
JERUSALEM EMPOWERED AFRICAN
METHODIST EPISCOPAL CHURCH
9450 West Good Hope Rd.
Milwaukee, WI 53224

Plaintiff,

v.

Unclassified

Case Code: 30703

Case No. 12-CV-8079

CITY OF MILWAUKEE,
Room 507
City Hall
200 E. Wells Street
Milwaukee, WI 53202

Defendant.

FIRST AMENDED COMPLAINT

NOW COMES the Plaintiff, Jerusalem Empowered African Methodist Episcopal Church (“JEAMEC”), by its attorneys, Rick Esenberg, Thomas C. Kamenick, and Mike Fischer of the Wisconsin Institute for Law & Liberty, and as a Complaint against the City of Milwaukee, alleges and shows to the Court as follows:

1. This is an action to enforce Wisconsin’s Tax Exemption Law, Wis. Stat. § 70.11. State law declares it the public policy of this state that any real property owned by a church is exempt from property taxes when the land is necessary for the location and convenience of any building located on the property. The City has denied JEAMEC’s request for a tax exemption for its real property, levying unlawful taxes on a portion of that property.

2. JEAMEC brings this action under the Uniform Declaratory Judgments Act, Wis. Stat. § 806.04, notwithstanding Wis. Stat. § 74.35(2m)’s purported ban on using § 806.04 to challenge a tax exemption denial. JEAMEC alleges that § 74.35(2m) is unconstitutional because it violates JEAMEC’s right to due process of law and equal protection of the law as well as violating the Wisconsin Constitution’s “right to remedy” clause.

3. In the alternative, JEAMEC brings this action under the procedures set forth in § 74.35, arguing that the City has waived and forfeited and is estopped from making any argument that JEAMEC's failure to pay the tax at issue prohibits it from using the procedures set forth in § 74.35 to challenge this tax exemption denial.

4. Under either procedural avenue, JEAMEC seeks a declaration that the challenged tax is unlawful and an injunction preventing the City from collecting the tax.

PARTIES AND VENUE

5. The Plaintiff, JEAMEC, is a non-profit church with 501(c)(3) federal tax exempt status. The church maintains its place of business at 9540 West Good Hope Road, Milwaukee, Wisconsin 53224 (the "Property").

6. The Defendant, City of Milwaukee, is a Wisconsin municipal corporation, duly incorporated under Chapter 66, Wis. Stats., maintaining its place of business at Room 507, City Hall 200 East Wells Street Milwaukee, Wisconsin 53202.

7. Venue is properly lodged in this Court pursuant to Wis. Stat. § 801.50 because Milwaukee County is where the claim arose. Milwaukee County is where the tangible personal property, which is the subject of the claim, is situated, and Milwaukee County is the location where the City of Milwaukee resides and does substantial business.

JEAMEC AND ITS PROPERTY

8. The African Methodist Episcopal Church ("AME Church") is a worldwide church with headquarters in Tennessee. It has member churches in nearly every state and dozens of countries around the world.

9. The mission of the AME Church is to minister to the social, spiritual, and physical development of all people. Its ultimate purposes are to: (1) make available God's biblical principles, (2) spread Christ's liberating gospel, and (3) provide continuing programs that will enhance the entire social development of all people.

10. JEAMEC is a member church of the AME Church and shares its mission and purposes.

11. JEAMEC spends much of its time and resources on improving the everyday lives of its members. JEAMEC's benevolence does not end with JEAMEC members, but extends to the local community by helping families receive medical attention, food during the holidays, and school supplies at the start of each school year. JEAMEC is a community institution and offers assistance to local families in need.

12. JEAMEC has owned the Property since December, 2008. The Property is 4.4 acres in size and contains one building – the church itself. Two acres of that Property – the portion claimed to be taxable by the City – is an open field.

13. JEAMEC uses the Property's two acres of open field for frequent weekly, monthly, and annual events related to the church's benevolent mission, including: outdoor worship services during the warmer months; daily vacation bible school for one week during the summer; a bi-weekly car wash and barbecue that serves as both fundraiser and evangelism opportunity; weekly outdoor bible study during the summer; two annual health fairs providing free professional medical advice and care to hundreds of low-income members of the community; an annual community youth crime awareness and prevention program; and an annual back-to-school supply drive that provides free school supplies to hundreds of low-income children in the community.

MILWAUKEE'S UNLAWFUL TAXATION OF THE PROPERTY

14. The City claims that the Property's two acres of open field are "excess" land that must be taxed.

15. On June 25, 2010, the Assessment Commissioner for the City sent a letter to JEAMEC explaining that JEAMEC owed full property taxes for 2009, because JEAMEC had failed to file for exemption on time after purchasing the Property. A true and correct copy of the letter is attached as Exhibit A.

16. After JEAMEC filed for a 2010 property tax exemption Peter Weissenfluh, the City's Chief Assessor, sent JEAMEC a September 23, 2010, letter explaining that the City was allowing only a partial exemption for the Property. A true and correct copy of the letter is attached as Exhibit B.

17. On January 19, 2011, the City passed a Resolution waiving JEAMEC's 2009 property taxes, finding that "[JEAMEC] is a religious and benevolent organization which should not be subject to property taxation on its church building and should not be required to pay 2009 property taxes based on a technicality." A true and correct copy of the Resolution is attached as Exhibit C.

18. In 2011, the City sent JEAMEC a delinquent tax bill for \$5,207.63, which included interest and penalty charges on 2010 taxes. Later in 2011, the City sent JEAMEC a combined property tax bill for \$10,689.44; this number included the taxes and penalty charges from 2010 and the taxes owed for 2011. A true and correct copy of these tax bills are attached as Exhibits D and E, respectively.

19. On January 26, 2012, Wisconsin Institute for Law and Liberty ("WILL"), on behalf of JEAMEC, filed a claim under Wis. Stat. § 74.35. The claim was written, stated the basis for the claim, stated the amount of the claim, was signed by JEAMEC's agent, and was served on the City's clerk under § 801.11(4). In this claim, WILL requested that the City waive the requirement in § 74.35(2m) that property owners pay a disputed tax before they proceed under § 74.35 to challenge an exemption denial. A true and correct copy of the claim is attached as Exhibit F.

20. On March 16, 2012, WILL sent a letter to Peter Weissenfluh, the City's Chief Assessor, responding to his earlier request for more information about JEAMEC's activities on the land it had deemed "excess" and a list of similarly-situated churches within the City of Milwaukee that were not being taxed. The letter detailed numerous events – some of which are described above in Paragraph 13 – that JEAMEC held on the "excess" land. It also provided the City with eight examples of nearby churches with as much or more vacant land that were not taxed, relying on City tax records and aerial maps. A true and correct copy of the letter is attached as Exhibit G.

21. On April 25, 2012, the City sent WILL a letter via USPS First Class Mail notifying WILL "that the Common Council of the City of Milwaukee has duly disallowed the claim(s) filed by you." WILL received that letter on April 27, 2012. A true and correct copy of the letter is attached as Exhibit H.

22. The City resent a substantially identical letter, along with the same Resolution, via USPS Certified Mail on May 11, 2012. WILL received that letter on May 14, 2012. A true and correct copy of the letter is attached as Exhibit I.

23. Both letters included a certified copy of a City of Milwaukee Resolution stating that the claimants (who, including JEAMEC, were listed in an attachment to the Resolution) had alleged that their property was improperly taxed despite their exempt status or had been excessively taxed. The Resolution stated that the "City Assessor has investigated the claims and deemed the collection of taxes lawful and not excessive or otherwise improper." The Resolution concluded by resolving that "the identified claims filed with the City under ss. 74.35 and 74.37, Wis. Stats., be denied."

24. On April 25, 2012, Mr. Weissenfluh sent WILL a letter explaining in detail why JEAMEC's claim was denied. Mr. Weissenfluh claimed that the Property's "excess vacant land" did not qualify as land allowed to be exempt surrounding buildings "for sidewalks, parking, and required set-backs." He also claimed that "erroneous" exemptions given to other churches did not justify an exemption for JEAMEC. A true and correct copy of the letter is attached as Exhibit J.

25. Neither the denial letters nor Mr. Weissenfluh's letter indicated that the City was denying the § 74.35 claim on the basis of JEAMEC failing to first pay the disputed tax.

26. On January 29, 2013, Wisconsin Institute for Law and Liberty ("WILL"), on behalf of JEAMEC, filed a claim under Wis. Stat. § 74.35. The claim was written, stated the basis for the claim, stated the amount of the claim, was signed by JEAMEC's agent, and was served on the City's clerk under § 801.11(4). In this claim, WILL requested that the City waive the requirement in § 74.35(2m) that property owners pay a disputed tax before they proceed under § 74.35 to challenge an exemption denial. An unsigned, but otherwise true and correct, copy of the claim is attached as Exhibit K.

27. On April 24, 2013, the City sent WILL a letter notifying WILL "that the Common Council of the City of Milwaukee has duly disallowed the claim(s) filed by you." WILL received that letter on April 25, 2013. A true and correct copy of the letter is attached as Exhibit L.

28. That letter included a copy of a document referred to as “Tax Assessment Claims opened in 2013” listing JEAMEC’s claim and defining JEAMEC’s “Claim Type” as “Assessment Problems – 74.35”.

29. That letter did not indicate that the City was denying the § 74.35 claim on the basis of JEAMEC failing to first pay the disputed tax.

30. JEAMEC has not paid the disputed taxes.

31. At no time relevant to this lawsuit has JEAMEC had enough money to pay the disputed taxes and continue the day-to-day operations necessary to run the church. JEAMEC has also been incapable at all times relevant to this lawsuit of obtaining a loan to pay off the disputed taxes. JEAMEC’s cash flow is negative; they have no room in their budget to pay the disputed taxes in installments, much less all at once.

FIRST CLAIM – DECLARATORY JUDGMENT
Wis. Stat. § 74.35(2m) Deprives JEAMEC of Due Process of Law

32. The preceding paragraphs are hereby incorporated and realleged as if fully stated herein.

33. JEAMEC brings this suit, in the first alternative, under the Uniform Declaratory Judgments Act, Wis. Stat. § 806.04, notwithstanding Wis. Stat. § 74.35(2m)’s purported ban on using § 806.04 to challenge a tax exemption denial. JEAMEC alleges that § 74.35(2m) is unconstitutional as applied to JEAMEC because it violates JEAMEC’s right to due process of law and equal protection of the law as well as violating the Wisconsin Constitution’s “right to remedy” clause.

34. The United States Constitution mandates that “No state shall . . . deprive any person of life, liberty, or property, without due process of law.” U.S. Const. amend. XIV, § 1.

35. “All people are born equally free and independent, and have certain inherent rights; among these are life, liberty and the pursuit of happiness; to secure these rights, governments are instituted, deriving their just powers from the consent of the governed.” Wis. Const. art. I, § 1

36. The Wisconsin Supreme Court interpreted this clause as a protection of due process and has held that “[w]hile the language used in the two constitutions [Wisconsin’s and the United States’] is not identical . . . the two provide identical procedural due process

protections.” *County of Kenosha v. C & S Mgmt., Inc.*, 223 Wis. 2d 373, 393, 588 N.W.2d 236 (1999).

37. “A claim that property is exempt . . . may be made only in an action under [Section 74.35]. Such a claim may not be made by means of an action under s. 74.33 or an action for a declaratory judgment under s. 806.04.” Wis. Stat. § 74.35(2m).

38. Under § 74.35(5)(c), “[n]o claim may be filed or maintained unless the tax for which the claim is filed, or any authorized installment payment of the tax, is timely paid under s. 74.11.”

39. The combination of Wis. Stat. §§ 74.35(2m) and 74.35(5)(c) create a procedural framework under which the only way to challenge an exemption denial is to pay the disputed tax first.

40. Meaningful access to the courts is a fundamental right. *Lewis v. Casey*, 518 U.S. 343, 350-51 (1996).

41. Denying access to courts based on a litigant’s inability to pay violates the Due Process Clause. *Boddie v. Connecticut*, 401 U.S. 371, 381-83 (1971).

42. Section 74.35(2m) is unconstitutional as applied to JEAMEC because it denies JEAMEC the fundamental right of access to the courts, thus violating JEAMEC’s right to due process. JEAMEC does not have the resources to pay its taxes first, and § 74.35(2m) prevents JEAMEC from challenging the denial of its property tax exemption request with any other method.

SECOND CLAIM – DECLARATORY JUDGMENT
Wis. Stat. § 74.35(2m) Deprives JEAMEC of Equal Protection

43. The preceding paragraphs are hereby incorporated and realleged as if fully stated herein.

44. The United States Constitution mandates that “No state shall . . . deny to any person within its jurisdiction the equal protection of the laws.” U.S. Const. amend. XIV, § 1.

45. “All people are born equally free and independent, and have certain inherent rights; among these are life, liberty and the pursuit of happiness; to secure these rights,

governments are instituted, deriving their just powers from the consent of the governed.” Wis. Const. art. I, § 1.

46. Wisconsin courts apply the same interpretation to the Wisconsin Constitution’s Equal Protection Clause as the United States Constitution’s Equal Protection Clause. *Castellani v. Bailey*, 218 Wis. 2d 245, 261, 578 N.W.2d 166 (1998).

47. Providing methods of challenging property taxes to some classes of property owners but denying those methods to others violates equal protection. *See Metropolitan Associates v. City of Milwaukee*, 2011 WI 20, 332 Wis. 2d 85, 796 N.W.2d 717.

48. A property owner who wishes to challenge a property tax as excessive has multiple methods of proceeding. Such a property owner has the choice to challenge an assessment by (1) filing for certiorari review in the circuit court; (2) filing for de novo review in the circuit court; or (3) filing for Department of Revenue review. Under certiorari review, the property owner does not need to pay the tax first, but the reviewing court must give significant deference to the Board of Review’s findings. *See Metropolitan Associates*, 2011 WI 20, ¶9. Under de novo review, the property owner must pay the tax first, but the court does not give deference to the Board of Review’s findings. *See id.*, ¶10. A property owner also may appeal a Board of Review’s decision to the Department of Revenue, whose decision may be reviewed via certiorari in circuit court. *See Wis. Stat. § 70.85.*

49. On the other hand, a property owner who wishes to challenge a property tax as void because it attempts to tax rightfully exempt property has only one method of proceeding, and that method requires paying the tax first. Wis. Stat. §§ 74.35(2m) and 74.35(5)(c).

50. By providing multiple methods of challenging property taxes to some property owners and denying those methods to others, Wis. Stat. § 74.35(2m) violates JEAMEC’s right to equal protection of the laws.

THIRD CLAIM – DECLARATORY JUDGMENT

Wis. Stat. § 74.35(2m) Violates Article I, Section 9 of the Wisconsin Constitution

51. The preceding paragraphs are hereby incorporated and realleged as if fully stated herein.

52. The Wisconsin Constitution provides that “Every person is entitled to a certain remedy in the laws for all injuries, or wrongs which he may receive in his person, property, or character; he ought to obtain justice freely, and without being obliged to purchase it, completely and without denial, promptly and without delay, conformably to the laws.” Wis. Const. art. I., § 9.

53. By requiring the payment of a tax before being able to challenge it in court, § 74.35(2m) obliges litigants to purchase justice and denies them remedy for their injuries.

54. Therefore, by making the only avenue for seeking remedy against an unlawful denial of property tax exemption one which requires paying a substantial sum of money first, § 74.35(2m) violates Art. I. § 9 of the Wisconsin Constitution.

**FOURTH CLAIM – CONDITION PRECEDENT TO PROCEEDING UNDER § 74.35
The City Has Waived, Forfeited, and Is Estopped from
Asserting any Defense under § 74.35(5)(c)**

55. The preceding paragraphs are hereby incorporated and realleged as if fully stated herein.

56. JEAMEC brings this suit, in the second alternative, under the procedures set forth in § 74.35, alleging that the City has waived and forfeited and is estopped from making any argument that JEAMEC’s failure to pay the tax at issue prohibits it from using the procedures set forth in § 74.35 to challenge this tax exemption denial.

57. In Wisconsin, “waiver” is defined as “the intentional relinquishment or abandonment of a known right.” *See State v. Thompson*, 2012 WI 90, ¶72, ___ Wis. 2d ___, ___ N.W.2d ___.

58. In Wisconsin, “forfeiture” is defined as “the failure to make the timely assertion of a right.” *Id.*

59. In Wisconsin, “[t]he elements of equitable estoppel are: (1) action or non-action, (2) on the part of one against whom estoppel is asserted, (3) which induces reasonable reliance thereon by the other, either in action or non-action, and (4) which is to his or her detriment.” *Milas v. Labor Ass’n of Wisconsin, Inc.*, 214 Wis. 2d 1, 13, 571 N.W.2d 656 (1997).

60. Wisconsin courts “have recognized that estoppel may be available as a defense against the government if the government's conduct would work a serious injustice and if the

public interest would not be unduly harmed by the application of estoppel.” *DOR v. Moebius Printing Co.*, 89 Wis. 2d 610, 638, 279 N.W.2d 213 (1979).

61. On January 26, 2012, WILL sent a letter to the City, asking the City to waive JEAMEC’s failure to pay the disputed taxes and determine whether JEAMEC was exempt from taxes pursuant to Wis. Stat. § 74.11. The City complied; the Resolution passed by the City acknowledged that JEAMEC’s claim was a § 74.35 claim and that JEAMEC’s Property would not be exempt from taxes because it did not qualify for exemption under § 74.11.

62. The facts fall within the definition of waiver because the City had grounds to reject JEAMEC’s request to waive § 74.35(5)(c), yet the City decided to relinquish and abandon its right to insist on that requirement in order to process JEAMEC’s request the same way it processed numerous other requests. Thus the City’s ability to assert § 74.35(5)(c) as a defense has been effectively waived.

63. The facts fall within the definition of forfeiture because the City has failed to timely assert Wis. Stat. § 74.35(5)(c). The City had every opportunity to refuse to process JEAMEC’s § 74.35 claim because JEAMEC had not paid its taxes, but failed to do so. Thus, the City’s ability to assert § 74.35(5)(c) as a defense has been effectively forfeited.

64. The facts fall within the definition of equitable estoppel as well. The City, in denying JEAMEC’s claim for exemption under § 74.35, chose not to rely on JEAMEC’s failure to pay, but rather the specific facts about the use of the Property, satisfying the first two elements of estoppel. JEAMEC can reasonably rely on that choice because JEAMEC brought to the City’s attention that it had not paid the tax and explicitly asked the City to raise that requirement, satisfying the third element. The fourth element, detriment to JEAMEC, is met if the City is permitted to raise § 74.35(5)(c) as a defense at this late point.

65. Finally, estoppel may be applied in this instance as a defense against government action. Permitting churches to maintain small open fields for benevolent use, free from taxation, serves the public interest, and denying JEAMEC any access at all to the courts to challenge their tax exemption denial works a serious injustice.

**FIFTH CLAIM – DECLARATORY JUDGMENT AND INJUNCTION
JEAMEC’s Property Is Exempt from Taxation under Wis. Stat. § 70.11(4)**

66. The preceding paragraphs are hereby incorporated and realleged as if fully stated herein.

67. In Wisconsin, real property is exempt from taxation when that property is “owned and used exclusively by . . . churches” up to a maximum of 30 acres “of land necessary for location and convenience of buildings while such property is not used for profit.” Wis. Stat. § 70.11(4).

68. Wisconsin Courts have confirmed that any benevolent organization, including churches, must be exempt from property taxes as long as the property is necessary for the location and convenience of the building and used for the purpose of the benevolent organization. *See Deutsches Land, Inc. v. City of Glendale*, 225 Wis. 2d 70, 100-01, 591 N.W.2d 583, 595-96 (1999); *Green Bay & M. Canal Co. v. Outagamie County*, 76 Wis. 587, 45 N.W. 536, 537-38 (1890).

69. The building that sits on the Property is a church. That church’s necessary mission and purposes include ministering to the social, spiritual, and physical development of all people and providing continuing programs that will enhance the entire social development of all people.

70. JEAMEC uses the open field on a regular and continual basis to accomplish its mission and purposes as described in Paragraphs 9-13.

71. Because the Property is owned and used exclusively by a church, is less than 30 acres, and is – in its entirety – necessary to the location and convenience of the church building, it is entirely exempt from taxation under § 70.11(4).

SIXTH CLAIM – DECLARATORY JUDGMENT AND INJUNCTION
The City Has Applied § 70.11(4) in a Discriminatory Fashion

72. The preceding paragraphs are hereby incorporated and realleged as if fully stated herein.

73. Equal protection is denied when a public body administers a statute with an unequal hand, so as practically to make unjust and illegal discriminations between persons in similar circumstances. *See Bostco LLC v. Milwaukee Metropolitan Sewerage Dist.* 2011 WI App 76, 334 Wis. 2d 620, 800 N.W.2d 518.

74. JEAMEC is denied its equal protection of the laws under the Fourteenth Amendment to the United States Constitution and Article 1, Section 1 of the Wisconsin

Constitution because other church properties similarly situated to JEAMEC, located in the City of Milwaukee, were granted tax exemptions that have been refused to JEAMEC. *See Wisconsin Evangelical Lutheran Synod v. City of Prairie du Chien*, 125 Wis. 2d 541, 552, 373 N.W.2d 78, (Ct. App. 1985) (recognizing such a claim, but denying it for lack of proof).

75. At least eight churches in the City of Milwaukee are similarly situated to JEAMEC. Each is a church. Each owns real property located on the City's northwest side. Each church's property contains at least as much vacant land as JEAMEC's property (either as a percentage of the total land owned by a church or absolute size). The City was made aware of these churches in JEAMEC's March 16, 2012, letter.

76. However, the City has chosen to tax the vacant land on JEAMEC's Property as "excess land," but has chosen not to tax the vacant land on these other churches' properties as "excess land."

77. Furthermore, the church that owned the Property prior to JEAMEC, King of Kings Lutheran Church, was granted a tax exemption for the entire Property.

78. The City's actions violate the Equal Protection Clause of both the United States and Wisconsin Constitutions by forcing JEAMEC to pay property taxes while other similarly situated churches remain exempt and the Property's previous owner was exempt.

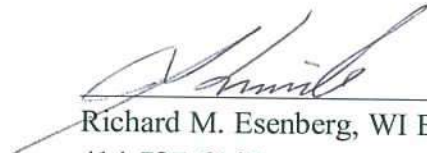
RELIEF REQUESTED

WHEREFORE, the Plaintiff respectfully requests this Court grant the following relief:

- a. A declaratory judgment that Wis. Stat. § 74.35(2m) is unconstitutional in violation of due process and equal protection and Article I, Section 9 of the Wisconsin Constitution;
- b. A declaratory judgment that the Property is exempt from taxation under Wis. Stat. § 70.11(4);
- c. A declaratory judgment that the City's taxation of the Property is unconstitutional in violation of equal protection; and
- d. An injunction prohibiting the City from collecting any tax levied against the Property in tax years 2010, 2011, and 2012 and in the future so long as the use, occupancy, or ownership of the Property does not change in a way that makes the Property taxable.

