

STATE OF WISCONSIN

CIRCUIT COURT

MILWAUKEE

70th Street Hotel Associates, LLC vs. City of West Allis

**Electronic Filing
Notice**

Case No. 2024CV006334
Class Code: Money Judgment

FILED
08-06-2024
Anna Maria Hodges
Clerk of Circuit Court
2024CV006334
Honorable Brittany C.
Grayson-16
Branch 16

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

8-12-24
11:10 PM
[Handwritten signature]

Case number 2024CV006334 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: bf71e0

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 6, 2024

CITY OF WEST ALLIS
12 AUG '24 PM 1:19

FILED
08-06-2024
Anna Maria Hodges
Clerk of Circuit Court
2024CV006334
Honorable Brittany C.
Grayson-16

STATE OF WISCONSIN

CIRCUIT COURT

MILWAUKEE COUNTY

70TH STREET HOTEL ASSOCIATES, LLC
801 E. 2ND AVENUE, STE. 200
CORALVILLE, IA 52241,

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

Katie L. Bireley, SBN 1106622

P.O. ADDRESS:

411 E. Wisconsin Avenue, Suite 1000

Milwaukee, Wisconsin 53202

PH: 414-287-1401 (AM)

414-287-1583 (JR)

414-287-1577 (KB)

E-mail: alan.marcuvitz@vonbriesen.com

joseph.rolling@vonbriesen.com

katie.bireley@vonbriesen.com

FILED
08-06-2024
Anna Maria Hodges
Clerk of Circuit Court
2024CV006334
Honorable Brittany C.
Grayson-16

STATE OF WISCONSIN

CIRCUIT COURT

MILWAUKEE COUNTY ^{Branch 16}

70TH STREET HOTEL ASSOCIATES, LLC
801 E. 2ND AVENUE, STE. 200
CORALVILLE, IA 52241,

PLAINTIFF,

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

v.

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

DEFENDANT.

COMPLAINT

Plaintiff, 70th Street Hotel Associates, LLC (“70th Street”) 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. 70th Street Hotel Associates, LLC is a domestic limited liability company, with its principal office at 801 E. 2nd Avenue, Ste. 200, Coralville, IA.

3. 70th Street Hotel Associates, 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 1212 S. 70th Street in the City and identified on the City's records as Parcel 439-9001-000.

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 \$14,250,000.

10. 70th Street 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, notifying 70th Street on June 13, 2024. Attached as **Exhibit A** is a true and correct copy of said Waiver. Such waiver allows 70th Street 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 \$403,738.35 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 \$10,240,000, which was derived from the projected net income generated by the Property and the minimum assessed value per the Development Agreement.

15. As a result, the 2024 assessment of the Property is excessive by at least \$4,010,000.

16. The correct 2024 estimated property tax on the Property is no higher than \$290,124.96.

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 \$113,613.39.

18. 70th Street will be entitled to a refund of the 2024 tax on the Property in the amount of \$113,613.39, or such amount as may be determined to be due to 70th Street, plus statutory interest.

WHEREFORE, 70th Street prays:

A. For a determination that the 2024 assessment of the Property should be \$10,240,000;

B. For judgment in favor of 70th Street and against the City in the amount of \$113,613.39, plus statutory interest;

C. For an award of all litigation costs incurred by 70th Street 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

P.O. ADDRESS:

411 E. Wisconsin Avenue, Suite 1000

Milwaukee, Wisconsin 53202

PH: 414-287-1401 (AM)

414-287-1583 (JR)

414-287-1577 (KB)

E-mail: alan.marcuvitz@vonbriesen.com

joseph.rolling@vonbriesen.com

katie.bireley@vonbriesen.com



Clerk's Office
clerk@westalliswi.gov

June 13, 2024

70th Street Hotel Associates, LLC
Attn: Bruce Kinseth
801 E 2nd Ave
Coralville, IA 52241

370

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

Dear 70th Street Hotel Associates, 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
439-9001-000	1212 S 70 St	14,250,000

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.

Respectfully,

Rebecca Grill
City Administrator/Clerk