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**CLAIM FOR UNLAWFUL TAX (sec. 74.35, Wis. Stats.)**

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

Now comes Froedtert Thedacare Health, Inc. f/k/a Froedtert Health, Inc. ("Claimant"), owner of personal property located at 10000 West Bluemound Road in Wauwatosa, Wisconsin (the "Personal 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 following located Personal Property:

10000 West Bluemound Road – tax key 291-297-873 (Dermatology Clinic)  
10000 West Bluemound Road – tax key 291-297-875 (MOHS Surgery Clinic)

2. For 2023, personal property in the City was assessed at 76.62% of its fair market value as of January 1, 2023 and was taxed at \$21.404419 per \$1,000 of assessed value.

**10000 West Bluemound Road – 297-873 (Dermatology Clinic)**

3. A 2023 doomage assessment was imposed on Personal Property by the City assessor at \$119,800.

4. Based on the 2023 doomage assessment of \$119,800 as set by the City, the City imposed a net tax of \$2,564.24.

5. The assessable value of the Personal Property for 2023 is \$0 on the grounds it is exempt pursuant to Wis. Stats., sec. 70.11(4m).

6. For 2023, there should be no tax imposed on the Personal Property.

7. As a result of the doomage assessment placed on the Personal Property for 2023, unlawful tax in the amount of \$2,564.24 was imposed on the Personal Property.

8. On January 2, 2024, Claimant paid the full amount of 2023 taxes on the Personal Property in the amount of \$2,564.24.

9. The total amount of this claim for 2023 is \$2,564.24.

**10000 West Bluemound Road –297-875 (MOHS Surgery Clinic)**

10. A 2023 doomage assessment was imposed on Personal Property by the City assessor at \$63,600.

11. Based on the 2023 doomage assessment of \$63,600 as set by the City, the City imposed a net tax of \$1,361.32.

12. The assessable value of the Personal Property for 2023 is \$0 on the grounds it is exempt pursuant to Wis. Stats., sec. 70.11(4m).

13. For 2023, there should be no tax imposed on the Personal Property.

14. As a result of the doomage assessment of the Personal Property for 2023, unlawful tax in the amount of \$1,361.32 was imposed on the Personal Property.

15. On January 2, 2024, Claimant paid the full amount of 2023 taxes on the Personal Property in the amount of \$1,361.32.

16. The total amount of this claim for 2023 is \$1,361.32.

**Unlawful Claim**

17. The total amount of the above Personal Property claims are as follows:

\$2,564.24	10000 West Bluemound Road – 297-873 (Dermatology Clinic)
<u>\$1,361.32</u>	10000 West Bluemound Road –297-875 (MOHS Surgery Clinic)
\$3,925.56	TOTAL

18. Wherefore, Claimant requests that the Common Council cancel the unlawful 2023 tax assessment on the Personal Property, and because of the unlawful tax imposed on the Personal Property for 2023, Claimant requests refund of said unlawful tax of \$3,925.56.

Dated at Milwaukee, Wisconsin, this 25<sup>th</sup> day of January, 2024.

von Briesen & Roper, s.c.

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

Alan Marcuvitz

Barry R. White

Katie L. Bireley

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