

FILED
10-05-2020
John Barrett
Clerk of Circuit Court
2020CV005840
Honorable Hannah C.
Dugan-31
Branch 31

STATE OF WISCONSIN CIRCUIT COURT MILWAUKEE COUNTY

WILDE FAMILY LIMITED PARTNERSHIP,
A Domestic Limited Partnership,
1710A Highway 164
Waukesha, WI 53186,

Plaintiff,

vs.

Case No.:
Case Code No.: 30607

CITY OF WEST ALLIS,
A Municipal Corporation,
7525 West Greenfield Avenue,
West Allis, WI 53214,

Defendant.

PROCESS SERVER
TIME 10:20 AM/PM DATE 10/5/20
 PERSONAL SUBSTITUTE
 POSTED CORPORATE

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, Milwaukee County Clerk of Circuit Courts, 901 N. 9th Street, Room 104, Milwaukee, Wisconsin 53233, and to Rogahn Jones LLC, Plaintiff's attorney, whose address is Rogahn Jones LLC, N16 W23233 Stone Ridge Drive, Suite 270, Waukesha, Wisconsin, 53188. You may have an attorney help or represent you.

CITY OF WEST ALLIS
30 NOV 20 PM 12:21

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 this 5th day of October 2020.

ROGAHN JONES LLC
Attorneys for Wilde Family Limited Partnership
Electronically Signed by Michael Kozicz

/s/ Michael Kozicz

Michael Kozicz
State Bar No. 1094652

Rogahn Jones LLC
N16W23233 Stone Ridge Dr., Suite 270
Waukesha, WI 53188
Telephone: 262.226.9554
mkozicz@rogahnjones.com

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COMPLAINT FOR CERTIORARI REVIEW

Wilde Family Limited Partnership (hereinafter Wilde), by its attorneys, Rogahn Jones LLC, as its certiorari complaint against the City of West Allis (hereinafter City) alleges as follows:

1. This action is brought pursuant to Wis. Stat. §70.47(8m) and Wis. Stat. §74.37(3)(d) against the City for certiorari review and correction of its Board of Review (hereinafter BOR) disallowance of Wilde's claims of excessive assessment under Wis. Stat. §70.47(8m) and Wis. Stat. §74.37(3)(d), for a correction of the assessor's assessment and for a refund of excessive real estate taxes imposed on Wilde by the City for the year 2020, plus statutory interest, with respect to a parcel of real property in the City (hereinafter the Property).

2. Wilde is the owner of the Property, 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 West Greenfield Avenue, in the City.

4. The Property is located at 3225 S. 108th Street within the City, and is identified in the City records as Tax Parcel No. 523-9946-009.

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).

7. The aggregate ratio of property assessed in the City as of January 1, 2020, has not been determined as of the date of filing.

8. For 2019, property in the City was assessed at 96.82% of its fair market value as of January 1, 2019.

9. For 2019, property tax was imposed on property in the City at the rate of \$27.15 per \$1,000 of the assessed value for property.

10. For 2020 the City's assessor set the assessment of the Property at \$9,286,300.00.

11. Wilde appealed the 2020 assessment of the Property by filing a timely objection with the BOR pursuant to Wis. Stat. §70.47 and otherwise complying with all of the requirements of Wis. Stat. §70.47, except 70.47(13).

12. The BOR waived the hearing of Wilde's objection pursuant to Wis. Stat. §70.47(8m). A true and correct copy of the waiver of hearing for the Property is attached hereto.

13. The effect of the BOR's waiver is the disallowance of Wilde's claim of excessive assessment, and maintenance of the 2020 assessment of the Property, without a hearing, at \$9,286,300.00.

14. Assuming the 2020 mill rate will be essentially the same as the 2019 mill rate, the City will impose tax on the Property in the amount of \$252,123.04.

15. The BOR's disallowance of Wilde's claim of excessive assessment entitles Wilde to appeal that disallowance to the circuit court through this action for certiorari review pursuant to Wis. Stat. §70.47(13) and Wis. Stat. §74.37(3)(d).

16. The fair market value of the Property as of January 1, 2020, was no higher than \$5,955,000.00.

17. Assuming an aggregate assessment ratio of 96.82%, the correct assessment of the Property for 2020 is no higher than \$5,765,631.00.