Dated this 4th day of June, 2013.

WISCONSIN INSTITUTE FOR LAW & LIBERTY
Attorneys for Plaintiffs



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ASSESSOR'S OFFICE

Mayor Tom Barrett

Mary P. Reavey
Assessment Commissioner

Peter C. Weissenfluh
Chief Assessor



Milwaukee's Future: IT'S IN OUR HANDS

June 25, 2010

Mr. Keaton Collins, Trustee
Jerusalem Empowered African Methodist Episcopal Church, Inc.
9540 W. Good Hope Road
Milwaukee, WI 53224

Regarding - 2009 Property tax exemption for parcel 106-9994-210 - *ln*

Dear Mr. Collins,

This letter is a follow-up to the several telephone conversations we had with you and Pastor Banks earlier this week concerning the property tax exemption for your property. As we discussed a timely application for exemption had not been received for assessment year 2009 to which you agree. As such, no exemption can be granted for 2009.

I spoke with Chief Assessor Peter Weissenfluh concerning the letter he requested you write to explain fully your position. That request was made so we could understand the situation; it did not guarantee that an exemption would be granted. Since the assessor's office is bound by state statute we cannot grant exemptions where requirements have not been met.

Further you indicated both in your letter and discussions that correspondence to you was not sent to the correct address 9524 versus 9540 West Good Hope Road. In reviewing the file I found that the letter was sent correctly to 9540 West Good Hope Road. Regardless of this, the burden of filing and requesting an exemption falls with you and not with the City. So even if the letter had been sent to the wrong address the decision to assess and tax your property would not have been different.

We did timely receive your application and grant property tax exemption for the portion of the property used by the church for 2010. If you have not been notified of that yet, you will be soon.

Sincerely,

Mary Reavey

Mary Reavey
Assessment Commissioner

Cc: Alderman James Bohl, Chief Assessor Peter Weissenfluh

Room 507, City Hall, 200 East Wells Street, Milwaukee, Wisconsin 53202
www.milwaukee.gov/assessor
Phone: (414) 286-3651 / Fax: (414) 286-8447 / TDD: (414) 286-8039
Member International Association of Assessing Officers and the National Tax Association





ASSESSOR'S OFFICE

Mary P. Reavey
Assessment Commissioner

Peter C. Weissenfluh
Chief Assessor

September 23, 2010

Sandra D. Banks, Pastor
Jerusalem Empowered
African Methodist Episcopal Church, Inc.
9540 W. Good Hope Rd
Milwaukee, WI 53224

RE: Property Tax Exemption, 2009

Dear Pastor Banks:


This is a follow-up to your recent visit to our office concerning our denial of property tax exempt status for your church at 9540 W. Good Hope Road, Tax Key No. 109-9994-210. I have researched our file to determine the sequence of events with the denial.

This property was purchased in December 2008. In order for exemption to be granted, an application had to be filed with our office on or before March 1, 2009. We did not receive an application until February 2010. We had notified you earlier by letter dated June 25, 2010. (copy attached)

For 2010, we reviewed the application and allowed a partial property tax exemption. Excess lands, not used, are not entitled to exemption. The excess land of two acres is assessed at \$180,000.

Please let me know if you have any remaining questions concerning this matter.

Sincerely,


Peter C. Weissenfluh
Chief Assessor

Before 2:20

Keaton Collins

414-732-5962

Room 507, City Hall, 200 East Wells Street, Milwaukee, Wisconsin 53202
<http://assessments.milwaukee.gov/>
Phone: (414) 286-3651 / Fax: (414) 286-8447 / TDD: (414) 286-8039
Member International Association of Assessing Officers and the National Tax Association



City of Milwaukee

Office of the City Clerk

200 E. Wells Street
Milwaukee, Wisconsin 53202

Certified Copy of Resolution

FILE NO: 100792

Title:

Substitute resolution cancelling real estate taxes levied against a certain parcel, 9524 W. Good Hope Road, on the 2009 tax roll.

Body:

Whereas, On December 3, 2008, Jerusalem Empowered African Methodist Episcopal Church purchased the property at 9524 W. Good Hope Road (tax key no. 1099994210-0) from King of Kings Lutheran Church; and

Whereas, The warranty deed for this transaction was recorded on January 12, 2009; and

Whereas, Because it already had non-profit status with the State of Wisconsin, Jerusalem Empowered was unaware that it needed to file for property-tax-exempt status for this property with the City of Milwaukee and, therefore, failed to meet the statutory deadline (March 1) to obtain tax-exempt status for the 2009 tax year; and

Whereas, The Common Council finds that Jerusalem Empowered African Methodist Episcopal Church is a religious and benevolent organization which should not be subject to property taxation on its church building and should not be required to pay 2009 property taxes based on a technicality; now, therefore, be it

Resolved, By the Common Council of the City of Milwaukee, that the proper City officials are directed to cancel the 2009 property taxes, plus delinquent interest and penalties, for tax key no. 10999943210-0 (9524 W. Good Hope Road); and, be it

Further Resolved, That the proper city officers are authorized and directed to reflect the reduction in State Tax Credits as shown in this file by means of journal entries, charging the 2011 Remission of Taxes Fund, 0001 Org 9990 Program 0001 Sub-class S163 Account 006300, and crediting the State Tax Credit Fund.





I, Ronald D. Leonhardt, City Clerk, do hereby certify that the foregoing is a true and correct copy of a(n) Resolution Passed by the COMMON COUNCIL of the City of Milwaukee, Wisconsin on January 19, 2011.

Ronald D. Leonhardt

Ronald D. Leonhardt

February 03, 2011

Date Certified

CITY OF MILWAUKEE DELINQUENT TAX BILL

DATE: 04/11/11

LEVY YEAR AND ACCOUNT TYPE: 2010 REAL ESTATE

TAX KEY / ACCOUNT NO.: 109-9994-210-0

LOCATION OF PROPERTY: 9524 W GOOD HOPE RD

OFFICE OF THE CITY TREASURER
CITY HALL, ROOM 103
200 EAST WELLS STREET
MILWAUKEE, WI 53202
TELEPHONE: (414) 286-2240

L/M 5/9
Peter W. 4/21 @ 10:08 AM

JERUSALEM EMPOWERED
AFRICAN METHODIST EPISCOPAL
CHURCH INC
9540 W GOOD HOPE ROAD
MILWAUKEE WI 53224-3910



Your delinquent real estate tax account needs your immediate attention.

The amount due shown below includes interest and penalty charges computed through the end of this month. Interest and penalty charges continue to accrue until the account is paid. Your entire tax account balance is subject to interest at a rate of 1% per month, plus an additional penalty of 1/2% per month, retroactive to February 1st.

Monthly payments may be made. Make your payments payable to the City Treasurer and mail with the bottom part of this statement. For your convenience, an addressed envelope is enclosed.

For the total tax balance due, or if you have any questions on this matter, contact the Customer Services Division at (414) 286-2240, or visit our website at www.milwaukee.gov/treasurer.

If Paying in Full, Balance Due By: 04/30/2011

City Principal	County Principal	Interest	Penalty	Total
3,907.39	1,075.99	149.50	74.75	5,207.63

KEEP THIS PART FOR YOUR RECORDS.

SEE REVERSE SIDE FOR ADDITIONAL INFORMATION.

WHEN PAYING BY MAIL, CAREFULLY TEAR ON THE PERFORATION AND RETURN BOTTOM COUPON ONLY WITH PAYMENT IN THE ENVELOPE PROVIDED.

CITY OF MILWAUKEE DELINQUENT TAX PAYMENT COUPON

MDNP24 00006530 CT-201

LEVY YEAR AND ACCOUNT TYPE: 2010 REAL ESTATE

TAX KEY / ACCOUNT NO.: 109-9994-210-0

LOCATION OF PROPERTY: 9524 W GOOD HOPE RD

- CHECK FOR ADDRESS CHANGE — COMPLETE REVERSE SIDE

Make Check Payable and Mail to:

Wayne F. Whittow
CITY TREASURER
BOX 514062
MILWAUKEE, WI 53203-3462

PAYMENT DUE ON OR BEFORE: 04/30/2011

FULL PAYMENT: 5,207.63

MONTHLY PAYMENT: 808.02

PLEASE WRITE IN AMOUNT ENCLOSED

\$ _____ M

JERUSALEM EMPOWERED
AFRICAN METHODIST EPISCOPAL
CHURCH INC
9540 W GOOD HOPE ROAD
MILWAUKEE WI 53224-3910



010011125109999421000000520763000080802000000000001

2011 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL

CT-20

ACCOUNT TYPE: REAL ESTATE
 TAX KEY / ACCOUNT NO.: 109-9994-210-0
 LOCATION OF PROPERTY: 9524 W GOOD HOPE RD
 LEGAL DESCRIPTION: PLAT PAGE 109-02 NEIGHBORHOOD 6202

OFFICE OF THE CITY TREASURER
 CITY HALL, ROOM 103
 200 EAST WELLS STREET
 MILWAUKEE, WISCONSIN 53202
 TELEPHONE: (414) 286-2240
 TDD: (414) 286-2025
 FAX: (414) 286-3186
 www.milwaukee.gov/treasurer

LANDS IN SE 1/4 SEC 17-8-21
 COM S LI & 1523.04' W OF SE COR SD 1/4 SEC-TH W 420'-TH
 INCOMPLETE LEGAL DESCRIPTION SEE TAX ROLL FOR COMPLETE LEGAL

When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account, or to process the payment as a check transaction.

JERUSALEM EMPOWERED
 AFRICAN METHODIST EPISCOPAL
 CHURCH INC
 9540 W GOOD HOPE ROAD
 MILWAUKEE WI 53224-3910

00122669

PRIOR TAXES ARE DELINQUENT

Class	Assessment-Land	Assmt.-Improvements	Total Assessment	Detail of Special Assessments and Other Charges	
COM	180,000	0	180,000	DELQ CITY SERVICES	376.84
Avg. Assmt. Ratio	Est. Fair Market-Land	Est. Fair Mkt.-Improvements	Total Est. Fair Market	DELQ STORM WATER	3,583.09
1.0047	179,200	0	179,200	DNS MISCELLANEOUS	260.00
School taxes reduced by school levy tax credit			326.41	DELQ MMSD SEWER	1,628.18
				TOTAL	5,848.11

Tax Levy	2010 Est. State Aids	2011 Est. State Aids	2010 Net Tax	2011 Net Tax	% Change
State of Wis.			36.66	30.60	-16.5
Sewerage Dist.			286.10	272.41	-4.7
Public Schools	697,866,847	622,610,658	1,787.90	1,673.12	-6.4
Tech. College	10,189,030	6,902,326	412.78	350.73	-15.0
County Govt.	29,790,474	25,185,897	896.16	850.32	-5.1
City Govt.	262,236,098	249,694,232	1,777.16	1,664.15	-6.3
Total	1,000,082,449	904,393,113	5,196.76	4,841.33	-6.8
First Dollar Credit			-73.11	0.00	-100.0
Lottery and Gaming Credit				0.00	
Net Property Tax			5,123.65	4,841.33	-5.5
Special Assessments and Charges				5,848.11	

WARNING: If the first installment payment is not paid by the due date, the installment option is lost. The total tax becomes delinquent and is subject to interest and penalty charges. See reverse side for details.

Monthly Installment Payment Due: February through July 2012	530.43	Net Assessed Value Rate Before Credits	FULL PAYMENT DUE ON OR BEFORE JAN. 31, 2012	10,689.44
Monthly Installment Payment Due: August, September, and October 2012	376.08	26.896	FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE JAN. 31, 2012	6,378.62
			TOTAL DUE	10,689.44

KEEP TOP PART OF TAX BILL FOR YOUR RECORDS. SEE REVERSE SIDE FOR MORE INFORMATION.
 WHEN PAYING BY MAIL, CAREFULLY TEAR ON PERFORATION AND RETURN BOTTOM COUPON ONLY WITH PAYMENT IN THE ENVELOPE PROVIDED.

2011 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON

CT-2

ACCOUNT TYPE: REAL ESTATE
 LOCATION OF PROPERTY: 9524 W GOOD HOPE RD
 TAX KEY / ACCOUNT NO.: 109-9994-210-0

CHECK FOR ADDRESS CHANGE (COMPLETE REVERSE SIDE)

Make Check Payable and Mail to:

CITY OF MILWAUKEE
 OFFICE OF THE CITY TREASURER
 P O BOX 78776
 MILWAUKEE, WI 53278-0776

FULL PAYMENT Due 01/31/2012	10,689.44
1st INSTALLMENT Due 01/31/2012	6,378.62
PLEASE WRITE IN AMOUNT ENCLOSED	
\$	M

PAID UNDER PROTEST

()

PRIOR TAXES ARE DELINQUENT

JERUSALEM EMPOWERED
 AFRICAN METHODIST EPISCOPAL
 CHURCH INC
 9540 W GOOD HOPE ROAD
 MILWAUKEE WI 53224-3910



9994210000010689440006378624

F

WISCONSIN INSTITUTE FOR LAW & LIBERTY, INC.

225 E. Mason Street, Suite 300
Milwaukee, WI 53202
414-727-WILL
Will-law.org

Thomas C. Kamenick
Assoc. Counsel
tom@will-law.org
414-727-6368

Richard M. Esenberg
Pres. & General Counsel
rick@will-law.org
414-727-6367

Michael Fischer
Senior Advisor
mike@will-law.org
414-727-6371

January 26, 2012

Mr. Peter C. Weissenfluh
Chief Assessor
Room 507, City Hall
200 E. Wells St.
Milwaukee, WI 53202

VIA US MAIL

Clerk – City of Milwaukee
200 E. Wells Street, Room 205
Milwaukee, WI 53202

VIA PERSONAL SERVICE

Re: Denial of exemption for Jerusalem Empowered African Methodist Episcopal Church
9540 W. Good Hope Rd., Milwaukee, WI 53224
Tax key/account no.: 109-9994-210-02

Dear Mr. Weissenfluh:

We have been retained by the Jerusalem Empowered African Methodist Episcopal Church, Inc. ("JEAMEC") in order to dispute the City of Milwaukee's determination that their real property located at 9540 W. Good Hope Rd., Milwaukee, WI 53224, is not entirely exempt from taxation.

Please consider this letter a formal request under Wis. Stat. § 74.33 for the City to exercise its discretion and rescind in whole the property tax shown in the tax roll, based on the fact that the property is exempt by law from taxation under § 74.33(1)(c).

Please also consider this letter a formal claim under § 74.35. A copy of this letter has been or will be served upon the clerk of the City pursuant to § 74.35(2)(b)5. The amount of the claim is the amount of the tax that is due, \$10,689.44, as well as any interest or penalties thereon. We are aware that § 74.35 generally requires a taxpayer to have paid the contested tax, and JEAMEC has not done so, but we respectfully request the City waive that requirement under the circumstances. JEAMEC simply does not have the financial resources to pay the contested tax.

The basis for both claims is that the property in question is exempt by law from taxation, as provided in § 74.33(2)(c). Under § 70.11(4)(a), "property owner and used exclusively by . . .




churches . . . not exceeding 10 acres of land necessary for location and convenience of buildings which such property is not used for profit" is exempt from taxation. The property in question is (a) not used for profit; (b) owned and used exclusively by a church; and (c) necessary for the location and convenience of the church buildings and church activities held thereon.

Your November 29, 2011 letter to Pastor Banks invites the church to submit information regarding regular activities on the land and tax treatment of similar churches. We are currently in the process of gathering and preparing that information for your review.

Please feel free to contact me or my colleague, Tom Kamenick, should you have any questions.

Sincerely,



Michael Fischer
Attorney for JEAMEC

MF/tck

cc: Pastor Sandra D. Banks
Sevella Ross-Upton, Trustee
Keaton Collins, Trustee
Willie Anderson, Trustee
Jerusalem Empowered A.M.E. Church
9540 West Good Hope Rd
Milwaukee WI 53224

WISCONSIN INSTITUTE FOR LAW & LIBERTY, INC.

225 E. Mason Street, Suite 300

Milwaukee, WI 53202

414-727-WILL

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Richard M. Esenberg
Pres. & General Counsel
rick@will-law.org
414-727-6367

Michael Fischer
Senior Counsel
mike@will-law.org
414-727-6371

March 16, 2012

VIA CERTIFIED MAIL & EMAIL

Peter C. Weissenfluh
Chief Assessor
City of Milwaukee Assessor's Office
Room 507, City Hall
200 East Wells Street
Milwaukee, WI 53202
peter.weissenfluh@milwaukee.gov

Re: Assessment of "excess" land located at 9540 W. Good Hope Rd.
Jerusalem Empowered African Methodist Episcopal Church

Dear Mr. Weissenfluh:

We represent the Jerusalem Empowered African Methodist Episcopal Church ("JEAMEC"). This letter is a response to your letter of November 29, 2011 regarding the City's determination that a portion of the land owned by JEAMEC at 9540 W. Good Hope Rd. was "excess" and therefore properly taxable. In that letter, you invited Pastor Sandra and Brother Keaton to:

- Provide a calendar/schedule, supported by affidavit, detailing past and continuing use of the "excess" land for church activities; and
- Provide examples of churches with similar (or greater) amounts of "excess" land not being taxed.

Background Information

The African Methodist Episcopal Church (<http://www.ame-church.com/>) is a worldwide church with headquarters in Tennessee. It has member churches in nearly every state and dozens of countries around the world. JEAMEC is one of those churches. The Mission of the AME Church is to minister to the social, spiritual, and physical development of all people. Its ultimate purposes are to: (1) make available God's biblical principles, (2) spread Christ's liberating



gospel, and (3) provide continuing programs which will enhance the entire social development of all people.

JEAMEC purchased its current church building on Good Hope Road from King of Kings Lutheran Church in 2008. The City of Milwaukee assessed taxes against a portion of the property it determined as “excess” in 2010 and 2011.

JEAMEC’s mission is “to present a holistic message of hope to all mankind, a gospel of love, teaching all that Jesus Christ desires an abundant for mankind. We share in this desire by fostering spiritual formation, humanitarian provisions for physical, emotional, psychological, and intellectual advancement.”

JEAMEC is a relatively new but growing congregation. For the most part, its membership comes from Milwaukee’s African American community. Pastor Sandra Banks is the founder of JEAMEC. She is a graduate of the Garret-Evangelical Theological Seminary at Northwestern University in Chicago and has been pursuing her ministry since 1999. JEAMEC has been in existence since 2003, and the congregation predates its purchase of the current campus.

In addition to the past and present use detailed below, JEAMEC has substantial plans for the future use of the land the city believes is “excess.” In the short term, JEAMEC will continue to make its land available to Milwaukee area community agencies who partner with the church to provide socially beneficial programming at no cost to the community. For example, over the next few years, JEAMEC is looking to partner with Growing Power¹ to host a community garden, providing both educational opportunities and staples of life to those in need.

In the long term, JEAMEC looks to expand its church by adding a community center and school. That goal would be severely hampered by the continued levying of inappropriate taxes on church land.

Narrative of Land Use

As indicated in the enclosed affidavit, all of the following activities take place either wholly or partially on the land the City considers to be “excess.” As you can see, during the months when outdoor activity is appropriate, the church makes extensive use of that land.

Football & Soccer Practice

Since 2009, the church has permitted youth football and soccer teams and organizations to practice and play on the land at issue. These activities occur multiple times a week during evenings and weekends from May through October, typically drawing 30-35 people. JEAMEC considers making an inviting space available for youth activities to be an important part of its outreach to the community.

¹ http://www.growingpower.org/milwaukee_projects.htm

Summer Camp

In 2009, the church hosted a summer bible camp every weekday for 9 hours from June through August. About 50 children typically attend this educational opportunity, which is focused on religious study, education, and activities for children. The large majority of activities occur outdoors. Although JEAMEC was unable to offer this opportunity last summer and the one previous, they plan to do so in the future again.

Weekly Youth Bible Study

Since 2009, every Tuesday evening from June through August, JEAMEC hosts an outdoor bible study for its youth and guests. The program provides religious study for an average of 24 people each week.

Summer Car Wash & Barbecue

In 2009 and 2010, the church hosted a bi-weekly car wash and barbecue during June and July. Over 5 hours, the event typically draws more than 100 people, which serves a dual purpose as both a youth program fundraiser and an opportunity to evangelize to the community. Although JEAMEC was unable to offer this opportunity last summer, they plan to do so in the future again.

Sunday Morning Outdoor Worship

Since 2009, JEAMEC has held a once-a-month outdoor church service during June, July, and August. Attendance typically ranges from 75-100 people.

Health Fair

Every year in July, JEAMEC hosts a 4-hour community health fair. By partnering with Milwaukee government agencies, local hospitals and healthcare networks, health insurance companies, and other community health care agencies, they are able to provide an on-site network of health agencies to provide free health screenings and resources. They also provide wholesome and healthy activities for children, including horseback riding, bouncy house & slide, dunk tank, jump rope, basketball, volleyball and face painting. 270 people attended the last health fair. JEAMEC considers hosting events of this kind to be an important part of its outreach mission.

Men's Health Conference

Every year in April, JEAMEC hosts a 4-hour conference dedicated to men's health. Partnering with a variety of agencies, JEAMEC provides free medical support in the form of preventative care, education, and access to resources. The conference focuses on encouraging men to become self-aware and recognize problems and challenges, while at the same time informing them of how and where to seek treatment in the future. A personal trainer also gives exercise and nutritional advice.

Back-to-School Supply Drive

Every year in August, JEAMEC hosts a 4-hour school supply drive, providing school supplies and backpacks to low-income families throughout Milwaukee. They partner with diverse organizations such as the Milwaukee Fire Department, County Sherriff, Milwaukee Police Department, Milwaukee Health Mobile, Aurora Pharmacy, Milwaukee Social Development Commission, Sojourner Truth House, Milwaukee Nurses Association, Milwaukee Health Department, Milwaukee Medical Complex, Cardinal Stritch College, Concordia College, Healthy Start, Children's Hospital, Lead poisoning, Community Advocates, Crime Prevention, Columbia St. Mary's, Walgreens, United Health Care, Gifted Hands, Healthy Child Development Skills, Milwaukee Mental Health, Elder Care, and Substance Abuse Counseling. They also provide wholesome and healthy activities for children, including jump rope, face painting, basketball, volleyball, & other games with prizes. Over 200 children are typically served by this event.

Graduation Ceremony

In 2011, JEAMEC began holding a special ceremony to celebrate graduates of all ages who are members of the congregation. This event is held on a Saturday in June, lasts for an hour and a half, and attracts scores of graduates, their family, and their friends.

Community Rummage Sale

Last year, JEAMEC began holding a summer rummage sale. Over a 6-hour period last June, this fundraiser attracted 171 people. Aside from providing fundraising, it also presents an opportunity for evangelism and community outreach.

Community Youth Awareness Program

In July of 2010, JEAMEC held a community youth awareness program, which focused on educating youth about crime prevention and the consequences of crime. 87 people attended the 2-hour program. Although JEAMEC was unable to offer this opportunity last summer, they plan to do so in the future again.

