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January 30, 2025

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CLAIM FOR UNLAWFUL TAXES

SERVED BY PROCESS SERVER

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

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1-30-25
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Received by

JAN 30 2025

City Clerk's Office

Dear Clerk:

Re: 201 North Mayfair Road
Parcel No. 4119976007

Now comes Claimant, Ascension SE Wisconsin Hospital, Inc. (f/k/a Wheaton Franciscan, Inc.), owner of the real property at 201 N. Mayfair Road (identified as Parcel No. 4119976007; the "Property") located in Wauwatosa, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Unlawful Taxes against the City of Wauwatosa (the "City"), pursuant to Wis. Stat. § 74.35. You hereby are directed to serve any notice of disallowance on the undersigned agent of Claimant.

1. This Claim is brought under Wis. Stat. § 74.35, for a refund of unlawful property taxes imposed on Claimant by the City for the year 2024, plus statutory interest, with respect to the Property.
2. Claimant is the owner of the Property, is responsible for the taxes on 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 within the City at 201 N. Mayfair Road and is identified in the City records as Parcel No. 4119976007.
5. For 2020 the Property was treated as approximately 63.10% exempt.
6. Beginning in 2021 and continuing in 2022, 2023, and 2024, the City no longer treated the Property as partially exempt, instead treating it as fully taxable.

7. The Claimant timely filed a 2024 Property Tax Exemption Request with the Assessor's Office.
8. For 2024, the assessment of the Property was set at \$77,400,000.
9. The City imposed tax on the Property in the amount of \$1,742,915.48.
10. The use, occupancy, and ownership of the Property did not change in any material way from 2020 to 2024.
11. The Property qualifies for partial exemption (64.54% exemption) under Wis. Stat. § 70.11, including and without limitation Wis. Stat. § 70.11(4m) as real property owned and used for the purposes of any hospital of 10 beds or more devoted primarily to the diagnosis, treatment or care of the sick, injured, or disabled.
12. As the Property was exempt by law from taxation as stated above, the 2024 assessment and taxes imposed by the City on the Property constituted a palpable error within the meaning of Wis. Stat. § 74.33(1) and resulted in unlawful taxes pursuant to Wis. Stat. § 74.35(1).
13. As an additional ground and upon information and belief, the City's failure to exempt the Property violates Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution.
14. Claimant has timely paid or will timely pay the property taxes or authorized installments thereof imposed by the City on the Property for 2024.
15. Claimant is entitled to a refund of 2024 taxes in the amount of \$1,476,869.52, or such greater amount as may be determined to be due to Claimant, plus statutory interest.
16. The amount of this claim is \$1,476,869.52, plus interest thereon.

Dated at Milwaukee, Wisconsin, this 30th day of January, 2025.

Sincerely yours,



Kristina E. Somers
Agent for Claimant