

# 22.



# City of West Allis Matter Summary

7525 W. Greenfield Ave.  
West Allis, WI 53214

File Number	Title	Status
2008-0061	Claim	Claim Report
Reinhart, Boerner, Van Deuren, S.C. communication on behalf of Walgreen Co regarding alleged excessive assessment of properties for 2007 at 2677 S. 108 St., 8333 W. Greenfield Ave., and 10725 W. Greenfield Ave.		
Introduced: 2/5/2008		Controlling Body: Administration & Finance Committee

### COMMITTEE RECOMMENDATION

*POF*

ACTION DATE:	MOVER	SECONDER		AYE	NO	PRESENT	EXCUSED
DEC 02 2008			Barczak				
			Czaplewski				
			Kopplin	✓			
			Lajsic	✓			
		✓	Narlock				✓
			Reinke	✓			
			Roadt				
	✓		Sengstock	✓			
			Vitale				
			Weigel				
			TOTAL	4	-		1

### SIGNATURE OF COMMITTEE MEMBER

*Kat Kozgal*  
 Chair Vice-Chair Member

### PLACE ON FILE

### COMMON COUNCIL ACTION

ACTION DATE:	MOVER	SECONDER		AYE	NO	PRESENT	EXCUSED
DEC 02 2008			Barczak	✓			
	✓		Czaplewski	✓			
			Kopplin	✓			
			Lajsic	✓			
			Narlock				✓
		✓	Reinke	✓			
			Roadt	✓			
			Sengstock	✓			
			Vitale	✓			
			Weigel	✓			
			TOTAL	9	-		1



OFFICE OF THE CITY ATTORNEY

Scott E. Post  
City Attorney

Sheryl L. Kuhary  
Jeffrey J. Warchol  
Jenna R. Merten  
Assistant City Attorneys

November 19, 2008

Common Council  
City of West Allis

RE: City Attorney's Report of Claims/Lawsuits

Dear Council Members:

The enclosed claims have been referred to this office in accordance with Section 3.05 (8) of the Revised Municipal Code. This office has examined the facts of the claims/lawsuits and the applicable law. Our Opinion regarding liability is as follows:

**It is the recommendation of this office that the following claims/lawsuits be placed on file:**

**Reinhart, Boerner, Van Deuren, S.C. on behalf of Walgreen Co. located at 2677 S. 108 St., 8333 W. Greenfield Ave. and 10725 W. Greenfield Ave. (Various Amounts)**

These are claims for excessive assessment of Walgreen's property taxes for the years of 2006 and 2007 at 2677 South 108<sup>th</sup> Street, 8333 West Greenfield Avenue and 10725 West Greenfield Avenue, West Allis, WI. The claimant was asking for refunds on the assessments.

The City of West Allis has come to an agreement (settlement) with Walgreen in terms of an assessment adjustment for 2008. A State Supreme Court Decision, *Walgreens v. the City of Madison*, precipitated the settlement. The court ruled in Walgreen's favor and determined how the Walgreen stores must be valued for assessment purposes. The City, as a result of this decision, entered a settlement negotiation process that adjusted the assessments for 2006, 2007 and 2008. The adjustments were addressed by lowering the 2008 assessment and, by court order, the City re-opened the 2008 Board of Review and adopted the negotiated value for the 2008 assessment roll. Due to the settlement process, the City does not have to make any refunds on assessments and do not have to address interest or penalty issues.

Based upon the above, these claims should be placed on file.

Respectfully submitted,

Scott E. Post  
City Attorney

SEP:da



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NOV 18 2008  
WEST ALLIS  
CITY ATTORNEY



**CITY ASSESSOR**  
414/302-8230  
414/302-8238 (Fax)  
City Hall  
7525 West Greenfield Avenue  
West Allis, Wisconsin 53214  
[www.ci.west-allis.wi.us](http://www.ci.west-allis.wi.us)

November 12, 2008

Common Council  
City of West Allis

RE: Walgreen Assessment Settlement

The City of West Allis has come to an agreement (settlement) with Walgreens, in terms of an assessment adjustment for 2008. This settlement was precipitated by a State Supreme Court decision, in the case of Walgreens vs. The City of Madison. The Court ruled in Walgreens favor, and thus determined how the Walgreen stores must be valued for assessment purposes. The City, as a result of this decision, entered a settlement negotiation process that effectively adjusted the assessments for 2006, 2007, and 2008. All of these adjustments were addressed by lowering the 2008 assessment. By Court order we reopened the 2008 Board of Review and adopted the negotiated value for the 2008 assessment roll. The City, due to the settlement process, does not have to make any refunds on assessments, and we do not have to address interest or penalty issues.

