

# MICHAEL BEST

& FRIEDRICH LLP

Michael Best & Friedrich LLP

Attorneys at Law

100 East Wisconsin Avenue

Suite 3300

Milwaukee, WI 53202-4108

Phone 414.271.6560

Fax 414.277.0656

Alan Marcovitz

Direct 414.225.4927

Email ahmarcovitz@michaelbest.com

## CLAIM FOR EXCESSIVE ASSESSMENT

TO: Clerk, City of La Crosse  
400 La Crosse Street  
La Crosse, Wisconsin 54601

Now comes Claimant, 100 Harborview Partners LLC, owner of parcel 17-20001-010 (the "Property") in La Crosse, Wisconsin, by Claimant's attorneys, Michael Best & Friedrich LLP, and files this Claim For Excessive Assessment against the City of La Crosse ("the City"), pursuant to Wis. STAT. §74.37.

1. Claimant is the owner of the Property, located at 100 North 2<sup>nd</sup> Street, La Crosse, Wisconsin.
2. For 2012, property in the City was assessed at 98.61% of its fair market value as of January 1, 2012, and was taxed at \$28,784 per \$1,000 of assessed value.
3. The 2012 assessment of the Property was set by the Assessor at \$5,653,500. Timely objection was filed.
4. On May 11, 2012, the Assessor issued a revised assessment of \$5,506,000.
5. The Board of Review sustained the 2012 assessment of \$5,506,000.
6. Based on the 2012 assessment as set by the Board of Review, the City imposed a tax of \$158,405.01 on the Property.
7. The value of the Property for 2012 is no higher than \$2,346,000. This value is derived from an analysis of the Property's income, expenses and physical condition.
8. The correct tax on the Property for 2012 should be no higher than \$67,527.26.
9. As a result of the excessive assessment of the Property for 2012, excess tax in at least the amount of \$90,877.75 was imposed on the Property.
10. The amount of this claim is \$90,877.75, plus interest thereon.

Dated at Milwaukee, Wisconsin this 14 day of January, 2013.

MICHAEL BEST & FRIEDRICH LLP

*Alan Marcovitz*  
Alan Marcovitz



*C. Atty. Assn.*

043404-0007\12371406.1