

HUSCH BLACKWELL

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Partner

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1-21-26
3:20 pm
Conf. Ref.

January 16, 2026

Received by
JAN 21 2026
City Clerk's Office

VIA PERSONAL SERVICE

City of Wauwatosa
Attn: Deyanira Nevarez, Clerk
7725 W. North Avenue
Wauwatosa, WI 53213

**Re: Omitted Property Refund Claim – Tax Year 2024
Children's Hospital of Wisconsin, Inc.
8907 W. Connell Court
Parcel No. 381-1012-000¹**

Dear Clerk:

On behalf of Children's Hospital of Wisconsin, Inc. ("CHW"), and pursuant to Wis. Stat. § 74.35(2), we hereby file this omitted property refund claim ("Omitted Property Refund Claim") against the City of Wauwatosa ("City"). This Omitted Property Refund Claim is to recover the additional unlawful tax assessed against the above-referenced parcel of real property ("Property") because the City's omitted property assessment for 2024 ("2024 Omitted Property Assessment"), which was issued in 2025, was unlawful.

This Omitted Property Refund Claim arises from the Notice of Board of Review ("BOR") Determination dated November 19, 2025, reflecting the BOR's addition of omitted property in the amount of \$43,059,100 to the Original 2024 Assessment.

In further support of this Omitted Property Refund Claim, CHW asserts that the Property was exempt by law from taxation, pursuant to Wis. Stat. § 70.11(4m), and that the 2024 Omitted Property Assessment was non-uniform to other properties in the same classification that were granted exemptions. Additional grounds are set forth in the pleadings and papers filed and exchanged in Milwaukee County Case No. 21-CV-7367. All such materials are available with the City Assessor's office and through consultation with the City's counsel: Amy R. Seibel, Seibel

¹ Parcel identification number for tax year 2024.

Law Offices LLC, ars@amylawoffices.com, 11520 North Port Washington Road, Ste. 4, Mequon, WI 53092.

The addition of the \$43,059,100 of omitted property, which included \$43,059,100 of exempt property, has resulted in additional taxes in the amount of \$969,648.82. Accordingly, CHW's Omitted Property Refund Claim is for an additional amount not less than \$969,648.82, plus any interest as provided by law.

Previously, on January 14, 2025, after timely payment of taxes, a refund claim ("Original Refund Claim") was timely filed for the Original 2024 Assessment, for the amount of \$175,296,500 and taxes of \$3,947,448.93. That Original Refund Claim was deemed denied on April 14, 2025, and a complaint under Wis. Stat. § 74.35(3)(d) was timely filed on June 16, 2025 in Milwaukee County Circuit Court. However, because of the addition of omitted property through the November 19, 2025 BOR Determination, CHW is filing this Omitted Property Refund Claim for the additional assessed value of \$43,059,100, resulting in an additional tax payment of \$969,648.82 attributable to the 2024 tax year.² CHW intends to seek leave to amend the pleadings in Case No. 25-CV-5176 to add an unlawful assessment claim based on the 2024 Omitted Property Assessment when this Omitted Property Refund Claim is deemed denied.

CHW has complied with all procedures required for objecting to the 2024 Omitted Property Assessment under Wis. Stat. § 74.35(2). CHW has not contested the 2024 Omitted Property Assessment of the Property under Wis. Stat. §§ 74.33 or 806.04, pursuant to § 74.35(2m).

Despite the unlawful assessment of the alleged omitted property, and prior to the filing of this Omitted Property Refund Claim, CHW paid the tax of \$969,648.82 alleged to be due, on December 30, 2025. (See Exhibit A, attached hereto.)

By this letter, CHW has stated a valid claim to recover taxes paid with respect to the unlawful 2024 Omitted Property Assessment. CHW respectfully requests that the City act on this Omitted Property Refund Claim within 90 days from the date of service thereof.

Please contact the undersigned with any questions regarding this matter.

² The taxes for parcel 381-1012-000 adding both the 2024 Omitted Property Assessment and the Original 2024 Assessment now total \$4,917,097.75. The Complaint filed in Case No. 25-CV-5176 also includes parcel 380-1009-001, which is not affected by the 2024 Omitted Property Assessment.

City of Wauwatosa
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Respectfully,

HUSCH BLACKWELL LLP



Smitha Chintamaneni
Partner

SC/jee

City of Wauwatosa
Treasurer's Office
7725 W North Ave
Wauwatosa, WI 53213
414-479-8960

12/30/2025 03:13PM Vicki N.
010996-0001

GENERAL BILLING

CHILDREN'S HOSPITAL OF WISCONSIN
2025 9487

PROPERTY TAXES
OMITTED \$789,422.80

PROPERTY TAXES
OMITTED \$969,648.82

\$1,759,071.62

Subtotal \$1,759,071.62
Total \$1,759,071.62

CHECK \$1,759,071.62
Check Number 110531

Change due \$0.00

Paid by: CHILDREN'S HOSPITAL OF
WISCONSIN



Thank you for your payment. For
questions, please contact the
Treasurer's office at 414-479-8960.

City of Wauwatosa COPY
DUPLICATE RECEIPT

EXHIBIT
A