

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

Children's Hospital of Wisconsin, Inc. vs. City of
Wauwatosa

**Electronic Filing
Notice**

Case No. 2025CV005176
Class Code: Money Judgment

FILED

06-16-2025

Anna Maria Hodges

Clerk of Circuit Court

2025CV005176

Honorable Brittany C.

Grayson-16

Branch 16

CITY OF WAUWATOSA
7725 W. NORTH AVENUE
WAUWATOSA WI 53213

Received by

JUN 18 2025

City Clerk's Office

6.18.25

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Curtis

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If you have questions regarding this notice, please contact the Clerk of Circuit Court at 414-278-4140.

Milwaukee County Circuit Court
Date: June 17, 2025

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06-16-2025
Anna Maria Hodges
Clerk of Circuit Court
2025CV005176
Honorable Brittany C.
Grayson-16
Branch 16

STATE OF WISCONSIN
MILWAUKEE COUNTY

CIRCUIT COURT

CHILDREN'S HOSPITAL OF WISCONSIN, INC.,
a Wisconsin non-profit hospital,
999 N. 92nd Street
Wauwatosa, WI 53226,

Plaintiff,

vs.

Case No.

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

Defendant.

Classification: 30301 –
Money Judgment

For Official Use:

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, Plaintiff's attorneys, whose address is 511 North Broadway Street, 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 16th day of June, 2025.

HUSCH BLACKWELL LLP
Attorneys for Plaintiff
Children's Hospital of Wisconsin, Inc.

By: /s/ **Smitha Chintamaneni**

Joseph A. Pickart, 1001477
Smitha Chintamaneni, 1047047
Anthony J. Anzelmo, 1059455
Amy Ambro, 1116822

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CIRCUIT COURT

CHILDREN'S HOSPITAL OF WISCONSIN, INC.,
a Wisconsin non-profit hospital,
999 N. 92nd Street
Wauwatosa, WI 53226,

For Official Use:

Plaintiff,

vs.

Case No.

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

Classification: 30301 –
Money Judgment

Defendant.

COMPLAINT

Plaintiff, Children's Hospital of Wisconsin, Inc. ("CHW"), 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 tax imposed upon CHW for the 2024 tax year because the City's January 1, 2024 property assessments were unlawful (i.e., subjected to tax property which is exempt).

PARTIES

2. Plaintiff is a Wisconsin non-profit hospital, with its principal place of business located at 999 N. 92nd Street, Wauwatosa, Wisconsin 53226.

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

VENUE AND JURISDICTION

4. 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.

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

6. 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

7. At all relevant times, CHW owned the properties located in the City at 8907 W. Connell Court, Tax Key No. 381-1012-000 ("Property 1") and 8901 N. Connell Avenue/9229 W. Connell Avenue¹, Tax Key No. 380-1009-001 ("Property 2") (collectively, the "2024 Property").

8. For the tax year 2024, the City assessed Property 1 at \$175,296,500, consisting of land and improvements thereon ("Property 1's 2024 Assessment") and Property 2 at \$16,372,200, consisting of land and improvements thereon ("Property 2's 2024 Assessment") (collectively, the "2024 Assessments") on the basis that the 2024 Property was not exempt under Wis. Stat. § 70.11.

9. CHW's use of the 2024 Property was exempt from property taxes under Wis. Stat. § 70.11, including but not limited to §§ 70.11 (4) and/or (4m). Thus, the 2024 Assessments unlawfully included \$191,668,700 of combined property, consisting of \$175,296,500 for Property 1 and \$16,372,200 for Property 2, which qualified for exemption pursuant to Wis. Stat. § 70.11.

10. In December 2024, the City issued Property Tax Bills based on the 2024 Assessments which alleged a combined net property tax due of \$4,316,078.04 consisting of

¹ CHW notes that the 2024 tax bill for this property identified the address as 8901 N. Connell Avenue, whereas the Notice of Assessment designated it as 9229 W. Connell Avenue. Accordingly, CHW includes both addresses in this Complaint for clarity and accuracy.

\$3,947,448.93 for Property 1 and \$368,629.11 for Property 2.

11. CHW has timely paid the taxes alleged to be due for the 2024 tax year for Property 1 and Property 2.

12. By letters date-stamped January 14, 2025, CHW timely filed refund claims for Property 1 and Property 2 to recover unlawful taxes paid as a result of the 2024 Assessments ("Refund Claims") in a combined amount of not less than \$4,316,078.04 consisting of \$3,947,448.93 for Property 1 and \$368,629.11 for Property 2, plus interest as provided by law.

13. The City failed to take action within 90 days of CHW's filing the Refund Claims.

14. Pursuant to Wis. Stat. § 74.35(3)(a), CHW's Refund Claims were deemed denied on April 14, 2025.

15. Pursuant to Wis. Stat. § 74.35(3)(d), CHW timely commences this action relating to the 2024 tax year within 90 days after its Refund Claims were automatically disallowed.

16. CHW has fully complied with all statutory requirements under its control for procedurally objecting to the 2024 Assessments under Wis. Stat. § 74.35.

17. CHW has not contested the 2024 Assessments under Wis. Stats. §§ 74.33 or 806.04.

CLAIM FOR RELIEF

18. All of the foregoing paragraphs are incorporated as if fully re-alleged.

19. The 2024 Assessments are improper in that they assess exempt property and resulted in unlawful assessments, as defined in Wis. Stat. § 74.35(1).

20. Accordingly, the correct 2024 net property taxes should be \$0.

21. CHW is aggrieved by the imposition of general property tax based on the City's 2024 Assessments and is, therefore, entitled to a refund under Wis. Stat. § 74.35 of the unlawful property taxes it paid to the City for the 2024 tax year, together with interest as provided by Wis. Stat. § 74.35(4).

WHEREFORE, CHW respectfully requests that this Court:

A. Declare, Find and/or Order the 2024 Assessments to be unlawful and the correct 2024 net property tax should be \$0;

B. Declare, Find and/or Order that CHW paid more than its fair share of taxes due to the assessment of exempt property in 2024;

C. Declare, Find and/or Order that CHW is entitled to a refund of not less than \$4,316,078.04, 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 CHW and against the City in the amount of (i) not less than \$4,316,078.04 as tax paid on the amount of the 2024 Assessments; (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.

Dated this 16th day of June, 2025.

HUSCH BLACKWELL LLP
Attorneys for Plaintiff
Children's Hospital of Wisconsin, Inc.

By: /s/ *Smitha Chintamaneni*

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