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CLAIM FOR EXCESSIVE ASSESSMENT

TO: Clerk, City of Wauwatosa
7725 W. North Ave.
Wauwatosa, Wisconsin 53213

Now comes Phoenix Wauwatosa II Industrial Investors LLC ("Claimant") owner of parcel 2580003004 (the "Property") in the City of Wauwatosa, Wisconsin, by Claimant's attorneys, von Briesen & Roper, s.c., and files this Claim for Excessive Assessment against the City of Wauwatosa (the "City"), pursuant to Wis. Stat. § 74.37.

1. Claimant is the owner of Property located at 3300 N. 124th Street, Wauwatosa, Wisconsin.
2. For 2025, property in the City was assessed at 100.71% of its fair market value as of January 1, 2025, and was taxed at \$17.798954 per \$1,000 of assessed value
3. The 2025 assessment of the Property was set by the City at \$45,300,00. Timely objection was filed on August 12, 2025, and acknowledged by the City.
4. By letter dated September 2, 2025, and subsequently received by Claimant through the mail, City stated as follows:

"... on August 28, 2025 the Wauwatosa Board of Review at their Initial Meeting of the 2025 Board of Review decided to dismiss the assessment objection for 3300 N. 124th Street, Wauwatosa, WI 53222 (Tax Key # 258-0003-004), due to the failure by the owner, or the owner's authorized representative, to provide the City Assessor's office with income and expense information pursuant to the requirements of the Wauwatosa Board of Review Rules and Wisconsin State Statute 70.47(7)(af)."

and

"The Assessor appeared before the Board of Review at the August 28, 2025, meeting and documented the requests of the information and the failure to provide the requested information to the Assessor."

5. At no time was Claimant notified of any hearing to be held on August 28, 2025, or at any other time, regarding Claimant's objection.

6. City's action to dismiss Claimant's objection without notice of any hearing was a denial of Claimant's due process rights under the U.S. Constitution and the Wisconsin Constitution, making the action and decision made regarding Claimant's objection on August 28, 2025 legally null and void.

7. Based on the 2025 assessment as set by the City, the City imposed a net tax of \$807,245.58 on the Property.

8. The value of the Property for 2025 is no higher than \$30,350,000. This value is derived from a contemporaneous appraisal of the Property.

9. The correct net tax on the Property for 2025 should be no higher than \$541,151.22.

10. As a result of the excessive assessment of the Property for 2025, excess tax in at least the amount of \$266,094.36 was imposed on the Property.

11. On December 17, 2025, Claimant paid the first installment of 2025 taxes on the Property in the amount of \$275,143.30, and acknowledged by the City.

12. The total amount of this claim for 2025 is at least \$266,094.36, plus interest thereon.

Dated at Milwaukee, Wisconsin this 17th day of December, 2025.

von BRIESEN & ROPER, s.c.



Alan H. Marcuvitz
Christopher R. Smith
Ryan R. Simatic
Nicholas S. Cerwin