Sincerely,

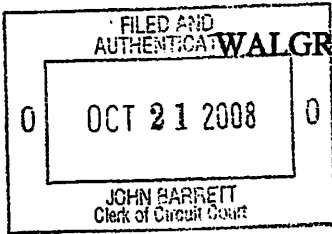
Charles F. Ruud  
City Assessor

**COPY**

STATE OF WISCONSIN      CIRCUIT COURT      MILWAUKEE COUNTY  
CIVIL DIVISION, BRANCH 14      CIVIL DIVISION

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**WALGREEN CO.,**

Plaintiff,

JOHN BARRETT  
Clerk of Circuit Court

v.

Case No. 07 CV 8541

Case Code: 30301 Money Judgment

**CITY OF WEST ALLIS,**

Defendant.

**STIPULATION AND ORDER FOR DISMISSAL**

IT IS STIPULATED by the parties, through their respective counsel, as follows:

1. The City of West Allis's (the "City's") assessments of the properties identified as Tax Key Nos. 451-0641-001, 484-9986-005, and 49-9983-001 (the "Properties") for the tax years 2006 and 2007 shall remain unchanged at \$4,400,000.

2. The City's assessments of the Properties for the tax year 2008 shall be changed from \$4,400,000 to \$400,000 for each Property.

3. The City's assessments of the Properties for the tax years 2009 and 2010 shall not exceed \$2,000,000 for each Property.

4. This action shall be dismissed with prejudice and without costs and fees to any party.

5. This Court shall retain jurisdiction and competency over this matter.

Any party may reopen this matter by motion to this Court in the event of a

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WEST ALLIS  
CITY ATTORNEY

violation or alleged violation of this Stipulation or of the Settlement Agreement, a true and correct copy of which is attached hereto as Exhibit A.

6. The West Allis Board of Review is ordered to reconvene to consider the stipulation of the parties in this matter and to take such action on this matter as the Board determines.

IT IS FURTHER STIPULATED that an Order to this effect may be entered without further notice to either party.

Dated: October 1<sup>st</sup>, 2008

**WALGREEN CO.**

BY: Reinhart Boerner Van Deuren s.c.  
22 East Mifflin Street  
Madison, WI 53703




Don M. Millis  
State Bar ID No. 1015755  
dmillis@reinhartlaw.com  
Jessica L. Hutson  
State Bar ID No. 1061368  
jhutson@reinhartlaw.com

Dated: October 9, 2008

**CITY OF WEST ALLIS**

BY: City of West Allis Attorney's Office  
City Hall, Room 232  
7525 W. Greenfield Ave  
West Allis, WI 53214



Scott E. Post  
State Bar ID No. 1016450



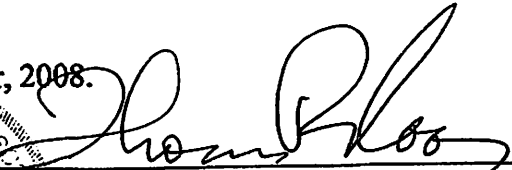
**ORDER**

Upon the attached Stipulation of the parties,

IT IS ORDERED that this action is dismissed without prejudice and without costs to any party. It is further ordered that this Court shall retain jurisdiction and competency over this action as specified in the attached Stipulation.

Dated this 24 day of October, 2008.



  
The Honorable Thomas R. Cooper  
Milwaukee County Circuit Court, Branch 28

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CITY OF WEST ALLIS  
CLERK/TREASURER

1/25/08

(176)

reinhardt.com



Jessica L. Hutson  
Direct Dial: 608-229-2219  
jhutson@reinhardt.com

### CLAIM FOR EXCESSIVE ASSESSMENTS

DELIVERED BY MESSENGER

Paul Ziehler, Clerk  
City of West Allis  
City Hall, Room 108-110  
7525 W. Greenfield Ave  
West Allis, WI 53214

Dear Mr. Ziehler:

Re: Tax Parcels No. 484-9986-005, 451-0641-001 and 449-9983-001

Now comes Claimant, Walgreen Co., tenant on parcels 484-9986-005, 451-0641-001 and 449-9983-001 (the "Properties") in West Allis, Wisconsin, by Claimant's attorneys Reinhardt Boerner Van Deuren s.c., and files this Claim for Excessive Assessments against the City of West Allis (the "City"), pursuant to Wis. Stat. §74.37.

1. Claimant is tenant on the Properties located at 2677 South 108th Street, 8333 West Greenfield Avenue, and 10725 West Greenfield Avenue, West Allis, Wisconsin, is responsible for taxes on the Properties, and is authorized to bring this claim in its own name.

2. For 2007, property in the City was assessed at 94.97% of its fair market value as of January 1, 2007, and was taxed at \$23.5703 per \$1,000 of the assessed value.

