

**ROBERT HILL LAW, LTD.
ATTORNEYS AT LAW**

145 NEW ENGLAND PLACE, SUITE 200
STILLWATER, MINNESOTA 55082
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ROBERT A. HILL*11
*Also Admitted in Virginia
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May 14, 2012

SENT VIA FACSIMILE (920) 434-4643

Village of Howard
2456 Glendale Avenue
Green Bay, WI 54313
ATTN: City Clerk

Re: United Health Care Services

Dear City Clerk:

Enclosed is an Objection Form for Real Property Assessment for the following parcel number:

VH-727-103

An Agent Authorization form is also enclosed, granting the parties listed therein full authority to act on behalf of United Health Care Services with respect to Wisconsin property assessments.

Sincerely,



Kari K. Alstad

Enclosure

OBJECTION FORM FOR REAL PROPERTY ASSESSMENT

Section 70.47(7)(a), Wisconsin Statutes states "No person shall be allowed in any action or proceedings to question the amount or valuation of property unless such written objection has been filed and such person in good faith presented evidence to such board in support of such objection and made full disclosure before said board . . ."

Note: The Board of Review can hear only sworn oral testimony regarding the value of the property. It cannot hear protests regarding the amount of property taxes or questions of exemption. The best evidence of the value of your property is a recent arm's-length sale of your property. The next best evidence is recent arm's-length sales of comparable property. If there are no sales of your property or comparable property, you should present other evidence that indicates the value of your property. This would include cost, income, appraisals, and sales of like property.

Property Owner's Name <u>United Healthcare Services/Inland American</u>	Agent Name (if applicable) <u>Robert A. Hill</u>
Owner's Mailing Address <u>9900 BURN RD E MINNETONKA MN 55343</u>	Agent's Mailing Address <u>ROBERT HILL LAW, L.L.C. 45 NEW ENGLAND PLACE, SUITE 20, STILLWATER, MN 55082</u>
Owner's Telephone Number <u>800-538-5979</u>	Agent's Telephone Number

Please provide the following information on the property and the assessment to which you are objecting. (Attach additional sheets, if necessary.)

- Property Address 3100 AMIS BLVD
- Legal Description or parcel number from the current assessment roll VH-727-103
- Total Property Assessments \$45,916,600
- Please explain why you think the above assessed value is incorrect Proposed value is not a fair market value assessment violates uniformity clause of WI's Constitution
- In your opinion, what was the taxable value of this property on January 1 of the year being appealed? \$27,000,000
If this property contains acreage that is not in a market value class, provide a further opinion of the taxable value breakdown:

STATUTORY CLASS	ACRES	\$ PER ACRE	FULL TAXABLE VALUE
Residential Total Market Value			
Commercial Total Market Value			
Agricultural Classification: # of Tillable Acres	@	\$ acre use value	
# of Pasture Acres	@	\$ acre use value	
# of Specialty Acres	@	\$ acre use value	
Undeveloped Classification # of Acres	@	\$ acre @ 50% of Market Value	
Agricultural Forest Classification # of Acres	@	\$ acre @ 50% of Market Value	
Forest Classification # of Acres	@	\$ acre @ Market Value	
Class 7 "Other" Total Market Value		Market Value	
Managed Forest Land Acres	@	\$ acre @ 50% of Market Value	
Managed Forest Land Acres	@	Market Value	

- Check the method of acquisition of the property: Purchase Trade Gift Inheritance
Acquisition Price \$ _____ Date _____
- Have you improved, remodeled, added to, or changed this property since acquiring it? Yes No
If yes, describe: NA
 - When were the changes made? _____
 - What were the cost of the changes? _____
 - Does the above figure include the value of all labor, including your own? Yes No
- Have you listed the property for sale within the last five years? Yes No
 - If yes, when and for how long was the property listed? _____
 - What was the asking price? _____
 - What offers were received? _____
- Has anyone made an appraisal of this property within the last five years? Yes No
 - If yes, when and for what purpose? _____
 - What was the appraised value? _____
- Please list the name(s) of Board of Review member(s) you are requesting to be removed from your hearing. NOTE: This section does not apply in first or second class cities. _____
- Please provide a reasonable estimate of the length of time that the hearing will take _____

