

STATE OF WISCONSIN

CIRCUIT COURT

MILWAUKEE

WALGREEN CO. vs. CITY OF WEST ALLIS

Electronic Filing Notice

Case No. 2024CV006234
Class Code: Money Judgment

FILED
08-01-2024
Anna Maria Hodges
Clerk of Circuit Court
2024CV006234
Honorable Gwen Connolly-44
Branch 44

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

Handwritten signature and date: 8/5/24 AM

RECEIVED
AUG 05 2024
WEST ALLIS
CITY ATTORNEY

Case number 2024CV006234 was electronically filed with/converted by the Milwaukee County Circuit Court office. The electronic filing system is designed to allow for fast, reliable exchange of documents in court cases.

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If you are not represented by an attorney and would like to register an electronic party, you will need to enter the following code on the eFiling website while opting in as an electronic party.

Pro Se opt-in code: e14b9d

Unless you register as an electronic party, you will be served with traditional paper documents by other parties and by the court. You must file and serve traditional paper documents.

Registration is available to attorneys, self-represented individuals, and filing agents who are authorized under Wis. Stat. 799.06(2). A user must register as an individual, not as a law firm, agency, corporation, or other group. Non-attorney individuals representing the interests of a business, such as garnishees, must file by traditional means or through an attorney or filing agent. More information about who may participate in electronic filing is found on the court website.

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

Milwaukee County Circuit Court
Date: August 1, 2024

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08-01-2024
Anna Maria Hodges
Clerk of Circuit Court
2024CV006234
Honorable Gwen
Connolly-44
Branch 44

STATE OF WISCONSIN
CIRCUIT COURT
MILWAUKEE COUNTY

WALGREEN CO.,
104 Wilmot Road, MS #3301
Deerfield, Illinois 60015

Plaintiff,

v.

Case No. _____
Money Judgment - 30301

CITY OF WEST ALLIS
7525 W. Greenfield Avenue
West Allis, WI 53214,

Defendant.

SUMMONS

STATE OF WISCONSIN:

To each entity named above as 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 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 or electronically filed with the Court, whose address is 901 North 9th Street, Room 104, Milwaukee, Wisconsin 53233, and to plaintiff's attorneys, Reinhart Boerner Van Deuren s.c., whose address is 22 East Mifflin Street, Suite 700, Madison, Wisconsin 53703. You may have an attorney help or represent you.

If you do not provide a proper answer within 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 this 1st day of August, 2024.

Reinhart Boerner Van Deuren s.c.
22 East Mifflin Street, Suite 700
Madison, WI 53703
Telephone: 608-229-2200
Facsimile: 608-229-2100

Mailing Address:
P.O. Box 2018
Madison, WI 53701-2018

Electronically signed by Don M. Millis

Don M. Millis
State Bar ID No. 1015755
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WALGREEN CO.,
104 Wilmot Road, MS #3301
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Plaintiff,

v.

CITY OF WEST ALLIS
7525 W. Greenfield Avenue
West Allis, WI 53214,

Defendant.

Case No. _____
Money Judgment - 30301

COMPLAINT

Plaintiff Walgreen Co. ("Plaintiff"), by its undersigned counsel, Reinhart Boerner Van Deuren s.c., for its Complaint against the defendant City of West Allis (the "City"), alleges as follows:

NATURE OF ACTION AND PARTIES

1. This action is brought under Wis. Stat. § 74.37(3)(d), seeking a refund of excessive real estate taxes imposed on Plaintiff by the City for tax year 2024, plus statutory interest, with respect to a parcel of real property located in the City (the "Property").

2. Plaintiff is the sole tenant of the Property and 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 City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 7525 W. Greenfield Avenue, in the City.

4. The Property is located at 6101 W. Greenfield Avenue within the City and is identified in the City records as Tax Parcel No. 454-0640-001.

JURISDICTION AND VENUE

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

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

BACKGROUND FACTS

2024 Assessment - Background Facts

7. The aggregate ratio of property assessed in the City as of January 1, 2024 has not been determined as of the date of filing.