18. Assuming a tax rate of \$27.15 per \$1,000.00 of assessed value, the correct amount of property tax on the Property for 2020 should be no higher than \$156,536.88.

19. The 2020 assessment of the Property, as set by the BOR 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 assessment of the Property for 2020 was excessive in at least the amount of \$3,520,669.00, and the tax imposed on the Property for 2020 was excessive in at least the amount of \$95,568.16.

20. Wilde is entitled to a correction of the assessment of the Property for 2020 to \$5,765,631.00.

21. In the event litigation on this matter should extend beyond the January 1, 2021 assessment date, and to the extent Wilde has paid their 2020 taxes on the 2020 assessment, Wilde

is entitled to a refund of \$95,586.16, or such greater amount as may be determined to be due to Wilde, plus statutory interest.

WHEREFORE, Wilde requests the following relief:

1. A determination and declaration that the assessment of the Property for 2020 should be no higher than \$5,765,631.00.
2. A determination that the correct tax on the Property for 2020 should be no higher than \$156,536.88.
3. Judgment in the amount of \$95,586.16, on the Property for 2020 or such greater amount as may be determined due to Wilde, plus statutory interest.
4. An award of all litigation costs incurred by Wilde in this action, including the reasonable fees of its attorneys.
5. Such other and further relief as may be appropriate.

Dated this 5th day of October 2020.

ROGAHN JONES LLC
Attorneys for Wilde Family Limited Partnership
Signed Electronically by Michael Kozicz

/s/ Michael Kozicz

Michael Kozicz
State Bar No. 1094652

Rogahn Jones LLC
N16W23233 Stone Ridge Dr., Suite 270
Waukesha, WI 53188
Telephone: 262.226.9554
Mkozicz@rogahnjones.com

Request for Waiver of Board of Review (BOR) Hearing

Section 70.47 (8m), Wis. Stats., states, "The board may, at the request of the taxpayer or assessor, or at its own discretion, waive the hearing of an objection under sub. (8) or, in a 1st class city, under sub. (16) and allow the taxpayer to have the taxpayer's assessment reviewed under sub. (13). For purposes of this subsection, the board shall submit the notice of decision under sub. (12) using the amount of the taxpayer's assessment as the finalized amount. For purposes of this subsection, if the board waives the hearing, the waiver disallows the taxpayer's claim on excessive assessment under sec. 74.37(3) and notwithstanding the time period under sec. 74.37(3)(d), the taxpayer has 60 days from the notice of hearing waiver in which to commence an action under sec. 74.37(3)(d)."

NOTE: The legal requirements of the Notice of Intent to Appear must be satisfied and the Objection Form must be completed and submitted as required by law prior to the Request for Waiver of Board of Review Hearing being submitted.

NOTE: Request for Waiver must be presented prior to the commencement of the hearing.

Municipality WEST ALLIS	County MILWAUKEE
Requestor's name Wilde Family Limited Partnership (& Harold L. Wilde)	Agent name (if applicable) * CHAD ZEZNANSKI
Requestor's mailing address 1710A HIGHWAY 164 WAUKESHA, WI 53186	Agent's mailing address 10000 INNOVATION DR. STE 250 MILWAUKEE, WI 53226
Requestor's telephone number (414) 322 - 1962	Agent's telephone number (262) 225 - 1784
<input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone	<input type="checkbox"/> Land Line <input checked="" type="checkbox"/> Cell Phone
Requestor's email address	Agent's email address czeznanski@wipfli.com

Property address 3225 S 108 ST	
Legal description or parcel number 523-9946-009	
Taxpayer's assessment as established by assessor - Value as determined due to waiving of BOR hearing \$ 9,286,300	
Property owner's opinion of value \$ 5,955,000	
Basis for request 2020 assessed value exceeds the subject's fair market value as of January 1, 2020; based on comp sales approach.	
Date Notice of Intent to Appear at BOR was given	Date Objection Form was completed and submitted 05 - 27 - 2020

All parties to the hearing understand that in granting of this waiver there can be no appeal to the Department of Revenue under sec. 70.85, Wis. Stats. An action under sec. 70.47(13), Wis. Stats., must be commenced within 90 days of the receipt of the notice of the waiving of the hearing. An action under sec. 74.37(3)(d), Wis. Stats., must be commenced within 60 days of the receipt of the notice of the waiving of the hearing.

