

**SERVICE AND PROCESSING OF CLAIMS**

Plaintiff or Claimant: Wilde Family Limited Partnership

2019cv006923

Date: 10/11/19

In-person

Process Server

Claimant

Other \_\_\_\_\_

By mail

By email

By fax

Received by: S. Brant Jr

- Hand deliver to: Ann Marie  or Janel
- Forwarded to Attorney's Office by Ann Marie or Janel
- Response from Attorney's Office
- Common Council Agenda: Yes  No



FILED  
09-09-2019  
John Barrett  
Clerk of Circuit Court  
2019CV006923  
Honorable Mary Triggiano-  
13  
Branch 13

STATE OF WISCONSIN CIRCUIT COURT MILWAUKEE COUNTY

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WILDE FAMILY LIMITED PARTNERSHIP,  
A Domestic Limited Partnership,  
1710A Highway 164  
Waukesha, WI 53186,

Plaintiff,

vs.

Case No.:  
Case Code No.: 30607

CITY OF WEST ALLIS,  
A Municipal Corporation,  
7525 West Greenfield Avenue,  
West Allis, WI 53214,

Defendant.

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SUMMONS

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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, Milwaukee County Clerk of Circuit Courts, 901 N. 9<sup>th</sup> Street, Room 104, Milwaukee, Wisconsin 53233, and to Rogahn Jones LLC, Plaintiff's attorney, whose address is Rogahn Jones LLC, N16 W23233 Stone Ridge Drive, Suite 270, Waukesha, Wisconsin, 53188. 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 this 9<sup>th</sup> day of September 2019.

ROGAHN JONES LLC  
Attorneys for Wilde Family Limited Partnership  
Electronically Signed by Terry J. Booth

*/s/ Terry Booth*

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Terry J. Booth  
State Bar No. 1014691

Rogahn Jones LLC  
N16W23233 Stone Ridge Dr., Suite 270  
Waukesha, WI 53188  
Telephone: 262.347.4558  
tbooth@rogahnjones.com

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COMPLAINT FOR CERTIORARI REVIEW

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Wilde Family Limited Partnership (hereinafter Wilde), by its attorneys, Rogahn Jones LLC, as its certiorari complaint against the City of West Allis (hereinafter City) alleges as follows:

1. This action is brought pursuant to Wis. Stat. §70.47(8m) and Wis. Stat. §74.37(3)(d) against the City for certiorari review and correction of its Board of Review (hereinafter BOR) disallowance of Wilde's claims of excessive assessment under Wis. Stat. §70.47(8m) and Wis. Stat. §74.37(3)(d), for a correction of the assessor's assessment and for a refund of excessive real estate taxes imposed on Wilde by the City for the year 2019, plus statutory interest, with respect to a parcel of real property in the City (hereinafter the Property).

2. Wilde is the owner of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property 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 West Greenfield Avenue, in the City.

4. The Property is located at 3225 S. 108<sup>th</sup> Street within the City, and is identified in the City records as Tax Parcel No. 523-9946-009.

5. This 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).

7. The aggregate ratio of property assessed in the City as of January 1, 2019, has not been determined as of the date of filing.

8. For 2018, property in the City was assessed at 97.21% of its fair market value as of January 1, 2018.

9. For 2018, property tax was imposed on property in the City at the rate of \$27.48 per \$1,000 of the assessed value for property.

10. For 2019, the City's assessor set the assessment of the Property at \$9,286,300.00.

11. Wilde appealed the 2019 assessment of the Property by filing a timely objection with the BOR pursuant to Wis. Stat. §70.47 and otherwise complying with all of the requirements of Wis. Stat. §70.47, except 70.47(13).

12. The BOR waived the hearing of Wilde's objection pursuant to Wis. Stat. §70.47(8m). A true and correct copy of the waiver of hearing for the Property is attached hereto.

13. The effect of the BOR's waiver is the disallowance of Wilde's claim of excessive assessment, and maintenance of the 2019 assessment of the Property, without a hearing, at \$9,286,300.00.

14. Assuming the 2019 mill rate will be essentially the same as the 2018 mill rate, the City will impose tax on the Property in the amount of \$255,187.52.

15. The BOR's disallowance of Wilde's claim of excessive assessment entitles Wilde to appeal that disallowance to the circuit court through this action for certiorari review pursuant to Wis. Stat. §70.47(13) and Wis. Stat. §74.37(3)(d).

16. The fair market value of the Property as of January 1, 2019, was no higher than \$5,955,000.00.

17. Assuming an aggregate assessment ratio of 97.21%, the correct assessment of the Property for 2019 is no higher than \$5,788,855.50.

18. Assuming a tax rate of \$27.48 per \$1,000.00 of assessed value, the correct amount of property tax on the Property for 2019 should be no higher than \$159,077.75.