Fourth District Worship Service

To celebrate the dedication of JEAMEC, they hosted a ceremonial worship service outdoors in July, 2009. 380 people attended the 3 hour service, attracting a lengthy list of church dignitaries including Presiding Fourth Episcopal District and Senior Bishop of the African Methodist Episcopal Church. Rev. Dr. James C. Wade, Connectional Director of Church Growth and Evangelism, Rev. Dr. Cheryl Green, Presiding Elder Bauldrick, Burr Ridge IL, Rev. Janice Cummings, Solomon Temple AMEC Madison, WI, Rev. George Reynolds, Ellison Chapel Milwaukee, WI, Rev. Theonita Bedford, Bradford AME Church Milwaukee, WI, Rev. Robert Thomas, Allen Chapel Milwaukee, WI, Rev. Phillip Hill Faith United Church of Christ Milwaukee., WI, Ret. Rev. Dr. John Richard Bryant, Rev. Darryl Williams, and Rev. Cherida

Gary, Detroit Michigan. Other guests attended from all over the country, including Wisconsin, Illinois, Michigan, Tennessee, and Texas.

Comparable Churches

The most obviously comparable church to JEAMEC is the Lutheran church that existed in the same building, on the same land, with the same religious purposes, for many years prior to 2009. We believe that church was never taxed for any excess land.

A survey of other nearby churches, using Milwaukee's own property and taxation records (<http://gis.milwaukee.gov/website/mml/viewer.htm>) and aerial images from www.maps.google.com, reveals numerous churches that have similar (or far greater) amounts of apparently empty land and yet are not taxed. No church as small as JEAMEC has any land deemed "excess." The only churches *with* taxable excess land own multiple parcels. JEAMEC does not.

St. Catherine-Alexandria Church, 8661 N. 76th Pl.
Parcel #s 0439999110 and 0449959111

St. Catherine's sits on 31 acres of land spread across 2 parcels on opposite sides of N. 76th Pl. Neither parcel is taxed, despite 2/3 of the larger parcel's 26.7 acres appearing empty.

Northtown Church, 7000 N. 107th St.
Parcel # 1159980110

Northtown sits on an irregular 12-acre parcel. At least 1/2 of the parcel is empty or lightly-wooded and is tucked in behind residential neighborhoods. Untaxed.

Christ the King Baptist Church, 7750 N. 60th St.
Parcel # 0840421000

Christ the King sits on an irregular parcel of uncertain size (neither Map Milwaukee nor the tax records available from that website contained the information). A large triangular portion of the land is empty and makes up approximately 1/3 of the entire lot. Untaxed.

Salem Lutheran Church, 6840 N. 107th St.
Parcel # 1159968100

Salem sits on a triangular parcel of 13.5 acres. Two smaller triangles of land, north and east of the church proper, comprising 1/3 – 1/2 of the parcel, are empty. Untaxed.

St. Bernadette Congregation, 8200 W. Denver Ave.
Parcel # 1189998113

St. Bernadette sits on a roughly rectangular parcel of 25.8 acres. Over 1/2 of the parcel is comprised of a rough horseshoe of empty land surrounding the church proper on the west, north, and east. Untaxed.

St. Peter-Immanuel Lutheran, 7801 W. Acacia St.
Parcel # 1429985112

St. Peter-Immanuel sits on a rectangular parcel of uncertain size (neither Map Milwaukee nor the tax records available from that website contained the information). Over 1/2 of the parcel is comprised of a rough horseshoe of empty land surrounding the church proper on the west, north, and east. Untaxed.

Spirit Life Church, 9455 N. 76th St.
Parcel # 0060012110

Spirit Life sits on a roughly rectangular parcel of uncertain size (neither Map Milwaukee nor the tax records available from that website contained the information). About 1/2 of the parcel is comprised large and empty front and back “yards” to the east and west of the church proper. Untaxed.

Eternal Life Church – God in Christ, 7901 N. 66th St.
Parcel #s 0830142000, 0830143000, and 0830144000

Eternal Life sits on 10 acres spread across 3 parcels on the west side of N. 66th St. The northern parcel, 4.6 acres, contains the church proper, although the western 1/2 of that lot is empty and about 1/2 wooded. The middle parcel, 4 acres, is completely empty, and mostly wooded. The southern parcel, 1.3 acres, is the only one of the three parcels that is taxed, and it is taxed under the classification “merc apartment.” We believe it may be being leased or otherwise used by Abundant Life Apartments, Inc., the owner of the next lot to the south, which has an owner’s mailing address identical to Eternal Life Church. Setting aside that parcel, the other two parcels are similarly situated to JEAMEC and yet not taxed.

New Testament Church, 10201 W. Bradley Rd.
Parcel #s 780032000, 780031000, 790181000, and 789989100

This church seems to be the only nearby example of when excess land taxation is appropriate. It sits on a sprawling tract of 54 acres spread across 4 separate parcels. At least 3/4 of it is empty, reflecting the 40 acres of it that is taxed (portions of 2 of the parcels). This church is not at all similarly situated to JEAMEC.

Conclusion

We respectfully request that the City of Milwaukee reverse its prior determination that a portion of JEAMEC's land is "excess" and therefore unqualified for property tax exemption. As we have demonstrated, the church makes substantial use of that land for its religious, educational, and benevolent mission of community outreach and congregational service. Furthermore, every similarly-situated church nearby to JEAMEC is given complete tax exempt status for its land.

Therefore, taxation of this land is inappropriate. Please grant JEAMEC its exemption, strike it from the tax rolls, agree not to seek recovery of the 2010 and 2011 assessed taxes, and take all other action necessary to reflect a determination that this land is fully exempt.

Sincerely,

Michael Fischer
Senior Counsel

AFFIDAVIT OF LAND USE

STATE OF WISCONSIN)
) ss
MILWAUKEE COUNTY)

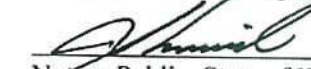
I, Sandra Banks, being first duly sworn under oath, state that

1. I am an adult resident of the State of Wisconsin residing in the City of Milwaukee in the County of Milwaukee.
2. I have been the pastor of Jerusalem Empowered African Methodist Episcopal Church since 2003.
3. I have personal knowledge that all of the information contained in the attached Schedule of Events (Exhibit A) is accurate and that all of the events listed in Exhibit A utilized a portion or all of the 2 acres of land the City of Milwaukee has deemed to be "excess."



Pastor Sandra Banks

Subscribed and sworn to before me
this 15 day of March, 2012.



Notary Public, State of Wisconsin
My Commission is permanent

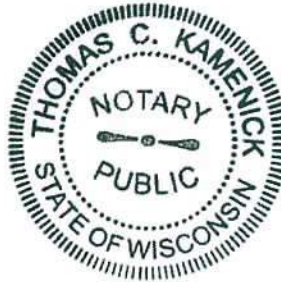


EXHIBIT A

Schedule of Events at Jerusalem Empowered African Methodist Episcopal Church Utilizing the Land the City of Milwaukee Has Determined to Be "Excess"

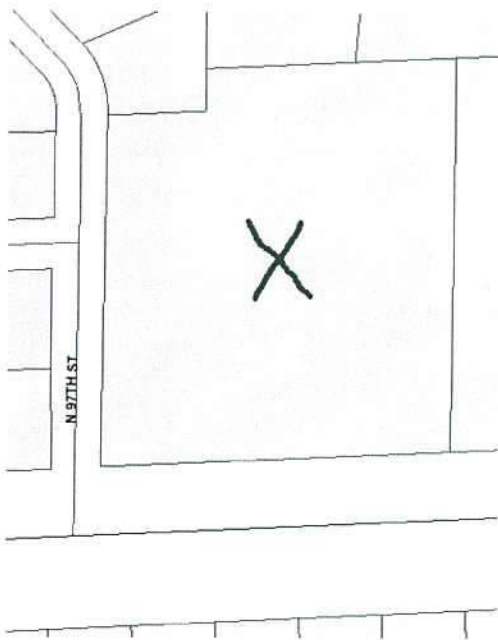
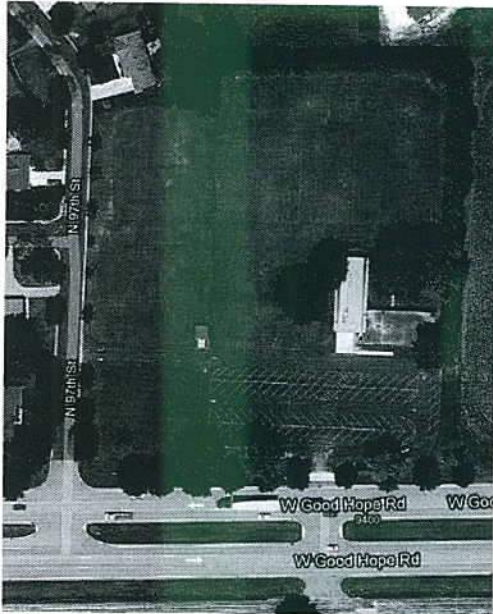
- I. Football & Soccer practice
 - a. **Frequency** – several times a week, May, June, July, August, September, October
 - b. **History** – 2009, 2010, 2011
 - c. **Purpose** – practices for church and local youth sporting organizations
 - d. **Attendance** – 35 people
 - e. **Time** - varies
- II. Summer Camp
 - a. **Frequency** - daily, June, July & August
 - b. **History** - 2009
 - c. **Purpose** – religious study, education & activities for children and youth
 - d. **Attendance** – 53 children
 - e. **Time** – 9 hours
- III. Summer Tuesday Night Bible Study
 - a. **Frequency** – weekly, June, July & August
 - b. **History** – 2009, 2010, 2011
 - c. **Purpose** – religious study for youth and children
 - d. **Attendance** – 24 people
 - e. **Time** - .5 hour
- IV. Summer Car Wash & Barbecue
 - a. **Frequency** – bi-weekly, June & July
 - b. **History** – 2009, 2010
 - c. **Purpose** – Youth program fundraiser, evangelism for church & community
 - d. **Attendance** – 100 people
 - e. **Time** – 5 hours
- V. Sunday Morning Outdoor Worship
 - a. **Frequency** – monthly, June, July & August
 - b. **History** – 2009, 2010, 2011
 - c. **Purpose** – religious service for parishioners & visitors
 - d. **Attendance** – 75-100 people
 - e. **Time** – 1.5 hours
- VI. Health Fair
 - a. **Frequency** – Annual, July
 - b. **History** – 2009, 2010, 2011
 - c. **Purpose** – provide an on-site network of agencies to give free health screenings and resources; provide wholesome and healthy activities for children – horseback riding, bouncy house & slide, dunk tank, jump rope, basketball, volleyball & face painting
 - d. **Attendance** – 270 people
 - e. **Time** – 4 hours
- VII. Men's Health Conference
 - a. **Frequency** – Annual, April

- b. **History** – 2010, 2011
 - c. **Purpose** – providing free medical support to men in the form of preventative care, education, and resources, helping men be aware of health issues and challenges they may face in order to encourage them to be vigilant for injury and disease
 - d. **Attendance** – 80 people
 - e. **Time** – 4 hours
- VIII. Back-to-School Supply Drive
- a. **Frequency** – Annual, August
 - b. **History** – 2009, 2010, 2011
 - c. **Purpose** – provide school supplies and backpacks to low-income families throughout Milwaukee; provide wholesome and healthy activities for children – jump rope, face painting, basketball, volleyball, & other games with prizes. On-site vendors include :
 - i. Milwaukee Fire Department, County Sherriff, Milwaukee Police Department, Milwaukee Health Mobile, Aurora Pharmacy, Milwaukee Social Development Commission, Sojourner Truth House, Milwaukee Nurses Association, Milwaukee Health Department, Milwaukee Medical Complex, Cardinal Stritch College, Concordia College, Healthy Start, Children’s Hospital, Lead poisoning, Community Advocates, Crime Prevention, Columbia St. Mary’s, Walgreens, United Health Care, Gifted Hands, Healthy Child Development Skills, Milwaukee Mental Health, Elder Care, and Substance Abuse Counseling.
 - d. **Attendance** – 225 children
 - e. **Time** – 4 hours
- IX. Graduation Ceremony
- a. **Frequency** – Annual, June
 - b. **History** – 2011
 - c. **Purpose** – celebration for graduates and their families & friends
 - d. **Attendance** – 85 people
 - e. **Time** – 1.5 hours
- X. Community Rummage Sale
- a. **Frequency** – Annual, summer
 - b. **History** – 2011
 - c. **Purpose** – Church fundraiser, evangelism for church & community
 - d. **Attendance** – 171 people
 - e. **Time** – 6 hours
- XI. Fourth District Worship Service
- a. **Frequency** – Once, July
 - b. **History** – 2009
 - c. **Purpose** – dedication ceremony for the church
 - d. **Attendance** – 380 people
 - i. Guests from Chicago, Memphis Tn., Aurora IL, Garrett Evangelical Seminary Evantson IL, Waukesha WI, Madison WI, Houston TX. Metavante Corporation, Milwaukee, Landmark Bank, New Berlin WI, Wayman AME Church Racine, Wisconsin, Wisconsin Department of Corrections Southeastern Deputy Chief, Rev. Janice Cummings, Solomon

Temple AMEC Madison, St. Mark AMEC Milwaukee, Presiding Elder Bauldrick , Burr Ridge IL, Rt. Rev. Dr. John Richard Bryant, Presiding Fourth Episcopal District and Senior Bishop of the African Methodist Episcopal Church. Rev. Dr. James C. Wade, Connectional Director of Church Growth and Evangelism, Rev. Dr. Cheryl Green, Rev. Darryl Williams, Rev. George Reynolds, Ellison Chapel Milwaukee, Rev. Theonita Bedford, Bradford AME Church Milwaukee, Rev. Robert Thomas, Allen Chapel Milwaukee, Rev. Phillip Hill Faith United Church of Christ Milwaukee. Rev. Cherida Gary, Detroit Michigan.

- e. **Time** – 3 hours
- XII. Community Youth Awareness Program
 - a. **Frequency** – Annual, July
 - b. **History** - 2010
 - c. **Purpose** – crime prevention and consequences education for youth
 - d. **Attendance** – 87 people
 - e. **Time** – 2 hours

Jerusalem Empowered African Methodist Episcopal Church, 9450 W. Good Hope Rd.



St. Catherine-Alexandria Church

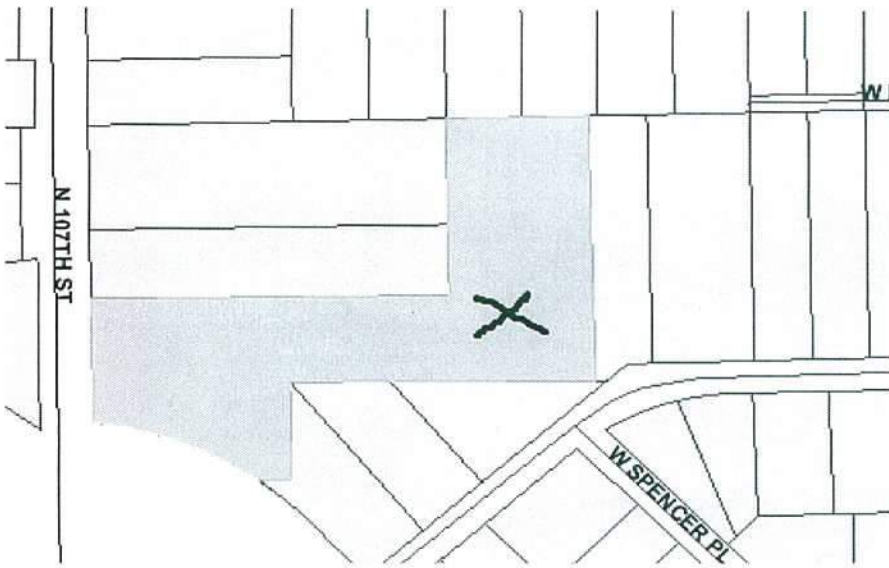
8661 N. 76th Pl.

53223



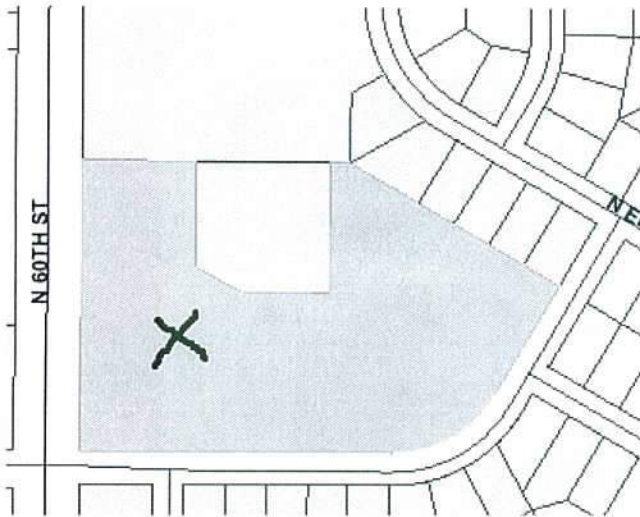
Northtown Church

7000 N. 107th St.



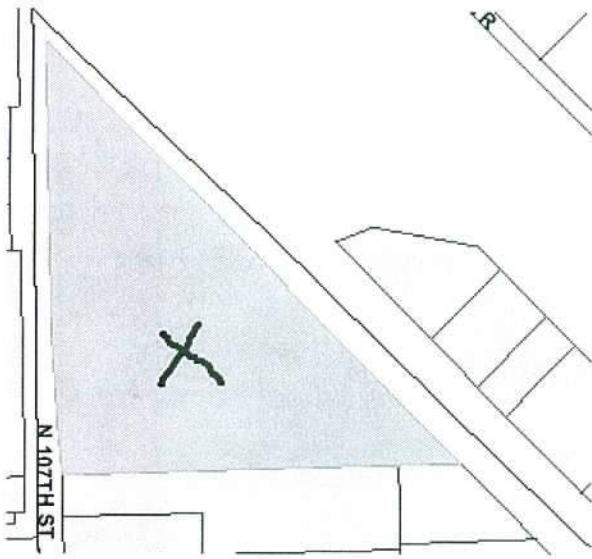
Christ the King Baptist Church

7750 N. 60th St.



Salem Lutheran Church

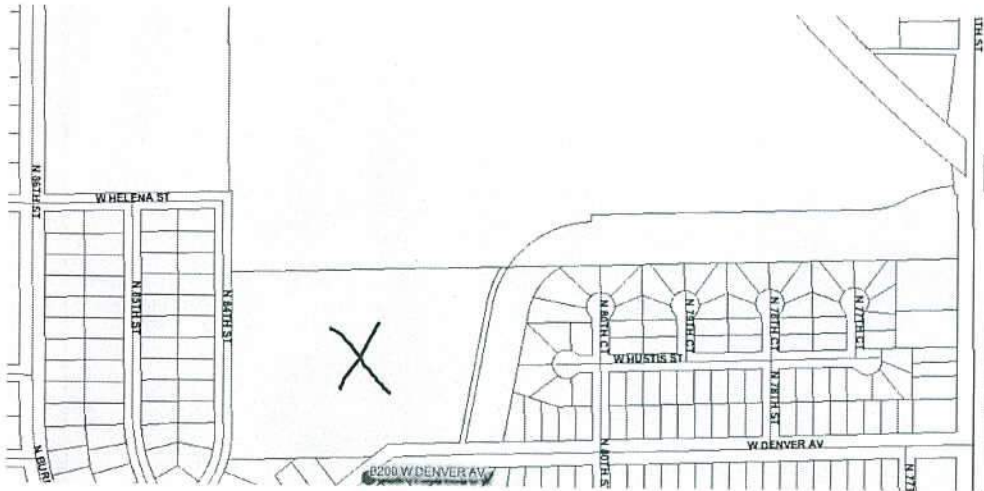
6840 N. 107th St.



St. Bernadette Congregation

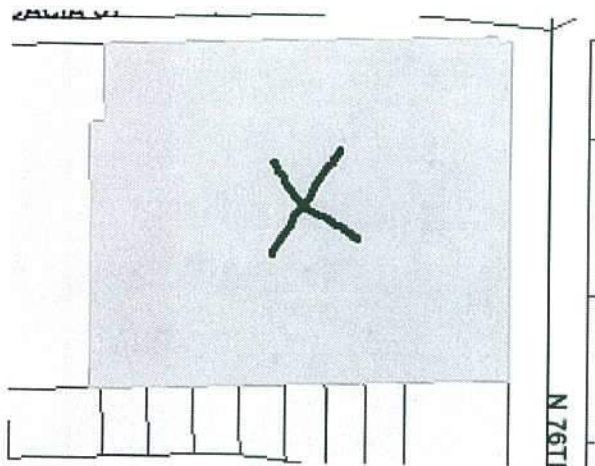
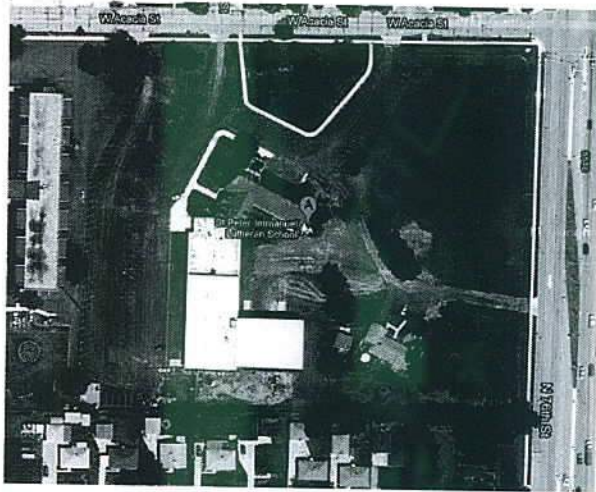
8200 W. Denver Ave.

53223



St. Peter-Immanuel Lutheran

7801 W. Acacia St.



Spirit Life Church

9455 N. 76th St.



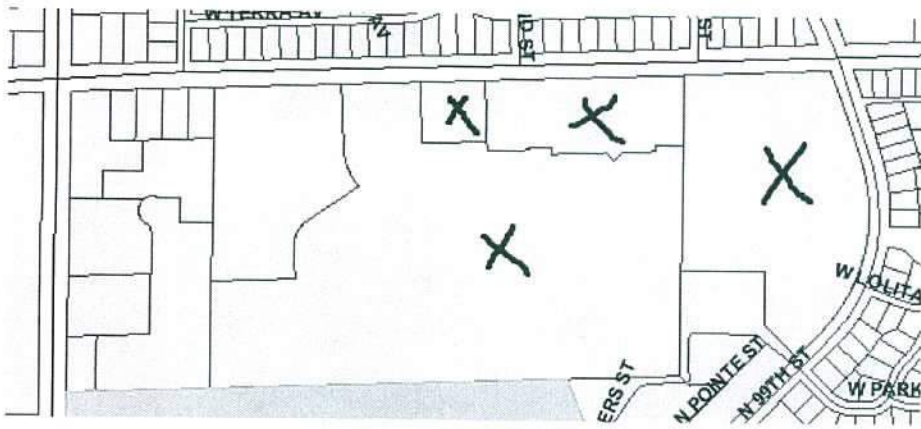
Eternal Life Church - God in Christ

7901 N. 66th St.



New Testament Church

10201 W. Bradley Rd.



RECEIVED
4/27/12

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City of Milwaukee Office of the City Clerk

City Hall, Room 205
Milwaukee, Wisconsin

NOTICE OF DISALLOWANCE OF CLAIM (Pursuant to Sec. 74.37 WIS. STATS.)