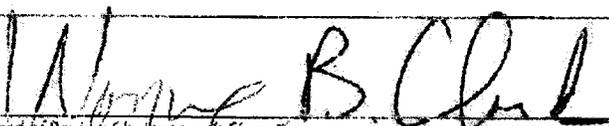
Requestor's / Agent's Signature

*** If agent, attach signed Agent Authorization Form, PA-105**

Decision

Approved Denied

Reason **BOR - Waived to circuit court 70.47(8m)**


Board of Review Chairperson's Signature

8/6/20
Date

Taxpayer advised

Date

Agent Authorization – Property Assessment

(Please print or type)

Part 1 Property Owner's Name Harold L. Wilde & Wilde Family Ltd Partnership		Spouse Name ---	Date June 17, 2019
Property Owner's Address (number and street) 1603 Moreland Boulevard		Spouse Address (if different from taxpayer) ---	Telephone Number – Daytime (---)
City, State, and Zip Code Waukesha, WI 53186	City, State, and Zip Code ---	E-mail Address ---	
Parcel number 523-9946-009	Parcel Address 3225 South 108th Street, West Allis, Wisconsin		
Personal Property Account Name:			

Part 2 I hereby authorize the following individual(s) to act as my agent to represent me in property tax assessment matters concerning the property specified above.

Name	Address	Telephone Number
Chad Zezhanski	10000 Innovation Drive, Suite 250, Milwaukee, WI 53226	(414) 431-9315
		()
		()

Part 3 This authorization expires: MM / DD / YYYY Does not expire until I revoke it in writing

I understand, agree and accept:

- The assessor's office may divulge any information it may have on file concerning this property.
- My agent has the authority and my permission to accept a subpoena concerning this property on my behalf.
- I will provide all information I have that will assist in the discussion and resolution of any assessment appeal of this property.
- Signing this document does not relieve me of personal responsibility for timely reporting changes to my property and paying taxes, or penalties for failure to do so, as provided under Wisconsin tax law.
- A photocopy and/or faxed copy of this completed form has the same authority as a signed original.
- If signed by a corporate officer, partner, or fiduciary on behalf of the taxpayer, I certify that I have the power to execute this Agent Authorization form.

Part 4 Send notices and other written communications to: Authorized Agent OR Property Owner

► I understand, agree, and accept:

If the Authorized Agent box is checked, any notices and written communications will be sent to only the Authorized Agent, except as required by statute. If the property owner box is checked, any notices and written communications will be sent to only the property owner. If no box is checked or both boxes are checked, any notices and written communications will be sent only to the property owner.

Part 5 Signature 	Title Authorized Representative VP/CFO Wilde Family Limited Partnership	Date 7/3/19
Signature	Title	Date

This authorization is not valid unless signed by the individual(s), corporate officer, partner, or fiduciary.

Refer to instructions on reverse side.

STATE OF WISCONSIN**CIRCUIT COURT****MILWAUKEE**

Wilde Family Limited Partnership vs. City of West Allis

**Electronic Filing
Notice**

Case No. 2020CV005840

Class Code: Administrative Agency Review

FILED

10-05-2020

John Barrett

Clerk of Circuit Court

2020CV005840

Honorable Hannah C.

Dugan-31

Branch 31

CITY OF WEST ALLIS
7525 WEST GREENFIELD AVENUE
MILWAUKEE WI 53214

Case number 2020CV005840 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.

Parties who register as electronic parties can file, receive and view documents online through the court electronic filing website. A document filed electronically has the same legal effect as a document filed by traditional means. Electronic parties are responsible for serving non-electronic parties by traditional means.

You may also register as an electronic party by following the instructions found at <http://efiling.wicourts.gov/> and may withdraw as an electronic party at any time. There is a \$20.00 fee to register as an electronic party.

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: 26ae

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 414-278-4120.

Milwaukee County Circuit Court
Date: October 5, 2020