

**STATE OF WISCONSIN                                  CIRCUIT COURT                                  MILWAUKEE**

KEVIN LEITERMANN PROPERTIES, LLC vs. CITY OF WEST ALLIS                                  **Electronic Filing Notice**

Case No. 2024CV006461  
Class Code: Money Judgment

FILED  
08-09-2024  
Anna Maria Hodges  
Clerk of Circuit Court  
2024CV006461  
Honorable Gwen  
Connolly-44  
Branch 44

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

*8-14-24  
11:30 AM  
Gwen*

RECEIVED  
AUG 14 2024  
WEST ALLIS  
CITY ATTORNEY

Case number 2024CV006461 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 fee to register as an electronic party. This fee may be waived if you file a Petition for Waiver of Fees and Costs Affidavit of Indigency (CV-410A) and the court finds you are indigent under §814.29, Wisconsin Statutes.

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: eb3c8b**

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 9, 2024

CITY OF WEST ALLIS  
14 AUG '24 AM 11:37

FILED  
08-09-2024  
Anna Maria Hodges  
Clerk of Circuit Court  
2024CV006461  
Honorable Gwen  
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Branch 44

STATE OF WISCONSIN  
CIRCUIT COURT  
MILWAUKEE COUNTY

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KEVIN LEITERMANN PROPERTIES, LLC,  
W336N5535 Island View Ln.  
Nashotah, Wisconsin 53058,

Plaintiff,

v.

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

CITY OF WEST ALLIS  
7525 W. Greenfield Avenue  
West Allis, Wisconsin 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 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 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 9<sup>th</sup> day of August, 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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CITY OF WEST ALLIS  
7525 W. Greenfield Avenue  
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Defendant.

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**COMPLAINT**

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Plaintiff Kevin Leitermann Properties, LLC (“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 two 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 at 11104 W. Greenfield Avenue and 2345 S. 107<sup>th</sup> Street, within the City, and are identified in the City's records as Tax Parcel Numbers 445-9983-000 and 485-0009-010.

### **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:

<b>Parcel No.</b>	<b>Assessment</b>
445-9983-000	\$ 1,535,700
485-0009-010	\$ 4,067,900

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, but the City's Assessor requested that all objections for commercial property within the City be waived, including the Properties. The Board of Review approved the City Assessor's request to waive the hearing for the Properties.

12. By virtue of a hearing waiver pursuant to Wis. Stat. § 70.47(8m) the Board of Review sustained the 2024 assessments on the merits without a hearing at the values listed in paragraph 9. True and correct copies of the 2024 Notice of Decision of Board of Review (BOR) Hearing 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 tax on the Properties in the approximate amounts as follows:

<b>Parcel No.</b>	<b>Tax</b>
445-9983-000	\$ 43,510
485-0009-010	\$ 115,254

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 are no higher than the following:

<b>Parcel No.</b>	<b>FMV</b>
445-9983-000	\$ 1,012,000
485-0009-010	\$ 3,220,200

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

<b>Parcel No.</b>	<b>Correct Assessment</b>
445-9983-000	\$ 1,012,000
485-0009-010	\$ 3,220,200

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>
445-9983-000	\$ 28,673
485-0009-010	\$ 91,236

19. The 2024 assessments of the Properties, as set by the City's Assessor, are excessive as it exceeds 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 \$38,855.

20. The 2024 assessments of the Properties, as set by the City's assessor, is 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 is at market value and, if true, then an 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 \$38,855, 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>
445-9983-000	\$ 1,012,000
485-0009-010	\$ 3,220,200

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>
445-9983-000	\$ 28,673
485-0009-010	\$ 91,236

C. Judgment in the amount of \$38,855, 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 9<sup>th</sup> day of August, 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

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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

Kevin Leitermann Properties LLC  
PO Box 161  
Nashotah, WI 53058

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

Dear Kevin Leitermann Properties 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:

		<b>JANUARY 1, 2024 ASSESSED</b>
<b>PARCEL NUMBER</b>	<b>PROPERTY ADDRESS</b>	<b>VALUE</b>
445-9983-000	11104 W Greenfield Ave	\$1,535,700

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,

Rebecca Grill  
City Administrator/Clerk





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

June 13, 2024

Kevin Leitermann Properties LLC  
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PARCEL NUMBER	PROPERTY ADDRESS	JANUARY 1, 2024 ASSESSED
		VALUE
485-0009-010	2345 S 107 St	\$4,067,900

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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