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RECEIVED
JAN 15 2014
CITY CLERKS OFFICE
CLAIM FOR EXCESSIVE ASSESSMENT

031

AGENT FOR STATE PROCESS SERVICE, INC.
Area of Service 2:23

1/15
Jennifer Hudson

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

Personal Service Substitute personal service
 Personal Service Substitute personal service

Now comes Claimant, SCP 2006-C23-114 LLC #854 / CVS Pharmacy, tenant on parcel number 520-035-020 (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 701 East Reed Ave, Manitowoc, Wisconsin, is responsible for taxes on the Property and is authorized to bring this claim in its own name.

2. For 2013, property in the City was assessed at 106.6686% of its fair market value as of January 1, 2013, and was taxed at \$21.10244 per \$1,000 of assessed value.

3. The 2013 assessment of the property was set by the City Assessor's office at \$2,650,000.

4. Claimant timely filed an objection with the Board of Review, which refused to establish a date for a hearing on Claimant's objection or even recognize Claimant's constitutional and/or statutory right(s) to challenge its property tax assessment.

5. Based on this assessment, the City imposed a tax of \$55,869.36 on the Property.

6. The fair market value of the Property as of January 1, 2013 was no higher than \$1,600,000. 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.

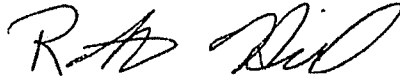
7. Based on the assessment ratio set forth in paragraph 2, the correct assessment of the Property for the 2013 assessment should be no higher than \$1,706,697.60, and the correct tax on the Property for 2013 should be no higher than \$36,015.42.

8. As a result of the excessive assessment of the Property for 2013, an excess tax in at least the amount of \$19,853.94 was imposed on the Property.

9. The amount of this claim is \$19,853.94, plus interest thereon, or such other amount as may be established by the evidence.

Dated at Maplewood, Minnesota this 13th day of January, 2014.

ROBERT HILL LAW, LTD.

A handwritten signature in black ink, appearing to read "R. Hill", written in a cursive style.

Robert A. Hill

**SCP 2006-C23-114 LLC
2855 Le Jeune Road, 4th Floor
Coral Gables, Florida 33134**

Via Email and Federal Express

June 26, 2013

Ms. Jennifer Hudson, MPA
City Clerk / Deputy Treasurer
City of Manitowoc
City Hall
900 Quay Street
Manitowoc, WI 54220-4543

RE: Lease by and between SCP 2006-C23-114 LLC, as Landlord and Wisconsin CVS Pharmacy, L.L.C., as Tenant, (the "Lease") concerning the premises known as CVS Store No. 8545 (the "Premises")

Dear Ms. Hudson:

In accordance with Section 31 of the Lease, Tenant has the right to appeal any property tax assessment assessed against any of the Premises controlled under the Lease. This letter shall serve as confirmation that Landlord has granted authority to the following persons listed below to represent the interests of Tenant in the appeal of the 2013 valuation for the Premises in Manitowoc, Wisconsin, with a Tax Key Number of 052-520-035-020.00.

1. Mr. Robert A. Hill, Esq. of Robert Hill Law, Ltd., phone number (952) 426-7373; and
2. Ms. Suzanne Grimm, Cresa Partners, phone number (612) 373-0293

Should you have any questions, regarding this authorization, please contact me at 305-520-2419.

Sincerely,

SCP 2006-C23-114 LLC

By:


Juan Godoy, Vice President

cc: Margarita Miguez Martinez - via email
Leo A. Lapierre - via email