## HUSCHBLACKWELL

Smitha Chintamaneni Partner

511 North Broadway, Suite 1100 Milwaukee, WI 53202 Direct: 414.978.5504 Fax: 414.223.5000

Smitha.chintamaneni@huschblackwell.com

1-27.25 Carl M.C.

Received by

JAN 27 2025

City Clerk's Office

January 22, 2025

## VIA PERSONAL SERVICE

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

Re: MRMC Land Bank, LLC

W WATERTOWN PLANK RD PARKING LOT

Parcel No. 380-1003-000

Dear Clerk:

On behalf of MRMC Land Bank, LLC ("MRMC Land Bank"), and pursuant to Wis. Stat. § 74.35, we file this claim ("Claim") against the City of Wauwatosa (the "City"). This Claim is to recover that amount of the general property tax imposed on the above-referenced parcel of real property ("Property") because the City's January 1, 2024 assessment (the "2024 Assessment") is unlawful.

In support of this Claim, the Property was exempt from taxation on January 1, 2024 under Wis. Stat. § 70.11, and its assessment as taxable property was non-uniform with the exemptions granted other properties in the same classification.

The City's 2024 Assessment was set at \$2,217,500, and included \$2,217,500 of exempt property. Accordingly, MRMC Land Bank's Claim is in the amount of not less than \$49,935.93, plus any interest as provided by law.

MRMC Land Bank has complied with the procedures for objecting to the 2024 Assessment under Wis. Stat. § 74.35. MRMC Land Bank has not contested the 2024 Assessment of the Property under Wis. Stat. §§ 74.33 or 806.04.

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Despite the unlawful assessment of the Property, MRMC Land Bank has paid in full on December 27, 2024, prior to the filing of this Claim, the tax of \$49,935.93 alleged to be due. (See Exhibit A, attached.)

By this letter, MRMC Land Bank has stated a valid claim to recover taxes paid with respect to the unlawful assessment on the Property for the 2024 tax year. MRMC Land Bank respectfully requests that the City act on this Claim within 90 days from the date of service thereof.

Please contact the undersigned with any questions regarding this matter.

Very Truly Yours,

Smitha Chintamaneni

Swifte Cludamareri

Attachment

## 2024 Real Estate Tax Summary

Parcel #: Alt. Parcel #: 3801003000 380100300

291 - CITY OF WAUWATOSA MILWAUKEE COUNTY, WISCONSIN

Tax Address:

MRMC LAND BANK LLC

8700 W WATERTOWN PLANK RD WAUWATOSA WI 53226

Owner(s):

O = Current Owner, C = Current Co-Owner

O - MRMC LAND BANK LLC

Districts:

SC = School, SP = Special

Acres:

Property Address(es):

\* = Primary

Type Dist#

Description

SC 6244 WAUWATOSA SCH DIST

SALES TAX CREDIT

SP 5020 MMSD

(See recorded documents for a complete legal description.)

3.390 Parcel History:

Date

Doc#

\* W WATERTOWN PLANK RD PARKING LO

Vol/Page

Type

LOT 2 CSM NO 9229 NE 1/4 SEC 29 & NW 1/4 SEC 28-7-21 2021

**Abbreviated Description:** 

Plat:

\* = Primary

Tract: (S-T-R 401/4 1601/4 GL) Block/Condo Bldg:

Tax Bill #:  Land Value Improve Value Total Value Ratio Fair Mrkt Value	29112329	2,217,500	First Dollar Cre Lottery Credit Net Tax		1 01/31/2025 2 03/31/2025 3 05/31/2025	<b>Total</b> 16,978.23 16,478.85 16,478.85
Net Tax Special Assmnt Special Chrg Delinquent Chrg Private Forest Woodland Tax Managed Forest Prop. Tax Interes Spec. Tax Penalt Spec. Tax Penalt Other Charges TOTAL	st V	Amt Due 49,935.93 0.00 0.00 0.00 0.00 0.00 0.00 0.00 49,935.93	Amt Paid 49,935.93 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		

**Payment History:** 

(Posted Payments)

Date

Receipt #

Type

Amount

12/27/2024

15

49,935.93 T