

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

The Medical College of Wisconsin, Inc. vs. City of
Wauwatosa

**Electronic Filing
Notice**

Case No. 2025CV006246
Class Code: Money Judgment

FILED

07-22-2025

Anna Maria Hodges

Clerk of Circuit Court

2025CV006246

Honorable Brittany C.

Grayson-16

Branch 16

CITY OF WAUWATOSA
7725 W. NORTH AVENUE
WAUWATOSA WI 53213

Received by

JUL 23 2025

City Clerk's Office

7-23-25
g:stoh
Cap M A

Case number 2025CV006246 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: d05f99

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 22, 2025

FILED
07-22-2025
Anna Maria Hodges
Clerk of Circuit Court
2025CV006246
Honorable Brittany C.
Grayson-16
Branch 16

STATE OF WISCONSIN
MILWAUKEE COUNTY

CIRCUIT COURT

THE MEDICAL COLLEGE OF WISCONSIN, INC.,
a Wisconsin non-profit college
8701 Watertown Plank Road
Wauwatosa, WI, 53226,

For Official Use:

Plaintiff

Case No.

and

Classification: 30301 – Money
Judgment

**FROEDTERT MEMORIAL LUTHERAN
HOSPITAL, INC.**

a Wisconsin non-profit hospital,
9200 W. Wisconsin Avenue
Wauwatosa, WI, 53226,

Intervening Plaintiff,

vs.

CITY OF WAUWATOSA,
a Wisconsin municipal corporation,
7725 W. North Avenue
Wauwatosa, WI, 53213,

Defendant.

SUMMONS

THE STATE OF WISCONSIN, To each person 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 Milwaukee County Courthouse, 901 N. 9th Street, Milwaukee, Wisconsin, 53233, and to Joseph A. Pickart, Smitha Chintamaneni, Anthony Anzelmo, and Amy Ambro of Husch Blackwell LLP, the Medical College of Wisconsin, Inc.'s attorneys, whose address is 511 North Broadway, Suite 1100, 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 22nd day of July, 2025.

HUSCH BLACKWELL LLP
Attorneys for Plaintiff
The Medical College of Wisconsin, Inc.

By: /s/ *Smitha Chintamaneni*
Joseph A. Pickart, 1001477
Smitha Chintamaneni, 1047047
Anthony J. Anzelmo, 1059455
Amy Ambro, 1116822

P.O. ADDRESS:

511 North Broadway, Suite 1100
Milwaukee, Wisconsin 53202
414.273.2100
414.223.5000 (fax)
Joseph.Pickart@huschblackwell.com
Smitha.Chintamaneni@huschblackwell.com
Anthony.Anzelmo@huschblackwell.com
Amy.Ambro@huschblackwell.com

FILED
07-22-2025
Anna Maria Hodges
Clerk of Circuit Court
2025CV006246
Honorable Brittany C.
Grayson-16
Branch 16

STATE OF WISCONSIN
MILWAUKEE COUNTY

CIRCUIT COURT

THE MEDICAL COLLEGE OF WISCONSIN, INC.,
a Wisconsin non-profit college,
8701 Watertown Plank Road
Wauwatosa, WI, 53226,

For Official Use:

Plaintiff,

Case No.

**FROEDTERT MEMORIAL LUTHERAN
HOSPITAL, INC.**

a Wisconsin non-profit hospital,
9200 W. Wisconsin Avenue
Wauwatosa, WI, 53226,

Classification: 30301 – Money
Judgment

Intervening Plaintiff,

vs.

CITY OF WAUWATOSA,
a Wisconsin municipal corporation,
7725 W. North Avenue
Wauwatosa, WI, 53213,

Defendant.

COMPLAINT

Plaintiff, The Medical College of Wisconsin, Inc. ("MCW"), by and through its attorneys, Husch Blackwell LLP, states and alleges its Complaint against Defendant, City of Wauwatosa (the "City") as follows:

INTRODUCTION

1. This is an action filed pursuant to Wis. Stat. § 74.35 to recover that amount of the general property taxes imposed upon MCW for the 2024 tax year because the City's January 1, 2024 property assessment is unlawful (i.e., subjects to tax property which is exempt).

PARTIES

2. Plaintiff, MCW, is a Wisconsin non-profit college, with its principal place of business located at 8701 Watertown Plank Road, Wauwatosa, Wisconsin 53226.

3. Intervening Plaintiff, Froedtert Memorial Lutheran Hospital (“FMLH”), is a non-profit hospital with a principal place of business located at 9200 W. Wisconsin Ave., Wauwatosa, Wisconsin. Pursuant to its tenancy at the Property, as described further below, FMLH is a necessary and indispensable real party in interest for the claims in this action.

