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Barry R. White
Direct Telephone
414-270-2516
barry.white@vonbriesen.com

CLAIM FOR UNLAWFUL TAX (s.74.35, Wis. Stats.)

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

Now comes Froedtert Memorial Lutheran Hospital, Inc. ("Claimant"), owner of real property Tax Key No. 381-1008-000 located at 9200 West Wisconsin Avenue, Wauwatosa, Wisconsin (the "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 Property, which is located at 9200 West Wisconsin Avenue in the City.

2. For the years 1980 through 2020, the Property was fully exempt from property taxation, pursuant to sec. 70.11(4m)(a), Wis. Stats.

3. Claimant's use, occupancy and ownership of the Property have not materially changed in any way since the time period of 1980 through 2020, during which timeframe the property was fully exempt.

4. The 2023 assessment of the Property was set by the City Assessor at \$385,686,600.

5. On February 28, 2023, the Claimant filed a Property Tax Exemption Request (PR-230) with the City, which was denied, at least in part.

6. On May 18, 2023, the City issued a 2023 Notice of Changed Assessment amending the assessment to \$384,572,200.

7. Based on the 2023 assessment as set by the City, the City imposed a net tax of \$8,231,484.39 on the Property.

8. The value of the Property for 2023 is \$0 because it is an exempt nonprofit hospital pursuant to sec. 70.11(4m)(a), Wis. Stats.

9. On December 26, 2023, Claimant paid the full amount of 2023 taxes on the Property in the amount of \$8,231,484.39.

10. Wherefore, Claimant requests that the Common Council cancel the unlawful 2023 tax assessment on the Property, and because of the unlawful tax imposed and paid on the Property for 2023, Claimant requests refund of said unlawful tax of \$8,231,484.39.

Dated at Milwaukee, Wisconsin, this 25th 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
Steven L. Nelson
Barry R. White
Katie L. Bireley