FILED
07-16-2026
Anna Maria Hodges
Clerk of Circuit Court
2026CV006669
Honorable Cynthia M. Davis-21
Branch 21

STATE OF WISCONSIN CIRCUIT COURT MILWAUKEE COUNTY

**WHITNALL-SUMMIT COMPANY, LLC**
6737 W. WASHINGTON STREET, STE. 2220
WEST ALLIS, WISCONSIN 53214,

Name: MLE
Date: 7/22/26
Time: 2:35 AM / PM

PLAINTIFF,

MONEY JUDGMENT: 30301
(OVER $10,000)

v.

**CITY OF WEST ALLIS**
7525 W. GREENFIELD AVENUE
WEST ALLIS, WISCONSIN 53214,

RECEIVED
JUL 22 2026
WEST ALLIS
CITY ATTORNEY

DEFENDANT.

## SUMMONS

THE STATE OF WISCONSIN

To each person or entity 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 901 North 9th Street, Milwaukee, Wisconsin 53233, and to Alan Marcuvitz of the law firm of von Briesen & Roper, s.c., plaintiff's attorney, whose address is 411 East Wisconsin Avenue, Suite 1000, Milwaukee, Wisconsin 53202. You may have an attorney help or represent you.

RECEIVED
JUL 22 2026
CITY OF WEST ALLIS

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 at Milwaukee, Wisconsin this 16th day of July, 2026.

**VON BRIESEN & ROPER, s.c.**
Attorneys for Plaintiff

By: *Electronically signed by Alan Marcuvitz*
Alan Marcuvitz, SBN 1007942
Ryan R. Simatic, SBN 1101608

P.O. ADDRESS:
411 E. Wisconsin Avenue, Suite 1000
Milwaukee, Wisconsin 53202
PH: 414-287-1401 (AM)
414-287-1365 (RS)
E-mail: alan.marcuvitz@vonbriesen.com
ryan.simatic@vonbriesen.com

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STATE OF WISCONSIN CIRCUIT COURT MILWAUKEE COUNTY

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6737 W. WASHINGTON STREET, STE. 2220
WEST ALLIS, WISCONSIN 53214,

PLAINTIFF,

MONEY JUDGMENT: 30301
(OVER $10,000)

V.

**CITY OF WEST ALLIS**
7525 W. GREENFIELD AVENUE
WEST ALLIS, WISCONSIN 53214,

DEFENDANT.

## COMPLAINT

Plaintiff, Whitnall-Summit Company, LLC (hereinafter "Whitnall") by its undersigned counsel, von Briesen & Roper, s.c., for its Complaint against Defendant, City of West Allis (hereinafter, 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 property taxes imposed on real property in the City which has been excessively assessed by the City for the tax year 2026, plus statutory interest (the "Property").

2. Whitnall-Summit Company, LLC is a foreign limited liability company, authorized to operate in Wisconsin, with its principal office located at 6737 W. Washington Street, Suite 2211 in the City.

3. Whitnall is the owner of the Property and is responsible for the payment of real estate property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this action in its own name.

4. The City is a body corporate and politic, organized as a municipal corporation under Wisconsin law, with its principal office located at 7525 W. Greenfield Avenue, West Allis, Wisconsin.

5. The Property is identified on the City's tax records as Parcel Number 439-0001-031.

## JURISDICTION AND VENUE

6. This Court has personal jurisdiction over the City pursuant to Wis. Stat. §801.05(1).

7. Venue is appropriate in Milwaukee County pursuant to Wis. Stat. § 801.50(2)(a).

## BACKGROUND FACTS

8. For 2025, property tax was imposed on property in the City at the rate of $22.144991 per $1,000 of assessed value. The 2026 mill rate is not yet known.

9. For 2026, the City Assessor set the assessment of the Property at $77,368,800.

10. Whitnall appealed the 2026 assessment of the Property by timely filing an objection with the City, pursuant to Wis. Stats. § 70.47(16), and otherwise complying with all of the requirements of Wis. Stats. § 70.47.

