

STATE OF WISCONSIN

CIRCUIT COURT

MILWAUKEE

Cobalt Supreme - CP, LLC vs. City of West Allis

**Electronic Filing
Notice**

Case No. 2024CV006347
Class Code: Money Judgment

FILED

08-06-2024

Anna Maria Hodges

Clerk of Circuit Court

2024CV006347

Honorable J. D. Watts-15

Branch 15

CITY OF WEST ALLIS
7525 W. GREENFIELD AVENUE
WEST ALLIS WI 53214

*8/12/24
11:00 AM
[Signature]*

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If you have questions regarding this notice, please contact the Clerk of Circuit Court at 414-278-4140.

Milwaukee County Circuit Court
Date: August 6, 2024

CITY OF WEST ALLIS
12 AUG '24 PM 1:18

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STATE OF WISCONSIN

CIRCUIT COURT

MILWAUKEE COUNTY

COBALT SUPREME – CP, LLC
400 N. BROADWAY, STE. 100
MILWAUKEE, WISCONSIN 53202,

PLAINTIFF,

MONEY JUDGMENT: 30301
(OVER \$10,000)

V.

CITY OF WEST ALLIS
7525 W. GREENFIELD AVENUE
WEST ALLIS, WISCONSIN 53214,

DEFENDANT.

SUMMONS

THE STATE OF WISCONSIN

To each person named above as a defendant.

You are hereby notified that the plaintiff named above has filed a lawsuit or other legal action against you. The complaint, which is attached, states the nature and basis of the legal action.

Within twenty (20) days of receiving this summons, you must respond with a written answer, as that term is used in Chapter 802 of the Wisconsin Statutes, to the complaint. The Court may reject or disregard an answer that does not follow the requirements of the statutes. The answer must be sent or delivered to the court, whose address is 901 North 9th Street, Milwaukee, Wisconsin 53233, and to Alan Marcuvitz of the law firm of von Briesen & Roper, s.c., plaintiff's attorney, whose address is 411 East Wisconsin Avenue, Suite 1000, Milwaukee, Wisconsin 53202. You may have an attorney help or represent you.

If you do not provide a proper answer within twenty (20) days, the Court may grant judgment against you for the award of money or other legal action requested in the complaint, and you may lose your right to object to anything that is or may be incorrect in the complaint. A judgment may be enforced as provided by law. A judgment awarding money may become a lien against any real estate you own now or in the future, and may also be enforced by garnishment or seizure of property.

Dated at Milwaukee, Wisconsin this 6th day of August, 2024.

VON BRIESEN & ROPER, s.c.
Attorneys for Plaintiff

By: Electronically signed by Alan Marcuvitz
Alan Marcuvitz, SBN 1007942
Joseph J. Rolling, SBN 1088439
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PLAINTIFF,

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7525 W. GREENFIELD AVENUE
WEST ALLIS, WISCONSIN 53214,

DEFENDANT.

COMPLAINT

Plaintiff, Cobalt Supreme – CP, LLC (“Cobalt”) by its undersigned counsel, von Briesen & Roper, s.c., for its Complaint against Defendant, City of West Allis (hereinafter, the “City”), alleges as follows:

NATURE OF ACTION AND PARTIES

1. This action is brought under WIS. STAT. §74.37(3)(d), for a refund of excessive property taxes imposed on real property in the City which has been excessively assessed by the City for the tax year 2024, plus statutory interest (the “Property”).

2. Cobalt Supreme – CP, LLC is a domestic limited liability company, with its principal office at 400 N. Broadway, Ste. 100, Milwaukee, Wisconsin.

3. Cobalt Supreme – CP, LLC is responsible for the payment of real estate property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this action in its own name.

4. The City is a body corporate and politic, organized as a municipal corporation under Wisconsin law, with its principal office located at 7525 W. Greenfield Avenue in the City.

5. The Property is located at 1461 S. 98th Street in the City and identified on the City's records as Parcel 450-0141-002.

JURISDICTION AND VENUE

6. This Court has personal jurisdiction over the City pursuant to Wis. Stat. §801.05(1).

7. Venue is appropriate in Milwaukee County pursuant to Wis. Stat. § 801.50(2)(a).

BACKGROUND FACTS

8. For 2023, property tax was imposed on property in the City at the rate of \$28.332516 per \$1,000 of assessed value. The 2024 mill rate is not yet known.

9. For 2024, the City Assessor set the assessment of the Property at \$7,480,700.

10. Cobalt appealed the 2024 assessment of the Property by timely filing an objection with the City, pursuant to Wis. Stats. § 70.47(16), and otherwise complying with all of the requirements of Wis. Stats. § 70.47.

11. The Board of Review waived the Board of Review hearing. Such waiver allows Cobalt to appeal to the circuit court through this timely action pursuant to Wis. Stat. § 70.47(8m) and Wis. Stat. § 74.37(3)(d).

12. Based on the City's 2023 tax rate as described in paragraph 8, and the 2024 assessment of the Property, the City will impose an estimated property tax of \$211,947.05 on the Property.

CLAIM FOR RELIEF

13. The allegations of paragraphs 1-12 are incorporated as if fully realleged herein.

14. The value of the Property as of January 1, 2024 was no higher than \$4,962,200, which was derived from the net income generated by the Property.

15. As a result, the 2024 assessment of the Property is excessive by at least \$2,518,500.

16. The correct 2024 estimated property tax on the Property is no higher than \$140,591.61.

17. Therefore, based on the City's 2023 tax rate of \$28.332516 per \$1,000 of assessed value, the real estate property tax estimated to be imposed on the Property for tax year 2024 will be excessive in about the amount of \$71,355.44.

18. Cobalt will be entitled to a refund of the 2024 tax on the Property in the amount of \$71,355.44, or such amount as may be determined to be due to Cobalt, plus statutory interest.

WHEREFORE, Cobalt prays:

A. For a determination that the 2024 assessment of the Property should be \$4,962,200;

B. For judgment in favor of Cobalt and against the City in the amount of \$71,355.44, plus statutory interest;

C. For an award of all litigation costs incurred by Cobalt in this action, including the reasonable fees of its attorneys; and;

D. For such other and further relief as the Court deems appropriate and just.

Dated at Milwaukee, Wisconsin this 6th day of August, 2024.

VON BRIESEN & ROPER, s.c.
Attorneys for Plaintiff

By: Electronically signed by Alan Marcuvitz
Alan Marcuvitz, SBN 1007942
Joseph J. Rolling, SBN 1088439
Katie L. Bireley, SBN 1106622

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