

1-21-26

3:30 pm  
Carl M.

Smitha Chintamaneni  
Partner

511 North Broadway, Suite 1100  
Milwaukee, WI 53202  
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Received by

Jan 21 2026 (JW)

City Clerk's Office

January 16, 2026

**VIA PERSONAL SERVICE**

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

**Re: Refund Claim – Tax Year 2025  
MRMC Land Bank, LLC  
9501 W. Watertown Plank Road  
Parcel No. 380-1013-000**

Dear Clerk:

On behalf of MRMC Land Bank, LLC (“MRMC Land Bank”), and pursuant to Wis. Stat. § 74.35(2), we hereby file this refund claim (“Refund Claim”) against the City of Wauwatosa (“City”). This Refund Claim is to recover the unlawful tax assessed against the above-referenced parcel of real property (“Property”) because the City’s assessment as of January 1, 2025 (“2025 Assessment”) was unlawful.

In support of this Refund Claim, MRMC Land Bank asserts that the Property was exempt by law from taxation, pursuant to Wis. Stat. § 70.11(4), and that its January 1, 2025 assessment as taxable property was non-uniform to other properties in the same classification that were granted exemptions. Further grounds are set forth in the pleadings and papers filed and exchanged in Milwaukee County Case No. 25-CV-6250. All such materials are available with the City Assessor’s office and through consultation with the City’s counsel: Amy R. Seibel, Seibel Law Offices LLC, ars@amylawoffices.com, 11520 North Port Washington Road, Ste. 4, Mequon, WI 53092.

For 2025, the City assessed the Property at \$15,689,400, which included \$15,689,400 of exempt property, resulting in taxes of \$279,254.91. Accordingly, MRMC Land Bank’s Refund Claim is for an amount not less than \$279,254.91, plus any interest as provided by law.

City of Wauwatosa  
January 16, 2026  
Page 2

MRMC Land Bank has complied with all procedures required for objecting to the 2025 Assessment under Wis. Stat. § 74.35(2). MRMC Land Bank has not contested the 2025 Assessment of the Property under Wis. Stat. §§ 74.33 or 806.04, pursuant to § 74.35(2m).

Despite the unlawful assessment of the Property, and prior to the filing of the Refund Claim, MRMC Land Bank paid the tax of \$279,254.91 alleged to be due, on January 6, 2026. (See Exhibit A, attached hereto.)

By this letter, MRMC Land Bank has stated a valid claim to recover taxes paid with respect to the unlawful assessment on the Property for the 2025 tax year. MRMC Land Bank respectfully requests that the City act on this Refund Claim within 90 days from the date of service thereof.

Please contact the undersigned with any questions regarding this matter.

Respectfully,

HUSCH BLACKWELL LLP



Smitha Chintamaneni  
Partner

SC/jee

# 2025 Real Estate Property Tax Receipt

Printed from  
Public Portal 01/13/2026  
01:00:12 PM

**Tax District:** CITY OF WAUWATOSA  
**County:** MILWAUKEE COUNTY  
**Parcel #:** 3801013000  
**Alt. Parcel #:** 380101300

**Property Address:** 9501 W WATERTOWN PLANK  
**Section/Town/Range:**  
**Volume/Page:**  
**Acres:** 20.010

**Plat:**

**Block/Condo Bldg:**

**Legal Description:**

CERTIFIED SURVEY MAP NO 9546, NE 1/4 SEC 29 & NW 1/4 SEC 28-7-21, LOT 1  
2025

**BILL #:** 29112346

<b>Total Land</b>	<b>Total Improve</b>	<b>Total Value</b>	<b>Ratio</b>	<b>Est. Fair Market Value</b>
15,689,400	0	15,689,400	1.0071	15,578,800

## Payment

**Date Paid:** 01/06/2026  
**Interest/Penalty Date:** 01/06/2026  
**Receipt #:** 8 **Batch #:** 607030  
**Gen. Property Tax:** 279,254.91  
**Special Assessment:** 0.00  
**Special Charges:** 0.00  
**Delinquent Utility Charges:** 0.00  
**Private Forest Crop Taxes:** 0.00  
**Woodland Tax Law Taxes:** 0.00  
**Managed Forest Land Taxes:** 0.00  
**Interest:** Jan 2026 0.00  
**Penalty:** Jan 2026 0.00  
**Other Charges:** 0.00  
**Total Amount Paid:** 279,254.91  
**CR Batch #:** 55163 **Transaction #:** 231465  
**Transaction Cash:** 0.00  
**Transaction Check:** 0.00  
**Transaction Other:** 279,254.91  
**Transaction Overpayment:** 0.00

## Balance

<b>Prior Tax Balance:</b>	279,254.91
<b>Tax Amount Paid:</b>	279,254.91
<b>New Tax Balance:</b>	0.00
<b>Interest:</b> Jan 2026	0.00
<b>Penalty:</b> Jan 2026	0.00
<b>New Balance Due:</b>	0.00

## Payment Note:

MAIL 1/12/26 BUSINESS CK

**If Paid By Check, Tax Receipt Is Not Valid Until Check Has Cleared All Banks.**

RECEIVED BY:

CITY OF WAUWATOSA  
7725 W NORTH AVE  
WAUWATOSA WI 53213

MRMC LAND BANK LLC  
8700 W WATERTOWN PLANK RD  
WAUWATOSA WI 53226

**EXHIBIT  
A**