FILED
07-15-2026
Anna Maria Hodges
Clerk of Circuit Court
2026CV006681
Honorable J. D. Watts-15
Branch 15

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

SPEF IV LLC vs. City of West Allis

Electronic Filing Notice

Case No. 2026CV006681
Class Code: Money Judgment

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

Case number 2026CV006681 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: 8de61f

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

RECEIVED
JUL 30 2026
CITY OF WEST ALLIS

FILED
07-15-2026
Anna Maria Hodges
Clerk of Circuit Court
2026CV006681
Honorable J. D. Watts-15
Branch 15

STATE OF WISCONSIN CIRCUIT COURT MILWAUKEE COUNTY

SPEF IV LLC,
1712 US Highway 51-138
Suite 200
Stoughton, Wisconsin 53545

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 15, 2026.

MALLERY, S.C.

Electronically signed by Christopher L. Strohbehn

CHRISTOPHER L. STROHBEHN
State Bar No. 1041495
Email: cstrohbehn@mallerysc.com
RUSSELL J. KARNES
State Bar No. 1054982
Email: rkarnes@mallerysc.com
HANNAH E. RODRIGUEZ
State Bar No. 1143062
Email: hrodriguez@mallerysc.com
Attorneys for the Plaintiff

P.O. ADDRESS:
731 North Jackson Street, Suite 900
Milwaukee, Wisconsin 53202
Telephone: 414-271-2424

FILED
07-15-2026
Anna Maria Hodges
Clerk of Circuit Court
2026CV006681
Honorable J. D. Watts-15
Branch 15

STATE OF WISCONSIN CIRCUIT COURT MILWAUKEE COUNTY

SPEF IV LLC,
1712 US Highway 51-138
Suite 200
Stoughton, Wisconsin 53545,

Plaintiff,

v.

Case No. 26-CV-
Case Code: 30301

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

Defendant.

COMPLAINT

Plaintiff, SPEF IV LLC ("SPEF IV LLC" or "Plaintiff"), by its attorneys Mallery s.c., for its complaint against 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 declaration by this Court that the total 2026 value with respect to the parcels of real property in the City known as parcels 454-0637-001, 454-0638-001, and 454-0639-001 ("the Properties"), is no more than $24,510,823 and, if necessary, for a refund of the excessive real estate taxes due to be imposed on SPEF IV LLC by the City for the Properties in 2026, plus statutory interest.

2. SPEF IV LLC is a Foreign Limited Liability Company with Delaware jurisdiction duly licensed to conduct business in the State of Wisconsin. SPEF IV LLC is located at 1712 US Highway 51-138, Suite 200, Stoughton, Wisconsin 53545. SPEF IV LLC is the owner of the

Properties and 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 Properties are located at 1430 S. Six Points Crossing, 1460 S. Six Points Crossing, and 6501 W. Greenfield Avenue within the City.

Background Facts

5. The total value of the Properties for 2026 was set by the City Assessor's office at $31,600,500.

6. SPEF IV LLC 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. SPEF IV LLC 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 Properties as of January 1, 2026 was no higher than $24,510,823.

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

11. SPEF IV LLC is entitled to a refund of 2026 taxes paid as may be determined to be due to SPEF IV LLC, 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 Properties as of January 1, 2026, was no higher than $24,510,823.

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. SPEF IV LLC is entitled to a refund of 2026 taxes paid as may be determined to be due to SPEF IV LLC, 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. SPEF IV LLC seeks a declaratory judgment construing Wis. Stat. §70.47 to mandate a reduction in the total 2026 value of the Properties from $31,600,500 to $24,510,823, 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, SPEF IV LLC seeks an order scheduling an evidentiary hearing from which this Court may make an administrative determination of the value of the Properties.

WHEREFORE, Plaintiff SPEF IV LLC seeks the following relief:

A. A determination that the total value of the Properties as of January 1, 2026, was no higher than $24,510,823.

B. A determination that SPEF IV LLC 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 SPEF IV LLC 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 15, 2026.

MALLERY, S.C.

Electronically signed by Christopher L. Strohbehn

CHRISTOPHER L. STROHBEHN
State Bar No. 1041495
Email: cstrohbehn@mallerysc.com
RUSSELL J. KARNES
State Bar No. 1054982
Email: rkarnes@mallerysc.com
HANNAH E. RODRIGUEZ
State Bar No. 1143062
Email: hrodriguez@mallerysc.com
Attorneys for the Plaintiff

P.O. ADDRESS:
731 North Jackson Street, Suite 900
Milwaukee, Wisconsin 53202
Telephone: 414-271-2424
Facsimile: 414-271-8678

FILED
07-15-2026
Anna Maria Hodges
Clerk of Circuit Court
2026CV006681
Honorable J. D. Watts-15
Branch 15

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

May 18, 2026

SPEF IV LLC
1712 US Hwy 51-138, Suite 200
Stoughton, WI 53545

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

Dear SPEF IV 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
454-0637-001	1441 S. 65 St. & 1460 S. Six Point Cros	$16,497,000

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

City Clerk's Office
clerk@westalliswi.gov
414.302.CITY

May 18, 2026

SPEF IV LLC
1712 US Hwy 51-138, Suite 200
Stoughton, WI 53545

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

Dear SPEF IV 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
454-0639-001	6501-25 W. Greenfield Ave.	$8,293,600

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