240,560.91 out of a total of \$3,648,708.55, on December 29, 2025. (See Exhibit A, attached hereto.)

By this letter, MRMC Thermal has stated a valid claim to recover taxes paid with respect to the unlawful assessment on the Property for the 2025 tax year. MRMC Thermal respectfully requests that the City act on this Refund Claim within 90 days from the date of service thereof.

Please contact the undersigned with any questions regarding this matter.

Respectfully,

HUSCH BLACKWELL LLP



Smitha Chintamaneni  
Partner

SC/jee

