



R E C E I V E D
CITY OF RACINE, WI
JAN 25 2013
TIME: 1055
Reinhart, Boerner Van Deuren s.c.
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Madison, WI 53701-2018
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RECEIVED

JAN 25 2013

January 9, 2013 *Dec*

CITY ATTORNEY

Don M. Millis, Esq.
Direct Dial: 608-229-2234
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CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

Janice M. Johnson-Martin
Clerk/Treasurer
City of Racine
City Hall - Room 103
730 Washington Avenue
Racine, WI 53403

Dear Clerk:

Re: Tax Parcel No. 23876013

Now comes Claimant, Target Corporation¹, owner of parcel 23876013 (the "Property") in Racine, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Racine (the "City"), pursuant to Wis. Stat. §74.37. You hereby are directed to serve any notice of disallowance on the undersigned agent of the claimant.

1. This Claim is brought under Wis. Stat. § 74.37(3)(d), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2012, plus statutory interest, with respect to the Property.
2. Claimant is the owner on the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.

¹ The owner of the Property is identified on the tax bill by its former name, Dayton Hudson Corporation. However, there has been a name change, and the correct name of the owner of the Property is Target Corporation.

3. The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 730 Washington Avenue, in the City.

4. The Property is located at 5300 Durand Avenue within the City, and is identified in the City records as Tax Parcel No.: 23876013.

5. For 2012, property in the City was assessed at 100.42% of its fair market value as of January 1, 2012.

6. For 2012, property tax was imposed on property in the City at the rate of \$29.348 per \$1,000 for of the assessed value for Property.

7. For 2012, the City's assessor set the assessment of the Property at \$10,200,000.

8. Claimant appealed the 2012 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).

9. The City's Board of Review heard the Claimant's objection and sustained the assessment on the merits at \$10,200,000.

10. Based on the assessment, the assessment ratio and tax rate described in paragraphs 5, 6 and 7, the City imposed tax on the Property in the amount of \$299,350.

11. Claimant is timely paying the property taxes imposed by the City on the Property for 2012, or the required installment thereof.

12. The fair market value of the Property as of January 1, 2012 was no higher than \$5,080,000.

13. Based on the assessment ratio of 100.42%, the correct assessment of the Property for 2012 is no higher than \$5,101,336.

14. Based on the tax rate of \$29.348 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2012 should be no higher than \$149,714.

15. The 2012 assessment of the Property, as set by the City's Board of Review was excessive and, upon information and belief, violated Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution. As a result, the property tax imposed on the Property for 2012 was excessive in at least the amount of \$149,636.

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16. Claimant is entitled to a refund of 2012 tax in the amount of \$149,636, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

17. The amount of this claim is \$149,636, plus interest thereon.

Dated at Madison, Wisconsin, this 9th day of January, 2013.

Sincerely yours,

A handwritten signature in black ink, appearing to be "DM", written in a cursive style.

Don M. Millis
Agent for Claimant