Wisconsin Institute for Law & Liberty
Attn: Atty Tom Kamenick
1139 E. Knapp St.
Milwaukee, WI 53202

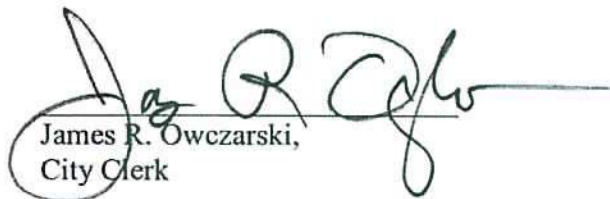
You are hereby notified that the Common Council of the City of Milwaukee has duly disallowed the claim(s) filed by you. No action on your claim against the City of Milwaukee may be brought after ninety (90) days from the date of service of this Notice of Disallowance. Please see enclosed "2011 Claims for Excessive Assessment or for Exemption – Revised," dated March 26, 2012. Highlighted area (s) refer to your claim (s).

FILE NUMBER: 111620

Regarding: Property Assessment Claim

Claim Disallowed on: April 11, 2012
Dated this 25th day of April, 2012

Form: AD


James R. Owczarski,
City Clerk

1056-2011-2977/179380



City of Milwaukee

Office of the City Clerk

200 E. Wells Street

Milwaukee, Wisconsin 53202

Certified Copy of Resolution

FILE NO: 111620

Title:

Substitute resolution authorizing the denial of claims for excessive tax assessments filed with the City of Milwaukee.

Body:

Whereas, On or before January 31, 2012, the claimants filed with the City Clerk claims under the provisions of ss. 74.35 and 74.37, Wis. Stats.; and

Whereas, The claimants and their claims are identified in the attachment to this file entitled "2011 Claims for Excessive Assessment or for Exemption - Revised," dated March 26, 2012; and

Whereas, The claimants allege that their property was improperly taxed despite its exempt status, or that their property was excessively taxed based upon an improperly high assessment; and

Whereas, The City Assessor has investigated the claims and deemed the collection of taxes lawful and not excessive or otherwise improper; now, therefore, be it

Resolved, By the Common Council of the City of Milwaukee, that the identified claims filed with the City under ss. 74.35 and 74.37, Wis. Stats., be denied, and that claimants be notified of this determination by the City Clerk.



I, James R. Owczarski, City Clerk, do hereby certify that the foregoing is a true and correct copy of a(n) Resolution Passed by the COMMON COUNCIL of the City of Milwaukee, Wisconsin on April 11, 2012.

James R. Owczarski

James R. Owczarski

April 25, 2012

Date Certified

Parcel Number	Type	Owner Name	Location Address	Age	2011 Assessment	Owner's Opinion	Amount of Claim per City	Amount of Claim per City or Taxes Paid	2011 Installment	Date of Death
007-9906-110	74.37	U S Oil Co Inc	9071 N 107 St		\$27,017,000	\$8,114,000	\$389,871	\$399,996.2	Whyte Hydrocoke Duda S C	
007-9907-100	74.37	Marathon Advanced Petroleum LLC	8421 N 107 St		\$17,424,000	\$5,201,000	\$274,908	\$370,007.7	Whyte Hydrocoke Duda S C	
033-0351-10	74.37	Walgreen Co	6484 W Brown Deer RD		\$4,589,000	\$1,650,000	\$18,762	\$19,059.1	Refrant	
033-0381-14	74.37	Walgreen Co	8718 W Brown Deer RD		\$468,000	\$330,000	\$3,864	\$3,712.21	Michael Best & Friedrich LLP	
034-0009-X	74.37	TALC, LLC	89515 N 95 St		\$14,100	\$30,000	\$96	\$110.3	Tom Bahring	
036-0011-000	74.37	Amoco Oil Co c/o BP America	910115 N 107 St		\$15,210,000	\$3,758,000	\$309,813	\$350,914.9	Whyte Hydrocoke Duda S C	
044-0723-110	74.37	Lake Coal Sequoia Shipping Center LLC	6401 W Brown Deer Rd 6133 N Grande Woods RD		\$3,227,000	\$3,458,100	\$7,299	\$7,287.2	Michael Best & Friedrich LLP	
049-0901-0	74.37	Lambda Partners LP	12000 W Pkwa Pl		\$7,541,000	\$1,650,000	\$33,914	\$23,894.8	Michael Best & Friedrich LLP	
076-0002-X	74.37	Wabey No 1 LLC - K K LLC Shera 7 LLC	3801 W Green Tree Rd 2153 W Mpls 2 Dr		\$4,744,000	\$1,792,000	\$40,575	\$80,807.8	Refrant	
137-9906-123	74.37	C M K Inc			\$6,886,000	\$3,850,000	\$81,840	\$81,037.4	Whyte Hydrocoke Duda S C	
137-9906-126	74.37	Walgreen Co	6442 N 78 St		\$3,478,000	\$1,500,000	\$69,276	\$51,863.2	Refrant	
141-0014-4	74.37	Walgreen Co	10014 W Sher Spring Dr		\$469,600	\$770,000	\$5,048	\$5,192.1	Michael Best & Friedrich LLP	
170-0313-8	74.37	Walgreen Co	2021 W Sher Spring Dr		\$629,000	\$705,000	\$16,588	\$16,678.0	Michael Best & Friedrich LLP	
184-0907-8	74.37	Walgreen Co	5183 N W St		\$2,165,000	\$3,200,000	\$30,161	\$39,408.5	Refrant	
215-9906-113-4	74.37	Walgreen Co	6727 W Hingham Av		\$3,328,000	\$1,450,000	\$50,290	\$50,518.2	Refrant	
226-1181-1	74.37	Walgreen Co	2222 W Grand Dr		\$3,581,000	\$1,500,000	\$55,136	\$55,440.9	Refrant	
245-0216-110-1	74.37	Walgreen Co	3736 N 10 St		\$23,700	\$17,000	\$87	\$89.5	Tom Bahring	
253-0398-000	74.37	2466510, LLC	3174 N 11 St		\$18,800	\$17,000	\$143	\$32.2	Tom Bahring	
309-0901-7	74.37	Westman Industries Freeman Plant A Trust	2758 N 33 St		\$1,817,000	\$407,000	\$30,892	\$31,298.2	Michael Best & Friedrich LLP	
316-1015-100-3	74.37	Restraint Apartments Company LLC	2070 E Park Place		\$1,471,000	\$1,086,000	\$17,574	\$17,653.8	Michael Best & Friedrich LLP	
316-1811-000	74.37	Walgreen Co	2950 N Grand Av		\$6,203,000	\$7,500,000	\$99,203	\$100,610.7	Refrant	
320-1525-2	74.37	Walgreen Co	1700-04 E North Av		\$565,000	\$1,293,000	\$19,543	\$19,580.2	Michael Best & Friedrich LLP	
348-1106-110-8	74.37	Walgreen Co	2727 W North Av		\$2,460,000	\$1,290,000	\$37,308	\$37,548.0	Refrant	
354-1742-000	74.37	The Brewery Works Inc	1800 N Commerce St		\$688,300	\$460,000	\$4,252	\$6,410.3	Refrant	
354-1874-1874	74.37	1800 Commerce LLC	1800 N Commerce St Verona Wards		\$5,500,100	\$4,272,000	\$136,873	\$141,984.0	Michael Best & Friedrich LLP	
355-0750-100	74.37	Kerrand Fl Borden	1152 N 10th St		\$144,700	\$35,000	\$2,872	\$2,902.0	Michael Best & Friedrich LLP	
356-0772-3	74.37	Kerrand Borden	1639 N Duane St		\$137,400	\$19,000	\$3,106	\$3,185.0	Michael Best & Friedrich LLP	
361-0642-111	74.37	Town Realty Inc	210 N Princeton Av		\$8,064,000	\$7,600,000	\$17,135	\$12,212.6	Michael Best & Friedrich LLP	
361-0701-110	74.37	Town Realty Inc	726-48 N 4 St		\$4,760,000	\$3,738,800	\$13,941	\$14,020.3	Michael Best & Friedrich LLP	
361-1655-110-1	74.37	Schwarz Park Associates II LP	735 W Wisconsin Av		\$788,000	\$3,261,701	\$10,071	\$10,480.4	Michael Best & Friedrich LLP	
366-0403-000	74.37	3721WVGAHNS, LLC	1542 N 7 St		\$788,000	\$700,000	\$20,211	\$1,829.2	Refrant	
281-0210-000	74.37	Cashy Wisconsin Avenue LLC	3728-40 W Galena		\$70,000	\$70,000	\$0	\$0.0	Tom Bahring	
287-0155-110-8	74.37	Walgreen Co	3742 W Wisconsin Av		\$701,000	\$450,000	\$6,723	\$6,751.0	Whyte Hydrocoke Duda S C	
308-1026-6	74.37	Walgreen Co	3522 W Wisconsin Av		\$3,889,000	\$1,400,000	\$63,378	\$69,844.1	Refrant	
309-0611-9	74.37	Fret HOU LLC	3335 W Janelle Av		\$17,000	\$70,000	\$1,445	\$1,476.8	Tom Bahring	
309-0901-8	74.37	Trudens of George Local Living Trust	225 E Madison St		\$172,000	\$300,000	\$15,414	\$15,494.4	Michael Best & Friedrich LLP	
312-1102-1	74.37	Trust	250 N Water St		\$4,675,000	\$2,691,000	\$51,180	\$51,594.2	Michael Best & Friedrich LLP	
350-0001-3	74.37	Cry Green LLC	1111 N Milwaukee St		\$11,022,600	\$7,463,790	\$83,270	\$86,234.4	Michael Best & Friedrich LLP	
428-0103-110-6	74.37	Gravel Lakes Quak Lake LP	112 S 68 St		\$2,003,000	\$1,035,000	\$27,887	\$27,653.2	Michael Best & Friedrich LLP	
427-0102-2	74.37	LCM Fund 20, LLC	Verona		\$18,338,400	\$10,000,000	\$55,700	\$70,119.8	Refrant	
427-0154-4	74.37	1507, LLC	838 W Prince St		\$56,300	\$37,000	\$656	\$519.2	Tom Bahring	
427-0156-5	74.37	1508, LLC	1024 W Prince St		\$35,600	\$27,000	\$212	\$231.3	Tom Bahring	
429-0383-1	74.37	FZ - Baling LLC	535 W Verona St		\$35,600	\$27,000	\$212	\$231.3	Tom Bahring	
429-0651-100-8	74.37	214 E Florida St	529-24 W Greenfield Av		\$1,136,000	\$610,300	\$12,818	\$13,892.2	Michael Best & Friedrich LLP	
431-0355-000	74.37	572 W Grand St			\$58,900	\$19,200	\$1,200	\$2,000.2	Tom Bahring	
432-0335-8	74.37	1507, LLC	1215 W Eberlin		\$32,000	\$20,000	\$293	\$322.8	Tom Bahring	
432-0406-3	74.37	FZ - Baling LLC	914-18 W Scott St		\$105,000	\$1,640	\$1,594.4		Tom Bahring	
432-0441-7	74.37	1358, LLC	1122 S 8 St		\$56,000	\$30,000	\$1,128	\$1,004.5	Tom Bahring	
432-0616-100	74.37	TALC, LLC	1240 W Washington		\$81,600	\$41,000	\$1,323	\$1,253.5	Tom Bahring	
432-0641-4	74.37	FZ - Baling LLC	922-24 S 13 St		\$54,700	\$30,300	\$409	\$414.3	Tom Bahring	
432-0661-3	74.37	Jandaburg LLC	1078 W Mineral		\$38,400	\$20,000	\$465	\$441.2	Tom Bahring	
432-0664-4	74.37	Addon - Baling LLC	1016-20 W Mineral Av		\$180,000	\$3,484	\$2,501.7		Tom Bahring	
432-0666-6	74.37	1011 W Prince LLC	1015 W Prince St		\$46,600	\$29,000	\$870	\$715.5	Tom Bahring	
432-0683-2	74.37	1011 W Prince LLC	1011 W Prince St		\$38,000	\$27,000	\$378	\$433.9	Tom Bahring	
432-0683-3	74.37	1358, LLC	1640 W Mineral		\$60,800	\$27,000	\$1,014	\$999.2	Tom Bahring	
432-0715-2	74.37	1358, LLC	1530 W Scott St		\$35,700	\$27,000	\$214	\$234.0	Tom Bahring	

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5/14/12

City of Milwaukee
Office of the City Clerk

City Hall, Room 205
Milwaukee, Wisconsin

NOTICE OF DISALLOWANCE OF CLAIM
(Pursuant to Sec. 74.37 WIS. STATS.)

Re-sending Certified

Wisconsin Institute for Law & Liberty
Attn: Atty Tom Kamenick
1139 E. Knapp St.
Milwaukee, WI 53202

You are hereby notified that the Common Council of the City of Milwaukee has duly disallowed the claim(s) filed by you. No action on your claim against the City of Milwaukee may be brought after ninety (90) days from the date of service of this Notice of Disallowance. Please see enclosed "2011 Claims for Excessive Assessment or for Exemption – Revised," dated March 26, 2012. Highlighted area (s) refer to your claim (s).

FILE NUMBER: 111620

Regarding: Property Assessment Claim

Claim Disallowed on: April 11, 2012
Dated this 11th day of May, 2012

Form: AD


James R. Owczarski,
City Clerk

1056-2011-2977/179380



City of Milwaukee

Office of the City Clerk

200 E. Wells Street
Milwaukee, Wisconsin 53202
Certified Copy of Resolution

FILE NO: 111620

Title:

Substitute resolution authorizing the denial of claims for excessive tax assessments filed with the City of Milwaukee.

Body:

Whereas, On or before January 31, 2012, the claimants filed with the City Clerk claims under the provisions of ss. 74.35 and 74.37, Wis. Stats.; and

Whereas, The claimants and their claims are identified in the attachment to this file entitled "2011 Claims for Excessive Assessment or for Exemption - Revised," dated March 26, 2012; and

Whereas, The claimants allege that their property was improperly taxed despite its exempt status, or that their property was excessively taxed based upon an improperly high assessment; and

Whereas, The City Assessor has investigated the claims and deemed the collection of taxes lawful and not excessive or otherwise improper; now, therefore, be it

Resolved, By the Common Council of the City of Milwaukee, that the identified claims filed with the City under ss. 74.35 and 74.37, Wis. Stats., be denied, and that claimants be notified of this determination by the City Clerk.



I, James R. Owczarski, City Clerk, do hereby certify that the foregoing is a true and correct copy of a(n) Resolution Passed by the COMMON COUNCIL of the City of Milwaukee, Wisconsin on April 11, 2012.

James R. Owczarski

James R. Owczarski

May 11, 2012

Date Certified

2011 Claims for Excessive Assessment or for Exemption - Revised*

Parcel Number	Type	Owner Name	Location Address	Apr	2011 Assessment	Owners Opinion FMV	Amount of Claim per Claimant	Amount of Claim per City Calculation	2011 Installation or Taxes Paid	Agent	Date of Denial	Comment
002-0032-000	74.37	Buckeye Terminals LLC - Cigna Petroleum Corp	9235 N 107 ST		\$14,790,000	\$6,561,000	\$221,286	\$221,360.1		Whyte Hirschboeck Durek S.C.		
002-9996-110	74.37	U.S. Oil Co. Inc	9201 N 107 ST		\$22,672,000	\$8,174,000	\$389,871	\$389,996.2		Whyte Hirschboeck Durek S.C.		
002-0071-100	74.37	Marathon Ashland Petroleum LLC	9401 N 107 ST		\$17,424,000	\$5,201,000	\$328,968	\$329,067.7		Whyte Hirschboeck Durek S.C.		
002-9996-200	74.37	Marathon Ashland Petroleum LLC	9126 N 107 ST		\$4,589,000	\$1,550,000	\$78,762	\$79,059.1		Reinhart		
033-0351-0	74.37	Great Lakes Quick Lube LP	8484 W Brown Deer RD		\$488,000	\$330,000	\$3,664	\$3,712.2		Michael Best & Friedrich LLP		
033-0381-4	74.37	Great Lakes Quick Lube LP	8718 W Brown Deer RD		\$24,100	\$20,000	\$98	\$110.3		Tim Ballering		
034-0609-X	74.37	TAUC, LLC	89515 N 95 ST	SHE	\$15,279,000	\$3,758,000	\$309,813	\$309,914.9		Whyte Hirschboeck Durek S.C.		
036-0011-000	74.37	Amoco Oil Co. c/o BP America	9101-15 N 107 ST		\$3,038,000	\$2,490,720	\$15,949	\$16,335.8		Reinhart		
044-0243-110	74.37	Lake Cook-Sequela Shopping Center LLC	6801 W Brown Deer Rd		\$3,727,000	\$3,456,100	\$7,209	\$7,287.2		Michael Best & Friedrich LLP		
059-0091-0	74.37	Lambda Partners LP	8133 N Granville Woods RD		\$2,542,000	\$1,650,000	\$23,914	\$23,984.8		Michael Best & Friedrich LLP		
076-0002-X	74.37	Mke No. 11 LLC + 1 K 7 LLC Stevens 7 LLC	12000 W Park Pl		\$4,754,000	\$1,750,000	\$80,575	\$80,607.6		Reinhart		
108-0481-100-7	74.37	Walgreen Co	9040 W Good Hope Rd		\$6,896,000	\$3,850,000	\$81,840	\$81,937.4		Whyte Hirschboeck Durek S.C.		
9988-126	74.37	C.M.K. Inc.	3801 W Green Tree RD		\$3,428,000	\$1,600,000	\$60,276	\$61,863.2		Reinhart		
0294-112	74.37	Walgreen Co	3828-35 W Green Tree RD		\$3,428,000	\$2,270,000	\$5,048	\$5,127.1		Michael Best & Friedrich LLP		
141-0814-4	74.37	Walgreen Co	6442 N 76 ST		\$460,600	\$205,000	\$16,598	\$16,678.0		Michael Best & Friedrich LLP		
179-0131-9	74.37	Great Lakes Quick Lube LP	10014 W Silver Spring DR		\$825,000	\$1,300,000	\$39,161	\$39,408.5		Reinhart		
194-9997-8	74.37	Walgreen Co	2021 W Silver Spring DR		\$2,765,000	\$1,450,000	\$50,250	\$50,518.2		Reinhart		
215-9889-13-4	74.37	Walgreen Co	5183 N 91 ST		\$3,328,000	\$1,600,000	\$55,136	\$55,440.9		Reinhart		
226-1181-1	74.37	Walgreen Co	6727 W Hampton AV		\$23,700	\$20,000	\$87	\$99.5		Tim Ballering		
245-0216-10-1	74.37	Walgreen Co	2222 W Capital DR		\$18,800	\$17,600	\$143	\$28.2		Tim Ballering		
283-0398-000	74.37	Wisconsin Industries Pension Plan & Trust	3174 N 11 ST	STA	\$1,571,000	\$407,500	\$30,982	\$31,298.3		Michael Best & Friedrich LLP		
293-0664-5	74.37	Wisconsin Industries Pension Plan & Trust	2258 N 33 ST	STA	\$2,437,000	\$1,986,600	\$172,574	\$172,653.8		Michael Best & Friedrich LLP		
309-0503-7	74.37	Northland Apartments Company LLC	2020 E Park Place		\$6,203,000	\$2,500,000	\$99,203	\$99,610.7		Reinhart		
316-1871-000	74.37	Walgreen Co	2950 N Oakland AV		\$1,293,000	\$565,000	\$19,503	\$19,583.2		Michael Best & Friedrich LLP		
320-1529-2	74.37	Walgreen Co	1700-04 E North AV		\$2,480,000	\$1,250,000	\$32,308	\$32,545.0		Reinhart		
349-1106-110-6	74.37	The Brewery Works Inc	1890 N Commerce ST		\$9,550,100	\$4,273,000	\$136,873	\$141,954.0		Reinhart		
354-1742-000	74.37	1890 N Commerce ST various units	1826 N Pulasaki ST		\$144,700	\$35,000	\$2,872	\$2,950.9		Michael Best & Friedrich LLP		
355-0750-100	74.37	Bernard R Bondar	1839 N Pulasaki ST		\$137,400	\$19,000	\$3,106	\$3,185.0		Michael Best & Friedrich LLP		
355-0772-3	74.37	Tomne Realty Inc.	710 N Plankton AV		\$8,054,000	\$7,600,000	\$12,135	\$12,212.6		Michael Best & Friedrich LLP		
361-0642-111	74.37	Tomne Realty Inc.	736-48 N 4 ST		\$4,260,000	\$3,738,800	\$13,941	\$14,020.3		Michael Best & Friedrich LLP		
0665-100-5	74.37	Tomne Realty Inc.	735 W Wisconsin AV		\$3,738,000	\$3,261,700	\$10,071	\$10,149.4		Michael Best & Friedrich LLP		
0707-110	74.37	Schultz Park Associates II LP	1542 N 2 ST		\$260,000	\$200,000	\$20,211	\$1,829.2		Reinhart		
361-1892-110-7	74.37	3738WGalena, LLC	3738-40 W Galena	MUR	\$701,000	\$450,000	\$6,723	\$6,751.9		Whyte Hirschboeck Durek S.C.		
366-0403-000	74.37	Crankley Wisconsin Avenue LLC	3322 W Wisconsin AV		\$3,988,000	\$1,400,000	\$63,379	\$69,644.1		Reinhart		
387-0210-009	74.37	Walgreen Co	3325 W Juneau AV	KER	\$74,900	\$20,000	\$1,445	\$1,476.8		Tim Ballering		
387-0755-110-8	74.37	ThirdBalling, LLC	3225 E Wacker ST		\$776,000	\$200,000	\$15,414	\$15,494.4		Michael Best & Friedrich LLP		
398-1026-6	74.37	First AMN, LLC	250 N Water ST		\$4,876,000	\$3,957,000	\$51,160	\$51,594.2		Michael Best & Friedrich LLP		
392-0991-8	74.37	of George Birch Living Trust	316 N Milwaukee ST		\$4,581,000	\$3,229,800	\$36,265	\$36,347.3		Michael Best & Friedrich LLP		
392-1102-1	74.37	City Green LLC	1111 N Marshall ST		\$11,022,600	\$7,463,700	\$39,770	\$39,734.4		Michael Best & Friedrich LLP		
393-0921-3	74.37	Great Lakes Quick Lube LP	112 S 66 ST		\$2,063,000	\$1,035,000	\$27,837	\$27,653.2		Michael Best & Friedrich LLP		
420-0163-110-6	74.37	ICM Funds 20, LLC	Various		\$18,339,400	\$10,900,000	\$55,703	\$55,719.9		Reinhart		
427-0139-2	74.37	935 W Pierce ST		HEN	\$56,300	\$37,000	\$656	\$619.2		Tim Ballering		
427-0154-4	74.37	1034 W Pierce ST		HEN	\$35,600	\$27,000	\$212	\$231.3		Tim Ballering		
427-0156-5	74.37	1028 W Pierce ST		HEN	\$36,600	\$27,000	\$212	\$231.3		Tim Ballering		

