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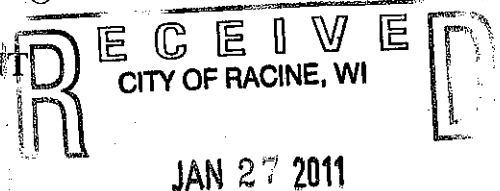
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January 25, 2011

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CLAIMS FOR EXCESSIVE ASSESSMENT



DELIVERED BY MESSENGER

Ms. Janice Johnson-Martin, Clerk
City of Racine
730 E. Washington, Room 103
Racine, WI 53403

ME: 442
JAN 27 2011

Dear Clerk:

Re: Tax Parcel Nos.: 07857000; 23871007
and 17751000

Now comes Claimant, Walgreen Co., tenant on parcels 07857000; 23871007 and 17751000 (the "Properties") in Racine, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files these Claims for Excessive Assessment against the City of Racine (the "City"), pursuant to Wis. Stat. §74.37.

1. Claimant is tenant on the Properties located at 819 North Memorial Drive; 3825 Durand Avenue and 1920 Douglas Avenue, Racine, Wisconsin, is responsible for taxes on the Properties, and is authorized to bring these claims in its own name.
2. For 2010, property in the City was assessed at 101.62% of its fair market value as of January 1, 2010, and was taxed at \$23.84 per \$1,000 of the assessed value.
3. The 2010 assessment of the Properties were set by the City Assessor's office as follows:

819 North Memorial Drive (#07857000)	\$2,200,000
3825 Durand Avenue (#23871007)	\$2,600,000
1920 Douglas Avenue (#17751000)	\$2,520,000

4. Claimant made a timely appeal to the Board of Review, which sustained the assessments as follows:

819 North Memorial Drive (#07857000)	\$2,200,000
3825 Durand Avenue (#23871007)	\$2,600,000
1920 Douglas Avenue (#17751000)	\$2,520,000

5. Based on the assessments, the City imposed a tax on the Properties as follows:

819 North Memorial Drive (#07857000)	\$54,271.42
3825 Durand Avenue (#23871007)	\$63,659.69
1920 Douglas Avenue (#17751000)	\$65,794.80

6. The fair market value of the Properties for 2010 are no higher than:

819 North Memorial Drive (#07857000)	\$1,500,000
3825 Durand Avenue (#23871007)	\$1,800,000
1920 Douglas Avenue (#17751000)	\$1,800,000

7. In addition, the Properties were not assessed uniformly in compliance with Article VIII, Section 1 of the Wisconsin Constitution.

8. Based on the assessment ratio set forth in paragraph 2, the correct assessments of the Properties for 2010 should be no higher than:

819 North Memorial Drive (#07857000)	\$1,524,300
3825 Durand Avenue (#23871007)	\$1,829,160
1920 Douglas Avenue (#17751000)	\$1,829,160

9. Based on those assessments, the correct tax on the Properties for 2010 should be no higher than:

819 North Memorial Drive (#07857000)	\$36,339.31
3825 Durand Avenue (#23871007)	\$43,607.17
1920 Douglas Avenue (#17751000)	\$43,607.17

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10. The amount of these claims is \$60,172.26.

Dated at Madison, Wisconsin, this 25th day of January, 2011.

Sincerely yours,

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

Don M. Millis

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