



Whyte Hirschboeck Dudek S.C.

SERVICE  
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By Pat Dyl

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January 21, 2011

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CITY TREASURER

**VIA PERSONAL SERVICE**

City Clerk  
City of Racine  
Racine City Hall  
Room 103  
730 Washington Ave.  
Racine, WI 53403

**Re: Giraffe Properties, LLC**  
Tax Key No. 238-76-042

Dear Sir or Madam:

On behalf of Giraffe Properties, LLC ("Giraffe"), and pursuant to Wis. Stat. § 74.37, we file this claim for an excessive assessment against the City of Racine ("City") to recover that amount of the general property tax imposed on the above-referenced parcel of real property ("Property") because the City's January 1, 2010 assessment (the "2010 Assessment") was excessive.

The City's 2010 Assessment exceeded the Property's fair market value by no less than \$2,400,000. Accordingly, Giraffe's refund claim is in the amount of no less than \$57,196, plus any interest as provided by law.

Giraffe has complied with the procedures for objecting to the 2010 Assessment under Wis. Stat. § 70.47. Giraffe has not contested the 2010 Assessment of the Property under Wis. Stat. §§ 70.47(13) (action for *certiorari*) or 70.85 (review by the Wisconsin Department of Revenue).

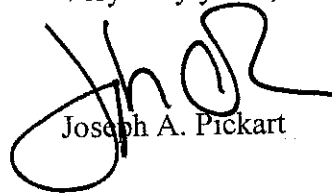
Despite the excessive assessment of the Property, Giraffe has or will timely pay the amount of tax alleged to be due.

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By this letter, Giraffe has stated a valid claim to recover taxes paid with respect to an excessive assessment on the Property for the 2010 tax year. Giraffe respectfully requests that the City act on this claim within 90 days from the date of service thereof.

Contact the undersigned with any questions regarding this matter.

Very truly yours,



Joseph A. Pickart