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CLAIM FOR UNLAWFUL TAX (s.74.35, Wis. Stats.)

TO: Clerk, City of Wauwatosa
7725 West North Avenue
Wauwatosa, Wisconsin 53213

Received by

Jan 30 2025

City Clerk's Office

Now comes Froedtert Memorial Lutheran Hospital, Inc. ("Claimant"), owner of real property Tax Key No. 381-1014-000 located at 9200 West Wisconsin Avenue, Wauwatosa, Wisconsin (the "Property"), by Claimant's attorneys, von Briesen & Roper, s.c., and files this Claim for Unlawful Tax against the City of Wauwatosa ("City") pursuant to Wis. Stat. sec. 74.35.

1. Claimant is the owner of the Property, which is located at 9200 West Wisconsin Avenue in the City.
2. For the years 1980 through 2020, the Property was fully exempt from property taxation, pursuant to sec. 70.11(4m)(a), Wis. Stats.
3. Claimant's use, occupancy and ownership of the Property have not materially changed in any way since the time period of 1980 through 2020, during which timeframe the property was fully exempt.
4. The 2024 assessment of the Property was set by the City Assessor at \$340,756,600.
5. On February 29, 2024, the Claimant filed a Property Tax Exemption Request (PR-230) with the City, which was denied, at least in part.
6. Based on the 2024 assessment as set by the City, the City imposed a net tax of \$7,673,448.55 on the Property.
7. The value of the Property for 2024 is \$0 because it is an exempt nonprofit hospital pursuant to sec. 70.11(4m)(a), Wis. Stats.
8. On December 27, 2024, Claimant paid the full amount of 2024 taxes on the Property in the amount of \$7,673,448.55.
9. Wherefore, Claimant requests that the Common Council cancel the unlawful 2024 tax assessment on the Property, and because of the unlawful tax imposed and paid on the Property for 2024, Claimant requests refund of said unlawful tax of \$7,673,448.55.

Dated at Milwaukee, Wisconsin, this 30th day of January, 2025.

von Briesen & Roper, s.c.

A handwritten signature in blue ink, appearing to be "Alan Marcovitz", written over a horizontal line.

Alan Marcovitz
Steven L. Nelson
Barry R. White
Katie L. Bireley

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