

12-7348

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Judith M. Hartig-Osanka  
(1938-2011)

February 3, 2012

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

RE: Claim for Excessive Assessment Filed by Presidential Courts, 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 25, 2012, that has been filed with the City of Racine regarding the real estate taxes payable by Presidential Courts, LLC, for its parcels of real property located at 3550 Meachem Road and 3610 Meachem Road, 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, such assessed valuations were upheld by the City of Racine Board of Review in its 2011 proceedings held in this matter.

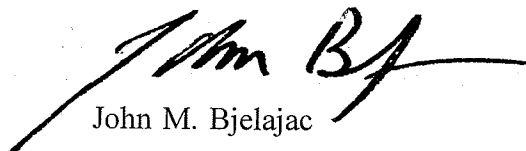
We accordingly recommend that the City of Racine Common Council take steps to formally deny this claim. When and if the Common Council does take those steps, your office should then send a written notice (by certified mail) to the property owner advising it of the denial, pursuant to the provisions of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

1-31-12 8:55AM  
By Pat Doyle

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

January 25, 2012

<b>RECEIVED</b>	
CITY OF RACINE, WI	
JAN 31 2012	
TIME:	8:55
INITIALS:	GLS

**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, 2011 assessment (the "2011 Assessment") was excessive.

The City's 2011 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 2011 Assessment under Wis. Stat. § 70.47. Presidential Courts has not contested the 2011 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 25, 2012

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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 2011 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