8. For 2023, property tax was imposed on property in the City at the rate of \$28.332516 per \$1,000 of assessed value for the Property.

9. For 2024, the City's assessor set the assessment of the Property at \$3,561,500.

10. Plaintiff appealed the 2024 assessment of the Property by filing a timely objection with the City'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).

11. By virtue of hearing waiver pursuant to Wis. Stat. § 70.47(8m) the Board of Review sustained the 2024 assessment on the merits without a hearing at \$3,561,500. A true and correct copy of the 2024 Notice of Decision of Board of Review (BOR) Hearing is attached hereto as **Exhibit A** and is incorporated herein by reference.

12. Assuming the 2024 mill rate will be essentially the same as the 2023 mill rate, the City will impose tax on the Property in the approximate amount of \$100,906.

13. Plaintiff will timely pay the property taxes imposed by the City on the Property for 2024, or the required installments thereof.

CLAIM FOR RELIEF

14. The allegations of paragraphs 1-13 are incorporated as if fully re-alleged herein.

2024 Assessment - Claim for Relief

15. The fair market value of the Property as of January 1, 2024 is no higher than \$2,745,000.

16. Assuming an aggregate ratio of 100%, the correct assessment of the Property for 2024 is no higher than \$2,745,000.

17. Based on the 2023 tax rate of \$28.332516 per \$1,000 of assessed value, the correct amount of property taxes on the Property for 2024 is no higher than \$77,773.

18. The 2024 assessment of the Property, as set by the City's Assessor and compared with other commercial properties in the City 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 2024 may be excessive in at least the amount of \$23,133.

19. Upon information and belief, the City will take the position that the assessment of property in the City is at market values and, if true, then an over assessment of the Property constitutes a Uniformity Clause violation. As a result of the assessment of the Property, the Property bears an unreasonably disproportionate share of taxes on an ad valorem basis.

20. Plaintiff is entitled to a refund of 2024 tax in the amount of at least \$23,133 or such greater amount as may be determined to be due to Plaintiff, plus statutory interest.

WHEREFORE, Plaintiff respectfully requests the following relief:

A. A determination that the assessment of the Property for 2024 should be no higher than \$2,745,000.

B. A determination that the correct tax on the Property for 2024 should be no higher than \$77,773;

C. Judgment in the amount of \$23,133 or such greater amount as may be determined due to Plaintiff, plus statutory interest;

D. An award of all litigation costs incurred by Plaintiff in this action, including the reasonable fees of its attorneys; and

F. Such other and further relief as the Court deems appropriate and just

Dated this 1st day of August, 2024.

Reinhart Boerner Van Deuren s.c.
22 East Mifflin Street, Suite 700
Madison, WI 53703
Telephone: 608-229-2200
Facsimile: 608-229-2100

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Olivia J. Brooks
State Bar ID No. 1115787
Attorneys for Plaintiff

52239296



Clerk's Office
clerk@westalliswi.gov

June 13, 2024

NS Retail Holdings, LLC
PO Box 1159
Deerfield, IL 60015

RE: NOTICE OF DECISION
City of West Allis 2024 Board of Review Property Assessment Objection

Dear NS Retail Holdings, LLC,

The City of West Allis Board of Review (BOR) convened for the 2024 Annual Board of Review and voted to waive your objection to the real property assessment to circuit court pursuant to Wis. Stat. § 70.47(8m). This statutory mechanism allows an appeal directly to Circuit Court for parcel:

PARCEL NUMBER	PROPERTY ADDRESS	JANUARY 1, 2024 ASSESSED
		VALUE
454-0640-001	6101 W Greenfield Ave	\$3,561,500

As a result, a hearing will not be scheduled before the BOR for your objections. By operation of law and pursuant to Wis. Stat. § 70.47(8m), the assessed values remain as identified above. The taxpayer has 60 days from the notice of hearing waiver in which to commence an action under §70.47(8m).

If you have any further questions, please send an email to clerk@westalliswi.gov.

Respectfully,

Rebecca Grill
City Administrator/Clerk

