

# Hankel, Bjelajac & Kallenbach, LLC

Attorneys at Law

Robert E. Hankel, S.C.  
John M. Bjelajac  
Terrance L. Kallenbach, S.C.

Of Counsel:  
Judith M. Hartig-Osanka

601 Lake Avenue  
Post Office Box 38  
Racine, Wisconsin 53401-0038  
Telephone: (262) 633-9800  
FAX: (262) 633-1209

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City of Racine  
TREASURER

March 10, 2010

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

RE: Claim for Excessive Assessment Filed by 2405 Northwestern Avenue, LLC for 2009 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 22, 2010, that has been filed with the City of Racine regarding the real estate taxes payable by 2405 Northwestern Avenue, LLC, for their parcels of real property located at 2333 Northwestern Avenue, 2305 Northwestern Avenue, and 2501 High Street, Racine, Wisconsin.

Based on information that we received from the City Assessor, Mr. Ray Anderson, the assessed valuations of the properties in question are correct and accurate. Additionally, although the property owner is now attempting to challenge these assessed valuations under the provisions of Section 74.37 of the Wisconsin Statutes, the conditions precedent for such a legal action have not been complied with inasmuch as no appeal of the assessed valuations was made to the City of Racine Board of Review.

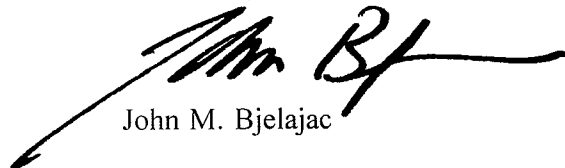
We accordingly recommend that the City of Racine Common Council take steps to formally deny this claim. When and if the Common Council does take those steps, your office should then send a written notice (by certified mail) to the property owner advising it of the denial, pursuant to the provisions of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



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 Marcuvitz  
 Direct 414.225.4927  
 Email ahmarcuvitz@michaelbest.com

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 B. G. Marcuvitz  
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**CLAIM FOR EXCESSIVE ASSESSMENT**

TO: Clerk, City of Racine  
 730 Washington Avenue  
 Racine, Wisconsin 53403

Now comes Claimant, 2405 Northwestern Avenue, LLC, owner of parcels 21201000, 8141009 and 21196007 (the "Property") in Racine, Wisconsin, by Claimant's attorneys, MICHAEL BEST & FRIEDRICH LLP, and files this Claim For Excessive Assessment against the City of Racine ("the City"), pursuant to sec. WIS. STAT. §74.37.

1. Claimant is the owner of the Property, located at 2333 Northwestern Avenue, 2305 Northwestern Avenue and 2501 High Street, Racine, Wisconsin.
2. For 2009, property in the City was assessed at 100.27% of its fair market value as of January 1, 2009, and was taxed at \$22.74187 per \$1,000 of assessed value.
3. The aggregate 2009 assessment of the Property was changed by the Assessor and increased to \$4,654,600. No notice was provided, as required by Sec. 70.365, Wis. Stats.
4. Based on the 2009 assessments, the City imposed a tax of \$105,854 on the Property.
5. The aggregate fair market value of the Property for 2009 is no higher than \$1,965,600. This value is derived from an appraisal of the Property.
6. The correct aggregate assessment of the Property for 2009 should be no higher than \$1,965,900, and the correct tax on the Property for 2009 should be no higher than \$44,708.
7. As a result of the excessive assessment of the Property for 2009, excess tax in at least the amount of \$61,146 was imposed on the Property.

RECEIVED  
 10/15/09  
 10:11 AM  
 CITY OF RACINE, WI  
 TIME 7:15am  
ALC

# MICHAEL BEST

& FRIEDRICH LLP

Clerk, City of Racine  
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8. The amount of this claim is \$61,146, plus interest thereon.

Dated at Milwaukee, Wisconsin this 22<sup>nd</sup> day of January, 2010.

MICHAEL BEST & FRIEDRICH LLP



Alan Marcuvitz

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