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**CLAIM FOR UNLAWFUL TAX (sec. 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 personal property located in Wauwatosa, Wisconsin (the "Personal 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 following located Personal Property:

8750 William Coffey Drive – tax key 297-449  
8900 West Doyne Avenue – tax key 297-450  
8800 West Doyne Avenue – tax key 297-451  
8850 West Doyne Avenue – tax key 297-452  
925 North 87<sup>th</sup> Street – tax key 297-458

2. For 2023, personal property in the City was assessed at 76.62% of its fair market value as of January 1, 2023 and was taxed at \$21.404419 per \$1,000 of assessed value.

**8750 William Coffey Drive – 297-449**

3. A 2023 doomage assessment was imposed on Personal Property by the City assessor at \$1,117,500.

4. On June 2, 2023, the City issued an Amended Assessment Notification amending the assessment to \$561,700. See Exhibit A attached hereto.

5. Based on the 2023 amended doomage assessment of \$561,700 as set by the City, the City imposed a net tax of \$12,023.00.

6. The value of the Personal Property for 2023 is \$0 on the grounds it is exempt pursuant to Wis. Stats., sec. 70.11(4m).

7. For 2023, there should be no tax imposed on the Personal Property.

8. As a result of the doomage assessment placed on the Personal Property for 2023, unlawful tax in the amount of \$12,022.86 was imposed on the Personal Property.

9. On January 2, 2024, Claimant paid the full amount of 2023 taxes on the Personal Property in the amount of \$12,023.00.

10. The total amount of this claim for 2023 is \$12,023.00.

**8900 West Doyne Avenue – 297-450**

11. A 2023 doomage assessment was imposed on Personal Property by the City assessor at \$1,238,700.

13. Based on the 2023 doomage assessment of \$1,238,700 as set by the City, the City imposed a net tax of \$26,513.66.

14. The value of the Personal Property for 2023 is \$0 on the grounds it is exempt pursuant to Wis. Stats., sec. 70.11(4m).

15. For 2023, there should be no tax imposed on the Personal Property.

16. As a result of the doomage assessment of the Personal Property for 2023, unlawful tax in the amount of \$26,513.66 was imposed on the Personal Property.

17. On January 2, 2024, Claimant paid the full amount of 2023 taxes on the Personal Property in the amount of \$26,513.66.

18. The total amount of this claim for 2023 is \$26,513.66.

**8800 West Doyne Avenue – 297-451**

19. A 2023 doomage assessment was imposed on Personal Property by the City assessor at \$3,297,600.

20. Based on the 2023 doomage assessment of \$3,297,600 as set by the City, the City imposed a net tax of \$70,583.21.

21. The value of the Personal Property for 2023 is \$0 on the grounds it is exempt pursuant to Wis. Stats., sec. 70.11(4m).

22. For 2023, there should be no tax imposed on the Personal Property.

23. As a result of the doomage assessment of the Personal Property for 2023, unlawful tax in the amount of \$70,583.21 was imposed on the Personal Property.

24. On January 2, 2024, Claimant paid the full amount of 2023 taxes on the Personal Property in the amount of \$70,583.21.

25. The total amount of this claim for 2023 is \$70,583.21.

**8850 William Coffey Drive – 297-452**

26. A 2023 doomage assessment was imposed on Personal Property by the City assessor at \$788,700.

27. Based on the 2023 doomage assessment of \$788,700 as set by the City, the City imposed a net tax of \$16,881.67.

28. The value of the Personal Property for 2023 is \$0 on the grounds it is exempt pursuant to Wis. Stats., sec. 70.11(4m).

29. For 2023, there should be no tax imposed on the Personal Property.

30. As a result of the doomage assessment of the Personal Property for 2023, unlawful tax in the amount of \$16,881.67 was imposed on the Personal Property.

31. On January 2, 2024, Claimant paid the full amount of 2023 taxes on the Personal Property in the amount of \$16,881.67.

32. The total amount of this claim for 2023 is \$16,881.67.

**925 North 87<sup>th</sup> Street – 297-458**

33. A 2023 doomage assessment was imposed on Personal Property by the City assessor at \$647,100.

34. On June 2, 2023, the City issued an Amended Assessment Notification amending the assessment to \$157,400. See Exhibit B attached hereto.

35. Based on the 2023 amended doomage assessment of \$157,400 as set by the City, the City imposed a net tax of \$3,369.00.

36. The value of the Personal Property for 2023 is \$0 on the grounds it is exempt pursuant to Wis. Stats., sec. 70.11(4m).

37. For 2023, there should be no tax imposed on the Personal Property.

38. As a result of the doomage assessment placed on the Personal Property for 2023, unlawful tax in the amount of \$3,369.00 was imposed on the Personal Property.

39. On January 2, 2024, Claimant paid the full amount of 2023 taxes on the Personal Property in the amount of \$3,369.00.

40. The total amount of this claim for 2023 is \$3,369.00.

**Unlawful Claim**

41. The total amount of the above Personal Property claims are as follows:

\$ 12,022.86	8750 William Coffee Drive – 297-449
\$ 26,513.66	8900 West Doyne Avenue – 297-450
\$ 70,583.21	8800 West Doyne Avenue – 297-451
\$ 16,881.67	8850 William Coffey Drive – 297-452
\$ <u>3,369.06</u>	925 North 87 <sup>th</sup> Street – 297-458
\$ 129,370.46	TOTAL

42. Wherefore, Claimant requests that the Common Council cancel the unlawful 2023 tax assessment on the Personal Property, and because of the unlawful tax imposed on the Personal Property for 2023, Claimant requests refund of said unlawful tax of \$129,370.46.

Dated at Milwaukee, Wisconsin, this 25<sup>th</sup> day of January, 2024.

von Briesen & Roper, s.c.



Alan Marcuvitz  
Steven L. Nelson  
Barry R. White  
Katie L. Bireley