

STATE OF WISCONSIN**CIRCUIT COURT****MILWAUKEE****WALGREEN CO. vs. CITY OF WAUWATOSA****Electronic Filing
Notice**

Case No. 2023CV005489

Class Code: Money Judgment

FILED

10-02-2023

Anna Maria Hodges

Clerk of Circuit Court

2023CV005489

Honorable Gwen

Connolly-44

Branch 44

CITY OF WAUWATOSA
7725 WEST NORTH AVENUE
WAUWATOSA WI 53213

Received by

OCT 03 2023

City Clerk's Office

Case number 2023CV005489 was electronically filed with/converted by the Milwaukee County Circuit Court office. The electronic filing system is designed to allow for fast, reliable exchange of documents in court cases.

Parties who register as electronic parties can file, receive and view documents online through the court electronic filing website. A document filed electronically has the same legal effect as a document filed by traditional means. Electronic parties are responsible for serving non-electronic parties by traditional means.

You may also register as an electronic party by following the instructions found at <http://efiling.wicourts.gov/> and may withdraw as an electronic party at any time. There is a \$20.00 fee to register as an electronic party. This fee may be waived if you file a Petition for Waiver of Fees and Costs Affidavit of Indigency (CV-410A) and the court finds you are indigent under §814.29, Wisconsin Statutes.

If you are not represented by an attorney and would like to register an electronic party, you will need to enter the following code on the eFiling website while opting in as an electronic party.

Pro Se opt-in code: a5652a

Unless you register as an electronic party, you will be served with traditional paper documents by other parties and by the court. You must file and serve traditional paper documents.

Registration is available to attorneys, self-represented individuals, and filing agents who are authorized under Wis. Stat. 799.06(2). A user must register as an individual, not as a law firm, agency, corporation, or other group. Non-attorney individuals representing the interests of a business, such as garnishees, must file by traditional means or through an attorney or filing agent. More information about who may participate in electronic filing is found on the court website.

If you have questions regarding this notice, please contact the Clerk of Circuit Court at 414-278-4140.

Milwaukee County Circuit Court
Date: October 3, 2023Am
10/3

FILED
10-02-2023
Anna Maria Hodges
Clerk of Circuit Court
2023CV005489
Honorable Gwen
Connolly-44
Branch 44

STATE OF WISCONSIN
CIRCUIT COURT
MILWAUKEE COUNTY

WALGREEN CO.,
300 Wilmot Road
Deerfield, Illinois 60015,

Plaintiff,

v.

Case No. 23-CV-5489
Money Judgment - 30301

CITY OF WAUWATOSA
7725 W. North Avenue
Wauwatosa, WI 53213,

Defendant.

AMENDED SUMMONS

STATE OF WISCONSIN:

To each entity named above as Defendant:

You are hereby notified that the plaintiff named above have filed a lawsuit or other legal action against you. The Amended Complaint, which is attached, states the nature and basis of the legal action.

Within 20 days of receiving this Amended Summons, you must respond with a written answer, as that term is used in Chapter 802 of the Wisconsin Statutes, to the Complaint. The Court may reject or disregard an answer that does not follow the requirements of the statutes. The answer must be sent or delivered to or electronically filed with the Court, whose address is 901 North 9th Street, Room 104, Milwaukee, Wisconsin 53233, and to plaintiff's attorneys, Reinhart Boerner Van Deuren s.c., whose address is 22 East Mifflin Street, Suite 700, Madison, Wisconsin 53703. You may have an attorney help or represent you.

If you do not provide a proper answer within 20 days, the Court may grant judgment against you for the award of money or other legal action requested in the Amended Complaint, and you may lose your right to object to anything that is or may be incorrect in the Amended Complaint. A judgment may be enforced as provided by law. A judgment awarding money may become a lien against any real estate you own now or in the future, and may also be enforced by garnishment or seizure of property.

Dated this 2nd day of October, 2023.

Reinhart Boerner Van Deuren s.c.
22 East Mifflin Street, Suite 700
Milwaukee, WI 53703
Telephone: 608-229-2200
Facsimile: 608-229-2100

Mailing Address:
P.O. Box 2018
Milwaukee, WI 53701-2018

**Electronically signed by Sara Stelpflug
Rapkin**

Don M. Millis
State Bar ID No. 1015755
Sara Stelpflug Rapkin
State Bar ID No. 1076539
Shawn E. Lovell
State Bar ID No. 1079801
Olivia J. Schwartz
State Bar ID No. 1115787
Attorneys for Plaintiff

FILED
10-02-2023
Anna Maria Hodges
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2023CV005489
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Branch 44

STATE OF WISCONSIN
CIRCUIT COURT
MILWAUKEE COUNTY

WALGREEN CO.,
300 Wilmot Road
Deerfield, Illinois 60015,

Plaintiff,

v.