Owner's or Agent's Signature <u>Robert A. Hill</u>	Date <u>5/14/12</u>
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Note: The Board of Review can hear only sworn oral testimony regarding the value of the property. It cannot hear protests regarding the amount of property taxes or questions of exemption. The best evidence of the value of your property is a recent arm's-length sale of your property. The next best evidence is recent arm's length sales of comparable property. If there are no sales of your property or comparable property, you should present other evidence that indicates the value of your property. This would include cost, income, appraisals, amount of insurance, and sales of like property.

Property Owner United Health Care Services/Inland American Green Bay AMS LLC	Agent (if applicable) Robert A. Hill
Owner's Mailing Address 9900 Bren Rd E Minnetonka, MN 55343	Agent's Mailing Address Robert Hill Law, Ltd. 145 New England Place, Suite 200 Stillwater, MN 55082
Owner's Telephone Number 800-328-5979	Agent's Telephone Number 952-426-7373

Please provide the following information on the property and the assessment to which you are objecting. (Attach additional sheets, if necessary.)

- Property Address 3100 AMS Blvd
- Legal Description or parcel number from the current assessment roll VH-727-103
- Total Property Assessments \$45,916,600
- Please explain why you think the above assessed value is incorrect. Assessed value exceeds fair market value of property and assessment violates uniformity clause of Wisconsin's Constitution because it is not uniform with other assessments in the City.
- Please state your opinion of the fair market value of the property as of January 1. ~~\$30,000,000~~ 27,000,000
- (a) What is the present age of the structure? _____

(b) Please check the method of acquisition of the property:

Method of Acquisition	Date	Acquisition Price
<input type="checkbox"/> Purchase		
<input type="checkbox"/> Trade		
<input type="checkbox"/> Gift		
<input type="checkbox"/> Inheritance		
<input type="checkbox"/> Construction		

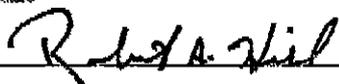
- (a) Have you improved, remodeled, added to, or changed this property since acquiring it? Yes No
- (b) Describe N/A
- (c) When were the changes made? _____
- (d) What were the cost of the changes? _____
- (e) Does the above figure include the value of all labor, including your own? Yes No
- (a) Have you listed the property for sale within the last five years? Yes No
- (b) If yes, when and for how long was the property listed? _____
- (c) What was the asking price? _____
- (d) What offers were received? _____
- (a) Has anyone made an appraisal of this property within the last five years? Yes No
- (b) If yes, when and for what purpose? _____
- (c) What was the appraised value? _____
- (d) How much and what type of fire insurance is carried on the property? _____

10. Please list all other real estate in the municipality that you own: (Attach additional page if necessary)

Legal Description or Parcel Number	Assessment Total

11. If you are requesting the removal of a Board of Review member, please list their name _____

NOTE: This section does not apply in first or second class cities.

Owner's or Agent's Signature 	Date <u>5/14/12</u>
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UnitedHealth Group

UnitedHealth Group
9900 Bren Rd E. (ANDER-ES05 Minnetonka MN 55343)
Real Estate Services

Authorization of Agency

This letter is to serve as our authorization to you for Robert A. Hill, Esq., of Robert Hill Law, Ltd. law firm, phone number (952) 426-7373 and Suzanne Grimm, of CresaPartners, phone number (612) 373-0293, to represent the interests of United Health Group, and our affiliated entities in our appeal for the 2011 valuations for our properties located in the State of Wisconsin. A photocopy of this letter is attached to each property appeal on our behalf, and may be relied upon by you as such during the review proceedings.

Should you have any questions regarding this authorization, please contact Robert Hill at (952) 936-6576.

Sincerely,

Mary Beth Trapp
Director, Portfolio Operations
United Healthcare Services, Inc.
9900 Bren Road E.
Minnetonka, MN 55434