Parcel Number	Type	Owner Name	Location Address	Apr	2011 Assessment	Owner's Opinion FMV	Amount of Claim per Claimant	Amount of City Calculation	2011 Installment or Taxes Paid	Agent	Date of Denial	Comment
428-0933-1	74.37	Fitz - Ballerig LLC	525 W Virginia ST	HEN	\$60,900	\$27,000	\$68	\$91.9		Tim Ballerig		
428-0951-100-6	74.37	214 E Florida ST	214 E Florida ST	HEN	\$1,158,000	\$619,300	\$13,819	\$13,899.2		Michael Best & Friedrich LLP		
431-0355-000	74.37	522 W Greenfield LLC	522-24 W Greenfield AV	HER	\$54,500	-19,500	\$1,200	\$2,098.2		Tim Ballerig		
432-0333-8	74.37	1507, LLC	1215 W Elgin Ln	HEN	\$32,000	\$20,000	\$293	\$322.8		Tim Ballerig		
432-0406-3	74.37	Fitz - Ballerig LLC	914-18 W Scott ST	HEN	\$105,900	\$47,000	\$1,649	\$1,594.4		Tim Ballerig		
432-0447-7	74.37	1358, LLC	1122 S 8 ST	HEN	\$56,600	\$20,000	\$1,125	\$984.5		Tim Ballerig		
432-0610-100-9	74.37	TALC, LLC	1240 W Washington	TSO	\$93,600	\$47,000	\$1,332	\$1,233.5		Tim Ballerig		
432-0647-4	74.37	Fitz - Ballerig LLC	922-24 S 12 ST	HEN	\$54,700	\$39,300	\$409	\$414.3		Tim Ballerig		
432-0667-3	74.37	Janballerig LLC	1028 W Mineral	HEN	\$36,400	\$20,000	\$405	\$441.2		Tim Ballerig		
432-0966-4	74.37	Addison - Ballerig LLC	1016-20 W National AV	HER	\$180,000	\$87,000	\$2,494	\$2,501.7		Tim Ballerig		
432-0980-6	74.37	1011 W Pierce, LLC	1015 W Pierce ST	HEN	\$46,600	\$20,000	\$670	\$715.5		Tim Ballerig		
432-0983-2	74.37	1011 W Pierce, LLC	1011 W Pierce ST	HEN	\$59,000	\$27,000	\$792	\$833.9		Tim Ballerig		
432-0011-3	74.37	1358, LLC	1640 W Mineral	HEN	\$60,800	\$27,000	\$1,014	\$909.2		Tim Ballerig		
0215-2	74.37	Tabar, LLC	1530 W Scott ST	HEN	\$35,700	\$27,000	\$214	\$234.0		Tim Ballerig		
433-0417-000	74.37	Tabar, LLC	1300 S 15 PL	HEN	\$51,400	\$27,000	\$362	\$656.4		Tim Ballerig		
433-0418-000	74.37	Tabar, LLC	1300A S 15 PL	HEN	\$31,300	\$20,000	\$470	\$304.0		Tim Ballerig		
433-0516-000	74.37	Fitz - Ballerig LLC	1404 W Walker ST	TSO	\$137,500	\$47,000	\$2,491	\$2,434.5		Tim Ballerig		
433-0547-8	74.37	Fitz - Ballerig LLC	914-16 S 15 ST	HEN	\$37,900	\$27,000	\$789	\$831.2		Tim Ballerig		
433-0614-1	74.37	Janballerig LLC	1405 W Mineral	HEN	\$67,900	\$27,000	\$1,167	\$1,100.2		Tim Ballerig		
433-0628-8	74.37	ABZ, LLC	1420 W Washington	HEN	\$63,700	\$37,000	\$700	\$718.2		Tim Ballerig		
433-0708-100-9	74.37	1507, LLC	1306-10 W Scott ST	HEN	\$98,900	\$47,000	\$1,455	\$1,396.1		Tim Ballerig		
433-0713-000	74.37	Thidballerig, LLC	1211 S 14 ST	HEN	\$80,300	\$20,000	\$1,563	\$1,622.1		Tim Ballerig		
433-0814-9	74.37	1507, LLC	1309 S 15 ST	HEN	\$35,900	\$27,000	\$299	\$239.4		Tim Ballerig		
433-0817-5	74.37	Janballerig LLC	1500 W Greenfield AV	HEN	\$74,100	\$37,000	\$1,106	\$958.0		Tim Ballerig		
433-1111-000	74.37	TALC, LLC	1322 W Greenfield AV	HEN	\$61,300	\$32,000	\$0	\$788.2		Tim Ballerig		
433-1115-7	74.37	Addison - Ballerig LLC	1308 W Greenfield AV	HEN	\$75,900	\$37,000	\$1,122	\$1,046.4		Tim Ballerig		
433-1783-X	74.37	1507, LLC	1724 W Washington ST	HEN	\$79,800	\$27,000	\$1,368	\$1,420.3		Tim Ballerig		
433-1852-4	74.37	Addison - Ballerig LLC	1222 S 17 ST	HEN	\$69,900	\$37,000	\$606	\$885.0		Tim Ballerig		
433-1940-2	74.37	1358, LLC	1224 S 20 ST	HEN	\$72,100	\$27,000	\$1,164	\$1,213.2		Tim Ballerig		
434-0138-000	74.37	1003S25, LLC	1003 S 25 ST	HEN	\$89,300	\$37,000	\$832	\$868.9		Tim Ballerig		
434-0169-1	74.37	Karballerig, LLC	1001-03 S 24 ST	HEN	\$71,900	\$41,000	\$797	\$831.2		Tim Ballerig		
434-0226-X	74.37	103520, LLC	1033-35 S 20 ST	HEN	\$61,300	\$27,000	\$1,080	\$922.7		Tim Ballerig		
434-0262-6	74.37	Tabar, LLC	2030-32 W Scott ST	HEN	\$71,900	\$44,900	\$1,158	\$726.3		Tim Ballerig		
0435-6	74.37	Addison - Ballerig LLC	1235-37 S 22 ST	HEN	\$76,100	\$37,000	\$1,029	\$1,051.8		Tim Ballerig		
0809-9	74.37	Janballerig LLC	737 S 24 ST	TSO	\$120,300	\$47,000	\$2,006	\$1,971.8		Tim Ballerig		
434-1003-5	74.37	Janballerig LLC	719 S 21 ST	TSO	\$109,700	\$47,000	\$1,651	\$1,686.6		Tim Ballerig		
434-2381-X	74.37	Walgreen Co	2625 W National AV		\$6,334,000	\$1,700,000	\$122,056	\$124,654.6		Reinhart		
438-0542-100	74.37	Pierce Street LLC	3350-34 W Pierce ST		\$804,000	\$300,000	\$13,508	\$13,557.6		Wynne Hirschbeck Dudek S.C.		
458-0107-4	74.37	1507, LLC	1657-59 S Layton Blvd	HER	\$74,800	\$20,500	\$1,291	\$1,460.7		Tim Ballerig		
459-0054-000	74.37	2015 Greenfield, LLC	2015 W Greenfield AV	HEN	\$59,300	\$11,900	\$804	\$1,248.2		Tim Ballerig		
459-0054-000	74.37	2028 S 17, LLC	2028 S 17 ST	HEN	\$56,300	\$4,700	\$1,525	\$1,441.8		Tim Ballerig		
459-0142-2	74.37	Janballerig LLC	2225 W Orchard	HEN	\$34,300	\$27,000	\$210	\$196.4		Tim Ballerig		
460-0313-2	74.37	1507, LLC	1719 S 14 ST	HEN	\$66,000	\$37,000	\$719	\$753.2		Tim Ballerig		
460-0828-2	74.37	Karballerig, LLC	1417 W Greenfield AV	HEN	\$45,500	\$27,000	\$341	\$497.7		Tim Ballerig		
460-0829-8	74.37	Karballerig, LLC	1421 W Greenfield AV	HEN	\$74,000	\$27,000	\$1,037	\$960.3		Tim Ballerig		
460-0882-000	74.37	Fitz - Ballerig LLC	1509 W Orchard St	HEN	\$5,100	\$207	\$96.8	\$642.9		Tim Ballerig		
460-1042-8	74.37	Janballerig LLC	1666 S 15 PL	HEN	\$43,900	\$20,000	\$600	\$642.9		Tim Ballerig		
460-1161-5	74.37	Addison - Ballerig LLC	1523-25 S 14 ST	HEN	\$59,500	\$37,000	\$575	\$605.3		Tim Ballerig		
460-1167-8	74.37	Janballerig LLC	1547 S 14 ST	HEN	\$38,000	\$20,000	\$447	\$484.2		Tim Ballerig		

Parcel Number	Type	Owner Name	Location Address	Apr	2011 Assessment	Owners Opinion FMV	Amount of Claim per Claimant	Amount of Claim per City Calculation	2011 Installment of Taxes Paid	Date of Denial	Comment
460-1564-6	74.37	1737 W Arrow, LLC	1737 W Arrow	HEN	\$52,900	\$20,000	\$1,100	\$1,154.0			
460-1638-8	74.37	Addison - Ballerig LLC	1509 S Comstock	HEN	\$41,500	\$27,100	\$361	\$387.4			
461-0017-0	74.37	Karballerig, LLC	1439 S 7 ST	HEN	\$66,900	\$46,000	\$0	\$1,100.2			
461-0123-7	74.37	1507 LLC	1434 S 10 ST	HEN	\$46,900	\$27,000	\$502	\$535.3			
461-0406-5	74.37	Fitz - Ballerig LLC	1428-30 S 11 ST	HEN	\$91,900	\$37,000	\$1,562	\$1,476.8			
461-0413-3	74.37	Fitz - Ballerig LLC	1425-27 S 11 ST	HEN	\$66,900	\$48,800	\$1,085	\$1,024.9			
461-0681-1	74.37	Addison - Ballerig LLC	1832 S 11 ST	HEN	\$66,300	\$27,000	\$1,177	\$1,057.2			
461-0715-5	74.37	AB2, LLC	827 W Maple ST	HEN	\$34,900	\$27,000	\$245	\$212.5			
461-0768-000	74.37	Thirdallerig, LLC	1821A S 6 ST	HEN	\$23,600	\$20,000	\$94	\$96.8			
461-1108-3	74.37	Rabat II, LLC	822 W Latham	HEN	\$73,800	\$27,000	\$1,308	\$1,258.9			
461-1120-9	74.37	Fitz - Ballerig LLC	1542 S 9 ST	HEN	\$72,700	\$37,000	\$921	\$960.3			
461-1156-5	74.37	Karballerig, LLC	1558-80 S 10 ST	HEN	\$103,800	\$47,000	\$1,575	\$1,527.9			
461-1183-2	74.37	AB2, LLC	1543 S 10 ST	HEN	\$84,200	\$47,000	\$966	\$1,000.7			
461-1190-0	74.37	Karballerig, LLC	1569 S 10 ST	TSO	\$78,400	\$47,000	\$853	\$844.7			
461-1232-8	74.37	1358, LLC	1566-70 S 12 ST	HEN	\$43,300	\$27,000	\$476	\$438.5			
461-1278-9	74.37	AB2, LLC	1643 S 7 ST	HEN	\$56,600	\$27,000	\$755	\$796.2			
461-1464-X	74.37	1507, LLC	1630 S 13 ST	HEN	\$49,000	\$27,000	\$556	\$591.8			
462-0103-5	74.37	1358, LLC	141-43 W Mitchell ST	HEN	\$94,600	\$27,000	\$1,762	\$1,818.4			
462-0141-2	74.37	1358, LLC	1676 S 3 ST	TSO	\$129,800	\$51,200	\$2,124	\$2,114.3			
462-0169-5	74.37	Kaesner Homes LLC	1641-51 S 1 ST	TSO	\$317,100	\$210,000	\$2,854	\$2,881.0			
462-0829-2	74.37	1722 S 2 ST	1722 S 2 ST	HEN	\$100,700	\$27,000	\$1,925	\$1,982.5			
466-1601-X	74.37	1982 S Hilbert ST	1982 S Hilbert ST	HEN	\$2,482,000	\$900,000	\$42,472	\$42,555.8			Michael Best & Friedrich LLP
467-0101-110-4	74.37	Lincoln Warehouse Realty LLC	2018 S 1 ST	HEN	\$2,231,000	\$1,250,000	\$26,308	\$26,388.9			Michael Best & Friedrich LLP
467-0335-000	74.37	1922 S 6 ST	1922 S 6 ST	HEN	\$54,800	\$27,000	\$794	\$747.8			
467-0971-1	74.37	2578, LLC	2167 S 5 ST	HEN	\$69,700	\$29,200	\$810	\$820.5			
467-1015-1	74.37	Addison - Ballerig LLC	2141 S 5 PL	HEN	\$56,900	\$27,000	\$781	\$804.3			
468-0031-8	74.37	Karballerig, LLC	1911 S 11 ST	TSO	\$91,700	\$37,000	\$2,300	\$1,202.4			
468-0436-000	74.37	Addison - Ballerig LLC	1981 S 11 ST	HEN	\$64,800	\$37,000	\$811	\$747.8			
468-0439-6	74.37	1358, LLC	1947 S 11 ST	HEN	\$45,400	\$27,000	\$595	\$495.0			
468-0604-000	74.37	AB2, LLC	1939 S 11 ST	HEN	\$53,000	\$20,000	\$396	\$887.7			
468-0605-000	74.37	Thirdallerig, LLC	1939A S 11 ST	HEN	\$26,600	\$20,000	\$362	\$177.5			
468-1128-3	74.37	1358, LLC	2027 S 6 ST	HEN	\$61,800	\$27,000	\$958	\$936.1			
468-1248-6	74.37	2064S11, LLC	2063A S 11 ST	HEN	\$36,400	\$20,000	\$405	\$441.2			
468-1444-1	74.37	816W/Rogers, LLC	816 W Rogers ST	HEN	\$39,600	\$20,000	\$488	\$527.2			
3008-X	74.37	Addison - Ballerig LLC	1916-18 S Amy Pl	HEN	\$45,100	\$27,500	\$0	\$473.4			
468-0410-5	74.37	1507, LLC	2037 S 14 ST	HEN	\$90,800	\$27,000	\$1,752	\$1,716.2			
468-0848-7	74.37	2578, LLC	2035 S 15 PL	HEN	\$49,700	\$27,000	\$586	\$610.6			
468-0863-9	74.37	AB2, LLC	1973 S 15 PL	HEN	\$44,900	\$20,000	\$626	\$669.8			
468-1178-1	74.37	Rabat II, LLC	2053 S 16 ST	HEN	\$37,500	\$20,000	\$434	\$470.8			
468-1825-210-X	74.37	Taber, LLC	2558 S 16 ST	HEN	\$65,600	\$20,000	\$1,169	\$1,226.6			
468-2234-000	74.37	AB2, LLC	1941 S 19 ST	HEN	\$87,800	\$47,000	\$1,091	\$1,091.5			
468-2240-8	74.37	Thirdallerig, LLC	1916 W Rogers ST	HEN	\$71,500	\$27,000	\$1,156	\$1,207.8			
468-2724-9	74.37	AB2, LLC	1611 W Beecher ST	HEN	\$63,500	\$27,000	\$1,060	\$961.9			
468-2726-X	74.37	2578, LLC	2127 S 18 ST	HEN	\$73,800	\$37,000	\$1,101	\$989.9			
468-3271-000	74.37	Walgreen Co	1433 W Burnham St		\$5,287,000	\$2,250,000	\$81,322	\$81,595.3			
470-1051-8	74.37	Walgreen Co	2424 W Forest Home Av		\$4,665,000	\$1,650,000	\$80,808	\$81,103.5			
496-0653-4	74.37	Fitz - Ballerig LLC	2358-60 S 16 ST	HER	\$64,100	\$27,000	\$1,066	\$998.0			
496-1011-000	74.37	Fitz - Ballerig LLC	2420 S 15 ST	HER	\$74,300	\$37,000	\$1,041	\$1,003.4			
496-1137-000	74.37	2521 S 14, LLC	2521 S 14 ST	HER	\$51,700	\$27,000	\$675	\$684.4			

Parcel Number	Type	Owner Name	Location Address	Apr	2011 Assessment	Owners Opinion FMV	Amount of Claim per Claimant	Amount of Claim per City Calculation	2011 Installment of Taxes Paid	Agent	Date of Denial	Comment
497-0025-7	74.37	2465S 10 ST	HER	\$66,800	\$27,000	\$1,023	\$1,023	\$1,070.6		Tim Ballering		
497-0351-X	74.37	Addison - Ballering LLC	HER	\$66,800	\$27,000	\$1,023	\$1,023	\$1,070.6		Tim Ballering		
497-1001-4	74.37	2678 S 6 ST	HER	\$66,200	\$27,000	\$1,053	\$1,053	\$1,054.5		Tim Ballering		
498-1501-X	74.37	Kaiballering LLC	TSO	\$107,100	\$47,000	\$1,815	\$1,815	\$1,616.7		Tim Ballering		
499-1127-4	74.37	2576, LLC	ECK	\$113,900	\$80,000	\$637	\$637	\$911.9		Tim Ballering		
504-1047-1	74.37	2576 S Howell AV	ECK	\$93,800	\$21,100	\$1,782	\$1,782	\$1,955.6		Tim Ballering		
507-0938-100-5	74.37	Walgreen Co		\$3,313,000	\$1,750,000	\$41,740	\$41,740	\$42,044.7		Reinhart		
513-9948-100	74.37	Metropolitan Holding Co		\$3,183,000	\$2,511,800	\$17,975	\$17,975	\$18,055.3		Michael Best & Friedrich LLP		
513-9952-112-6	74.37	Oklahoma M Edin Co.		\$3,622,000	\$2,786,800	\$19,697	\$19,697	\$19,776.9		Michael Best & Friedrich LLP		
514-0303-100-7	74.37	Walgreen Co		\$5,781,000	\$2,100,000	\$99,303	\$99,303	\$99,018.9		Reinhart		
526-9938-111-X	74.37	Walgreen Co		\$3,093,000	\$1,950,000	\$30,416	\$30,416	\$30,746.7		Reinhart		
529-9983-110-9	74.37	Metropolitan Associates		\$3,613,000	\$2,668,000	\$25,324	\$25,324	\$25,404.4		Michael Best & Friedrich LLP		
532-0222-110-2	74.37	Metropolitan Holding Co.		\$3,157,000	\$2,356,000	\$21,413	\$21,413	\$21,493.1		Michael Best & Friedrich LLP		
533-1101-6	74.37	Walgreen Co		\$3,151,000	\$2,700,000	\$11,711	\$11,711	\$12,131.9		Reinhart		
0005-3	74.37	Great Lakes Quick Lube LP		\$831,000	\$351,000	\$12,832	\$12,832	\$12,912.0		Michael Best & Friedrich LLP		
202-0319-110-2	74.37	Shog Haven Ltd Partnership		\$4,087,000	\$3,600,000	\$15,173	\$15,173	\$15,252.3		Michael Best & Friedrich LLP		
553-0605-110-4	74.37	Assoc.		\$15,686,000	\$11,025,800	\$125,111	\$125,111	\$125,395.4		Michael Best & Friedrich LLP		
570-9994-114-8	74.37	Metropolitan Associates		\$14,756,000	\$9,499,700	\$141,222	\$141,222	\$141,394.5		Michael Best & Friedrich LLP		
582-1451-4	74.37	4265 Clement LLC		\$1,783,000	\$1,167,400	\$16,402	\$16,402	\$16,559.6		Michael Best & Friedrich LLP		
596-0051-1	74.37	Great Lakes Quick Lube LP		\$652,000	\$435,600	\$5,742	\$5,742	\$5,821.2		Michael Best & Friedrich LLP		
598-9980-222-X	74.37	Metropolitan Associates		\$10,004,000	\$7,087,800	\$78,359	\$78,359	\$78,445.8		Michael Best & Friedrich LLP		
623-9842-111	74.37	Walgreen Co		\$6,492,000	\$1,900,000	\$123,190	\$123,190	\$123,524.8		Reinhart		
641-0001-100-0	74.37	South Howell L&Y LLC and CP South Howell LLC		\$1,300,000	\$409,900	\$23,940	\$23,940	\$23,943.7		Michael Best & Friedrich LLP		
641-0012-100-8	74.37	South Howell L&Y LLC and CP South Howell LLC		\$12,200,000	\$3,250,000	\$243,412	\$243,412	\$243,445.0		Michael Best & Friedrich LLP		
641-0051-4	74.37	Lamacchia Real Estate IV LLC		\$2,000,000	\$788,500	\$32,507	\$32,507	\$32,589.4		Michael Best & Friedrich LLP		
690-0904-100-7	74.37	Joseph Hirschberg		\$1,507,000	\$997,800	\$13,618	\$13,618	\$13,597.5		Michael Best & Friedrich LLP		
690-0941-000	74.37	Walgreen Co		\$2,420,000	\$1,700,000	\$19,072	\$19,072	\$19,368.0		Reinhart		
Multiple	74.37	LAMAR CENTRAL OUTDOOR		\$20,432,000	\$0	\$554,752	\$554,752	\$549,620.8		vonBriesen & Rogier		
Multiple	74.37	CLEAR CHANNEL OUTDOOR INC		\$55,280,000	\$0	\$1,411,410	\$1,411,410	\$1,487,032.0		Michael Best & Friedrich LLP		
Section 74.75 Claim Added March 26, 2012								\$0.0				
109-9994-210-02	74.35	Jerusalem Empowered A.M.E. Church					\$10,659	\$0.0		Wis. Institute for Law & Liberty, Inc.		



RECEIVED
5/3/12

Mayor Tom Barrett

Mary P. Reavey
Assessment Commissioner

Peter C. Weissenfluh
Chief Assessor

ASSESSOR'S OFFICE

April 25, 2012

Michael Fischer, Senior Counsel
Wisconsin Institute for Law and Liberty
225 E. Mason Street, Suite 300
Milwaukee, WI 53202

Regarding: Assessment of "excess" land located at 9540 West Good Hope Road, Jerusalem Empowered African Methodist Episcopal Church

Dear Mr. Fischer

Thank you for your letter regarding the above subject. We appreciate your input and the supporting information you provided. We reviewed the statute which only allows exemption for land that is necessary for location and convenience of buildings. It does anticipate excess vacant land being exempt. According to assessment case law the assessor first looks at the footprint of the building and then allows additional land for sidewalks, parking, and required set-backs that are all necessary for the functionality of the building. In addition other case law prohibits exemption for soccer fields because that land is not in support of buildings. For this and other reasons we stand by our initial decision that this land is not exempt.