Case No. 23-CV-5489
Money Judgment - 30301

CITY OF WAUWATOSA
7725 W. North Avenue
Wauwatosa, WI 53213,

Defendant.

AMENDED AND SUPPLEMENTAL COMPLAINT

Plaintiff Walgreen Co. ("Plaintiff"), by its undersigned counsel, Reinhart Boerner Van Deuren s.c., for its Amended and Supplemental Complaint against the defendant City of Wauwatosa (the "City"), alleges as follows:

NATURE OF ACTION AND PARTIES

1. This action is brought under Wis. Stat. § 74.37(3)(d), for a refund of excessive real estate taxes imposed on Plaintiff by the City for the years 2022 and 2023, plus statutory interest, with respect to three parcels of real property in the City (collectively the "Properties").
2. Plaintiff is the tenant of the Properties, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Properties and is authorized to bring this claim in its own name.

3. The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 7725 W. Wauwatosa Avenue in the City.

4. The Properties are identified on the City's records as follows:

(a) 10800 W. Capitol Drive, Parcel Number 256-0075-07 (the "Capitol Drive Property");

(b) 6600 W. State Street; Tax Parcel Number 384-0009-02 (the "State Street Property"); and

(c) 2656 N. Wauwatosa Avenue, Tax Parcel Number 331-0777-01 (the "Wauwatosa Avenue Property").

JURISDICTION AND VENUE

5. This Court has personal jurisdiction over the City pursuant to Wis. Stat. § 801.05(1).

6. Venue is appropriate in Milwaukee County pursuant to Wis. Stat. § 801.50(2)(a).

BACKGROUND FACTS

2022 Assessment - Background Facts

7. The Department of Revenue determined that the aggregate ratio of property assessed in the City was 84.3822235% as of January 1, 2022.

8. For 2022, property tax was imposed on property in the City at the rate of \$21.79224 per \$1,000 of assessed value of property.

9. For 2022, the City's assessor set the assessments of the Properties as follows:

Capitol Drive Property	\$	3,368,300
State Street Property	\$	3,643,400
Wauwatosa Avenue Property	\$	3,412,200

10. Plaintiff appealed the 2022 assessments of the Properties by filing timely objections with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).

11. After Plaintiff filed objections, the City's Board of Review served subpoenas on Plaintiff that did not comply with the requirements of Wis. Stat. § 70.47(8)(d).

12. Nevertheless, Plaintiff responded in good faith and substantially complied with the subpoenas by timely providing responsive documents to the Board of Review or its designee.

13. The City's Board of Review without justification unlawfully denied Plaintiff a hearing and dismissed its objections.

14. Plaintiff timely paid the property taxes imposed by the City on the Properties for 2023, or the required installment thereof.

15. On January 30, 2023, Plaintiffs timely and personally served on the City Clerk three claims for excessive assessment pursuant to Wis. Stat. § 74.37(2) (the "2022 Claims"). True and correct copies of the 2022 Claims are attached hereto as **Exhibit A** and are incorporated herein by reference.

16. The City failed to respond to the 2022 Claims. Therefore, the 2022 Claims are deemed disallowed.

2023 Assessment - Background Facts

17. The aggregate ratio of property assessed in the City as of January 1, 2023 has not been determined as of the date of filing.

18. For 2022, property tax was imposed on property in the City at the rate of \$21.79224 per \$1,000 of assessed value for the Properties.

19. For 2023, the City's assessor set the assessment of the Properties

Capitol Drive Property	\$	3,368,300
State Street Property	\$	3,643,400
Wauwatosa Avenue Property	\$	3,412,200

20. Plaintiff appealed the 2023 assessment of the State Street Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).

21. After Plaintiff filed objections, the City's Board of Review served subpoenas on Plaintiff that did not comply with the requirements of Wis. Stat. § 70.47(8)(d).

22. Nevertheless, Plaintiff responded in good faith and substantially complied with the subpoenas by timely providing responsive documents to the Board of Review or its designee.

23. Plaintiff's responses to the Board of Review's subpoenas in 2023 were substantially identical to Plaintiff's responses in 2022.

