



Coin Operated Amusement Equipment

**RED'S**

NOVELTY LTD.

www.redsnovelty.com

Red's Novelty

January 31, 2020

**VIA PERSONAL SERVICE**

Clerk  
Village of Thiensville  
250 Elm St

Re: Red's Novelty ltd  
1921 S 74th St  
Acct #120000124000 Bill#382054



To Whom It May Concern:

On behalf of Red's Novelty ltd ("Claimant"), we hereby serve this claim of unlawful tax ("Claim") on the Village of Thiensville ("City"). You are directed to serve a copy of any notice of disallowance on the undersigned and Douglas A. Pessefall, Esq. Reinhart Boerner Van Deuren s.c., 1000 N. Water Street, Suite 1700, Milwaukee, WI 53202.

1. This Claim is brought pursuant to Wis. Stat. § 74.35 for a refund of unlawful taxes collected from the Claimant by the Village for the 2019 tax year, plus interest as provided by law, with respect to certain property located in the Village and known by the personal property tax Account 120000124000 ("Property").

2. At all times relevant to this Claim, the Claimant was the owner of the Property, was responsible for the payment of taxes imposed with respect to the Property and the prosecution of 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 250 Elm St.

4. The basis for this Claim is that one or more palpable errors specified in Wis. Stat. § 74.33(1) were made. Specifically, the Property included machinery, tools and/or patterns exempt from taxation pursuant to Wis. Stat. § 70.111(27); the Property included assets no longer used in a trade or business as of the assessment date; the Property included real property that was not subject to personal property tax and was, therefore, subject to double taxation; and/or the assessment of the Property violated the Uniformity, Due Process and Equal Protection clauses of the Wisconsin Constitution.

5. Red's Novelty reported Zero taxable personal property within the Village as of Jan. 1 2019

6. Notwithstanding the Reported Value, the Property was assessed by the Village at \$1923. as of January 1, 2019 ("Assessed Value").

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53219

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414-321-3076

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Pool & Dart

WAMO

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League Phone  
414-321-3345



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7. Based on the Assessed Value, the village issued the Claimant a 2019 tax bill in the amount of \$44.47.

8. However, the Assessed Value exceeded the Reported Value by \$1923.. and the 2019 tax bill should have been no more than zero.

9. The Claimant timely paid the 2019 tax bill issued by the Village, and is aggrieved by the levy and collection of an unlawful tax against the Property.

10. The amount of this Claim is \$44.47 plus interest.

By this letter, the Claimant stated a valid claim to recover the unlawful tax paid with respect to its Property. The Claimant respectfully requests the Village to grant this Claim within 90 days from the date of service hereof.

Please date-stamp a copy of this claim and return to our waiting messenger. Please contact the undersigned with any questions.

Very truly yours,

**Red's Novelty ltd**

*Rosalie Jacomet*  
**Rosalie Jacomet**

cc: Douglas A. Pessefall, Esq.

*Thiensville*