

**RESOLUTION 2024-06
(2-20-2024)**

**RESOLUTION OF THE VILLAGE BOARD OF THE VILLAGE OF
STURTEVANT DISALLOWING A CLAIM FOR EXCESSIVE ASSESSMENT
FILED ON BEHALF OF STURTEVANT PROPERTIES, LLC**

The Village Board of the Village of Sturtevant, Racine County, Wisconsin, do resolve as follows:

WHEREAS, on January 29, 2024, the Village Clerk was served with a claim for excessive assessment ("Claim") on behalf of Sturtevant Properties, LLC ("Claimant"); and,


WHEREAS, having reviewed the Claim, the Village Board does not believe that the Claim is warranted.

NOW, THEREFORE, BE IT RESOLVED by the Village Board of the Village of Sturtevant that:

1. The Claim is hereby disallowed in full; and,
2. The Village Clerk is directed to mail a copy of this Resolution as notice of disallowance to the Claimant, and to the Claimant's agent, via Registered mail, restricted delivery, return receipt requested; and,
3. Per Wis. Stat. 74.37(3)(d), any action on this matter must be filed in circuit court no later than 90 days after the date of Claimant's receipt of notice of this disallowance.

Adopted by the Village Board for the Village of Sturtevant, Racine County, Wisconsin, this 20th day of February, 2024.

Village of Sturtevant

By 
Michael Rosenbaum, President

Attest 
Cheryl Zamecnik, Village Clerk

Reinhart

RECEIVED
JAN 29 2024

Village of Sturtevant

Reinhart Boerner Van Deuren s.c.
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Madison, WI 53701-2018

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January 29, 2024

CLAIM FOR EXCESSIVE ASSESSMENT

SERVED BY PROCESS SERVER

Cheryl Zamecnik, Village Clerk
Village of Sturtevant
2801 89th Street
Sturtevant, WI 53177

250M
1-29-24
↑

Dear Clerk:

Re: Tax Parcel No. 181 032221040002

Now comes Claimant, Sturtevant Properties, LLC, owner of parcel 181 032221040002 (the "Property") in Sturtevant, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the Village of Sturtevant (the "Village"), pursuant to Wis. Stat. § 74.37. You hereby are directed to serve any notice of disallowance on the undersigned agent of the Claimant.

1. This Claim is brought under Wis. Stat. § 74.37(3)(d), for a refund of excessive real estate taxes imposed on Claimant by the Village for the year 2023, plus statutory interest, with respect to the Property.

2. Claimant is the owner of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.

3. The Village is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 2801 89th Street in the Village.

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4. The Property is located at 10200 Durand Avenue within the Village and is identified in the Village's records as Tax Parcel No. 181 032221040002.

5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the Village was 85.7872363% as of January 1, 2023.

6. For 2023, property tax was imposed on property in the Village at the rate of \$19.00365 per \$1,000 for of the assessed value for Property.

7. For 2023, the Village's assessor set the assessment of the Property at \$2,201,300.

8. Claimant appealed the 2023 assessment of the Property by filing a timely objection with the Village's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).

9. The Village's Board of Review heard Claimant's objection and sustained the assessment at \$2,201,300.

10. The Village imposed tax on the Property in the amount of \$41,832.74.

11. Claimant timely paid the property taxes imposed by the Village on the Property for 2023, or the required installment thereof.

12. The fair market value of the Property as of January 1, 2023 was no higher than \$1,014,100.

13. Based on the aggregate ratio 85.7872363%, the correct assessment of the Property for 2023 is no higher than \$869,968.

14. Based on the tax rate of \$19.00365 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2023 should be no higher than \$16,533.

15. The 2023 assessment of the Property, as set by the Village's Board of Assessors and compared with other properties in the Village was excessive and, upon information and belief, violated Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution. As a result, the property tax imposed on the Property for 2023 was excessive in at least the amount of \$25,300.

16. Upon information and belief the Village will take the position that the assessment of property in the Village is at market value and, if true, then an over assessment of the Property constitutes a Uniformity Clause violation. As a result of the assessment of the

Cheryl Zamecnik, Village Clerk
January 29, 2024
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Property, the Property bears an unreasonably disproportionate share of taxes on an ad valorem basis.

17. Claimant is entitled to a refund of 2023 tax in the amount of \$25,300, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

18. The amount of this claim is \$25,300, plus interest thereon.

Dated at Madison, Wisconsin, this 29th day of January, 2024.

Sincerely,

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

Don M. Millis
Agent for Claimant

51160488