24. By virtue of stipulations, Plaintiff agreed to reductions in the 2023 assessments of the Capitol Drive Property and the Wauwatosa Avenue Property to \$3,000,000 each.

25. By virtue of hearing waiver pursuant to Wis. Stat. § 70.47(8m) the Board of Review sustained the 2023 assessment on the merits without hearing at \$3,643,400. A true and correct copy of the 2023 Stipulation Waiving Hearing is attached hereto as **Exhibit B** and is incorporated herein by reference.

26. Assuming the 2023 mill rate will be essentially the same as the 2022 mill rate, the City will impose tax on the State Street Property in the approximate amount of \$79,398.

27. Plaintiff will timely pay the property taxes imposed by the City on the State Street Property for 2023, or the required installments thereof.

CLAIMS FOR RELIEF

28. The allegations of paragraphs 1-27 are incorporated as if fully re-alleged herein.

2022 Assessment - Claim for Relief

29. The fair market value of the Properties as of January 1, 2022 were no higher than the following:

Capitol Drive Property	\$ 2,115,000
State Street Property	\$ 2,000,000
Wauwatosa Avenue Property	\$ 1,700,000

30. Based on the aggregate ratio of 84.3822235%, the correct assessments of the Properties for 2022 is no higher than the following:

Capitol Drive Property	\$	1,784,684
State Street Property	\$	1,687,644
Wauwatosa Avenue Property	\$	1,434,498

31. Based on the tax rate of \$21.79224 per \$1,000 of assessed value, the correct amount of property tax on the Properties for 2022 should be no higher than the following:

Capitol Drive Property	\$	38,892
State Street Property	\$	36,778
Wauwatosa Avenue Property	\$	31,261

32. The 2022 assessments of the Properties, as set by the City's Assessor and compared with other commercial Properties in the City are excessive and, upon information and belief, violates Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution. As a result, the property taxes imposed on the Properties for 2022 may be excessive in at least the amount of \$120,171.

33. Upon information and belief, the City will take the position that the assessment of property in the City is at market value and, if true, then over assessments of the Properties constitute a Uniformity Clause violation. As a result of the assessments of the Properties, the Properties bear an unreasonably disproportionate share of taxes on an ad valorem basis.

34. Plaintiff is entitled to a refund of 2022 tax in the amount of at least \$120,171, or such greater amount as may be determined to be due to Plaintiff, plus statutory interest.

2023 Assessment - Claim for Relief

35. The fair market value of the State Street Property as of January 1, 2023 is no higher than \$2,000,000.

36. Assuming an aggregate ratio of 100%, the correct assessment of the State Street Property for 2023 is no higher than \$2,000,000.

37. Based on the 2022 tax rate of \$21.79224 per \$1,000 of assessed value, the correct amount of property taxes on the State Street Property for 2023 is no higher than \$43,584.

38. The 2023 assessment of the State Street Property, as set by the City's Assessor and compared with other commercial properties in the City was excessive and, upon information and belief, violated Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution. As a result, the property tax imposed on the State Street Property for 2023 may be excessive in at least the amount of \$35,813.

39. Upon information and belief, the City will take the position that the assessment of property in the City is at market values and, if true, then an over assessment of the State Street Property constitutes a Uniformity Clause violation. As a result of the assessment of the State Street Property, the State Street Property bears an unreasonably disproportionate share of taxes on an ad valorem basis.

40. Plaintiff is entitled to a refund of 2023 tax in the amount of at least \$35,813, or such greater amount as may be determined to be due to Plaintiff, plus statutory interest.

WHEREFORE, Plaintiff respectfully requests the following relief:

A. A determination that the assessments of the Properties for 2022 should be no higher than the following:

Capitol Drive Property	\$	1,784,684
State Street Property	\$	1,687,644
Wauwatosa Avenue Property	\$	1,434,498

B. A determination that the correct taxes on the Properties for 2022 should be no higher than the following:

Capitol Drive Property	\$	38,892
State Street Property	\$	36,778
Wauwatosa Avenue Property	\$	31,261

C. A determination that the assessment of the State Street Property for 2023 should be no higher than \$2,000,000;

D. A determination that the correct taxes on the State Street Property for 2023 should be no higher than \$43,584;

E. Judgment in the amount of \$155,984, or such greater amount as may be determined due to Plaintiff, plus statutory interest;

F. An award of all litigation costs incurred by Plaintiff in this action, including the reasonable fees of its attorneys; and

G. Such other and further relief as the Court deems appropriate and just.

Dated this 2nd day of October, 2023.

