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Process Server RAM
 Date 1/28/16 Time 1030 A.M. - P.M.
 Served Upon Deborah Truser
900 Quay Street, Manitowoc
 Personal Substitute
 Posted Corporate

CLAIM FOR EXCESSIVE ASSESSMENT

TO: City Clerk
 City of Manitowoc
 900 Quay Street
 Manitowoc, WI 54220

Now comes Claimant, Menard Inc., tenant on parcel number 835-203-011(the "Property") in Manitowoc, Wisconsin, by Claimant's agent/attorney Robert Hill Law, Ltd., and files this Claim for Excessive Assessment against the City of Manitowoc (the "City"), pursuant to WIS.STAT. § 74.37.

1. Claimant is the tenant on the property, located at 5120 Calumet Ave, Manitowoc, Wisconsin, is responsible for taxes on the Property and is authorized to bring this claim in its own name.

2. For 2015, property in the City was assessed at 104.8202% of its fair market value as of January 1, 2015, and was taxed at \$21.45605 per \$1,000 of assessed value.

3. The 2015 assessment of the property was set by the City Assessor's office at \$8,729,800.

4. Claimant made a timely appeal to the Board of Review, who denied the claim at a hearing on the merits of the appeal.

5. Based on this assessment, the City imposed a tax of \$187,249.10 on the Property.

6. The fair market value of the Property for the 2015 assessment is no higher than \$5,900,000. This value is derived from sales of comparable properties and by ascertaining the fair market rent for the Property and capitalizing that amount, net of a vacancy and collection loss and net of expenses. In addition, the Property was not assessed uniformly in compliance with Article VIII, Section 1 of the Wisconsin Constitution.

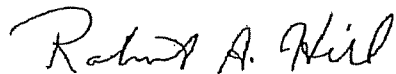
7. Based on the assessment ratio set forth in paragraph 2, the correct assessment of the Property for the 2015 assessment should be no higher than \$6,184,391.80, and the correct tax on the Property for 2015 should be no higher than \$132,692.31.

8. As a result of the excessive assessment of the Property for 2015, an excess tax in at least the amount of \$54,556.79 was imposed on the Property.

9. The amount of this claim is \$54,556.79, plus interest thereon at the applicable statutory rate.

Dated at Maplewood, Minnesota this 27th day of January, 2016.

ROBERT HILL LAW, LTD.

A handwritten signature in cursive script that reads "Robert A. Hill".

Robert A. Hill