

SERVICE AND PROCESSING OF CLAIMS

Plaintiff or Claimant: Hillside Properties LLC vs City of WA
2019 CV 007109

Date: 10/9/19

In-person

Process Server

Claimant

Other _____

By mail

By email

By fax

Received by: Jomansie

➤ 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
09-16-2019
John Barrett
Clerk of Circuit Court
2019CV007109
Honorable Jeffrey A.
Conen-30
Branch 30

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

HILLSIDE PROPERTIES, LLC vs. CITY OF WEST ALLIS

**Electronic Filing
Notice**

Case No. 2019CV007109
Class Code: Money Judgment

RECEIVED

CITY OF WEST ALLIS
7525 WEST GREENFIELD AVENUE
MILWAUKEE WI 53214

OCT - 9 2019
CITY OF WEST ALLIS
CITY CLERK

Case number 2019CV007109 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: 1cd2f0

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 16, 2019

FILED
09-16-2019
John Barrett
Clerk of Circuit Court
2019CV007109
Honorable Jeffrey A.
Conen-30
Branch 30

STATE OF WISCONSIN
CIRCUIT COURT
MILWAUKEE COUNTY

HILLSIDE PROPERTIES, LLC,
10211 West Greenfield Avenue
West Allis, WI 53214

Plaintiff,

v.

Case No. _____
Money Judgment - 30301

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

Defendant.

SUMMONS

STATE OF WISCONSIN:

To each entity named above as Defendant:

You are hereby notified that the plaintiff named above have filed a lawsuit or other legal action against you. The Complaint, which is attached, states the nature and basis of the legal action.

Within 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 or electronically filed with the Court, whose address is 901 North 9th Street, Room 104, Milwaukee, Wisconsin 53233, and to plaintiff's attorneys, Reinhart Boerner Van Deuren s.c., whose address is 1000 North Water Street, Suite 1700, Milwaukee, Wisconsin 53202. You may have an attorney help or represent you.

If you do not provide a proper answer within 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 16th day of September, 2019.

Reinhart Boerner Van Deuren s.c.
1000 N. Water Street, Suite 1700
Milwaukee, WI 53202
Telephone: 414-298-1000
Facsimile: 414-298-8097

Mailing Address:
P.O. Box 2965
Madison, WI 53201-2965

Electronically signed by Sara Stellpflug Rapkin

Sara Stellpflug Rapkin
State Bar ID No. 1076539
Don M. Millis
State Bar ID No. 1015755
Shawn E. Lovell
State Bar ID No. 1079801
Attorneys for Plaintiff

42314760

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STATE OF WISCONSIN
CIRCUIT COURT
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HILLSIDE PROPERTIES, LLC,
10211 West Greenfield Avenue
West Allis, WI 53214

Plaintiff,

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Case No. _____
Money Judgment - 30301

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

Defendant.

COMPLAINT

Plaintiff Hillside Properties, LLC ("Plaintiff"), by its undersigned counsel, Reinhart Boerner Van Deuren s.c., for its Complaint against the 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 refund of excessive real estate taxes imposed on Plaintiff by the City for the year 2019, plus statutory interest, with respect to a parcel of real property in the City (the "Property").
2. Plaintiff is the owner on 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.

2019 Assessment - Claim for Relief

14. The fair market value of the Property as of January 1, 2019 is no higher than \$2,000,000.

15. Assuming an aggregate ratio of 100% of the correct assessment of the Property for 2019 is no higher than \$2,000,000.

16. Assuming a tax rate of \$28.277623 per \$1,000 of assessed value, the correct amount of property taxes on the Property for 2019 is no higher than \$56,555.

17. The 2019 assessment of the Property, as set by the City's Assessor and compared with other commercial properties in the City 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 tax imposed on the Property for 2019 may be excessive in at least the amount of \$18,610.

18. Upon information and belief the City will take the position that the assessment of property in the City is at market values and, if true, then an over assessment of the Property constitutes a Uniformity Clause violation. As a result of the assessment of the Property, the Property bears an unreasonably disproportionate share of taxes on an ad valorem basis.

19. Plaintiff is entitled to a refund of 2019 tax in the amount of at least \$18,610, or such greater amount as may be determined to be due to Plaintiff, plus statutory interest.

WHEREFORE, Plaintiff respectfully requests the following relief:

A. A determination that the assessment of the Property for 2019 should be no higher than \$2,000,000;

B. A determination that the correct taxes on the Property for 2019 should be no higher than \$56,555;

C. Judgment in the amount of \$18,610, or such greater amount as may be determined due to Plaintiff, plus statutory interest;

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

E. Such other and further relief as the Court deems appropriate and just.

Dated this 16th day of September, 2019.

Reinhart Boerner Van Deuren s.c.
1000 N. Water Street, Suite 1700
Milwaukee, WI 53202
Telephone: 414-298-1000
Facsimile: 414-298-8097

Mailing Address:
P.O. Box 2965
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Shawn E. Lovell
State Bar ID No. 1079801
Attorneys for Plaintiff

42307829

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.

| | |
|---|---|
| Municipality City of West Allis | County Milwaukee |
| Requestor's name Jason Williams, City Assessor | Agent name (if applicable) * |
| Requestor's mailing address 7525 W. Greenfield Ave. West Allis, WI 53214 | Agent's mailing address |
| Requestor's telephone number (414) 302 - 8230 <input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone | Agent's telephone number () - <input type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone |
| Requestor's email address assessor@westalliswi.gov | Agent's email address |

| | |
|---|--|
| Property address 10211 W. Greenfield Ave. | |
| Legal description or parcel number 449-9996-005 | |
| Taxpayer's assessment as established by assessor - Value as determined due to waiving of BOR hearing \$ 2,658,100 | |
| Property owner's opinion of value \$ 2,000,000 | |
| Basic for request | |
| Date Notice of Intent to Appear at BOR was given - - | Date Objection Form was completed and submitted 7 - 8 - 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.

Jason Williams, City Assessor
Requestor's / Agent's Signature

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

Decision

Approved Denied

Reason See attached



Wayne B. Ch...
Board Review Chairman's Signature

7-11-19
Date

Taxpayer advised 7-18-19
Date