We appreciate the information that allegedly identifies other exempt organizations similarly situated to you. These matters will be investigated by our Board of Assessors and where appropriate any land that does not qualify for exemption based on the same criteria that we use for your determination will be assessed. It is not possible to grant an exemption for you based on other exemptions that may have been erroneously granted in the past. Rather the correct action is to review and treat everyone according to the law.

Sincerely,



Peter Weissenfluh
Chief Assessor

Cc: Vince Moschella, Deputy City Attorney

Room 507, City Hall, 200 East Wells Street, Milwaukee, Wisconsin 53202
www.milwaukee.gov/assessor

Phone: (414) 286-3651 / Fax: (414) 286-8447 / TDD: (414) 286-8039

Member International Association of Assessing Officers and the National Tax Association





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Richard M. Esenberg 414-727-6367
Michael Fischer 414-727-6371
Thomas C. Kamenick 414-727-6368

Executive Director
Stacy A. Stueck
414-727-6369

January 29, 2013

Mr. Peter C. Weissenfluh
Chief Assessor
Room 507, City Hall
200 E. Wells St.
Milwaukee, WI 53202

VIA US CERTIFIED MAIL

Clerk – City of Milwaukee
200 E. Wells Street, Room 205
Milwaukee, WI 53202

VIA PERSONAL SERVICE

Re: Denial of exemption for Jerusalem Empowered African Methodist Episcopal Church
9540 W. Good Hope Rd., Milwaukee, WI 53224
Tax key/account no.: 109-9994-210-02

Dear Mr. Weissenfluh:

We are writing again on behalf of the Jerusalem Empowered African Methodist Episcopal Church (“JEAMEC”) in order to dispute the City of Milwaukee’s determination that JEAMEC’s real property located at 9540 W. Good Hope Rd., Milwaukee, WI 53224, is not entirely exempt from taxation. This matter is currently in litigation (Milwaukee County Case No. 2012-CV-8079) over past tax years, and this letter preserves JEAMEC’s rights under Wisconsin statutes to challenge 2012’s taxes in court.

Please consider this letter a formal request under Wis. Stat. § 74.33 for the City to rescind in whole the property tax shown in the tax roll, based on the fact that the property is exempt by law from taxation under § 74.33(1)(c).

Please also consider this letter a formal claim under § 74.35. A copy of this letter has been or will be served upon the clerk of the City pursuant to § 74.35(2)(b)5. The amount of the claim is the amount of the tax that is due, \$5,876.94, as well as any interest or penalties thereon. We are aware that § 74.35 generally requires a taxpayer to have paid the contested tax, and JEAMEC has not done so, but we respectfully request the City waive that requirement under the circumstances. JEAMEC simply does not have the financial resources to pay the contested tax.



The basis for both claims is that the property in question is exempt by law from taxation, as provided in § 74.33(1)(c). Under § 70.11(4)(a), “property owner and used exclusively by . . . churches . . . not exceeding 10 acres of land necessary for location and convenience of buildings which such property is not used for profit” is exempt from taxation. The property in question is (a) not used for profit; (b) owned and used exclusively by a church; and (c) necessary for the location and convenience of the church buildings and church activities held thereon. Furthermore, similarly-situated churches are not being taxed in a similar manner, as many other nearby churches are permitted tax exemptions for their open fields.

Detailed explanations of the use of JEAMEC’s land and the nearby churches can be found in our correspondence from last year – letters dated January 26, 2012, and March 16, 2012. The use of the church’s property has not changed substantially in the past year.

Please feel free to contact me, should you have any questions.

Sincerely,

Richard M. Esenberg
Attorney for JEAMEC

cc: Pastor Sandra D. Banks
Sevella Ross-Upton, Trustee
Keaton Collins, Trustee
Willie Anderson, Trustee
Jerusalem Empowered A.M.E. Church
9540 West Good Hope Rd
Milwaukee WI 53224

SCANNED

City of Milwaukee
Office of the City Clerk
City Hall, Room 205
Milwaukee, Wisconsin

NOTICE OF DISALLOWANCE OF CLAIM
(Pursuant to Sec. 74.37 WIS. STATS.)

RECEIVED
4/25/13

Wisconsin Institute for Law & Liberty
Richard M. Esenberg
1139 E. Knapp St.
Milwaukee, WI 53202

You are hereby notified that the Common Council of the City of Milwaukee has duly disallowed the claim(s) filed by you. No action on your claim against the City of Milwaukee may be brought after ninety (90) days from the date of service of this Notice of Disallowance. Please see enclosed "Tax Assessment Claims opened in 2013" Claims for Excessive Assessment. Highlighted area (s) refer to your claim (s).

FILE NUMBER: 121685

Regarding: Property Assessment Claim

Claim Disallowed on: April 9, 2013
Dated this 24th day of April, 2013



James R. Owczarski,
City Clerk

Form: AD

1056-2011-2977/179380



Tax Assessment Claims Opened in 2013

Parcel No.	Claim Type	Owner	Property Location	2012 Assessed Amount	Owner's FMV Opinion	Claim Amt Per Claimant's Calculation	Claim Amt Per City's Calculation	2012 Tax Payment Status	Claimant's Agent	ProLaw ID
420-0163-110-6	Assessment Problems-74.37	Great Lakes Quick Lube LP	112 S. 68th Street, Milwaukee, WI	1,629,000.00	1,035,000.00	17,712.45	17,793.27		Michael Best & Friedrich, LLP	1056-2013-274
194-9997-000-8	Assessment Problems-74.37	Great Lakes Quick Lube LP	2021 W. Silver Spring Drive, Milwaukee, WI	651,000.00	205,000.00	7,584.77	13,359.93		Michael Best & Friedrich, LLP	1056-2013-275
1-0005-000-3	Assessment Problems-74.37	Great Lakes Quick Lube LP	3360 S. 27th Street, Milwaukee, WI	656,000.00	351,000.00	9,055.57	9,136.28		Michael Best & Friedrich, LLP	1056-2013-276
179-0131-000-9	Assessment Problems-74.37	Great Lakes Quick Lube LP	10014 W. Silver Spring Drive, Milwaukee, WI	364,000.00	270,000.00	2,735.07	2,815.77		Michael Best & Friedrich, LLP	1056-2013-277
320-1525-000-2	Assessment Problems-74.37	Great Lakes Quick Lube LP	1700-1704 E. North Avenue, Milwaukee, WI	1,021,000.00	565,000.00	13,578.72	13,659.48		Michael Best & Friedrich, LLP	1056-2013-278
596-0061-000-1	Assessment Problems-74.37	Great Lakes Quick Lube LP	1232 W. Layton Avenue, Milwaukee, WI	515,000.00	435,600.00	2,297.71	2,378.43		Michael Best & Friedrich, LLP	1056-2013-279
036-0011-000	Assessment Problems-74.37	Buckeye Terminals, LLC	9101-9115 N. 107th Street, Milwaukee, WI	15,279,000.00	9,500,000.00	282,500.00	173,109.95		Whyte Hirschboeck & Dudek, S.C.	1056-2013-280
002-0032-000	Assessment Problems-74.37	Buckeye Terminals, LLC / CITGO Petroleum Corporation	9235 N. 107th Street, Milwaukee, WI	14,790,000.00	6,561,000.00	334,800.00	246,499.70		Whyte Hirschboeck & Dudek, S.C.	1056-2013-281
002-9996-110	Assessment Problems-74.37	U. S. Oil Company, Inc.	9201 N. 107th Street, Milwaukee, WI	0.00	0	0.00	0.00		Whyte Hirschboeck & Dudek, S.C.	1056-2013-282
002-0071-100	Assessment Problems-74.37	U. S. Oil Company, Inc.	9401-9521 N. 107th Street, Milwaukee, WI	0.00	0	260,000.00	0.00		Whyte Hirschboeck & Dudek, S.C.	1056-2013-283
002-9996-200	Assessment Problems-74.37	Marathon Ashland Petroleum, LLC	9125 N. 107th Street, Milwaukee, WI	17,434,000.00	8,000,000.00	233,300.00	282,595.47		Whyte Hirschboeck & Dudek, S.C.	1056-2013-284
392-0670-2	Assessment Problems-74.37	First MKM LLC	611 N. Broadway, Milwaukee, WI	1,500,000.00	500,000.00	29,874.19	29,955.00		Michael Best & Friedrich, LLP	1056-2013-285
498-1755-1	Assessment Problems-74.37	Hide House 2007 LLC	2625 S. Greeley Street, Milwaukee, WI	960,000.00	849,500.00	3,229.28	3,310.03		Michael Best & Friedrich, LLP	1056-2013-286
069-0091-0	Assessment Problems	Lamida Group, LLC	8133 N. Granville Woods Road, Milwaukee, WI	3,633,000.00	3,456,100.00	5,218.02	5,299.04		Michael Best & Friedrich, LLP	1056-2013-287
598-9980-222-X	Assessment Problems-74.37	Metropolitan Associates	4523-4575 S. 23rd Street, Milwaukee, WI	9,703,000.00	7,634,000.00	61,895.25	61,976.90		Michael Best & Friedrich, LLP	1056-2013-289
392-1102-1	Assessment Problems-74.37	George Bookl Co-Trustee of George Bookl Living Tru	316 N. Milwaukee Street, Milwaukee, WI	4,466,000.00	3,410,000.00	31,551.38	31,632.48		Michael Best & Friedrich, LLP	1056-2013-291

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641-0051-4	Assessment Problems-74.37	Lamacchia Real Estate Group IV LLC	5151 S. Howell Avenue, Milwaukee, WI	2,000,000.00	725,000.00	38,111.77	38,192.63		Michael Best & Friedrich, LLP	1056-2013-292
427-0028-9	Assessment Problems-74.37	Independence First, Inc.	722-726 W. Bruce Street, Milwaukee, WI	132,000.00	0	3,310.24	3,954.06		Michael Best & Friedrich, LLP	1056-2013-294
570-9994-114-8	Assessment Problems-74.37	Metropolitan Associates	3943-3979 S. 76th Street, Milwaukee, WI	14,312,000.00	11,563,949.00	82,155.12	82,317.87		Michael Best & Friedrich, LLP	1056-2013-295
-0853-4	Assessment Problems-74.37	Stephen H. Marcus 1990 Revocable Trust	825 North Prospect Avenue, Unit 3501, Milwaukee, WI	3,506,000.00	2,450,000.00	23,963.88	31,632.48		Michael Best & Friedrich, LLP	1056-2013-296
262-9999-125-2	Assessment Problems-74.37	Metropolitan Associates	9106 W. Lisbon Avenue, Milwaukee, WI	3,077,000.00	3,077,000.00	10,418.27	0.00		Michael Best & Friedrich, LLP	1056-2013-313
433-1248-110-4	Assessment Problems-74.37	McDonald's Restaurants of Wisconsin, Inc.	1575 W. Washington Street, Milwaukee, WI	1,428,000.00	750,000.00	20,228.68	20,309.49		Michael Best & Friedrich, LLP	1056-2013-324
641-0012-100-8	Assessment Problems-74.37	South Howell L&Y LLC and CP-South Howell LLC	5201 South Howell Avenue	12,300,000.00	3,230,000.00	271,609.96	271,691.85		Michael Best & Friedrich, LLP	1056-2013-325
641-0011-6	Assessment Problems-74.37	South Howell L&Y LLC and CP-South Howell LLC	5220 South 3rd Street	1,300,000.00	900,000.00	11,901.21	11,982.00		Michael Best & Friedrich, LLP	1056-2013-326
361-0665-100-5	Assessment Problems-74.37	Towne Realty Inc.	736-748 North 4th Street	3,900,000.00	2,500,000.00	37,722.18	41,937.00		Michael Best & Friedrich, LLP	1056-2013-327
-0504-100-7	Assessment Problems-74.37	Joseph Hirschberg, Trustee for Joseph Hirschberg L	2100-2200 West College Avenue	1,431,000.00	987,100.00	13,216.23	13,297.02		Michael Best & Friedrich, LLP	1056-2013-328
392-1395-6	Assessment Problems-74.37	D & K Management, LLC	401 East Kilbourn Avenue	3,447,000.00	3,363,000.00	2,435.21	2,516.22		Michael Best & Friedrich, LLP	1056-2013-329
392-0991-8	Assessment Problems-74.37	George Bockl Co-Trustee of George Bockl Living Trust	250 North Water Street	4,776,000.00	2,821,100.00	58,477.89	58,559.03		Michael Best & Friedrich, LLP	1056-2013-331
513-9952-112-6	Assessment Problems-74.37	Oklahoma Al 58th St. Co., c/o Metropolitan Associa	5634 West Oklahoma Avenue	3,416,000.00	2,973,695.00	13,171.24	13,252.24		Michael Best & Friedrich, LLP	1056-2013-333
532-0222-110-2	Assessment Problems-74.37	Metropolitan Associates	3701-3831 West Oklahoma Avenue	3,062,000.00	1,776,265.00	38,433.23	38,514.19		Michael Best & Friedrich, LLP	1056-2013-334
391-0841-4	Assessment Problems-74.37	Brewery Project LLC	1009 West JunEAU Avenue	1,240,000.00	581,000.00	19,656.56	19,740.35		Michael Best & Friedrich, LLP	1056-2013-337

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513-9948-100-0	Assessment Problems-74.37	Metropolitan Holding Co., n/k/a Metropolitan Assoc	3031 South 56th Street	3,087,000.00	2,770,159.00	9,410.00	9,490.97		Michael Best & Friedrich, LLP	1056-2013-343
469-0430-120-5	Assessment Problems-74.37	McDonald's Restaurants of Wisconsin, Inc.	1931 South 14th Street	1,125,000.00	603,000.00	15,555.75	15,636.51		Michael Best & Friedrich, LLP	1056-2013-344
076-0002-X	Assessment Problems-74.37	Mike No 11, LLC, 2 YS + 1 K 7, LLC, Sievet's 7 LLC	12000 West Park Place	2,542,000.00	2,026,000.00	15,375.86	15,456.78		Michael Best & Friedrich, LLP	1056-2013-354
*2-0319-110-2	Assessment Problems-74.37	Shore Haven Ltd. Partnership	2536 W. Warrimont Avenue	3,945,000.00	3,400,000.00	16,244.42	16,325.48		Michael Best & Friedrich, LLP	1056-2013-386
183-9956-112-0	Assessment Problems-74.37	Metropolitan Associates	5166 N. Lovers Lane, Milwaukee, WI	9,252,000.00	7,195,956.00	61,507.23	61,588.80		Michael Best & Friedrich, LLP	1056-2013-387
323-0909-111-5	Assessment Problems-74.37	RHC McDonalds USA, LLC	920 W. North Avenue, Milwaukee, WI	960,000.00	500,000.00	23,698.55	13,779.30		Michael Best & Friedrich, LLP	1056-2013-388
366-0419-120-0	Assessment Problems-74.37	McDonald's Restaurants of Wisconsin, Inc.	1224 N. 35th Street, Milwaukee, WI	1,193,000.00	600,000.00	17,682.54	17,763.32		Michael Best & Friedrich, LLP	1056-2013-389
249-0531-113-8	Assessment Problems-74.37	Nevada Corporation d/b/a McDonald's Corp.	5265 W. Fond du Lac Avenue, Milwaukee, WI	1,157,000.00	600,000.00	16,604.17	16,684.94		Michael Best & Friedrich, LLP	1056-2013-390
241-0001-X	Assessment Problems-74.37	McDonald's Restaurants of Wisconsin, Inc.	420 E. Capitol Drive, Milwaukee, WI	1,360,000.00	703,000.00	19,599.65	19,680.44		Michael Best & Friedrich, LLP	1056-2013-391
246-0421-X	Assessment Problems-74.37	Nevada Corporation d/b/a McDonald's Corp.	2710 W. Capitol Drive, Milwaukee, WI	1,136,000.00	631,000.00	15,046.51	15,127.28		Michael Best & Friedrich, LLP	1056-2013-392
428-0298-111-7	Assessment Problems-74.37	Rider Hotel, LLC	500 W. Florida Street, Milwaukee, WI	13,500,000.00	6,500,000.00	209,602.99	209,685.00		Michael Best & Friedrich, LLP	1056-2013-393
361-0642-111-5	Assessment Problems	Towne Realty Inc.	710 N. Plankinton Avenue, Milwaukee, WI	7,531,000.00	6,661,500.00	19,044.88	26,045.87		Michael Best & Friedrich, LLP	1056-2013-394
042-0012-000	Assessment Problems-74.37	Javic Realty Partnership	8801 W. Brown Deer Road, Milwaukee, WI	975,000.00	550,000.00	12,650.11	12,730.88		Michael Best & Friedrich, LLP	1056-2013-395
529-9893-110-9	Assessment Problems-74.37	Metropolitan Associates and 27th + Loomis Developm	Multiple Addresses 6333 W. Lakefield Street, Milwaukee, WI	15,214,000.00	11,838,200.00	100,878.60	101,122.09		Michael Best & Friedrich, LLP	1056-2013-396
214-9988-110-7	Assessment Problems-74.37	Metropolitan Associates	4911 N. 85th Street, Milwaukee, WI	3,504,000.00	3,009,000.00	14,746.72	14,827.73		Michael Best & Friedrich, LLP	1056-2013-397
223-9999-110-6	Assessment Problems-74.37	Metropolitan Associates	8501-8529 W. Granisow Drive, Milwaukee, WI	1,140,000.00	940,600.00	5,892.25	5,973.03		Michael Best & Friedrich, LLP	1056-2013-398
				1,415,000.00	1,130,300.00	8,447.38	8,528.19		Michael Best & Friedrich, LLP	1056-2013-399

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361-0864-113-1	Assessment Problems-74.37	Rail Reuss Federal Plaza, LLC	310 W. Wisconsin Avenue, Milwaukee, WI 2021-2025 N. Martin Luther King Jr. Drive, Milwaukee, WI	28,923,000.00	25,000,000.00	95,922.10	117,513.47		Michael Best & Friedrich, LLP	1056-2013-400
353-0584-100	Assessment Problems-74.37	Milwaukee MLK LLC	2124 N. Prospect Avenue, Milwaukee, WI	1,597,000.00	700,000.00	14,357.53	26,869.64		Michael Best & Friedrich, LLP	1056-2013-401
356-0239-110-6	Assessment Problems-74.37	Milwaukee Prospect LLC	Milwaukee, WI	1,854,000.00	800,000.00	40,058.82	31,572.57		Michael Best & Friedrich, LLP	1056-2013-402
9302-0703	Assessment Problems-74.37	Clear Channel Outdoor, Inc.	Multiple Addresses 3076-3078 N. Bartlett Avenue, Milwaukee, WI	1,553,150.00	497,973.00	31,608.00	31,607.83		Michael Best & Friedrich, LLP	1056-2013-403
315-1014-000-0	Assessment Problems-74.37	3076 Bartlett, LLC	Bartlett Avenue, Milwaukee, WI	165,600.00	150,000.00	4,000.00	467.30		Zena Rubenzer/Maple LLC	1056-2013-404
279-0128-0000	Assessment Problems-74.37	Maple 2 LLC	3469 N. Cramer, Milwaukee, WI 2956-2958 N. Prospect Avenue, Milwaukee, WI	233,200.00	195,000.00	4,000.00	1,144.28		Zena Rubenzer/Maple LLC	1056-2013-405
316-0465-0000	Assessment Problems-74.37	Zankinash M. Rubenzer	Milwaukee, WI	2,584,000.00	195,000.00	4,000.00	71,562.50		Zena Rubenzer/Maple LLC	1056-2013-406
070-9995-210-X	Assessment Problems-74.37	Pearl's Three LLC	8015 N. 76th Street, Milwaukee, WI	9,030,000.00	400,000.00	16,119.84	258,511.65		Paul A Oberer, Law Firm of Attorney Paul A Oberer	1056-2013-407
248-0733-000	Assessment Problems-74.37	Fozia Ahmed	4412 W. Capitol Drive, Milwaukee, WI	410,000.00	175,000.00	8,030.91	7,039.43		Paul A Oberer, Law Firm of Attorney Paul A Oberer	1056-2013-408
352-2011-110-3	Assessment Problems-74.37	Bachan Singh	408 W. North Avenue, Milwaukee, WI	742,000.00	450,000.00	0	8,746.86		Paul A Oberer, Law Firm of Attorney Paul A Oberer	1056-2013-409
006-0609-100-X	Assessment Problems-74.37	Khalid Ahmed & Fozia Ahmed	2200 N. Prospect Avenue, Milwaukee, WI	648,500.00	450,000.00	9,208.33	5,946.07		Paul A Oberer, Law Firm of Attorney Paul A Oberer	1056-2013-410
457-0459-100-8	Assessment Problems-74.37	A + A Petroleum, Inc.	4229 W. Greenfield Avenue, Milwaukee, WI	604,000.00	40,000.00	6,123.24	16,894.52		Paul A Oberer, Law Firm of Attorney Paul A Oberer	1056-2013-411
226-0535-100-3	Assessment Problems-74.37	Bachan Singh	6546 W. Fond du Lac Avenue, Milwaukee, WI	903,000.00	650,000.00	11,479.89	7,578.62		Paul A Oberer, Law Firm of Attorney Paul A Oberer	1056-2013-412
205-0124-100-9	Assessment Problems-74.37	Hampton Green Bay LLC	1708 W. Hampton Avenue, Milwaukee, WI 1605-1633 W. Forest Home Avenue, Milwaukee, WI	903,000.00	650,000.00	7,687.09	7,578.62		Paul A Oberer, Law Firm of Attorney Paul A Oberer	1056-2013-413
469-3261-100-7	Assessment Problems-74.37	Forest Home Property LLC	Milwaukee, WI	1,183,000.00	750,000.00	15,148.62	12,970.52		Paul A Oberer, Law Firm of Attorney Paul A Oberer	1056-2013-414

