

# MICHAEL BEST

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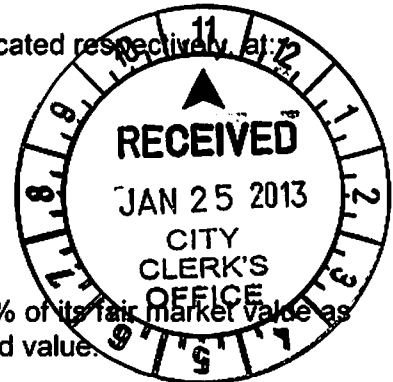
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## CLAIMS FOR EXCESSIVE ASSESSMENTS

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

Now comes Claimant, PR Valley View, LP, owner of Parcel A, parcel number 17-10315-160, Parcel B, parcel number 17-10315-090 and Parcel C, parcel number 17-10316-010 (the "Properties") in La Crosse, Wisconsin, by Claimant's attorneys, Michael Best & Friedrich LLP, and files these Claims For Excessive Assessments against the City of La Crosse ("the City"), pursuant to Wis. STAT. §74.37.

1. Claimant is the owner of the parcels identified above, located respectively at:  
Parcel A – 3700 State Road 16, La Crosse, Wisconsin  
Parcel B – 3800 State Road 16, La Crosse, Wisconsin  
Parcel C – 4400 State Road 16, 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. For 2012, assessments of the Properties were set by the Assessor, as follows:  
Parcel A - \$5,262,500  
Parcel B - \$49,006,500  
Parcel C - \$3,686,700
4. Timely objections were filed on May 7, 2012.
5. The City Board of Review met on May 11, 2012, prior to the date on which the Board could legally meet, under Wisconsin law.
6. On May 10, 2012, the City Attorney's office notified Claimant's attorneys by telephone at 4:00 p.m. that the Claimant's objections would be heard on May 11, 2012 at 9:00 a.m. This notification was legally insufficient, as written notice at least 48 hours in advance is required, under Wisconsin law.
7. Based on the 2012 assessments, the City imposed taxes on the Properties, as follows:



C: *Attyr*

*personally served on JK*

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Clerk, City of La Crosse  
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Parcel A - \$151,396.09

Parcel B - \$1,410,526.54

Parcel C - \$106,038.15

8. The value of the Properties as of January 1, 2012 is no greater than as follows:

Parcel A - \$4,813,600

Parcel B - \$44,828,300

Parcel C - \$3,371,700

9. The correct taxes on the Properties should be no greater than as follows:

Parcel A - \$136,628.75

Parcel B - \$1,272,402

Parcel C - \$95,702

10. As a result of the excessive assessments of the Properties for 2012, excess tax in at least the amounts as follows were imposed on the Properties:

Parcel A - \$17,767.34

Parcel B - \$138,124.54

Parcel C - \$10,336.15

11. The total amount of these claims for excessive taxes is \$163,228.03, plus interest thereon.

12. Because of the willful denial of due process by the City in meeting illegally and in failing to provide legal notice of an opportunity to appear before the City's Board of Review, Claimant also claims attorney's fees in the amount of \$25,000.

Dated at Milwaukee, Wisconsin this 21 day of January, 2013.

MICHAEL BEST & FRIEDRICH LLP



Alan Marcuvitz