Reinhart Boerner Van Deuren s.c.
22 East Mifflin Street, Suite 700
Madison, WI 53703
Telephone: 608-229-2200
Facsimile: 608-229-2100

Mailing Address:
P.O. Box 2018
Madison, WI 53701-2018

**Electronically signed by Sara Stellpflug
Rapkin**

Don M. Millis
State Bar ID No. 1015755
Sara Stellpflug Rapkin
State Bar ID No. 1076539
Shawn E. Lovell
State Bar ID No. 1079801
Olivia J. Schwartz
State Bar ID No. 1115787
Attorneys for Plaintiff



Reinhart Boerner Van Deuren s.c.
P.O. Box 2018
Madison, WI 53701-2018

22 East Mifflin Street
Suite 700
Madison, WI 53703

Telephone: 608-229-2200
Facsimile: 608-229-2100
reinhartlaw.com

January 27, 2023

Don M. Millis
Direct Dial: 608-229-2234
dmillis@reinhartlaw.com

CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

Steven Braatz, Clerk
City of Wauwatosa
7725 W. North Avenue
Wauwatosa, WI 53213

Received by

JAN 30 2023

City Clerk's Office

Dear Mr. Braatz:

Re: Tax Parcel No. 256-0075-07

Now comes Claimant, Walgreen Co., tenant of parcel 256-0075-07 (the "Property") in Wauwatosa, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Wauwatosa (the "City"), pursuant to Wis. Stat. § 74.37. You hereby are directed to serve any notice of disallowance on the undersigned agent of the Claimant.

1. This Claim is brought under Wis. Stat. § 74.37(3)(d), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2022, plus statutory interest, with respect to the Property.

2. Claimant is the tenant of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.

3. The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 7725 W. North Avenue in the City.

Milwaukee • Madison • Waukesha • Chicago, IL
Rockford, IL • Minneapolis, MN • Denver, CO • Phoenix, AZ



Steven Braatz, Clerk

January 27, 2023

Page 2

4. The Property is located at 10800 W. Capitol Drive within the City and is identified in the City's records as Tax Parcel No. 256-0075-07.

5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 84.3822235% as of January 1, 2022.

6. For 2022, property tax was imposed on property in the City at the rate of \$21.79224 per \$1,000 for of the assessed value for Property.

7. For 2022, the City's assessor set the assessment of the Property at \$3,368,300.

8. Claimant appealed the 2022 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).

9. The City's Board of Review without justification unlawfully denied Claimant a hearing and dismissed its objection.

10. The City imposed tax on the Property in the amount of \$73,402.80.

11. Claimant timely paid the property taxes imposed by the City on the Property for 2022, or the required installment thereof.

12. The fair market value of the Property as of January 1, 2022 was no higher than \$2,115,000.

13. Based on the aggregate ratio 84.3822235%, the correct assessment of the Property for 2022 is no higher than \$1,784,684.

14. Based on the tax rate of \$21.79224 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2022 should be no higher than \$38,892.

15. The 2022 assessment of the Property, as set by the City's Board of Review and compared with other commercial properties in the City was excessive and, upon information and belief, violated Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution. As a result, the property tax imposed on the Property for 2022 was excessive in at least the amount of \$34,511.

16. Claimant is entitled to a refund of 2022 tax in the amount of \$34,511, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

Steven Braatz, Clerk
January 27, 2023
Page 3

17. Upon information and belief the City will take the position that the assessment of property in the City is at market value and, if true, then an over assessment of the Property constitutes a Uniformity Clause violation. As a result of the assessment of the Property, the Property bears an unreasonably disproportionate share of taxes on an ad valorem basis.

18. The amount of this claim is \$34,511, plus interest thereon.

Dated at Madison, Wisconsin, this 27th day of January, 2023.

