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RECEIVED

September 29, 2014

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CITY ATTORNEY

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

RE: Claim for Excessive Assessment filed by Regency West Apartments, LLC for 2014 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" that has been filed with the City of Racine regarding the real estate taxes payable by Regency West Apartments, LLC for its parcel of real property located at 2300 Loni Lane, Racine, Wisconsin.

Based on information that we received from the City Assessor, the assessed valuation of the property in question is correct and accurate. Additionally, the property owner did not take steps to file an objection to the said assessment with the City of Racine Board of Review. This filing is a condition precedent to pursuing this present claim, notwithstanding the property owner's statement to the contrary.

We accordingly recommend that the City of Racine Common Council takes 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.

Ms. Janice Johnson-Martin September 29, 2014 Page 2

Thank you very much.

Very truly yours,

HANKEL, BJELAJAC & KALLENBACH

John M. Bjelajac

JMB/bj

cc: A

Atty. Robert K. Weber City Assessor's Office