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CPL

Smitha Chintamaneni
Partner

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Received by

JAN 12 2026

City Clerk's Office On

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
Children's Hospital of Wisconsin, Inc.
W. Watertown Plank Road
Parcel No. 380-1016-000**

Dear Clerk:

On behalf of Children's Hospital of Wisconsin, Inc. ("CHW"), 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 further support of this Refund Claim, CHW asserts that the Property was exempt by law from taxation, pursuant to Wis. Stat. § 70.11(4m), and that its 2025 Assessment as taxable property was non-uniform to other properties in the same classification that were granted exemptions. Additional grounds are set forth in the pleadings and papers filed and exchanged in Milwaukee County Case No. 21-CV-7367. 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, 11520 North Port Washington Road, Ste. 4, Mequon, WI 53092.

For 2025, the City initially assessed the Property for the amount of \$244,006,900. The addition of \$47,675,400 in omitted property via the Notice of Board of Review Determination dated November 19, 2025 increased the total assessed value to \$291,682,300, which included \$291,682,300 of exempt property. The 2025 Assessment resulted in taxes of \$5,191,562.80.

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Accordingly, CHW's Refund Claim is for an amount not less than \$5,191,562.80, plus any interest as provided by law.

CHW has complied with all procedures required for objecting to the 2025 Assessment and under Wis. Stat. § 74.35(2). CHW has not contested the 2025 Assessment 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, CHW paid the tax of \$5,191,562.80 alleged to be due, on December 30, 2025. (See Exhibit A, attached hereto.)

By this letter, CHW has stated a valid claim to recover taxes paid with respect to the unlawful assessment on the Property for the 2025 tax year. CHW 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

2025 Real Estate Property Tax Receipt

Printed from
Public Portal 01/05/2026
09:35:37 AM

Tax District: CITY OF WAUWATOSA
County: MILWAUKEE COUNTY
Parcel #: 3801016000
Alt. Parcel #: 3801016000

Property Address: W WATERTOWN PLANK RD SU
Section/Town/Range:
Volume/Page:
Acres: 40.830

Plat:

Block/Condo Bldg:

Legal Description:

CERTIFIED SURVEY MAP NO 9546, NE 1/4 SEC 29 & NW 1/4 SEC 28-7-21, LOT 4
2025

BILL #: 29112348

Total Land	Total Improve	Total Value	Ratio	Est. Fair Market Value
13,126,900	278,555,400	291,682,300	1.0071	289,626,000

Payment

Date Paid: 12/30/2025
Interest/Penalty Date: 12/30/2025
Receipt #: 233548
Gen. Property Tax: 5,191,562.80
Special Assessment: 0.00
Special Charges: 312.50
Delinquent Utility Charges: 0.00
Private Forest Crop Taxes: 0.00
Woodland Tax Law Taxes: 0.00
Managed Forest Land Taxes: 0.00
Interest: Dec 2025 0.00
Penalty: Dec 2025 0.00
Other Charges: 0.00
Total Amount Paid: 5,191,875.30
CR Batch #: 55108 **Transaction #:** 229673
Transaction Cash: 0.00
Transaction Check: 5,191,875.30
Transaction Other: 0.00
Transaction Overpayment: 0.00

Balance

Prior Tax Balance:	5,191,875.30
Tax Amount Paid:	5,191,875.30
New Tax Balance:	0.00
Interest: Dec 2025	0.00
Penalty: Dec 2025	0.00
New Balance Due:	0.00

Payment Note:
BUSINESS CK, CK # 110530

If Paid By Check, Tax Receipt Is Not Valid Until Check Has Cleared All Banks.

RECEIVED BY:

CITY OF WAUWATOSA
7725 W NORTH AVE
WAUWATOSA WI 53213

CHILDRENS HOSPITAL OF WISCONSIN
C/O LEGAL DEPT
999 N 92ND ST, C760
WAUWATOSA WI 53226

**EXHIBIT
A**