

January 21, 2015

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CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

Teri Lehrke, Clerk
City of La Crosse
400 La Crosse Street
La Crosse, WI 54601

Dear Clerk:

Re: Tax Parcel No. 17-10315-20009

Now comes Claimant, Macy's Retail Holdings, Inc., owner of parcel 17-10315-20009 (the "Property") in La Crosse, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of La Crosse (the "City"), pursuant to Wis. Stat. § 74.37. You hereby are directed to serve any notice of disallowance on the undersigned agent of the claimant.

1. This Claim is brought under Wis. Stat. § 74.37(3)(d), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2014, plus statutory interest, with respect to the Property.

2. Claimant is the owner on the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving 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 400 La Crosse Street in the City.

4. The Property is located at 3900 State Road 16 within the City and is identified in the City records as Tax Parcel No. 17-10315-20009.

5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 95.6124557% as of January 1, 2014.

C: Atty
Assn.

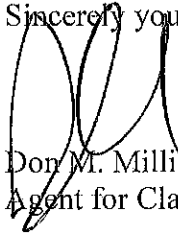
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6. For 2014, property tax was imposed on property in the City at the rate of \$29.036821 per \$1,000 for of the assessed value for Property.
7. For 2014, the City's assessor set the assessment of the Property at \$6,423,200.
8. Claimant appealed the 2014 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).
9. The City's Board of Review heard the Claimant's objection and based on that hearing reduced the assessment to \$5,719,600.
10. The City imposed tax on the Property in the amount of \$166,079.
11. Claimant timely paid the property taxes imposed by the City on the Property for 2014, or the required installment thereof.
12. The fair market value of the Property as of January 1, 2014 was no higher than \$4,000,000.
13. Based on the aggregate ratio of 95.6124557%, the correct assessment of the Property for 2014 is no higher than \$3,824,498.
14. Based on the tax rate of \$29.036821 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2014 should be no higher than \$111,051.
15. The 2014 assessment of the Property, as set by the City's Board of Review was excessive and, upon information and belief, violated Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution. As a result, the property tax imposed on the Property for 2014 was excessive in at least the amount of \$55,028.
16. Claimant is entitled to a refund of 2014 tax in the amount of \$55,028, or such greater amount as may be determined to be due to Claimant, plus statutory interest.
17. The amount of this claim is \$55,028, plus interest thereon.

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Dated at Madison, Wisconsin, this 21st day of January, 2015.

Sincerely yours,

A handwritten signature in black ink, appearing to be 'DM' with a flourish at the end.

Don M. Millis
Agent for Claimant

DMILLIS/27851947