



City Attorney's Office
attorney@westalliswi.gov
Office: 414.302.8450
Fax: 414.302.8444

Kail Decker
City Attorney
Sheryl L. Kuhary
Deputy City Attorney
Nicholas S. Cerwin
Rebecca Monti

Principal Assistant City Attorneys

February 1, 2022

Common Council
City of West Allis

RE: Summons and Complaint by Wilde Family Limited Partnership alleging excessive 2019 assessment of the property for 3185 S. 108th St. (Case 2019CV006923)
– Legistar No. 2019-0778

Dear Council Members:

The enclosed claim has been referred to this office in accordance with Section 3.05(8) of the Revised Municipal Code and Policy No. 801. Though this matter was referred as a multitude of related claims (2019-0778; 2019-0779; 2019-0777; 2019-0776; 2020-0814; 2020-0815; 2020-0816; 2020-0817), all matters were consolidated into on court case – 19CV6923, which correlates to Legistar claim 2019-0778. This office's recommendation is to resolve the claim on behalf of Wilde pursuant to the terms of the attached settlement agreement.

The recommended settlement agreement reflects a stipulation to a total assessed value for all four of Wilde's City of West Allis Properties at \$10,097,000. In order to effectuate that total, the value of the property located at 3225 S 108th Street, Parcel #523-9946-009, will be adjusted to \$8,540,900, while the other three parcels remain the same. This change is to be reflected for the years 2019, 2020, and 2021. Once made this adjustment will result in a total refund of \$41,041.48 to Wilde Limited Partnership.

Facts: In 2019, the City of West Allis' Assessor's Office conducted a complete commercial property revaluation. Wilde filed a timely Board of Review objection to the 2019 tax assessments of its four parcels within the City of West Allis. The Board of Review waived those objections to Circuit Court in June 2019. In September 2019, Wilde filed four separate court actions, one for each parcel in the City. Wilde repeated this process for the 2020 tax assessments. The Circuit Court ultimately consolidated all of Wilde's lawsuits for all parcels and all years into one case – 19CV6923.



Claim: Wilde claimed that the City’s tax assessments did not account for a degree of functional obsolescence related to the main structure located on the business’ primary parcel: 3225 S 108th Street, Parcel #523-9946-009. This obsolescence was related to a major structural flaw that existed in the building containing Wilde’s showroom, service department, and business offices. The structural flaw was addressed by Wilde with the addition of numerous, large, internal, and external, steel supports. It was Wilde’s position that the assessment of the property should be reduced as potential buyers would place less value on the property given the structural issues. One such concern being the restriction on the space in the service bays where certain dimensions of space are needed to accommodate larger model vehicles. Other concerns Wilde noted would be the need for routine monitoring to ensure that the supports were continuing to be sufficient and simply the aesthetics of the obvious additional supports, particularly the “exoskeleton” on the outside of the building.

Analysis: It is in the City’s interest to settle the claim and avoid any additional costs of litigation. Wilde had retained two experts to support the claim that the value was reduced by this structural issue, despite the efforts made to address the structural defect. The concept of functional obsolescence is a recognized factor that an assessor must consider according to the Wisconsin Property Assessment Manual published by the Department of Revenue. In considering the concept of functional obsolescence, City Assessor Jason Williams’ thought the agreed upon reduction in value was a reasonable adjustment in his professional opinion.

Therefore, based on the above analysis, the City Attorney’s Office recommends that the Council approve resolution of this claims per the terms of the settlement agreement, resulting in a refund of \$41,041.48 to Wilde.

Respectfully submitted,

A handwritten signature in blue ink that reads "Rebecca Monti".

Rebecca Monti
Principal Assistant City Attorney