4. Defendant is a Wisconsin municipal corporation with its principal place of business located at 7725 W. North Avenue, Wauwatosa, Wisconsin 53213.

VENUE AND JURISDICTION

5. This Court has jurisdiction over the subject matter of this dispute pursuant to Article VII, Section 8 of the Wisconsin Constitution, which provides for subject matter jurisdiction over all civil matters within this state.

6. The City is subject to this Court’s jurisdiction pursuant to Wis. Stat. § 801.05, including – inter alia – subparts (1) and (6).

7. Venue is proper in Milwaukee County pursuant to Wis. Stat. § 801.50(2)(a) and (b) because it is the county where the claim arose and where the subject property is situated.

FACTS

8. At all relevant times, MCW owned and leased portions of the Eye Institute Building located on MCW’s campus (“the Property”) to FMLH. The Property is located at 925 N. 87th Street in the City of Wauwatosa, and is a part of Tax Key No. 381-1004-000.

9. For the tax year 2024, the City partially¹ assessed the Property, at \$15,946,000, consisting of \$3,484,000 for land and \$12,462,000 for the improvements thereon (the “2024

¹ Based on the court’s grant of summary judgment in MCW’s favor in Milwaukee County Case No. 21-CV-7368, the

Assessment”). This assessment was based on the determination that the floors of the Eye Institute leased² to FMLH were not exempt under Wis. Stat. § 70.11 and therefore should be taxable.

10. MCW’s ownership and FMLH’s use of the Property were exempt from property taxes under Wis. Stat. § 70.11(3). Thus, the 2024 Assessment unlawfully included \$15,946,000 of property which qualified for exemption pursuant to Wis. Stat. § 70.11.

11. In December 2024, the City issued a Property Tax Bill based on the 2024 Assessment which alleged a net property tax due of \$359,031.52.

12. MCW has timely paid the taxes alleged to be due for the 2024 tax year. Under the terms of the lease between FMLH and MCW, FMLH is responsible for the proportionate share of “Operating Expenses” allocable to the leased space, including real estate taxes and special assessments.

13. By letter date-stamped January 27, 2025, MCW timely filed a refund claim to recover unlawful taxes paid as a result of the 2024 Assessment (“Refund Claim”) in an amount of not less than \$359,031.52, plus interest as provided by law.

14. The City failed to take action within 90 days of MCW filing the Refund Claim.

15. Pursuant to Wis. Stat. § 74.35(3)(a), MCW’s Refund Claim was deemed denied on April 27, 2024.

16. Pursuant to Wis. Stat. § 74.35(3)(d), MCW timely commences this action relating to the 2024 tax year within 90 days after its Refund Claim was automatically disallowed.

17. MCW has fully complied with all statutory requirements under its control for procedurally objecting to the 2024 Assessment under Wis. Stat. § 74.35.

City amended its assessment of the subject property to exempt both the Hub for Collaborative Medicine and the fourth floor of the Eye Institute for the 2024 tax year. Specifically, the City’s initial assessment of \$44,373,000 was reduced to \$15,946,000 to be consistent with the Court’s decision.

² MCW leases 28,912 square feet in the Eye Institute to FMLH under a Lease Agreement dated October 1, 2000.

18. MCW has not contested the 2024 Assessment under Wis. Stats. §§ 74.33 or 806.04.

CLAIM FOR RELIEF

19. All of the foregoing paragraphs are incorporated as if fully re-alleged.
20. The 2024 Assessment is improper in that it assesses exempt property and resulted in an unlawful assessment, as defined in Wis. Stat. § 74.35(1).
21. Accordingly, the correct 2024 net property tax should be \$0.
22. MCW is aggrieved by the imposition of general property tax based on the City's 2024 Assessment and are, therefore, entitled to a refund under Wis. Stat. § 74.35 of the unlawful property taxes paid to the City for the 2024 tax year, together with interest as provided by Wis. Stat. § 74.35(4).

WHEREFORE, MCW respectfully requests that this Court:

- A. Declare, Find and/or Order the 2024 Assessment is unlawful and the correct 2024 net property tax should be \$0;
- B. Declare, Find and/or Order that MCW paid more than its fair share of taxes due to the City's 2024 Assessment of exempt property;
- C. Declare, Find and/or Order that MCW is entitled to a refund of not less than \$359,031.52, the unlawful property taxes assessed by the City pursuant to Wis. Stat. § 74.35, together with interest pursuant to Wis. Stat. § 74.35(4);
- D. Enter a judgment in favor of MCW and against the City in the amount of (i) not less than \$359,031.52 as tax paid on the amount of the 2024 Assessment; (ii) interest on the unlawful tax paid pursuant to Wis. Stat. § 74.35(4); and (iii) costs and attorneys' fees allowed by law; and
- E. Grant any and all other relief that the Court deems just and equitable.