P.O. Box 2018, Madison, WI 53701-2018 • 22 East Mifflin Street, Madison, WI 53701  
Telephone: 608-229-2200 • Facsimile: 608-229-2100 • Toll Free: 800-728-6239

Milwaukee, WI • Telephone: 414-298-1000 • Toll Free: 800-553-6215  
Waukesha, WI • Telephone: 262-951-4500 • Toll Free: 800-928-5529  
Rockford, IL • Telephone: 815-484-1900 • Toll Free: 800-840-5420

cc: ATty  
Assessor

3. The 2007 assessments of the Properties were set by the City Assessor's office as follows:

2677 South 108th Street: \$4,400,000

8333 West Greenfield Avenue: \$4,400,000

10725 West Greenfield Avenue: \$ 4,400,000

4. Claimant made timely appeals to the Board of Review, which sustained the assessments at \$4,400,000 for each of the Properties.

5. Based on the assessments, the City imposed a tax on the Properties as follows:

2677 South 108th Street: \$103,759.32

8333 West Greenfield Avenue: \$103,759.32

10725 West Greenfield Avenue: \$ 103,759.32

6. The fair market value of the Properties for 2007 is no higher than \$2,600,000 for each of the Properties.

7. In addition, the Properties were not assessed uniformly in compliance with Article VIII, Section 1 of the Wisconsin Constitution.

8. Based on the assessment ratio set forth in paragraph 2, the correct assessments of the Properties for 2007 should be no higher than the following:

2677 South 108th Street: \$2,469,220

8333 West Greenfield Avenue: \$2,469,220

10725 West Greenfield Avenue: \$ 2,469,220



Paul Ziehler, Clerk  
Page 3

9. Based on those assessments, the correct tax on the Properties for 2007 should be no higher than the following:

2677 South 108th Street: \$58,200.26

8333 West Greenfield Avenue: \$58,200.26

10725 West Greenfield Avenue: \$58,200.26

10. The amount of this claim is \$136,677.18, plus interest thereon.

Dated at Madison, Wisconsin, this 23<sup>rd</sup> day of January, 2008.

Yours very truly,



Jessica L. Hutson

MADISON\192816JH:MEG

cc Walgreen Co.



CITY CLERK/TREASURER'S OFFICE  
414/302-8200 or 414/302-8207 (Fax)  
[www.ci.west-allis.wi.us](http://www.ci.west-allis.wi.us)  
Paul M. Ziehler  
City Admin. Officer, Clerk/Treasurer  
Monica Schultz  
Assistant City Clerk  
Rosemary West  
Treasurer's Office Supervisor

January 28, 2008

Reinhart, Boerner, Van Deuren, S.C.  
Jessica L. Hutson  
22 East Mifflin Street  
PO Box 2018  
Madison, WI 53701-2018

Dear Ms. Hutson:

This letter acknowledges receipt of your communication regarding alleged excessive assessment of properties for 2007 at 2677 S. 108 St., 8333 W. Greenfield Ave., and 10725 W. Greenfield Ave.

The original document will be submitted to the Common Council at its meeting of February 5, 2008.

It is not anticipated that a decision regarding this matter will be made on this date. Generally, all communications are directed to the City Attorney's office for investigation. Common Council action regarding your communication will not be taken until the City Attorney's investigation is completed. Any questions you may have regarding this matter should be directed to their attention.

Sincerely,

A handwritten signature in cursive script that reads "Monica Schultz".

Monica Schultz  
Assistant City Clerk

/amn

cc: City Attorney  
City Assessor



OFFICE OF THE CITY ATTORNEY

Scott E. Post  
City Attorney

Sheryl L. Kuhary  
Jeffrey J. Warchol  
Jenna R. Merten  
Assistant City Attorneys

November 19, 2008

Common Council  
City of West Allis

RE: City Attorney's Report of Claims/Lawsuits

Dear Council Members:

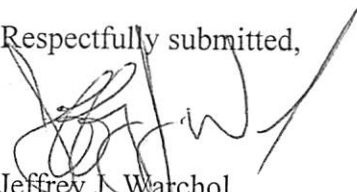
The enclosed claims/lawsuits have been referred to this office in accordance with Section 3.05 (8) of the Revised Municipal Code. This office has examined the facts of each claim/lawsuit and the applicable law. Our Opinion regarding liability is attached to each claim/lawsuit.

The following claims/lawsuits have been placed on file:

*Samantha R. Jeske, et al. v. Liberty Mutual Fire, et al.*

Reinhart, Boerner, Van Deuren, S.C. on Behalf of Walgreen Co. for locations at  
2677 S. 108 St., 8333 W. Greenfield Ave. and 10725 W. Greenfield Ave.

Respectfully submitted,

  
Jeffrey J. Warchol  
Assistant City Attorney

JJW:da  
Enclosures

cc: Thomas E. Mann, CVMIC