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124-9999-120-5	Assessment Problems-74.37	Green Tree LLC	6809 W. Teutonia Avenue, Milwaukee, WI	4,816,000.00	199,000.00	8,458.84	138,302.24		Paul A Oberer, Law Firm of Attorney Paul A Oberer	1056-2013-415
251-0541-000-2	Assessment Problems-74.37	McDonald's Restaurants of Wisconsin, Inc.	7451 W. Appleton Avenue, Milwaukee, WI	1,189,000.00	1,000,000.00	5,764.05	5,661.50		Robert B. Mellander	1056-2013-416
032-0051-000-2	Assessment Problems-74.37	Mr. Stephen A. Solovy, ETAL	8100 W. Brown Deer Road, Milwaukee, WI	1,289,000.00	900,000.00	13,059.46	11,652.50		Robert B. Mellander	1056-2013-417
207-9997-000-8	Assessment Problems-74.37	Geraldine Czapkowski	5193 N. Teutonia Avenue, Milwaukee, WI	748,000.00	450,000.00	11,953.18	8,926.59		Robert B. Mellander	1056-2013-418
440-0711-100-4	Assessment Problems-74.37	McDonald's Restaurants of Wisconsin, Inc.	8220 W. Hampton Avenue, Milwaukee, WI	1,356,000.00	729,000.00	23,013.10	18,781.79		Robert B. Mellander	1056-2013-419
213-1002-000-9	Assessment Problems-74.37	Archland Property I, LLC	Milwaukee, WI	1,104,000.00	900,000.00	6,200.29	6,110.82		Robert B. Mellander	1056-2013-420
123-1231-000-5	Assessment Problems-74.37	McDonald's Restaurants of Wisconsin, Inc.	7170 N. Teutonia Avenue, Milwaukee, WI	1,174,000.00	844,898.00	9,958.51	9,858.25		Robert B. Mellander	1056-2013-421
228-0266-100-6	Assessment Problems-74.37	McDonald's Restaurants of Wisconsin, Inc.	4925 W. Hampton Avenue, Milwaukee, WI	1,321,000.00	1,047,847.00	8,305.20	8,182.30		Robert B. Mellander	1056-2013-422
183-0222-000-6	Assessment Problems-74.37	McDonald's Restaurants of Wisconsin, Inc.	11313 W. Silver Spring Drive, Milwaukee, WI	1,338,000.00	963,680.00	11,338.28	11,212.76		Robert B. Mellander	1056-2013-423
352-0593-123-4	Assessment Problems-74.37	J B Properties, Ltd	637 W. North Avenue, Milwaukee, WI	1,515,000.00	636,125.00	27,052.53	26,326.70	Timely Paid	Commercial Assessment Appeal	1056-2013-479
389-0910-000	Assessment Problems-74.37	J B Properties, Ltd	914 N. 27th Street, Milwaukee, WI	499,000.00	334,152.00	5,319.33	4,938.02		Commercial Assessment Appeal	1056-2013-480
0231-5	Assessment Problems-74.37	J B Properties, Ltd	11201 W. Silver Spring Drive, Milwaukee, WI	749,000.00	642,408.00	3,926.06	3,192.96		Commercial Assessment Appeal	1056-2013-481
341-1211-9	Assessment Problems-74.37	4601 West North LLC	4601 W. North Avenue, Milwaukee, WI	829,000.00	702,715.00	4,584.77	3,782.87		Commercial Assessment Appeal	1056-2013-482
505-1124-100-3	Assessment Problems-74.37	GE Capital Franchise Finance	3042-3072 S. Chase Avenue, Milwaukee, WI	1,782,000.00	621,362.00	35,475.89	34,766.91		Commercial Assessment Appeal	1056-2013-483
043-0413-3	Assessment Problems-74.37	Payton Investments, LLC	8331 W. Brown Deer Road, Milwaukee, WI	862,000.00	695,552.00	5,779.71	4,985.95		Commercial Assessment Appeal	1056-2013-484
265-0030-100-6	Assessment Problems-74.37	GE Capital Franchise Finance	627 E. Capitol Drive, Milwaukee, WI	1,188,000.00	729,040.00	14,580.06	13,748.15		Commercial Assessment Appeal	1056-2013-485
265-0030-100-6	Assessment Problems-74.37	GE Capital Franchise Finance	6213-6235 W. Capitol Drive, Milwaukee, WI	991,000.00	561,125.00	13,517.23	12,876.91		Commercial Assessment Appeal	1056-2013-486
269-0101-100-0	Assessment Problems-74.37	KDW, LLC	2725 W. Capitol Drive, Milwaukee, WI	1,772,000.00	591,432.00	36,038.75	35,363.91		Commercial Assessment Appeal	1056-2013-487

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595-0843-5	Assessment Problems-74.37	Fleg Family Trust	580 W. Layton Avenue, Milwaukee, WI	1,475,000.00	915,810.00	17,795.57	16,750.54		Commercial Assessment Appeal	1056-2013-488
493-0001-7	Assessment Problems-74.37	Spiros Bosnos	2310 S. 43rd Street, Milwaukee, WI	2,170,000.00	881,400.00	39,605.73	38,600.01		Commercial Assessment Appeal	1056-2013-489
109-9994-210-02	Assessment Problems-74.35	Jerusalem Empowered African Methodist Episcopal Church	9540 W. Good Hope Road, Milwaukee, WI	180,000.00	0	5,876.94	5,391.90		Richard M. Essenberg, Wis Institute for Law & Liber	1056-2013-490
10552-000	Assessment Problems-74.37	Papadakis-Schneider	Multiple Addresses	194,300.00	154,900.00	0	1,180.23		Michael Best & Friedrich, LLP	1056-2013-491
	Assessment Problems-74.37	Clear Channel Outdoor, Inc.	Multiple Addresses	1,603,552.00	0	1,603,552.00	48,034.40		Michael Best & Friedrich, LLP	1056-2013-492
	Assessment Problems-74.37	Phoenix Sun Terrace Venture, LLC	Multiple Addresses	6,223,600.00	3,505,455.00	15,704.00	81,422.03		Reinhart, Boerner, Van Deuren S.C.	1056-2013-493
354-1802-000-6	Assessment Problems-74.37	1890 Commerce LLC	Multiple Addresses	7,056,800.00	3,453,300.00	104,698.00	107,942.84		Reinhart, Boerner, Van Deuren S.C.	1056-2013-494
	Assessment Problems-74.37	Villas Equity Partners, LLC	Multiple Addresses	11,739,400.00	5,387,356.00	155,235.00	190,275.48	Timely Paid	Douglas A. Passetfall, Whyte Hirschboeck & Dudek	1056-2013-495
462-0169-5	Assessment Problems-74.37	Kassner Homes, LLC	1641-1651 South 1st Street, Milwaukee, WI	0	0	3,086.00	96,063.56	Timely Paid	Douglas A. Passetfall, Whyte Hirschboeck & Dudek	1056-2013-569
434-0160-1	Assessment Problems-74.37	Karbaling, LLC	1001-1003 South 24th Street	0	0	562	0.00	Timely Paid	Douglas A. Passetfall, Whyte Hirschboeck & Dudek	1056-2013-570
.0956-4	Assessment Problems-74.37	Addison-Ballerig, LLC	1016-1020 West National Avenue, Milwaukee, WI	0	0	1,380.00	0.00	Timely Paid	Douglas A. Passetfall, Whyte Hirschboeck & Dudek	1056-2013-571
432-0667-3	Assessment Problems-74.37	Tim Ballerig, Janballerig, LLC	1028 West Mineral Street, Milwaukee, WI	0	0	366	0.00	Timely Paid	Douglas A. Passetfall, Whyte Hirschboeck & Dudek	1056-2013-572
427-0256-5	Assessment Problems-74.37	1358, LLC	1028 West Pierce Street, Milwaukee, WI	0	0	192	0.00	Timely Paid	Douglas A. Passetfall, Whyte Hirschboeck & Dudek	1056-2013-573
427-0156-4	Assessment Problems-74.37	1358, LLC	1034 West Pierce Street, Milwaukee, WI	0	0	250	0.00	Timely Paid	Douglas A. Passetfall, Whyte Hirschboeck & Dudek	1056-2013-574
432-0447-7	Assessment Problems-74.37	1358, LLC	1122 South 8th Street, Milwaukee, WI	0	0	818	0.00	Timely Paid	Douglas A. Passetfall, Whyte Hirschboeck & Dudek	1056-2013-575

Parcel No.	Claim Type	Owner	Property Location	2012 Assessed Amount	Owner's FMV Opinion	Claim Amt Per Claimant's Calculation	Claim Amt Per City's Calculation	2012 Tax Payment Status	Claimant's Agent	ProLaw ID
432-0335-8	Assessment Problems-74.37	1507, LLC	1215 West Egin Lane, Milwaukee, WI	0	0	288	0.00	Timely Paid	Douglas A. Pesselfall, Whyte Hirschboeck & Dudek	1056-2013-576
433-1852-4	Assessment Problems-74.37	Addison-Ballerng, LLC	1222 South 17th Street, Milwaukee, WI	0	0	611	0.00	Timely Paid	Douglas A. Pesselfall, Whyte Hirschboeck & Dudek	1056-2013-577
433-1940-2	Assessment Problems-74.37	1358, LLC	1224 South 20th Street, Milwaukee, WI	0	0	880	0.00	Timely Paid	Douglas A. Pesselfall, Whyte Hirschboeck & Dudek	1056-2013-578
434-0435-6	Assessment Problems-74.37	Addison-Ballerng, LLC	1235-1237 South 22nd Street, Milwaukee, WI	0	0	739	0.00	Timely Paid	Douglas A. Pesselfall, Whyte Hirschboeck & Dudek	1056-2013-579
432-0610-100-9	Assessment Problems-74.37	TAJ.C, LLC	1240 West Washington Avenue, Milwaukee, WI	0	0	711	0.00	Timely Paid	Douglas A. Pesselfall, Whyte Hirschboeck & Dudek	1056-2013-580
433-0417-000	Assessment Problems-74.37	TABAR, LLC	1300 South 15th Place, Milwaukee, WI	0	0	92	0.00	Timely Paid	Douglas A. Pesselfall, Whyte Hirschboeck & Dudek	1056-2013-581
433-0708-100-9	Assessment Problems-74.37	1507, LLC	1306-1310 West Scott Street, Milwaukee, WI	0	0	1,158.00	0.00	Timely Paid	Douglas A. Pesselfall, Whyte Hirschboeck & Dudek	1056-2013-582
433-1115-7	Assessment Problems-74.37	Addison-Ballerng, LLC	1308 West Greenfield Avenue, Milwaukee, WI	0	0	870	0.00	Timely Paid	Douglas A. Pesselfall, Whyte Hirschboeck & Dudek	1056-2013-583
J-0814-9	Assessment Problems-74.37	1507, LLC	1309 South 15th Street, Milwaukee, WI	0	0	197	0.00	Timely Paid	Douglas A. Pesselfall, Whyte Hirschboeck & Dudek	1056-2013-584
433-1111-000	Assessment Problems-74.37	TAJ.C, LLC	1322 West Greenfield Avenue, Milwaukee, WI	0	0	655	0.00	Timely Paid	Douglas A. Pesselfall, Whyte Hirschboeck & Dudek	1056-2013-585
433-0516	Assessment Problems-74.37	Fitz-Ballerng, LLC	1404 West Walker Street, Milwaukee, WI	0	0	784	0.00	Timely Paid	Douglas A. Pesselfall, Whyte Hirschboeck & Dudek	1056-2013-586
433-0614-1	Assessment Problems-74.37	Tim Ballerng, Janiballerng, LLC	1405 West Mineral Street, Milwaukee, WI	0	0	915	0.00	Timely Paid	Douglas A. Pesselfall, Whyte Hirschboeck & Dudek	1056-2013-587
462-0103-5	Assessment Problems-74.37	1358, LLC	141-143 West Mitchell Street, Milwaukee, WI	0	0	1,344.00	0.00	Timely Paid	Douglas A. Pesselfall, Whyte Hirschboeck & Dudek	1056-2013-588

Parcel No.	Claim Type	Owner	Property Location	2012 Assessed Amount	Owner's FMV Opinion	Claim Amt Per Claimant's Calculation	Claim Amt Per City's Calculation	2012 Tax Payment Status	Claimant's Agent	ProLaw ID
460-0828-2	Assessment Problems-74.37	Karbalingg, LLC	1417 West Greenfield Avenue, Milwaukee, WI	0	0	333	0.00	Timely Paid	Douglas A. Pessetfall, Whyte Hirschboeck & Dudek	1056-2013-589
433-0628-8	Assessment Problems-74.37	AB2, LLC	1420 West Washington Avenue, Milwaukee, WI	0	0	596	0.00	Timely Paid	Douglas A. Pessetfall, Whyte Hirschboeck & Dudek	1056-2013-590
460-0828-8	Assessment Problems-74.37	Karbalingg, LLC	1421 West Greenfield Avenue, Milwaukee, WI	0	0	696	0.00	Timely Paid	Douglas A. Pessetfall, Whyte Hirschboeck & Dudek	1056-2013-591
461-0413-3	Assessment Problems-74.37	Fitz-Ballering, LLC	1425-1427 South 11th Street, Milwaukee, WI	0	0	742	0.00	Timely Paid	Douglas A. Pessetfall, Whyte Hirschboeck & Dudek	1056-2013-592
461-0406-5	Assessment Problems-74.37	Fitz-Ballering, LLC	1428-1430 South 11th Street, Milwaukee, WI	0	0	1,063.00	0.00	Timely Paid	Douglas A. Pessetfall, Whyte Hirschboeck & Dudek	1056-2013-593
461-0123-7	Assessment Problems-74.37	1507, LLC	1434 South 10th Street, Milwaukee, WI	0	0	360	0.00	Timely Paid	Douglas A. Pessetfall, Whyte Hirschboeck & Dudek	1056-2013-594
461-0017-0	Assessment Problems-74.37	Karbalingg, LLC	1439 South 7th Street, Milwaukee, WI	0	0	761	0.00	Timely Paid	Douglas A. Pessetfall, Whyte Hirschboeck & Dudek	1056-2013-595
433-0817-5	Assessment Problems-74.37	Tim Ballering, Janballering, LLC	1500 West Greenfield Avenue, Milwaukee, WI	0	0	827	0.00	Timely Paid	Douglas A. Pessetfall, Whyte Hirschboeck & Dudek	1056-2013-596
J-1638-8	Assessment Problems-74.37	Addison-Ballering, LLC	1508 South Comstock Avenue, Milwaukee, WI	0	0	252	0.00	Timely Paid	Douglas A. Pessetfall, Whyte Hirschboeck & Dudek	1056-2013-597
460-1161-5	Assessment Problems-74.37	Addison-Ballering, LLC	1523-1525 South 14th Street, Milwaukee, WI	0	0	418	0.00	Timely Paid	Douglas A. Pessetfall, Whyte Hirschboeck & Dudek	1056-2013-598
433-0215-2	Assessment Problems-74.37	1358, LLC	1350 West Scott Street, Milwaukee, WI	0	0	194	0.00	Timely Paid	Douglas A. Pessetfall, Whyte Hirschboeck & Dudek	1056-2013-599
461-1120-9	Assessment Problems-74.37	Fitz-Ballering, LLC	1542 South 9th Street, Milwaukee, WI	0	0	669	0.00	Timely Paid	Douglas A. Pessetfall, Whyte Hirschboeck & Dudek	1056-2013-600
461-1183-2	Assessment Problems-74.37	AB2, LLC	1543 South 10th Street, Milwaukee, WI	0	0	681	0.00	Timely Paid	Douglas A. Pessetfall, Whyte Hirschboeck & Dudek	1056-2013-601

Parcel No.	Claim Type	Owner	Property Location	2012 Assessed Amount	Owner's FMV Opinion	Claim Amt Per Claimant's Calculation	Claim Amt Per City's Calculation	2012 Tax Payment Status	Claimant's Agent	ProLaw ID
460-1167-8	Assessment Problems-74.37	Tim Ballering, Jamballerig, LLC	1547 South 14th Street, Milwaukee, WI	0	0	336	0.00	Timely Paid	Douglas A. Pesselfall, Whyte Hirschboeck & Dudek	1056-2013-602
461-1278-9	Assessment Problems-74.37	AB2, LLC	1550 South 13th Street, Milwaukee, WI	0	0	563	0.00	Timely Paid	Douglas A. Pesselfall, Whyte Hirschboeck & Dudek	1056-2013-603
461-1156-5	Assessment Problems-74.37	Karballering, LLC	1558-1560 South 10th Street, Milwaukee, WI	0	0	1,163.00	0.00	Timely Paid	Douglas A. Pesselfall, Whyte Hirschboeck & Dudek	1056-2013-604
461-1232-8	Assessment Problems-74.37	1358, LLC	1568-1570 South 12th Street, Milwaukee, WI	0	0	287	0.00	Timely Paid	Douglas A. Pesselfall, Whyte Hirschboeck & Dudek	1056-2013-605
461-1190-0	Assessment Problems-74.37	Karballering, LLC	1559 South 10th Street, Milwaukee, WI	0	0	425	0.00	Timely Paid	Douglas A. Pesselfall, Whyte Hirschboeck & Dudek	1056-2013-606
469-2724-000-9	Assessment Problems-74.37	TABAR, LLC	1611 West Becher Street, Milwaukee, WI	0	0	727	0.00	Timely Paid	Douglas A. Pesselfall, Whyte Hirschboeck & Dudek	1056-2013-607
433-0011-3	Assessment Problems-74.37	1358, LLC	1640 West Mineral Street, Milwaukee, WI	0	0	646	0.00	Timely Paid	Douglas A. Pesselfall, Whyte Hirschboeck & Dudek	1056-2013-608
461-1464-X	Assessment Problems-74.37	1507, LLC	1643 South 7th Street, Milwaukee, WI	0	0	405	0.00	Timely Paid	Douglas A. Pesselfall, Whyte Hirschboeck & Dudek	1056-2013-609
3-0107-4	Assessment Problems-74.37	1507, LLC	1657-1659 South Layton Boulevard, Milwaukee, WI	0	0	1,028.00	0.00	Timely Paid	Douglas A. Pesselfall, Whyte Hirschboeck & Dudek	1056-2013-610
460-1042-8	Assessment Problems-74.37	Tim Ballering, Jamballerig, LLC	1666 South 15th Place, Milwaukee, WI	0	0	456	0.00	Timely Paid	Douglas A. Pesselfall, Whyte Hirschboeck & Dudek	1056-2013-611
462-0141-2	Assessment Problems-74.37	1358, LLC	1676 South 3rd Street, Milwaukee, WI	0	0	1,448.00	0.00	Timely Paid	Douglas A. Pesselfall, Whyte Hirschboeck & Dudek	1056-2013-612
460-0313-2	Assessment Problems-74.37	1507, LLC	1719 South 14th Street, Milwaukee, WI	0	0	513	0.00	Timely Paid	Douglas A. Pesselfall, Whyte Hirschboeck & Dudek	1056-2013-613
433-1783-X	Assessment Problems-74.37	1507, LLC	1724 West Washington Street, Milwaukee, WI	0	0	1,038.00	0.00	Timely Paid	Douglas A. Pesselfall, Whyte Hirschboeck & Dudek	1056-2013-614

Parcel No.	Claim Type	Owner	Property Location	2012 Assessed Amount	Owner's FMV Opinion	Claim Amt Per Claimant's Calculation	Claim Amt Per City's Calculation	2012 Tax Payment Status	Claimant's Agent	ProLaw ID
467-1015-1	Assessment Problems-74.37	Addison-Ballering, LLC	2141 South 5th Place, Milwaukee, WI	0	0	568	0.00	Timely Paid	Douglas A. Pesselall, Whyte Hirschboeck & Dudek	1056-2013-615
461-0691-1	Assessment Problems-74.37	Addison-Ballering, LLC	1832 South 11th Street, Milwaukee, WI	0	0	759	0.00	Timely Paid	Douglas A. Pesselall, Whyte Hirschboeck & Dudek	1056-2013-616
469-0008-X	Assessment Problems-74.37	Addison-Ballering, LLC	1916-1918 South Amy Place, Milwaukee, WI	0	0	311	0.00	Timely Paid	Douglas A. Pesselall, Whyte Hirschboeck & Dudek	1056-2013-617
466-0438-0	Assessment Problems-74.37	Addison-Ballering, LLC	1951 South 11th Street, Milwaukee, WI	0	0	506	0.00	Timely Paid	Douglas A. Pesselall, Whyte Hirschboeck & Dudek	1056-2013-618
468-0604-000	Assessment Problems-74.37	AB2, LLC	1938 South 11th Street, Milwaukee, WI	0	0	644	0.00	Timely Paid	Douglas A. Pesselall, Whyte Hirschboeck & Dudek	1056-2013-619
469-2234-000	Assessment Problems-74.37	AB2, LLC	1941 South 19th Street, Milwaukee, WI	0	0	754	0.00	Timely Paid	Douglas A. Pesselall, Whyte Hirschboeck & Dudek	1056-2013-620
469-0863-9	Assessment Problems-74.37	AB2, LLC	1973 South 15th Place, Milwaukee, WI	0	0	476	0.00	Timely Paid	Douglas A. Pesselall, Whyte Hirschboeck & Dudek	1056-2013-621
468-0439-6	Assessment Problems-74.37	1358, LLC	1947 South 11th Street, Milwaukee, WI	0	0	330	0.00	Timely Paid	Douglas A. Pesselall, Whyte Hirschboeck & Dudek	1056-2013-622
8-1128-3	Assessment Problems-74.37	1358, LLC	2027 South 6th Street, Milwaukee, WI	0	0	669	0.00	Timely Paid	Douglas A. Pesselall, Whyte Hirschboeck & Dudek	1056-2013-623
434-0262-000-6	Assessment Problems-74.37	TABAR, LLC	2030-2032 West Scott Street, Milwaukee, WI	0	0	875	0.00	Timely Paid	Douglas A. Pesselall, Whyte Hirschboeck & Dudek	1056-2013-624
469-0410-5	Assessment Problems-74.37	1507, LLC	2037 South 14th Street, Milwaukee, WI	0	0	1,266.00	0.00	Timely Paid	Douglas A. Pesselall, Whyte Hirschboeck & Dudek	1056-2013-625
469-0848-7	Assessment Problems-74.37	2578, LLC	2035 South 15th Place, Milwaukee, WI	0	0	418	0.00	Timely Paid	Douglas A. Pesselall, Whyte Hirschboeck & Dudek	1056-2013-626
469-2726-X	Assessment Problems-74.37	2578, LLC	2127 South 16th Street, Milwaukee, WI	0	0	691	0.00	Timely Paid	Douglas A. Pesselall, Whyte Hirschboeck & Dudek	1056-2013-627

