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Smitha Chintamaneni
Partner

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Received by

JAN 21 2026
RJM
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: Refund Claim – Tax Year 2025
MRMC Land Bank, LLC
W Wisconsin Avenue
Parcel No. 380-1011-000

Dear Clerk:

On behalf of MRMC Land Bank, LLC (“MRMC Land Bank”), 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”) is unlawful.

In support of this Refund Claim, MRMC Land Bank asserts that the Property was exempt by law from taxation, pursuant to Wis. Stat. § 70.11(4), and that its January 1, 2025 assessment as taxable property was non-uniform to other properties that were granted exemptions and were in the same classification as the Property. Further grounds are set forth in the pleadings and papers filed and exchanged in Milwaukee County Case No. 25-CV-6250. 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 partially assessed the Property at \$6,232,900, which included \$6,232,900 of exempt property, resulting in taxes of \$110,939.10. Accordingly, MRMC Land Bank’s Refund Claim is for an amount not less than \$110,939.10, plus any interest as provided by law.

City of Wauwatosa
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MRMC Land Bank has complied with all procedures required for objecting to the 2025 Assessment under Wis. Stat. § 74.35(2). MRMC Land Bank has not contested the 2025 Assessment of the Property 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 the Refund Claim, MRMC Land Bank paid the tax of \$110,939.10 alleged to be due, on January 6, 2026. (See Exhibit A, attached hereto.)

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 2025 tax year. MRMC Land Bank 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 01/12/2026
08:50:11 AM

Tax District: CITY OF WAUWATOSA
County: MILWAUKEE COUNTY
Parcel #: 3801011000
Alt. Parcel #: 380101100

Property Address: W WISCONSIN AVE
Section/Town/Range:
Volume/Page:
Acres: 10.160

Plat:

Block/Condo Bldg:

Legal Descriptor:

CERTIFIED SURVEY MAP NO 9522, NE 1/4 SEC 29-7-21, LOT 1, EXC PTS LYING IN
CITY OF MILWAUKEE 2024

Bill #: 29112345

Total Land	Total Improve	Total Value	Ratio	Est. Fair Market Value
6,232,900	0	6,232,900	1.0071	6,189,000

Payment

Date Paid: 01/06/2026
Interest/Penalty Date: 01/06/2026
Receipt #: 3 **Batch #:** 607028
Gen. Property Tax: 110,939.10
Special Assessment: 0.00
Special Charges: 0.00
Delinquent Utility Charges: 0.00
Private Forest Crop Taxes: 0.00
Woodland Tax Law Taxes: 0.00
Managed Forest Land Taxes: 0.00
Interest: Jan 2026 0.00
Penalty: Jan 2026 0.00
Other Charges: 0.00
Total Amount Paid: 110,939.10
CR Batch #: 55150 **Transaction #:** 231145
Transaction Cash: 0.00
Transaction Check: 0.00
Transaction Other: 110,939.10
Transaction Overpayment: 0.00

Balance

Prior Tax Balance:	110,939.10
Tax Amount Paid:	110,939.10
New Tax Balance:	0.00
Interest: Jan 2026	0.00
Penalty: Jan 2026	0.00
New Balance Due:	0.00

Payment Note:

MAIL 1/8/26 BUSINESS CK

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

MRMC LAND BANK LLC
8700 WATERTOWN PLANK RD
WAUWATOSA WI 53226

**EXHIBIT
A**