

STATE OF WISCONSIN**CIRCUIT COURT****MILWAUKEE**

Lincoln Hospitality Group, LLC vs. City of West Allis

**Electronic Filing
Notice**

Case No. 2024CV005821

Class Code: Money Judgment

FILED**07-19-2024****Anna Maria Hodges****Clerk of Circuit Court****2024CV005821****Honorable William****Sosnay-08****Branch 08**

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

Case number 2024CV005821 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.

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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.

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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: July 19, 2024

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07-19-2024
Anna Maria Hodges
Clerk of Circuit Court
2024CV005821
Honorable William
Sosnay-08
Branch 08

STATE OF WISCONSIN CIRCUIT COURT MILWAUKEE COUNTY

LINCOLN HOSPITALITY GROUP, LLC
504 West Juneau Avenue,
Milwaukee, Wisconsin 53203,

Plaintiff,

v.

Case No. 24-CV-
Case Code: 30301

CITY OF WEST ALLIS
7525 West 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 above named 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. The answer must be sent or delivered to the court, whose address is Milwaukee County Courthouse, 901 North 9th Street, Room 104, Milwaukee, Wisconsin 53233, and to Mallery s.c., Plaintiff’s attorneys, whose address is 731 N. Jackson St., Suite 900, 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 this July 19, 2024.

MALLERY, S.C.

Electronically signed by Christopher L. Strohbahn

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LINCOLN HOSPITALITY GROUP, LLC
504 West Juneau Avenue,
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Plaintiff,

v.

Case No. 24-CV-
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CITY OF WEST ALLIS
7525 West Greenfield Avenue
West Allis, Wisconsin 53214,

Defendant.

COMPLAINT

Plaintiff, Lincoln Hospitality Group, LLC (“Lincoln Hospitality”), by its attorneys Mallery s.c., for its complaint against 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 declaration by this Court that the 2024 value with respect to the parcel of real property in the City known as parcel 4859996020 (“the Property”), is no more than \$8,885,000 and, if necessary, for a refund of the excessive real estate taxes due to be imposed on Lincoln Hospitality by the City for the Property in 2024, plus statutory interest.

2. Lincoln Hospitality is a Domestic Limited Liability Company duly licensed to conduct business in the State of Wisconsin. Lincoln Hospitality is located at 504 West Juneau Avenue, Milwaukee, Wisconsin 53203. Lincoln Hospitality is the owner of the Property and is responsible for the payment of property taxes, as well as for the prosecution of property tax disputes involving the Property.

3. The City is a body politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 7525 West Greenfield Avenue, West Allis, Wisconsin 53214.

4. The Property is located at 10111 West Lincoln Avenue within the City.

Background Facts

5. The 2024 value of the Property was set by the City Assessor's office at \$11,697,300.

6. Lincoln Hospitality timely filed an objection to the 2024 assessment of the Property with the City's Board of Review ("BOR") pursuant to Wis. Stat. §70.47. The Board granted a Waiver of Board of Review Hearing ("Waiver") in accordance with the provisions of Wis. Stat. §70.37(3). A copy of the Waiver is attached as Exhibit A.

7. Lincoln Hospitality timely brings this action and seeks review of the assessment as set forth below.

First Claim for Relief – Excessive Tax Assessment

8. The allegations of paragraphs 1-7 are incorporated as if fully re-alleged herein.

9. The value of the Property as of January 1, 2024, was no higher than \$8,885,000.

10. The 2024 assessment of the Property was excessive. As a result, the tax imposed on the Property for 2024 was excessive.

11. Lincoln Hospitality is entitled to a refund of 2024 taxes paid as may be determined to be due to Lincoln Hospitality, plus statutory interest.

Second Claim for Relief – Non-Uniform Tax Assessment

12. The allegations of paragraphs 1-11 are incorporated as if fully re-alleged herein.

13. The value of the Property as of January 1, 2024, was no higher than \$8,885,000.

14. Upon information and belief, the 2024 assessment was not uniform with the assessment of other properties in the City and State and therefore, violates the Uniformity Clause of the Wisconsin Constitution.

15. Lincoln Hospitality is entitled to a refund of 2024 taxes paid as may be determined to be due to Lincoln Hospitality, plus statutory interest.

Third Claim for Relief – Declaratory Judgment

16. The allegations of paragraphs 1-15 are incorporated as if fully re-alleged herein.

17. As alleged above, the City's BOR delegated its authority to determine the 2024 value of the Property to this Court for its determination.

18. An actual and justiciable controversy exists as to Lincoln Hospitality's right to a reduction in the 2024 value of the Property as set forth in Wis. Stat. §70.47.

19. Lincoln Hospitality seeks a declaratory judgment construing Wis. Stat. §70.47 to mandate a reduction in the 2024 value of the Property from \$11,697,300 to \$8,885,000, in accordance with Wisconsin statutory and case law as well as generally accepted appraisal principles.

20. If the Court rules that a hearing is mandated, Lincoln Hospitality seeks an order scheduling an evidentiary hearing from which this Court may make an administrative determination of the value of the Property.

WHEREFORE, Plaintiff Lincoln Hospitality seeks the following relief:

A. A determination that the value of the Property as of January 1, 2024, was no higher than \$8,885,000.

B. A determination that Lincoln Hospitality is entitled to a refund of all taxes paid on the portion of the tax assessment that was excessive.

C. An award of all litigation costs incurred by Lincoln Hospitality in this action, including the reasonable fees of its attorneys; and

D. Any such other and further relief as the Court deems appropriate and just.

Dated July 19, 2024.

MALLERY, S.C.

Electronically signed by Christopher L. Strohbehn

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Milwaukee, Wisconsin 53202

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Clerk's Office
clerk@westalliswi.gov

June 13, 2024

Lincoln Hospitality Group, LLC
833 E Michigan St Ste 1000
Milwaukee, WI 53202

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

Dear Lincoln Hospitality Group, 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:

JANUARY 1, 2024 ASSESSED

PARCEL NUMBER	PROPERTY ADDRESS	VALUE
485-9996-020	10111 W Lincoln Ave	\$11,697,300

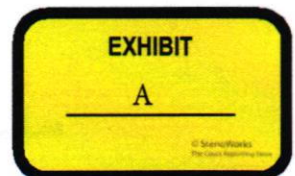
As a result, a hearing will not be scheduled before the BOR for your objections. By operation of law and pursuant to Wis. Stat. § 70.47(8m), the assessed values remain as identified above. The taxpayer has 60 days from the notice of hearing waiver in which to commence an action under §70.47(8m).

If you have any further questions, please send an email to clerk@westalliswi.gov.

Respectfully,

Rebecca Grill
City Administrator/Clerk

NOTICE OF DECISION
8-11-2024
RECEIVED
CITY OF WEST ALLIS



THIS DOCUMENT WAS LEGALLY SERVED ON

8 / 7 / 24 AT 11 : 50 AM / PM

BY: Sara Conrad

CREAMCITY
PROCESS
CREAMCITYPROCESS.COM

Failure to make this endorsement does not invalidate service per Wisconsin §801.10(2)