

# HUSCH BLACKWELL

Smitha Chintamaneni  
Partner

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1-21-26  
3:20 pm  
Conf. Mark

Received by  
JAN 21 2026  
City Clerk's Office

January 16, 2026

## VIA PERSONAL SERVICE

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

**Re: Omitted Property Refund Claim – Tax Year 2023  
Children's Hospital of Wisconsin, Inc.  
8907 W. Connell Court  
Parcel No. 381-1012-000<sup>1</sup>**

Dear Clerk:

On behalf of Children's Hospital of Wisconsin, Inc. ("CHW"), and pursuant to Wis. Stat. § 74.35(2), we hereby file this omitted property refund claim ("Omitted Property Refund Claim") against the City of Wauwatosa ("City"). This Omitted Property Refund Claim is to recover the additional unlawful tax assessed against the above-referenced parcel of real property ("Property") because the City's omitted property assessment for 2023 ("2023 Omitted Property Assessment"), which was issued in 2025, was unlawful.

This Omitted Property Refund Claim arises from the Notice of Board of Review ("BOR") Determination dated November 19, 2025, reflecting the BOR's addition of omitted property in the amount of \$36,881,300, to the Original 2023 Assessment.

In further support of this Omitted Property Refund Claim, CIHW asserts that the Property was exempt by law from taxation, pursuant to Wis. Stat. § 70.11(4m), and that the 2023 Omitted Property Assessment 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

<sup>1</sup> Parcel identification number for tax year 2023.

Law Offices LLC, ars@amylawoffices.com, 11520 North Port Washington Road, Ste. 4, Mequon, WI 53092.

The addition of the \$36,881,300 of omitted property, which included \$36,881,300 of exempt property, has resulted in additional taxes in the amount of \$789,422.80. Accordingly, CHW's Omitted Property Refund Claim is for an additional amount not less than \$789,422.80, plus any interest as provided by law.

Previously, on or about January 16, 2024, after timely payment of taxes, a refund claim ("Original Refund Claim") was timely filed for the Original 2023 Assessment, for the amount of \$182,016,000 and taxes of \$3,896,199.13. That Original Refund Claim was deemed denied on April 18, 2024, and a complaint under Wis. Stat. § 74.35(3)(d) was timely filed on June 20, 2024 in Milwaukee County Circuit Court. However, because of the addition of omitted property through the November 19, 2025 BOR Determination, CHW is filing this Omitted Property Refund Claim for the additional assessed value of \$36,881,300, resulting in an additional tax payment of \$789,422.80 attributable to the 2023 tax year.<sup>2</sup> CHW intends to seek leave to amend the pleadings in Case No. 24-CV-4926 to add an unlawful assessment claim based on the 2023 Omitted Property Assessment when this Omitted Property Refund Claim is deemed denied.

CHW has complied with all procedures required for objecting to the 2023 Omitted Property Assessment under Wis. Stat. § 74.35(2). CHW has not contested the 2023 Omitted Property Assessment of the Property under Wis. Stat. §§ 74.33 or 806.04, pursuant to § 74.35(2m).

Despite the unlawful assessment of the alleged omitted property, and prior to the filing of this Omitted Property Refund Claim, CHW paid the tax of \$789,422.80 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 2023 Omitted Property Assessment. CHW respectfully requests that the City act on this Omitted Property Refund Claim within 90 days from the date of service thereof.

Please contact the undersigned with any questions regarding this matter.

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<sup>2</sup> The taxes for parcel 381-1012-000 adding both the 2023 Omitted Property Assessment and the Original 2023 Assessment now total \$4,685,621.93. The Complaint filed in Case No. 24-CV-4926 also includes parcel 380-1001-000, which is not affected by the 2023 Omitted Property Assessment.

City of Wauwatosa  
January 16, 2026  
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Respectfully,

HUSCH BLACKWELL LLP

A handwritten signature in blue ink that reads "Smitha Chintamaneni". The signature is written in a cursive, flowing style.

Smitha Chintamaneni  
Partner

SC/jee

City of Wauwatosa  
Treasurer's Office  
7725 W North Ave  
Wauwatosa, WI 53213  
414-479-8960

12/30/2025 03:13PM Vicki N.  
010996-0001

**GENERAL BILLING**

CHILDREN'S HOSPITAL OF WISCONSIN  
2025 9487

PROPERTY TAXES  
OMITTED \$789,422.80

PROPERTY TAXES  
OMITTED \$969,648.82

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\$1,759,071.62

Subtotal \$1,759,071.62  
Total \$1,759,071.62

CHECK \$1,759,071.62  
Check Number 110531

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Change due \$0.00

Paid by: CHILDREN'S HOSPITAL OF  
WISCONSIN



Thank you for your payment. For  
questions, please contact the  
Treasurer's office at 414-479-8960.

City of Wauwatosa COPY  
DUPLICATE RECEIPT

EXHIBIT  
A