

STATE OF WISCONSIN CIRCUIT COURT MILWAUKEE

WIMMER FAMILY PARTNERSHIP, LLP vs. CITY OF WEST ALLIS

Electronic Filing Notice

Case No. 2024CV005117
Class Code: Money Judgment

FILED
06-26-2024
Anna Maria Hodges
Clerk of Circuit Court
2024CV005117
Honorable Thomas J.
McAdams-07
Branch 7

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

Handwritten note: 7/10/24 12:50 PM

RECEIVED
JUL 10 2024
WEST ALLIS
CITY ATTORNEY

Case number 2024CV005117 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.

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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: June 26, 2024

CITY OF WEST ALLIS
10 JUL '24 PM12:57

FILED  
06-26-2024  
Anna Maria Hodges  
Clerk of Circuit Court  
2024CV005117  
Honorable Thomas J.  
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STATE OF WISCONSIN  
CIRCUIT COURT  
MILWAUKEE COUNTY

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WIMMER FAMILY PARTNERSHIP, LLP  
5300 S. 108<sup>th</sup> Street, Suite 1  
Hales Corners, WI 53130,

Plaintiff,

v.

Case No. \_\_\_\_\_  
Money Judgment - 30301

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

Defendant.

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**SUMMONS**

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To each entity named above as Defendant:

You are hereby notified that the plaintiff named above have 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 1000 N. Water Street, Suite 1700, Milwaukee, Wisconsin 53202. 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 26<sup>th</sup> day of June, 2024.

Reinhart Boerner Van Deuren s.c.  
1000 North Water Street  
Milwaukee, WI 53202  
Telephone: 414-298-1000  
Facsimile: 414-298-8097

Mailing Address:  
P.O. Box 2965  
Milwaukee, WI 53201-2965

**Electronically signed by Sara Stellpflug Rapkin**

Don M. Millis  
State Bar ID No. 1015755  
Sara Stellpflug Rapkin  
State Bar ID No. 1076539  
Shawn E. Lovell  
State Bar ID No. 1079801  
Olivia J. Brooks  
State Bar ID No. 1115787  
Attorneys for Plaintiff

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STATE OF WISCONSIN  
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Plaintiff,

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

Defendant.

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**COMPLAINT**

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Plaintiff Wimmer Family Partnership, LLP (“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), for a refund of excessive real estate taxes imposed on Plaintiff by the City for the 2024 tax year, plus statutory interest, with respect to three parcels of real property in the City (the “Properties”).

2. Plaintiff is the owner of the Properties, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Properties 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 Properties are located within the City and are identified in the City's records as follows:

Address	Parcel No.
2211 S. 111th Street	481-0092-000
11027 W. Grant Street	481-0096-001
9102 W. Cleveland Avenue	487-9975-001

### **JURISDICTION AND VENUE**

5. The 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 of property.

9. For 2024, the City's assessor set the assessments of the Properties as follows:

Parcel No.	Assessment
481-0092-000	\$ 449,000
481-0096-001	\$ 745,000
487-9975-001	\$ 1,823,200

10. Plaintiff appealed the 2024 assessments of the Properties by filing timely objections 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. Plaintiff appeared at the Board of Review and requested a valuation hearing for the Properties. However, the City's Assessor requested that all objections for commercial property with the City be waived, including the Properties. Over Plaintiff's objection, the Board of Review approved the City Assessor's request to waive the hearings for the Properties.

12. By virtue of hearing waivers pursuant to Wis. Stat. § 70.47(8m) the Board of Review sustained the 2024 assessments on the merits without hearings at the values listed in Paragraph 9. True and correct copies of the 2024 Notices of Decision of Board of Review (BOR) Hearings are attached hereto as **Exhibit A** and are incorporated herein by reference.

13. Assuming the 2024 mill rate will be essentially the same as the 2023 mill rate, the City will impose taxes on the Properties in the approximate amounts as follows:

<b>Parcel No.</b>	<b>Tax</b>
481-0092-000	\$ 12,721
481-0096-001	\$ 21,108
487-9975-001	\$ 51,656

14. Plaintiff will timely pay the property taxes imposed by the City on the Properties for 2024, or the required installment thereof.

