

1-27-25  
12:15 PM  
Camp Smith

# HUSCH BLACKWELL

Smitha Chintamaneni  
Partner

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Milwaukee, WI 53202  
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Received by  
JAN 27 2025  
City Clerk's Office

January 27, 2025

## VIA PERSONAL SERVICE

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

**Re: Refund Claim for 2024 Unlawful Tax**  
The Medical College of Wisconsin, Inc.  
8701 W. Watertown Plank Road  
Tax Key No. 381-1004-000

Dear Clerk:

On behalf of The Medical College of Wisconsin, Inc. ("MCW"), and pursuant to Wis. Stat. § 74.35(2), we file this refund claim ("Claim") for unlawful tax against the City of Wauwatosa ("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") was 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. Further grounds are set forth in the pleadings and papers filed and exchanged in Milwaukee County Case No. 21-CV-7368. All such materials are available with the City Assessor's office and through consultation with the City's counsel: Ms. Amy Seibel, [amy@arslawoffices.com](mailto:amy@arslawoffices.com), 11520 North Port Washington Road, Mequon, WI 53092.

The City's 2024 Assessment was set at \$15,946,000, and included \$15,946,000 of exempt property. Accordingly, MCW's Claim is in the amount of not less than \$359,031.52, plus any interest as provided by law.

MCW has complied with the procedures for objecting to the 2024 Assessment under Wis. Stat. § 74.35. MCW has not contested the 2024 Assessment of the Property under Wis. Stat. §§ 74.33 or 806.04. Despite the unlawful assessment of the Property, MCW paid on January 24, 2025, prior to the filing of this Claim, the full amount of \$359,031.52 alleged to be due. (See Exhibit A, attached.)

City of Wauwatosa Clerk  
January 27, 2025  
Page 2

By this letter, MCW has stated a valid claim to recover taxes paid with respect to the unlawful taxes on the Property for the 2024 tax year. MCW 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,

A handwritten signature in cursive script that reads "Smitha Chintamaneni".

Smitha Chintamaneni

Attachment

# 2024 Real Estate Tax Summary

01/25/2025 08:01 AM

Page 1 Of 1

Parcel #: 381100400  
 Alt. Parcel #: 381100400  
 291 - CITY OF WAUWATOSA  
 MILWAUKEE COUNTY, WISCONSIN

**Tax Address:**  
 THE MEDICAL COLLEGE OF WISCONSIN INC  
 C/O FINANCIAL OPERATIONS  
 8701 WATERTOWN PLANK RD  
 WAUWATOSA WI 53226

**Owner(s):** O = Current Owner, C = Current Co-Owner  
 O - THE MEDICAL COLLEGE OF WISCONSIN INC

**Districts:** SC = School, SP = Special

Type	Dist #	Description
SC	6244	WAUWATOSA SCH DIST
SP	5020	SALES TAX CREDIT MMSD

**Property Address(es):** \* = Primary  
 \* 8701 W WATERTOWN PLANK RD EYE INSTIT

**Abbreviated Description:** Acres: 35.550  
 (See recorded documents for a complete legal description.)  
 CSM NO 9224 NW 1/4 SEC 28-7-21 LOT 1  
 2021

**Parcel History:**

Date	Doc #	Vol/Page	Type
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**Plat:** \* = Primary  
**Tract:** (S-T-R 40¼ 160¼ GL) **Block/Condo Bldg:**

Tax Bill #:	29112336	Net Mill Rate	0.022519022	Installments	
		<b>Gross Tax</b>	389,506.45	<b>End Date</b>	<b>Total</b>
		<b>School Credit</b>	30,418.11	1	01/31/2025
<b>Land Value</b>	3,484,000	<b>Total</b>	359,088.34	2	03/31/2025
<b>Improve Value</b>	12,462,000	<b>First Dollar Credit</b>	56.82	3	05/31/2025
<b>Total Value</b>	15,946,000	<b>Lottery Credit</b>	0.00		
<b>Ratio</b>	0.6871	<b>0 Claims</b>			
<b>Fair Mkt Value</b>	23,207,700	<b>Net Tax</b>	359,031.52		

	Amt Due	Amt Paid	Balance
<b>Net Tax</b>	359,031.52	359,031.52	0.00
<b>Special Assmnt</b>	0.00	0.00	0.00
<b>Special Chrg</b>	0.00	0.00	0.00
<b>Delinquent Chrg</b>	0.00	0.00	0.00
<b>Private Forest</b>	0.00	0.00	0.00
<b>Woodland Tax</b>	0.00	0.00	0.00
<b>Managed Forest</b>	0.00	0.00	0.00
<b>Prop. Tax Interest</b>		0.00	0.00
<b>Spec. Tax Interest</b>		0.00	0.00
<b>Prop. Tax Penalty</b>		0.00	0.00
<b>Spec. Tax Penalty</b>		0.00	0.00
<b>Other Charges</b>	0.00	0.00	0.00
<b>TOTAL</b>	359,031.52	359,031.52	0.00

**Payment History:** (Posted Payments)

Date	Receipt #	Type	Amount
01/24/2025	11	T	359,031.52

**Key:** Payment Type: A-Adjustment, B-Write Off Bankrupt, D-Write Off Deeded, Q-Quit Claim, R-Redemption, T-Tax

