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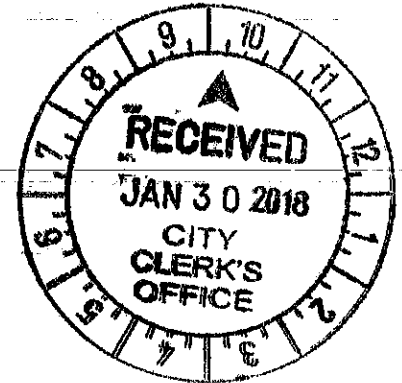
January 19, 2018

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CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER



Teri Lehrke, Clerk
City of La Crosse
400 La Crosse Street, 2nd Floor
La Crosse, WI 54601

Dear Clerk:

Re: Tax Parcel Nos. 17-20008-110 and 17-20300-40

Now comes Claimants, JJAWC, LLC and JJAWC South, LLC, owners of parcels 17-20008-110 and 17-20300-40 (the "Properties") 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 Claimants.

1. This Claim is brought under Wis. Stat. § 74.37(3)(d), for a refund of excessive real estate taxes imposed on Claimants by the City for the year 2017, plus statutory interest, with respect to the Properties.

2. Claimants are the owners of the Properties, are responsible for the payment of property taxes and the prosecution of property tax disputes involving the Properties and are authorized to bring this claim in their 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 Properties is located at 525 2nd Street and Vine Street within the City and are identified in the City records as Tax Parcel Nos. 17-20008-110 and 17-20300-40.

5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 86.3914979% as of January 1, 2017.

6. For 2017, property tax was imposed on property in the City at the rate of \$29.127112 per \$1,000 for of the assessed value for Property.

7. For 2017, the City's assessor set the assessments of the Properties as follows:

Parcel No.	Assessment
17-20008-110	\$ 1,534,100
17-20300-40	\$ 517,600

8. Claimants appealed the 2017 assessments of the Properties by filing timely objections 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 Claimants objections and sustained assessments on the merits.

10. The City imposed tax on the Properties in the amounts as follows:

Parcel No.	Tax
17-20008-110	\$ 44,683.90
17-20300-40	\$ 15,076.19

11. Claimants timely paid the property taxes imposed by the City on the Properties for 2017, or the required installment thereof.

12. The fair market value of the Properties as of January 1, 2017 was no higher than the following:

Parcel No.	FMV
17-20008-110	\$ 100
17-20300-40	\$ 100

13. Based on the aggregate ratio of 86.3914979% the correct assessments of the Properties for 2017 is no higher than the following:

Parcel No.	Correct Assessment
17-20008-110	\$ 86
17-20300-40	\$ 86

14. Based on the tax rate of \$29.127112 per \$1,000 of assessed value, the correct amount of property tax on the Properties for 2017 should be no higher than the following:

Parcel No.	Correct Tax
17-20008-110	\$ 3
17-20300-40	\$ 3

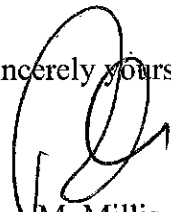
15. The 2017 assessments of the Properties, as set by the City's Board of Review were excessive and, upon information and belief, violated Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution. As a result, the property taxes imposed on the Properties for 2017 were excessive in at least the amount of \$59,755.

16. Claimants are entitled to a refund of 2017 tax in the amount of \$59,755, or such greater amount as may be determined to be due to Claimants, plus statutory interest.

17. The amount of this claim is \$59,755, plus interest thereon.

Dated at Madison, Wisconsin, this 19th day of January, 2018.

Sincerely yours,



Don M. Millis
Agent for Claimants