

12-7347

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Judith M. Hartig-Osanka
(1938-2011)

February 6, 2012

Ms. Janice Johnson-Martin, City Clerk
Racine City Hall
730 Washington Avenue
Racine, Wisconsin 53403

RE: Claim for Excessive Assessment Filed by Giraffe Properties, LLC for 2011 Real Estate Taxes

Dear Ms. Johnson-Martin:

As the legal counsel for the City of Racine Board of Review, you have forwarded to our office for further processing the enclosed claim for excessive assessment, dated January 26, 2012, that has been filed with the City of Racine regarding the real estate taxes payable by Giraffe Properties, LLC, for its parcel of real property located at 2433 South Green Bay Road, Racine, Wisconsin.

Based on information that we received from the City Assessor, Mr. Ray Anderson, the assessed valuation of the property in question is correct and accurate. Additionally, such assessed valuation was upheld by the City of Racine Board of Review in its prior proceedings held in this matter.

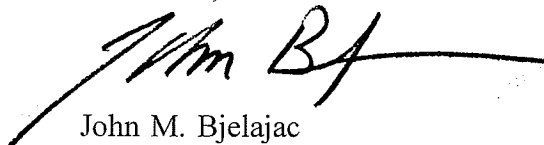
We accordingly recommend that the City of Racine Common Council take steps to formally deny this claim. When and if the Common Council does take those steps, your office should then send a written notice (by certified mail) to the property owner advising it of the denial, pursuant to the provisions of Section 74.37(3)(d) of the Wisconsin Statutes.

Should any representative of the City have any questions regarding this request, please feel free to contact our office.

Thank you very much.

Very truly yours,

HANKEL, BJELAJAC & KALLENBACH



John M. Bjelajac

JMB/bj

cc: Atty. Robert K. Weber
Mr. Ray Anderson



Whyte Hirschboeck Dudek S.C.

Joseph A. Pickart
(414) 978-5541
jpickart@whdlaw.com

1-27-12
1225 P.M.
By Pat D.

January 26, 2012

VIA PERSONAL SERVICE

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

RECEIVED
JAN 27 2012
CITY TREASURER *AR*

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, 2011 assessment (the “2011 Assessment”) was excessive.

The City's 2011 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 \$63,248, plus any interest as provided by law.

Giraffe has complied with the procedures for objecting to the 2011 Assessment under Wis. Stat. § 70.47 and, in particular, timely complied with all statutory requirements necessary to proceed on appeal pursuant to Wis. Stat. Sec. 74.37. The 2011 appeal relied upon on the same objections raised in 2010. In 2010, the taxpayer appeared before the Racine Board of Review (“Board”) and presented, in good faith, its objections to its property tax assessment. Giraffe’s opinion of value was rejected by the Board who arrived at a value in excess of fair market value. Because the Board already reviewed and rejected Giraffe’s objections to its assessment, the Board waived the appearance by Giraffe. Moreover, all parties stipulated that Giraffe fully complied with all statutory requirements pursuant to Wis. Stat. Sec. 70.47 necessary to appeal pursuant to Wis. Stat. Sec. 74.37. Giraffe has not contested the 2011 Assessment of the

January 26, 2012
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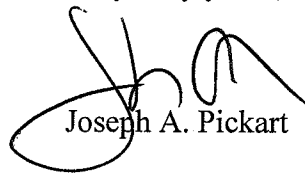
Property under Wis. Stat. §§ 70.47(13) (action for certiorari) or 70.85 (review by the Wisconsin Department of Revenue).

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

By this letter, Giraffe has stated a valid claim to recover taxes paid with respect to an excessive assessment on the Property for the 2011 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