11. The Board of Review waived the Board of Review hearing on May 14, 2026, and mailed a copy of its decision on or about May 18, 2026 which was received by Whitnall. A copy of which is attached hereto as **Exhibit A**. Such waiver allows Whitnall to appeal to the circuit court through this timely action pursuant to Wis. Stat. § 70.47(8m) and Wis. Stat. § 74.37(3)(d).

12. Based on the City's 2025 tax rate as described in paragraph 8, and the 2026 assessment of the Property, the City will impose an estimated net property tax of $1,713,331.38 on the Property.

## CLAIM FOR RELIEF

13. The allegations of paragraphs 1-12 are incorporated as if fully realleged herein.

14. The value of the Property as of January 1, 2026 was no higher than $49,670,800, which was derived from the net income generated by the Property.

15. As a result, the 2026 assessment of the Property is excessive by at least $27,698,000.

16. The correct 2026 estimated net property tax on the Property is no higher than $1,099,959.42.

17. Therefore, based on the City's 2025 tax rate of $22.144991 per $1,000 of assessed value, the real estate property tax estimated to be imposed on the Property for tax year 2026 will be excessive in about the amount of $613,371.96.

18. Whitnall will be entitled to a refund of the 2026 tax on the Property in the amount of $613,371.96, or such amount as may be determined to be due to Whitnall, plus statutory interest.

**WHEREFORE,** Whitnall prays:

A. For a determination that the 2026 assessment of the Property should be $49,670,800;

B. For judgment in favor of Whitnall and against the City in the amount of $613,371.96, plus statutory interest;

C. For an award of all litigation costs incurred by Whitnall in this action, including the reasonable fees of its attorneys; and;

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

Dated at Milwaukee, Wisconsin this 16th day of July, 2026.

**VON BRIESEN & ROPER, s.c.**
Attorneys for Plaintiff

By: *Electronically signed by Alan Marcuvitz*
Alan Marcuvitz, SBN 1007942
Ryan R. Simatic, SBN 1101608

P.O. ADDRESS:
411 E. Wisconsin Avenue, Suite 1000
Milwaukee, Wisconsin 53202
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E-mail: alan.marcuvitz@vonbriesen.com
ryan.simatic@vonbriesen.com

2026-07-15 WHITNALL-SUMMIT SUMMONS AND COMPLAINT(44629194.2).DOCX

FILED
07-16-2026
Anna Maria Hodges
Clerk of Circuit Court
City Clerk's Office
2026CV006669
clerk@westalliswi.gov
414.302.CITY
Honorable Cynthia M.
Davis-21
Branch 21

May 18, 2026

Whitnall Summit Co LLC
6737 W Washingon St Suite 2211
West ALlis, WI 53214

**RE: NOTICE OF DECISION**
**City of West Allis 2026 Board of Review Property Assessment Objection**

Dear Whitnall Summit Co LLC,

The City of West Allis Board of Review (BOR) met on Thursday, May 14, 2026 and voted to waive your Objection to Real Property Assessment for the parcel below directly to circuit court pursuant to Wis. Stat. §§ 70.47(8m).

| Parcel / Tax Key Number | Property Address | January 1, 2026 Assessed Value |
|---|---|---|
| 439-0001-031 | 6737 W. Washington St. | $75,873,000 |

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 value remains as provided above. You have 60 days after receipt of this notice in which to commence an action under Wis. Stat. §§ 74.37(3)(d).

Respectfully,

Tracey Uttke
City Clerk



**EXHIBIT A**

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

Whitnall-Summit Company, LLC vs. City of West Allis

**Electronic Filing Notice**

Case No. 2026CV006669
Class Code: Money Judgment

CITY OF WEST ALLIS
7525 W. GREENFIELD AVENUE
MILWAUKEE WI 53214

Case number 2026CV006669 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.

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 fee to register as an electronic party. This fee may be waived if you file a Petition for Waiver of Fees and Costs Affidavit of Indigency (CV-410A) and the court finds you are indigent under §814.29, Wisconsin Statutes.

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.

**Pro Se opt-in code: b4b72a**

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 16, 2026

UNREDACTED