

PROCESSED BY *CTB*  
TIME 8:35 PM DATE 1/29/26  
 PERSONAL  SUBSTITUTE  
 POSTED  CORPORATE

**CLAIM FOR EXCESSIVE ASSESSMENT**

Crystal Turner  
Clerk, Village of Elm Grove  
13600 Juneau Boulevard  
Elm Grove, WI 53122

Pursuant to Wis. Stat. § 74.37, Elm Grove ALF LLC (“Claimant”), whose address is 7901 W. National Ave., Suite C, West Allis, Wisconsin 53214, hereby files a 2025 claim for excessive assessment regarding the property located in the Village of Elm Grove (“Village”) at 800 Wall St., Parcel No. 1105997 (the “Subject Property”).

1. For year 2025, the Village assessed the Subject Property at a total assessment of \$13,461,400 (the “2025 Assessment”). Claimant timely objected and appeared at the Board of Review who sustained the 2025 Assessment.

2. The 2025 assessment exceeds the fair market value of the Subject Property as of January 1, 2025. The Village’s excessive assessment was primarily caused by an inappropriate selection of an expense ratio to apply to a senior living facility.

3. The 2025 assessment was used for purposes of calculating the Claimant’s 2025 tax bill, which resulted in a net property tax payment of \$162,320.11.

4. The actual fair market value of the Subject Property as of January 1, 2025 was no greater than \$10,300,000.

5. The excessive assessment of the Subject Property has resulted in the imposition of excessive taxes in the amount of at least \$38,134.07.

6. Claimant has satisfied all conditions precedent to filing this claim and either has or will timely pay all installment of 2025 property taxes as they become due.

7. Claimant hereby requests a refund of 2025 taxes in the amount of at least \$38,134.07 plus statutory interest.

8. The undersigned is authorized to file this Claim on claimant’s behalf based on authorizations previously filed with the City.

RECEIVED

JAN 29 2026

VILLAGE OF ELM GROVE

*AL*  
1/29/26  
8:35am

Dated this 22nd day of January 2026.

FOLEY & LARDNER LLP

By   
Eric J. Hatchell

*Counsel and Authorized Agent for Claimant*