19. The 2019 assessment of the Property, as set by the BOR was excessive and, upon information and belief, violated Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution. As a result, the property assessment of the Property for 2019 was excessive in at least the amount of \$3,497,444.50, and the tax imposed on the Property for 2019 was excessive in at least the amount of \$96,109.77.

20. Wilde is entitled to a correction of the assessment of the Property for 2019 to \$5,788,855.50.

21. Wilde is entitled to a refund of 2019 tax in the amount of \$96,109.77, or such greater amount as may be determined to be due to Wilde, plus statutory interest.

WHEREFORE, Wilde requests the following relief:

1. A determination and declaration that the assessment of the Property for 2019 should be no higher than \$5,788,855.50.
2. A determination that the correct tax on the Property for 2019 should be no higher than \$159,077.75.
3. Judgment in the amount of \$96,109.77, on the Property for 2019 or such greater amount as may be determined due to Wilde, plus statutory interest.
4. An award of all litigation costs incurred by Wilde in this action, including the reasonable fees of its attorneys.
5. Such other and further relief as may be appropriate.

Dated this 9<sup>th</sup> day of September 2019.

ROGAHN JONES LLC  
Attorneys for Wilde Family Limited Partnership  
Signed Electronically by Terry J. Booth

*/s/ Terry Booth*

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Terry J. Booth  
State Bar No. 1014691

Rogahn Jones LLC  
N16W23233 Stone Ridge Dr., Suite 270  
Waukesha, WI 53188  
Telephone: 262.347.4558  
tbooth@rogahnjones.com



### Request for Waiver of Board of Review (BOR) Hearing

Section 70.47 (8m), Wis. Stats., states, "The board may, at the request of the taxpayer or assessor, or at its own discretion, waive the hearing on an objection under sub. (8) or, in a 1<sup>st</sup> class city, under sub. (16) and allow the taxpayer to have the taxpayer's assessment reviewed under sub. (13). For purposes of this subsection, the board shall submit the notice of decision under sub. (12) using the amount of the taxpayer's assessment as the finalized amount. For purposes of this subsection, if the board waives the hearing, the waiver disallows the taxpayer's claim on excessive assessment under sec. 74.37(3) and notwithstanding the time period under sec. 74.37(3)(d), the taxpayer has 60 days from the notice of hearing waiver in which to commence an action under sec. 74.37(3)(d)."

**NOTE: The legal requirements of the Notice of Intent to Appear must be satisfied and the Objection Form must be completed and submitted as required by law prior to the Request for Waiver of Board of Review Hearing being submitted.**

**NOTE: Request for Waiver must be presented prior to the commencement of the hearing.**

Municipality City of West Allis	County Milwaukee
Requestor's name Harold L. Wilde & Wilde Family Limited Partnership	Agent name (if applicable) * Chad Zeznanski - Wipfli LLP
Requestor's mailing address 1603 Moreland Blvd Waukesha, WI 53186	Agent's mailing address 10000 Innovation Dr., Suite 250 Milwaukee, WI 53226
Requestor's telephone number ( ) - <input type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone	Agent's telephone number ( 262 ) 225 - 1784 <input type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone
Requestor's email address	Agent's email address czeznanski@wipfli.com

Property address 3225 S. 108th St.	
Legal description or parcel number 523-9946-009	
Taxpayer's assessment as established by assessor - Value as determined due to waiving of BOR hearing \$ 9,286,300	
Property owner's opinion of value \$ 5,955,000	
Basis for request	
Date Notice of Intent to Appear at BOR was given - -	Date Objection Form was completed and submitted 7 - 2 - 2019

All parties to the hearing understand that in granting of this waiver there can be no appeal to the Department of Revenue under sec. 70.85, Wis. Stats. An action under sec. 70.47(13), Wis. Stats., must be commenced within 90 days of the receipt of the notice of the waiving of the hearing. An action under sec. 74.37(3)(d), Wis. Stats., must be commenced with 60 days of the receipt of the notice of the waiving of the hearing.

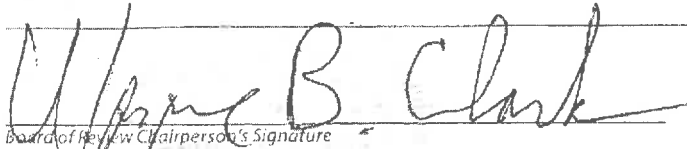
Requestor's / Agent's Signature

**\*If agent, attach signed Agent Authorization Form, PA-105**

**Decision**

Approved  Denied

Reason See attached

  
Board of Review Chairperson's Signature

7-11-19  
Date

Taxpayer advised 7-18-19  
Date