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Common Council  
City of West Allis

RE: Summons and Complaint by Home Depot USA alleging excessive assessment – Circuit Court Case 2020CV4822  
– Legistar No. 2020-0763

Dear Council Members:

The above claim was referred to this office in accordance with Section 3.05(8) of the Revised Municipal Code and Policy No. 801. The claim was filed by Home Depot alleging that the City assessor excessively valued tax parcels 520-9965-035 and 520-9965-032 in the year 2020 and 2021. The City Attorney's Office recommends that the council settle the claim pursuant to the terms of the enclosed proposed settlement agreement. Accordingly, the value of parcel 520-9965-035 would be reduced to \$9,303,600 for the years 2020, 2021, and 2022. This would result in a total refund of \$26,260.95 for 2020 and 2021. Taxes for 2022 have not been billed or paid, yet.

Facts: Home Depot filed a timely Board of Review objection to the 2020 tax assessments of its two parcels within the City of West Allis. The Board of Review waived those objections to Circuit Court in June 2020. Home Depot repeated this process for the 2021 tax assessments. Ultimately, both years were incorporated in Circuit Court case 20CV4822.

Claim: Home Depot claimed that the City's tax assessments reflected an above market valuation of the property. Home Depot's conclusion was based on several vacant stores said to be comparable to the Home Depot, which is a fully functioning retail space and is not currently vacant.

Analysis: Home Depot's reliance on largely vacant stores was misplaced. However, during discussion Home Depot agreed with the City Assessor to consider the 2018 sale of Walmart



on Capitol Dr. as the metric by which to judge an appropriate valuation of Home Depot's property. That property was a fully operational Walmart both before and after the sale making it much more like the Home Depot property as opposed to the vacant properties.

In considering the Walmart comparable sale, Home Depot felt that some of the adjustments made by the City Assessor did not completely capture the differences that exist between the Walmart property and Home Depot. When such adjustments are made, they are subjective and informed by the expert appraiser's own experience. Ultimately the City Assessor believes that the adjustments applied to reach the proposed settlement with Home Depot are within the range of what a reasonable expert would apply. Therefore, it is our office's position that it makes more sense to proceed with this settlement rather than continue litigation where the adjustments and final valuation could fall short of reasonable when the valuation is determined by a judge, who is not an expert appraiser.

Therefore, based on the above analysis, the City Attorney's Office recommends that the Council approve resolution of this claims per the terms of the settlement agreement, resulting in a refund of \$26,260.95 to Home Depot.

Respectfully submitted,

A handwritten signature in blue ink that reads "Rebecca Monti".

Rebecca Monti

Principal Assistant City Attorney