FILED
07-16-2026
Anna Maria Hodges
Clerk of Circuit Court
2026CV006676
Honorable Thomas J. McAdams-07
Branch 7

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

1701 S 101st STREET LOFTS, LLC c/o ABC CUPPLY CO. INC., vs. CITY OF WEST ALLIS

Electronic Filing Notice

Case No. 2026CV006676
Class Code: Money Judgment

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

RECEIVED
JUL 21 2026
WEST ALLIS
CITY ATTORNEY

Case number 2026CV006676 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: ef602c

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 17, 2026

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STATE OF WISCONSIN CIRCUIT COURT MILWAUKEE COUNTY

1707 S 101st STREET LOFTS, LLC c/o ABC SUPPLY CO., INC.,
1 ABC PKWY.
Beloit, WI 53511

Plaintiff,

v.

Case No. 26-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 N 9th Street, 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 16, 2026.

MALLERY, S.C.

Electronically signed by Christopher L. Strohbehn

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upon information and belief under the lease, is responsible for the payment of property taxes, as well as for the prosecution of property tax disputes involving the Properties.

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, within the City.

4. The Property is located at 1707 S 101st Street within the City.

Background Facts

5. The total value of the Property for 2026 was set by the City Assessor's office at $2,194,300.

6. ABC Supply Co. timely filed an objection to the 2026 assessment of the Properties 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. §70.47(8m). See Exhibit A.

7. ABC Supply Co. 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 realleged herein.

9. The total value of the Property as of January 1, 2026 was no higher than $1,000,000.

10. The 2026 total assessment of the Property was excessive. As a result, the total tax imposed on the Property for 2026 was excessive.

11. ABC Supply Co. is entitled to a refund of 2026 taxes paid as may be determined to be due to ABC Supply Co., 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 total value of the Property as of January 1, 2026, was no higher than $1,000,000.

14. Upon information and belief, the 2026 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. ABC Supply Co. is entitled to a refund of 2026 taxes paid as may be determined to be due to ABC Supply Co., 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. ABC Supply Co. seeks a declaratory judgment construing Wis. Stat. §70.47 to mandate a reduction in the total 2026 value of the Properties from $2,194,300 to $1,000,000, in accordance with Wisconsin statutory and case law as well as generally accepted appraisal principles.

18. If the Court rules that a hearing is mandated, ABC Supply Co. seeks an order scheduling an evidentiary hearing from which this Court may make an administrative determination of the value of the Property.

WHEREFORE, Plaintiff ABC Supply Co. seeks the following relief:

A. A determination that the total value of the Properties as of January 1, 2026, was no higher than $1,000,000.

B. A determination that ABC Supply Co. 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 ABC Supply Co. 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 16, 2026.

MALLERY, S.C.

Electronically signed by Christopher L. Strohbehn

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City Clerk's Office
clerk@westalliswi.gov
414-302-CITY

May 18, 2026

1707 South 101 Street Lofts LLC
2964 Hardman Ct
Atlanta, GA 30305

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

Dear 1707 South 101 Street Lofts 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
449-9999-006	1707-1805 S. 101 St.	$2,194,300

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 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