



Whyte Hirschboeck Dudek S.C.

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By Post Def

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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: Presidential Courts, LLC
Tax Key Nos. 248-25-003, 248-25-002

Dear Sir or Madam:

On behalf of Presidential Courts, LLC ("Presidential Courts"), 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 \$858,000. Accordingly, Presidential Courts's refund claim is in the amount of no less than \$20,408, plus any interest as provided by law.

Presidential Courts has complied with the procedures for objecting to the 2010 Assessment under Wis. Stat. § 70.47. Presidential Courts 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).

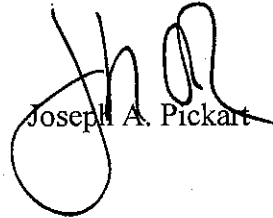
Despite the excessive assessment of the Property, Presidential Courts has or will timely pay the amount of tax alleged to be due.

January 21, 2011
Page 2

By this letter, Presidential Courts has stated a valid claim to recover taxes paid with respect to an excessive assessment on the Property for the 2010 tax year. Presidential Courts 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