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January 30, 2024

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CLAIM FOR UNLAWFUL TAXES

SERVED BY PROCESS SERVER

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

Received by

JAN 31 2024

City Clerk's Office

Dear Clerk:

Re: 201 N. Mayfair Road
Parcel No. 4119976007 (real property) and
Parcel No. 291297461 (personal property)

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 "Real Property") and personal property at 201 N. Mayfair Road (identified as Parcel No. 291297461; the "Personal Property") (collectively 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 2023, 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 (identified in the City records as real property Parcel No. 4119976007 and personal property Parcel No. 291297461).

5. For 2020 the Real Property was treated as approximately 63.10% exempt and the Personal Property was treated as 100% exempt.

6. Beginning in 2021 and continuing in 2022 and 2023, the City (i) no longer treated the Real Property as partially exempt, instead treating it as fully taxable and (ii) fully taxed the Personal Property.

7. The Claimant timely submitted a 2023 Property Tax Exemption Request to the Assessor's Office.

8. For 2023, the assessments of the Property were set at the following amounts:

Parcel No.	Assessment
4119976007	\$ 77,400,000
291297461	\$ 373,700

9. The City imposed tax on the Property in the amounts as follows:

Parcel No.	Tax
4119976007	\$ 1,656,641.92
291297461	\$ 7,998.83

10. The use, occupancy, and ownership of the Property did not change from 2020 to 2023.

11. The Real Property qualifies for partial exemption (63.53% 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. The Personal Property qualifies for full exemption under Wis. Stat. § 70.11, including and without limitation Wis. Stat. § 70.11(4m) as personal property used exclusively 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, and/or under Wis. Stat. § 70.111, including without limitation Wis. Stat. § 70.111(27) as machinery, tools and/or patterns.

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13. As the Property was exempt by law from taxation as stated above, the 2023 assessments and taxes imposed by the City on the Property constituted palpable errors within the meaning of Wis. Stat. § 74.33(1) and resulted in unlawful taxes pursuant to Wis. Stat. § 74.35(1).

14. 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.

15. Claimant has timely paid or will timely pay the property taxes (or authorized installments thereof) imposed by the City on the Property for 2023.

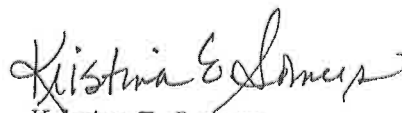
16. Claimant is entitled to a refund of 2023 taxes in the following amounts, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

Parcel No.	Tax Refund Due
4119976007	\$ 1,366,618.64
291297461	\$ 7,998.83

17. The amount of this claim is \$1,374,617.47, plus interest thereon.

Dated at Milwaukee, Wisconsin, this 30th day of January, 2024.

Sincerely yours,


Kristina E. Somers
Agent for Claimant