#### **CLAIM FOR RELIEF**

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

#### ***2024 Assessment - Claim for Relief***

16. The fair market value of the Properties as of January 1, 2024 should be no higher than the following:

<b>Parcel No.</b>	<b>FMV</b>
481-0092-000	\$ 274,099
481-0096-001	\$ 353,489
487-9975-001	\$ 1,119,310

17. Assuming an aggregate ratio of 100%, the correct assessments of the Properties for 2024 are no higher than the following:

<b>Parcel No.</b>	<b>Correct Assessment</b>
481-0092-000	\$ 274,099
481-0096-001	\$ 353,489
e 487-9975-001	\$ 1,119,310

18. Based on the 2023 tax rate of \$28.332516 per \$1,000 of assessed value, the correct amount of property taxes on the Properties for 2024 should be no higher than the following:

<b>Parcel No.</b>	<b>Correct Tax</b>
481-0092-000	\$ 7,766
481-0096-001	\$ 10,015
487-9975-001	\$ 31,713

19. The 2024 assessments of the Properties, as set by the City's Assessor, are excessive as they exceed the market value of the Properties. As a result, the property taxes imposed on the Properties for 2024 may be excessive in at least the amount of \$35,991.

20. The 2024 assessments of the Properties, as set by the City's assessor, are also excessive as compared with other commercial property in the City. Upon information and belief, the City will take the position that the assessments of other commercial property in the City are at market value and, if true, then over assessments of the Properties constitutes a violation of Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution. As a result of

the assessments of the Properties, the Properties bear an unreasonably disproportionate share of taxes on an ad valorem basis.

21. Plaintiff is entitled to a refund of 2024 tax in the amount of at least \$35,991, or such greater amount as may be determined to be due to Plaintiff, plus statutory interest and costs.

WHEREFORE, Plaintiff respectfully requests the following relief:

A. A determination that the assessments of the Properties for 2024 should be no higher than the following:

<b>Parcel No.</b>	<b>Correct Assessment</b>
481-0092-000	\$ 274,099
481-0096-001	\$ 353,489
487-9975-001	\$ 1,119,310

B. A determination that the correct taxes on the Properties for 2024 should be no higher than the following:

<b>Parcel No.</b>	<b>Correct Tax</b>
481-0092-000	\$ 7,766
481-0096-001	\$ 10,015
487-9975-001	\$ 31,713

C. Judgment in the amount of \$35,991, 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

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



Dated this 26<sup>th</sup> day of June, 2024.

Reinhart Boerner Van Deuren s.c.  
1000 North Water Street  
Milwaukee, WI 53202  
Telephone: 414-298-1000  
Facsimile: 414-298-8097

Mailing Address:  
P.O. Box 2965  
Milwaukee, WI 53201-2965

51892408

**Electronically signed by Sara Stellpflug Rapkin**

Don M. Millis  
State Bar ID No. 1015755  
Sara Stellpflug Rapkin  
State Bar ID No. 1076539  
Shawn E. Lovell  
State Bar ID No. 1079801  
Olivia J. Brooks  
State Bar ID No. 1115787  
Attorneys for Plaintiff



Clerk's Office  
[clerk@westalliswi.gov](mailto:clerk@westalliswi.gov)

June 13, 2024

Wimmer Family Partnership  
5300 S 108 St-Suite 1  
Hales Corners, WI 53130

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

Dear Wimmer Family Partnership,

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:

**JANUARY 1, 2024 ASSESSED**

<b>PARCEL NUMBER</b>	<b>PROPERTY ADDRESS</b>	<b>VALUE</b>
481-0092-000	2211 S 111 St	\$449,000

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](mailto:clerk@westalliswi.gov).

Respectfully,

A handwritten signature in cursive script that reads "Rebecca Grill".

Rebecca Grill  
City Administrator/Clerk





Clerk's Office  
[clerk@westalliswi.gov](mailto:clerk@westalliswi.gov)

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**JANUARY 1, 2024 ASSESSED**

<b>PARCEL NUMBER</b>	<b>PROPERTY ADDRESS</b>	<b>VALUE</b>
481-0096-001	11027 W Grant St	\$745,000

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).

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Respectfully,

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City Administrator/Clerk



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**JANUARY 1, 2024 ASSESSED**

<b>PARCEL NUMBER</b>	<b>PROPERTY ADDRESS</b>	<b>VALUE</b>
487-9975-001	9102 W Cleveland Ave	\$1,823,200

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