Sincerely yours,



Don M. Millis
Agent for Claimant



Reinhart Boerner Van Deuren s.c.
P.O. Box 2018
Madison, WI 53701-2018

22 East Mifflin Street
Suite 700
Madison, WI 53703

Telephone: 608-229-2200
Facsimile: 608-229-2100
reinhartlaw.com

January 27, 2023

CLAIM FOR EXCESSIVE ASSESSMENT

Don M. Millis
Direct Dial: 608-229-2234
dmillis@reinhartlaw.com

SERVED BY PROCESS SERVER

Steven Braatz, Clerk
City of Wauwatosa
7725 W. North Avenue
Wauwatosa, WI 53213

Received by

JAN 30 2023

City Clerk's Office

Dear Mr. Braatz:

Re: Tax Parcel No. 331-0777-01

Now comes Claimant, Walgreen Co., tenant of parcel 331-0777-01 (the "Property") in Wauwatosa, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Wauwatosa (the "City"), pursuant to Wis. Stat. § 74.37. You hereby are directed to serve any notice of disallowance on the undersigned agent of the Claimant.

1. This Claim is brought under Wis. Stat. § 74.37(3)(d), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2022, plus statutory interest, with respect to the Property.

2. Claimant is the tenant of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.

3. The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 7725 W. North Avenue in the City.

Steven Braatz, Clerk
January 27, 2023
Page 2

4. The Property is located at 2656 North Wauwatosa Avenue within the City and is identified in the City's records as Tax Parcel No. 331-0777-01.

5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 84.3822235% as of January 1, 2022.

6. For 2022, property tax was imposed on property in the City at the rate of \$21.79224 per \$1,000 for of the assessed value for Property.

7. For 2022, the City's assessor set the assessment of the Property at \$3,412,200.

8. Claimant appealed the 2022 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).

9. The City's Board of Review without justification unlawfully denied Claimant a hearing and dismissed its objection.

10. The City imposed tax on the Property in the amount of \$74,359.49.

11. Claimant timely paid the property taxes imposed by the City on the Property for 2022, or the required installment thereof.

12. The fair market value of the Property as of January 1, 2022 was no higher than \$1,700,000.

13. Based on the aggregate ratio 84.3822235%, the correct assessment of the Property for 2022 is no higher than \$1,434,498.

14. Based on the tax rate of \$21.79224 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2022 should be no higher than \$31,261.

15. The 2022 assessment of the Property, as set by the City's Board of Review and compared with other commercial properties in the City was excessive and, upon information and belief, violated Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution. As a result, the property tax imposed on the Property for 2022 was excessive in at least the amount of \$43,099.

16. Claimant is entitled to a refund of 2022 tax in the amount of \$43,099, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

Steven Braatz, Clerk
January 27, 2023
Page 3

17. Upon information and belief the City will take the position that the assessment of property in the City is at market value and, if true, then an over assessment of the Property constitutes a Uniformity Clause violation. As a result of the assessment of the Property, the Property bears an unreasonably disproportionate share of taxes on an ad valorem basis.

18. The amount of this claim is \$43,099, plus interest thereon.

Dated at Madison, Wisconsin, this 27th day of January, 2023.

Sincerely yours,



Don M. Millis
Agent for Claimant



Reinhart Boerner Van Deuren s.c.
P.O. Box 2018
Madison, WI 53701-2018

22 East Mifflin Street
Suite 700
Madison, WI 53703

Telephone: 608-229-2200
Facsimile: 608-229-2100
reinhartlaw.com

January 27, 2023

Don M. Millis
Direct Dial: 608-229-2234
dmillis@reinhartlaw.com

CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

Steven Braatz, Clerk
City of Wauwatosa
7725 W. North Avenue
Wauwatosa, WI 53213

Received by

JAN 30 2023

City Clerk's Office

Dear Mr. Braatz:

Re: Tax Parcel No. 384-0009-02

Now comes Claimant, Walgreen Co., tenant of parcel 384-0009-02 (the "Property") in Wauwatosa, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Wauwatosa (the "City"), pursuant to Wis. Stat. § 74.37. You hereby are directed to serve any notice of disallowance on the undersigned agent of the Claimant.

1. This Claim is brought under Wis. Stat. § 74.37(3)(d), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2022, plus statutory interest, with respect to the Property.

2. Claimant is the tenant of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.

3. The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 7725 W. North Avenue in the City.

4. The Property is located at 6600 West State Street within the City and is identified in the City's records as Tax Parcel No. 384-0009-02.

