

SERVICE AND PROCESSING OF CLAIMS

Plaintiff or Claimant: Wilde Family Limited Partnership
2019 CV 006925

Date: 10-11-19

In-person

Process Server

Claimant

Other _____

By mail

By email

By fax

Received by: S Brady 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

STATE OF WISCONSIN CIRCUIT COURT MILWAUKEE COUNTY

Wilde Family Limited Partnership vs. City of West Allis

Electronic Filing Notice

Case No. 2019CV006925
Class Code: Administrative Agency Review

FILED
09-09-2019
John Barrett
Clerk of Circuit Court
2019CV006925
Honorable William S.
Pocan-26
Branch 26

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

PROCESS SERVER

Handwritten signature and initials over a form with checkboxes for PERSONAL, SUBSTITUTED, POSTED, CORPORATE.

Case number 2019CV006925 was electronically filed with/converted by the Milwaukee County Clerk of 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 \$ 20.00 fee to register as an electronic party.

If you are not represented by an attorney and would like to register as 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: 866128

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 414-278-4120.

Milwaukee County Circuit Court
Date: September 9, 2019

FILED
09-09-2019
John Barrett
Clerk of Circuit Court
2019CV006925
Honorable William S.
Pocan-26
Branch 26

STATE OF WISCONSIN CIRCUIT COURT MILWAUKEE COUNTY

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.

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, Milwaukee County Clerk of Circuit Courts, 901 N. 9th 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 9th day of September 2019.

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

/s/ Terry Booth

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

STATE OF WISCONSIN CIRCUIT COURT MILWAUKEE COUNTY

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.

COMPLAINT FOR CERTIORARI REVIEW

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 3185 S. 108th Street within the City, and is identified in the City records as Tax Parcel No. 523-9992-004.

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 \$650,500.00.

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 \$650,500.00.

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 \$17,875.74.

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 \$490,000.00.

17. Assuming an aggregate assessment ratio of 97.21%, the correct assessment of the Property for 2019 is no higher than \$476,329.00.

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 \$13,089.52.

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 \$174,171.00, and the tax imposed on the Property for 2019 was excessive in at least the amount of \$4,786.22.

20. Wilde is entitled to a correction of the assessment of the Property for 2019 to \$476,329.00.

21. Wilde is entitled to a refund of 2019 tax in the amount of \$4,786.22, 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 \$476,329.00.
2. A determination that the correct tax on the Property for 2019 should be no higher than \$13,089.52.
3. Judgment in the amount of \$4,786.22, 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 9th day of September 2019.

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

/s/ Terry Booth

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 of an objection under sub. (8) or, in a 1st 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.

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|--|---|
| Municipality City of West Allis | County Milwaukee |
| Requestor's name Wilde Family Limited Partnership | Agent name (if applicable) * Chad Zeznanski - Wipfli LLP |
| Requestor's mailing address 1710A Highway 164 Waukesha, WI 53186 | Agent's mailing address 1000C 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 3185 S. 108th St. | |
| Legal description or parcel number 523-9992-004 | |
| Taxpayer's assessment as established by assessor - Value as determined due to waiving of BOR hearing \$ 650,500 | |
| Property owner's opinion of value \$ 490,000 | |
| 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.

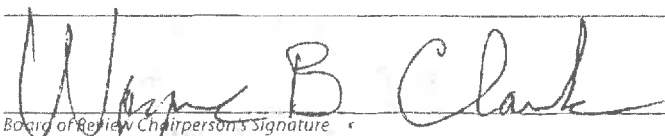
Requestor's / Agent's Signature

* 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