Parcel No.	Claim Type	Owner	Property Location	2012 Assessed Amount	Owner's FMV Opinion	Claim Amt Per Claimant's Calculation	Claim Amt Per City's Calculation	2012 Tax Payment Status	Claimant's Agent	Prolaw ID
467-0971-1	Assessment Problems-74.37	2578, LLC	2167 South 5th Street, Milwaukee, WI	0	0	624	0.00	Timely Paid	Douglas A. Pesselfall, Whyte Hirschboeck & Dudek	1056-2013-628
434-1003-5	Assessment Problems-74.37	Tim Ballering, Janballering, LLC	719 South 21st Street, Milwaukee, WI	0	0	1,289.00	0.00	Timely Paid	Douglas A. Pesselfall, Whyte Hirschboeck & Dudek	1056-2013-629
434-0809-9	Assessment Problems-74.37	Tim Ballering, Janballering, LLC	737 South 24th Street, Milwaukee, WI	0	0	1,605.00	0.00	Timely Paid	Douglas A. Pesselfall, Whyte Hirschboeck & Dudek	1056-2013-630
459-0142-2	Assessment Problems-74.37	Tim Ballering, Janballering, LLC	2225 West Orchard Street, Milwaukee, WI	0	0	102	0.00	Timely Paid	Douglas A. Pesselfall, Whyte Hirschboeck & Dudek	1056-2013-632
432-0406-3	Assessment Problems-74.37	Fitz-Ballering, LLC	914-918 West Scott Street, Milwaukee, WI	0	0	1,314.00	0.00	Timely Paid	Douglas A. Pesselfall, Whyte Hirschboeck & Dudek	1056-2013-633
433-0547-8	Assessment Problems-74.37	Fitz-Ballering, LLC	914-916 South 15th Street, Milwaukee, WI	0	0	689	0.00	Timely Paid	Douglas A. Pesselfall, Whyte Hirschboeck & Dudek	1056-2013-634
432-0647-4	Assessment Problems-74.37	Fitz-Ballering, LLC	922-924 South 12th Street, Milwaukee, WI	0	0	393	0.00	Timely Paid	Douglas A. Pesselfall, Whyte Hirschboeck & Dudek	1056-2013-635
460-0882-000	Assessment Problems-74.37	Fitz-Ballering, LLC	1509 West Orchard Street, Milwaukee, WI	0	0	94	0.00	Timely Paid	Douglas A. Pesselfall, Whyte Hirschboeck & Dudek	1056-2013-636
6-0653-4	Assessment Problems-74.37	Fitz-Ballering, LLC	2358-2360 South 16th Street, Milwaukee, WI	0	0	764	0.00	Timely Paid	Douglas A. Pesselfall, Whyte Hirschboeck & Dudek	1056-2013-637
428-0393-1	Assessment Problems-74.37	Fitz-Ballering, LLC	525 West Virginia Street, Milwaukee, WI	0	0	649	0.00	Timely Paid	Douglas A. Pesselfall, Whyte Hirschboeck & Dudek	1056-2013-638
496-1011	Assessment Problems-74.37	Fitz-Ballering, LLC	2420 South 15th Street, Milwaukee, WI	0	0	759	0.00	Timely Paid	Douglas A. Pesselfall, Whyte Hirschboeck & Dudek	1056-2013-639
468-0031-8	Assessment Problems-74.37	Karballering, LLC	1911 South 11th Street, Milwaukee, WI	0	0	907	0.00	Timely Paid	Douglas A. Pesselfall, Whyte Hirschboeck & Dudek	1056-2013-640
498-1501-X	Assessment Problems-74.37	Karballering, LLC	2501 South 5th Street, Milwaukee, WI	0	0	965	0.00	Timely Paid	Douglas A. Pesselfall, Whyte Hirschboeck & Dudek	1056-2013-641

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499-1127-4	Assessment Problems-74.37	2578, LLC	2578 South Howell Avenue, Milwaukee, WI	0	0	764	0.00	Timely Paid	Douglas A. Pessel, Whyte Hirschboeck & Dudek	1056-2013-642
497-1001-4	Assessment Problems-74.37	2578, LLC	2627 South 6th Street, Milwaukee, WI	0	0	807	0.00	Timely Paid	Douglas A. Pessel, Whyte Hirschboeck & Dudek	1056-2013-643
504-1047-1	Assessment Problems-74.37	2578, LLC	2805 South Kinrickinnic Avenue, Milwaukee, WI	0	0	1,625.00	0.00	Timely Paid	Douglas A. Pessel, Whyte Hirschboeck & Dudek	1056-2013-644
469-1825-210-x	Assessment Problems-74.37	TABAR, LLC	2269 South 16th Street, Milwaukee, WI	0	0	903	0.00	Timely Paid	Douglas A. Pessel, Whyte Hirschboeck & Dudek	1056-2013-645
433-0418-000	Assessment Problems-74.37	TABAR, LLC	1300A S. 15th Place, Milwaukee, WI	0	0	700	0.00	Timely Paid	Douglas A. Pessel, Whyte Hirschboeck & Dudek	1056-2013-680
469-1748-000-1	Assessment Problems-74.37	RABAT II, LLC	2053 S. 16th Street, Milwaukee, WI	0	0	326	0.00	Timely Paid	Douglas A. Pessel, Whyte Hirschboeck & Dudek	1056-2013-681
461-1108-3	Assessment Problems-74.37	RABAT II, LLC	822 West Lapham, Milwaukee, WI	0	0	915	0.00	Timely Paid	Douglas A. Pessel, Whyte Hirschboeck & Dudek	1056-2013-682
433-0713-000	Assessment Problems-74.37	Thirdballring, LLC	1211 South 14th Street, Milwaukee, WI	0	0	1,345.00	0.00	Timely Paid	Douglas A. Pessel, Whyte Hirschboeck & Dudek	1056-2013-683
9-2240-000-8	Assessment Problems-74.37	Thirdballring, LLC	1916 West Rogers Street, Milwaukee, WI	0	0	875	0.00	Timely Paid	Douglas A. Pessel, Whyte Hirschboeck & Dudek	1056-2013-684
388-1026-000-6	Assessment Problems-74.37	Thirdballring, LLC	3325 West Junreau Avenue, Milwaukee, WI	0	0	963	0.00	Timely Paid	Douglas A. Pessel, Whyte Hirschboeck & Dudek	1056-2013-685
468-0605-000	Assessment Problems-74.37	Thirdballring, LLC	1938A South 11th Street, Milwaukee, WI	0	0	85	0.00	Timely Paid	Douglas A. Pessel, Whyte Hirschboeck & Dudek	1056-2013-686
461-0768-000	Assessment Problems-74.37	Thirdballring, LLC	1821A South 6th Street, Milwaukee, WI	0	0	0	0.00	Timely Paid	Douglas A. Pessel, Whyte Hirschboeck & Dudek	1056-2013-687
497-0351-x	Assessment Problems-74.37	Addison-Ballring, LLC	2478 South 9th Street, Milwaukee, WI	0	0	822	0.00	Timely Paid	Douglas A. Pessel, Whyte Hirschboeck & Dudek	1056-2013-688

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461-0715-5	Assessment Problems-74.37	AB2, LLC	827 West Maple Street, Milwaukee, WI	0	0	270	0.00	Timely Paid	Douglas A. Pesselall, Whyte Hirschboeck & Dudek	1056-2013-689
427-0139-2	Assessment Problems-74.37	2578, LLC	936 West Pierce Street, Milwaukee, WI	0	0	430	0.00	Timely Paid	Douglas A. Pesselall, Whyte Hirschboeck & Dudek	1056-2013-690
034-0609-X	Assessment Problems-74.37	TAJC, LLC	8951A North 95th Street, Milwaukee, WI	0	0	-45	0.00	Timely Paid	Douglas A. Pesselall, Whyte Hirschboeck & Dudek	1056-2013-691
434-0138-000	Assessment Problems-74.37	1003S25, LLC	1003 South 25th Street, Milwaukee, WI	0	0	599	0.00	Timely Paid	Douglas A. Pesselall, Whyte Hirschboeck & Dudek	1056-2013-692
497-0025-7	Assessment Problems-74.37	2466S10, LLC	2466 South 10th Street, Milwaukee, WI	0	0	582	0.00	Timely Paid	Douglas A. Pesselall, Whyte Hirschboeck & Dudek	1056-2013-693
460-1564-6	Assessment Problems-74.37	1737WArrow, LLC	1737 West Arrow, Milwaukee, WI	0	0	848	0.00	Timely Paid	Douglas A. Pesselall, Whyte Hirschboeck & Dudek	1056-2013-694
366-0403-000	Assessment Problems-74.37	3738 W Galena, LLC	3738-3740 West Galena, Milwaukee, WI	0	0	18	0.00	Timely Paid	Douglas A. Pesselall, Whyte Hirschboeck & Dudek	1056-2013-695
462-0829-000-2	Assessment Problems-74.37	1722S2, LLC	1722 South 2nd Street, Milwaukee, WI	0	0	1,489.00	0.00	Timely Paid	Douglas A. Pesselall, Whyte Hirschboeck & Dudek	1056-2013-696
467-0335-000	Assessment Problems-74.37	1922S6, LLC	1922 South 6th Street, Milwaukee, WI	0	0	523	0.00	Timely Paid	Douglas A. Pesselall, Whyte Hirschboeck & Dudek	1056-2013-697
283-0398-000	Assessment Problems-74.37	3256N10, LLC	3256 North 10th Street	0	0	0	0.00	Timely Paid	Douglas A. Pesselall, Whyte Hirschboeck & Dudek	1056-2013-698
432-0963-2	Assessment Problems-74.37	1011 W Pierce, LLC	1011 West Pierce Street, Milwaukee, WI	0	0	691	0.00	Timely Paid	Douglas A. Pesselall, Whyte Hirschboeck & Dudek	1056-2013-699
432-0960-000-6	Assessment Problems-74.37	1011 W Pierce, LLC	1015 West Pierce Street, Milwaukee, WI	0	0	594	0.00	Timely Paid	Douglas A. Pesselall, Whyte Hirschboeck & Dudek	1056-2013-700
486-1137-000	Assessment Problems-74.37	2521S14, LLC	2521 South 14th Street, Milwaukee, WI	0	0	501	0.00	Timely Paid	Douglas A. Pesselall, Whyte Hirschboeck & Dudek	1056-2013-701

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466-1444-000-1	Assessment Problems-74.37	616W Rogers, LLC	616 West Rogers Street, Milwaukee, WI	0	0	366	0.00	Timely Paid	Douglas A. Pessel, Whyte Hirschboeck & Dudek	1056-2013-702
466-1248-000-6	Assessment Problems-74.37	2064S11, LLC	2063A South 11th Street, Milwaukee, WI	0	0	291	0.00	Timely Paid	Douglas A. Pessel, Whyte Hirschboeck & Dudek	1056-2013-703
263-0664-5	Assessment Problems-74.37	2466S10, LLC	3174 North 11th Street, Milwaukee, WI	0	0	0	0.00	Timely Paid	Douglas A. Pessel, Whyte Hirschboeck & Dudek	1056-2013-704
434-0226-000-X	Assessment Problems-74.37	1035S20, LLC	1033-1039 South 20th Street, Milwaukee, WI	0	0	684	0.00	Timely Paid	Douglas A. Pessel, Whyte Hirschboeck & Dudek	1056-2013-705
424-0208-000-5	Assessment Problems-74.37	Dance Center Studio 611	611 South Layton Blvd., Milwaukee, WI	0	0	1,606.00	0.00	Timely Paid	Douglas A. Pessel, Whyte Hirschboeck & Dudek	1056-2013-706
459-0054-000	Assessment Problems-74.37	2028 S 17, LLC	2028 South 17th Street, Milwaukee, WI	0	0	909	0.00	Timely Paid	Douglas A. Pessel, Whyte Hirschboeck & Dudek	1056-2013-707
431-0355-000	Assessment Problems-74.37	522W Greenfield, LLC	522-524 West Greenfield Avenue, Milwaukee, WI	0	0	887	0.00	Timely Paid	Douglas A. Pessel, Whyte Hirschboeck & Dudek	1056-2013-708
459-0054-000	Assessment Problems-74.37	2015 Greenfield, LLC	2015 West Greenfield Avenue, Milwaukee, WI	0	0	981	0.00	Timely Paid	Douglas A. Pessel, Whyte Hirschboeck & Dudek	1056-2013-709
462-0230-100	Assessment Problems-74.37	11-2011, LLC	1428 South 6th Street, Milwaukee, WI	0	0	1,081.00	0.00	Timely Paid	Douglas A. Pessel, Whyte Hirschboeck & Dudek	1056-2013-710
462-0993-000	Assessment Problems-74.37	01-2012, LLC	1820 South 4th Street, Milwaukee, WI	0	0	1,663.00	0.00	Timely Paid	Douglas A. Pessel, Whyte Hirschboeck & Dudek	1056-2013-711
466-0667-000	Assessment Problems-74.37	01-2012, LLC	1558 West Windlake, Milwaukee, WI	0	0	1,227.00	0.00	Timely Paid	Douglas A. Pessel, Whyte Hirschboeck & Dudek	1056-2013-712
464-0484-000	Assessment Problems-74.37	01-2012, LLC	2432 South 35th Street, Milwaukee, WI	0	0	1,455.00	0.00	Timely Paid	Douglas A. Pessel, Whyte Hirschboeck & Dudek	1056-2013-713
462-0913-000	Assessment Problems-74.37	04-2012, LLC	505 West Maple Street, Milwaukee, WI	0	0	1,094.00	0.00	Timely Paid	Douglas A. Pessel, Whyte Hirschboeck & Dudek	1056-2013-714

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428-0983-100	Assessment Problems-74.37	LCM Funds 23/Bridgeview, LLC	235 East Pittsburgh Avenue, Milwaukee, WI	7,271,000.00	5,800,000.00	42,385.00	44,053.81	Timely Paid	Don M. Mills, Reinhart, Boerner, Van Deuren S.C.	1056-2013-715
044-0283-000	Assessment Problems-74.37	Good Hope Partners, LLC	Multiple Properties 8400 North 72nd Street, Milwaukee, WI	96,600.00	49,386.00	2,942.00	1,414.30	Timely Paid	Don M. Mills, Reinhart, Boerner, Van Deuren S.C.	1056-2013-716
580-0122-1114	Assessment Problems-74.37	Granville Development, LLC	4015 South Howell Avenue, Milwaukee, WI	250,000.00	10,000.00	7,201.00	7,189.20	Timely Paid	Don M. Mills, Reinhart, Boerner, Van Deuren S.C.	1056-2013-717
392-1509-111	Assessment Problems-74.37	US Bank, NA	716 East Clybourne Street, Milwaukee, WI	13,429,000.00	5,000,000.00	258,197.00	252,490.70	Timely Paid	Don M. Mills, Reinhart, Boerner, Van Deuren S.C.	1056-2013-719
106-0001-000	Assessment Problems-74.37	U.S. Bank	7500 West Good Hope Road, Milwaukee, WI	1,059,300.00	856,000.00	7,067.00	6,089.85	Timely Paid	Reinhart, Boerner, Van Deuren S.C.	1056-2013-720
249-0851-000	Assessment Problems-74.37	U.S. Bank, NA	5526 West Capitol Drive, Milwaukee, WI	1,539,000.00	1,335,750.00	7,613.00	6,088.35	Timely Paid	Don M. Mills, Reinhart, Boerner, Van Deuren S.C.	1056-2013-721
261-9978-110	Assessment Problems-74.37	MB Bellier	9921 West Capitol Drive, Milwaukee, WI	820,600.00	629,750.00	6,435.00	5,716.91	Timely Paid	Don M. Mills, Reinhart, Boerner, Van Deuren S.C.	1056-2013-722
400-0002-100	Assessment Problems-74.37	MB Bellier	2525 West Wisconsin Avenue, Milwaukee, WI	466,400.00	348,000.00	3,944.00	3,546.67	Timely Paid	Don M. Mills, Reinhart, Boerner, Van Deuren S.C.	1056-2013-723
396-0251-000	Assessment Problems-74.37	US Bank, NA	622 North Cass Street, Milwaukee, WI	11,927,000.00	10,730,000.00	48,102.00	35,856.14	Timely Paid	Don M. Mills, Reinhart, Boerner, Van Deuren S.C.	1056-2013-724
392-1529-110	Assessment Problems-74.37	US Bank NA	777 East Wisconsin Avenue, Milwaukee, WI	180,000,000.00	155,000,000.00	925,774.00	748,875.00	Timely Paid	Don M. Mills, Reinhart, Boerner, Van Deuren S.C.	1056-2013-725
359-0290-000	Assessment Problems-74.35	Associated Bank, NA	1550 North Prospect Avenue, Milwaukee, WI	823,000.00	700,000.00	4,483.00	3,684.47	Timely Paid	Don M. Mills, Reinhart, Boerner, Van Deuren S.C.	1056-2013-726
427-0553-000	Assessment Problems-74.37	LCM Funds 21 Boiling House, LLC	750 West Virginia Street, Milwaukee, WI	5,580,000.00	4,226,600.00	45,365.00	40,541.10	Timely Paid	Don M. Mills, Reinhart, Boerner, Van Deuren S.C.	1056-2013-820

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427-0551-000	Assessment Problems-74.37	LCM Funds 20, LLC	710 West Virginia Street, Milwaukee, WI	5,143,000.00	4,756,000.00	17,021.00	11,592.59	Timely Paid	Don M. Millis, Reinhart, Boerner, Van Duren S.C.	1056-2013-821
427-0561-000	Assessment Problems-74.37	LCM Funds, 20, LLC	640 West Virginia Street, Milwaukee, WI	3,639,000.00	983,000.00	80,682.00	79,560.48	Timely Paid	Don M. Millis, Reinhart, Boerner, Van Duren S.C.	1056-2013-822
427-0305-000	Assessment Problems-74.37	LCM Funds, 20, LLC	647 West Virginia Street, Milwaukee, WI	2,284,000.00	1,355,000.00	29,375.00	27,828.20	Timely Paid	Don M. Millis, Reinhart, Boerner, Van Duren S.C.	1056-2013-823
429-0040-100	Assessment Problems-74.37	Haven Funds, LLC	700 South Water Street, Milwaukee, WI	3,398,500.00	1,625,000.00	46,822.00	52,825.64	Timely Paid	Don M. Millis, Reinhart, Boerner, Van Duren S.C.	1056-2013-824
716-8103-000	Assessment Problems-74.37	Lamar Central Outdoor, LLC	Multiple Addresses 2424 West Forest Home Avenue, Milwaukee, WI	19,536,000.00	0	612,062.00	585,200.88	Timely Paid	Thomas S. Hornig, von Briesen & Roper, SC	1056-2013-825
470-4051-000-8	Assessment Problems-74.37	Walgreen, Co.	2625 West National Avenue, Milwaukee, WI	4,665,000.00	1,650,000.00	92,197.00	90,314.33	Timely Paid	Don M. Millis, Reinhart Boerner Van Duren, SC	1056-2013-841
434-2381-000-X	Assessment Problems-74.37	Walgreen, Co.	618 West Oklahoma Avenue, Milwaukee, WI	6,307,000.00	1,700,000.00	139,942.00	138,002.69	Timely Paid	Don M. Millis, Reinhart Boerner Van Duren, SC	1056-2013-842
507-0938-100-5	Assessment Problems-74.37	Walgreen Co.	8484 West Brown Deer Road, Milwaukee, WI	3,313,000.00	1,750,000.00	48,816.00	46,819.67	Timely Paid	Don M. Millis, Reinhart, Boerner Van Duren, SC	1056-2013-846
033-0351-000-0	Assessment Problems-74.37	Walgreen Co.	6442 North 76th Street, Milwaukee, WI	4,589,000.00	1,650,000.00	89,920.00	88,037.75	Timely Paid	Don M. Millis, Reinhart, Boerner Van Duren, SC	1056-2013-848
141-0814-000-4	Assessment Problems-74.37	Walgreen Co.	3522 West Wisconsin Avenue, Milwaukee, WI	3,751,000.00	1,500,000.00	69,140.00	67,428.71	Timely Paid	Don M. Millis, Reinhart, Boerner Van Duren, SC	1056-2013-849
387-0755-110-8	Assessment Problems-74.37	Walgreen Co.	6000 West Oklahoma Avenue, Milwaukee, WI	3,989,000.00	1,400,000.00	79,151.00	77,553.50	Timely Paid	Don M. Millis, Reinhart, Boerner Van Duren, SC	1056-2013-850
514-0303-100-7	Assessment Problems-74.37	Walgreen Co.	1433 West Burnham Street, Milwaukee, WI	5,781,000.00	2,100,000.00	112,661.00	110,264.36	Timely Paid	Don M. Millis, Reinhart, Boerner Van Duren, SC	1056-2013-851
469-3271-000-5	Assessment Problems-74.37	Walgreen Co.	6292 South 27th Street, Milwaukee, WI	5,287,000.00	2,250,000.00	93,541.00	90,973.34	Timely Paid	Don M. Millis, Reinhart, Boerner Van Duren, SC	1056-2013-852
690-0941-000-7	Assessment Problems-74.37	Walgreen Co.	2727 West North Avenue, Milwaukee, WI	2,420,000.00	1,700,000.00	23,507.00	21,567.60	Timely Paid	Don M. Millis, Reinhart, Boerner Van Duren, SC	1056-2013-853
349-1106-110-6	Assessment Problems-74.37	Walgreen Co.		2,460,000.00	1,250,000.00	37,672.00	36,245.55	Timely Paid	Don M. Millis, Reinhart, Boerner Van Duren, SC	1056-2013-854

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316-1871-000	Assessment Problems-74.37	Walgreen Co.	2938 North Oakland Avenue, Milwaukee, WI 9100 West Beloit Road, Milwaukee, WI	6,203,000.00	2,500,000.00	113,776.00	110,923.37	Timely Paid	Don M. Mills, Reinhart, Boerner Van Duren, SC	1056-2013-855
526-9938-111-X	Assessment Problems-74.37	Walgreen Co.	9040 West Good Hope Road, Milwaukee, WI	3,093,000.00	1,950,000.00	36,464.00	34,238.57	Timely Paid	Don M. Mills, Reinhart, Boerner Van Duren, SC	1056-2013-856
108-0481-100-7	Assessment Problems-74.37	Walgreen Co.	3233 South 27th Street, Milwaukee, WI	4,754,000.00	1,750,000.00	91,982.00	89,984.82	Timely Paid	Don M. Mills, Reinhart, Boerner Van Duren, SC	1056-2013-857
533-1101-000-6	Assessment Problems-74.37	Walgreen Co.	6727 West Hampton Avenue, Milwaukee, WI	3,151,000.00	2,700,000.00	16,591.00	13,509.71	Timely Paid	Don M. Mills, Reinhart, Boerner Van Duren, SC	1056-2013-858
226-1181-000-1	Assessment Problems-74.37	Walgreen Co.	5183 North 91st Street, Milwaukee, WI	3,328,000.00	1,450,000.00	57,910.00	56,255.49	Timely Paid	Don M. Mills, Reinhart, Boerner Van Duren, SC	1056-2013-859
215-9989-113-4	Assessment Problems-74.37	Walgreen Co.	2222 West Capitol Drive, Milwaukee, WI	2,765,000.00	1,300,000.00	45,367.00	43,884.08	Timely Paid	Don M. Mills, Reinhart, Boerner Van Duren, SC	1056-2013-860
245-0216-110-1	Assessment Problems-74.37	Walgreen Co.	4730 South 27th Street, Milwaukee, WI	3,561,000.00	1,500,000.00	63,449.00	61,737.26	Timely Paid	Don M. Mills, Reinhart, Boerner Van Duren, SC	1056-2013-861
323-9842-111-1	Assessment Problems-74.37	Walgreen Co.		6,492,000.00	1,900,000.00	139,721.00	137,553.36	Timely Paid	Don M. Mills, Reinhart, Boerner Van Duren, SC	1056-2013-862
TOTALS:				\$641,340,702.00	\$414,032,940.00	\$8,559,361.54	\$6,905,067.57			