Steven Braatz, Clerk
January 27, 2023
Page 2

5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 84.3822235% as of January 1, 2022.
6. For 2022, property tax was imposed on property in the City at the rate of \$21.79224 per \$1,000 for of the assessed value for Property.
7. For 2022, the City's assessor set the assessment of the Property at \$3,643,400.
8. Claimant appealed the 2022 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).
9. The City's Board of Review without justification unlawfully denied Claimant a hearing and dismissed its objection.
10. The City imposed tax on the Property in the amount of \$79,339.03.
11. Claimant timely paid the property taxes imposed by the City on the Property for 2022, or the required installment thereof.
12. The fair market value of the Property as of January 1, 2022 was no higher than \$2,000,000.
13. Based on the aggregate ratio 84.3822235%, the correct assessment of the Property for 2022 is no higher than \$1,687,644.
14. Based on the tax rate of \$21.79224 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2022 should be no higher than \$36,778.
15. The 2022 assessment of the Property, as set by the City's Board of Review and compared with other commercial properties in the City was excessive and, upon information and belief, violated Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution. As a result, the property tax imposed on the Property for 2022 was excessive in at least the amount of \$42,561.
16. Claimant is entitled to a refund of 2022 tax in the amount of \$42,561, or such greater amount as may be determined to be due to Claimant, plus statutory interest.
17. Upon information and belief the City will take the position that the assessment of property in the City is at market value and, if true, then an over assessment of the Property constitutes a Uniformity Clause violation. As a result of the assessment of the Property, the Property bears an unreasonably disproportionate share of taxes on an ad valorem basis.

Steven Braatz, Clerk
January 27, 2023
Page 3

18. The amount of this claim is \$42,561, plus interest thereon.

Dated at Madison, Wisconsin, this 27th day of January, 2023.

Sincerely yours,



Don M. Millis
Agent for Claimant

48725774

RECEIVED**By Misty Richey at 10:54 am, Jun 07, 2023 Board of Review (BOR) Hearing**

Section 70.47 (8m), Wis. Stats., states, "The board may, at the request of the taxpayer or assessor, or at its own discretion, waive the hearing of an objection under sub. (8) or, in a 1st class city, under sub. (16) and allow the taxpayer to have the taxpayer's assessment reviewed under sub. (13). For purposes of this subsection, the board shall submit the notice of decision under sub. (12) using the amount of the taxpayer's assessment as the finalized amount. For purposes of this subsection, if the board waives the hearing, the waiver disallows the taxpayer's claim on excessive assessment under sec. 74.37(3) and notwithstanding the time period under sec. 74.37(3)(d), the taxpayer has 60 days from the notice of hearing waiver in which to commence an action under sec. 74.37(3)(d)."

NOTE: The legal requirements of the Notice of Intent to Appear must be satisfied and the Objection Form must be completed and submitted as required by law prior to the Request for Waiver of Board of Review Hearing being submitted.

NOTE: Request for Waiver must be presented prior to the commencement of the hearing.

Municipality Wauwatosa	County Milwaukee
Requestor's name Walgreen Co.	Agent name (if applicable) *Reinhart Boerner Van Deuren s.c., including but not limited to, Don Millis, Sara Rapkin, Shawn Lovell, Olivia Schwartz
Requestor's mailing address 300 Wilmet Rd., MS#3301 Deerfield, IL 60015	Agent's mailing address 22 E. Mifflin Street, Suite 700 Madison, WI 53703
Requestor's telephone number () - <input type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone	Agent's telephone number (608) 229 - 2200 <input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone
Requestor's email address	Agent's email address dmillis@reinhartlaw.com

Property address 6600 West State Street	
Legal description or parcel number 384-0009-002	
Taxpayer's assessment as established by assessor - Value as determined due to waiving of BOR hearing \$ 3,643,400	
Property owner's opinion of value \$ 2,000,000	
Basis for request In litigation	
Date Notice of Intent to Appear at BOR was given 06 - 01 - 2023	Date Objection Form was completed and submitted 06 - 06 - 2023

All parties to the hearing understand that in granting of this waiver there can be no appeal to the Department of Revenue under sec. 70.85, Wis. Stats. An action under sec. 70.47(13), Wis. Stats., must be commenced within 90 days of the receipt of the notice of the waiving of the hearing. An action under sec. 74.37(3)(d), Wis. Stats., must be commenced with 60 days of the receipt of the notice of the waiving of the hearing.



Requestor's / Agent's Signature

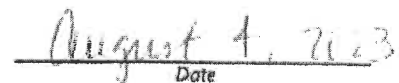
***If agent, attach signed Agent Authorization Form, PA-105**

EXHIBIT**B****Decision**

☒ Approved ☐ Denied

Reason _____


Board of Review Chairperson's Signature


Date

☒ Taxpayer advised **8-4-23**
Date