

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

MAYFAIR MALL, LLC vs. CITY OF WAUWATOSA

**Electronic Filing
Notice**

Case No. 2024CV007057

Class Code: Money Judgment

FILED

08-30-2024

Anna Maria Hodges

Clerk of Circuit Court

2024CV007057

Honorable Gwen

Connolly-44

Branch 44

CITY OF WAUWATOSA
7725 WEST NORTH AVENUE
WAUWATOSA WI 53213

Received by

SEP 18 2024

City Clerk's Office

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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.

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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: August 30, 20249/18/24 12:30 PM
JH

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Clerk of Circuit Court
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Honorable Gwen
Connolly-44
Branch 44

STATE OF WISCONSIN
CIRCUIT COURT
MILWAUKEE COUNTY

MAYFAIR MALL, LLC
350 N. Orleans, Suite 300
Chicago, IL 60654,

Plaintiff,

v.

Case No. _____
Money Judgment - 30301

CITY OF WAUWATOSA
7725 West North Avenue
Wauwatosa, WI 53213,

Defendant.

SUMMONS

To each entity named above as 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 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 or electronically filed with the Court, whose address is 901 North 9th Street, Room 104, Milwaukee, Wisconsin 53233, and to plaintiff's attorneys, Reinhart Boerner Van Deuren s.c., whose address is 22 East Mifflin Street, Suite 700, Madison, Wisconsin 53703. You may have an attorney help or represent you.

If you do not provide a proper answer within 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 30th day of August, 2024.

Reinhart Boerner Van Deuren s.c.
22 East Mifflin Street, Suite 700
Milwaukee, WI 53703
Telephone: 608-229-2200
Facsimile: 608-229-2100

Mailing Address:
P.O. Box 2018
Milwaukee, WI 53701-2018

Electronically signed by Don M. Millis

Don M. Millis
State Bar ID No. 1015755
Sara Stellpflug Rapkin
State Bar ID No. 1076539
Shawn E. Lovell
State Bar ID No. 1079801
Attorneys for Plaintiff

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STATE OF WISCONSIN
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MAYFAIR MALL, LLC
350 N. Orleans, Suite 300
Chicago, IL 60654,

Plaintiff,

v.

Case No. _____
Money Judgment - 30301

CITY OF WAUWATOSA
7725 West North Avenue
Wauwatosa, WI 53213,

Defendant.

COMPLAINT

Plaintiff Mayfair Mall, LLC (the "Plaintiff"), by its undersigned counsel, Reinhart Boerner Van Deuren s.c., for its Complaint against the defendant the City of Wauwatosa (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 real estate taxes imposed on Plaintiff by the City for the 2024 tax year, plus statutory interest, with respect to a parcel of real property in the City (the "Property").

2. Plaintiff is the owner of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.

3. The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 7725 West North Avenue, in the City.

4. The Property is located at 2500 North Mayfair Road, within the City, and is identified in the City's records as Tax Parcel No. 335-9998-021.

JURISDICTION AND VENUE

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

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

BACKGROUND FACTS

2024 Assessment - Background Facts

7. In response to requests for information from the City assessor, Plaintiff provided numerous documents, including documents evidencing the financial performance of the Property.

8. Plaintiff provided all of the information requested by the City assessor and met with the City assessor to provide information about the Property.

9. The aggregate ratio of property assessed in the City as of January 1, 2024 has not been determined as of the date of filing.

10. For 2023, property tax was imposed on property in the City at the rate of \$21.404419 per \$1,000 of assessed value of property.

11. For 2024, the City's assessor set the assessment of the Property at \$356,109,700.

12. The City's assessor reduced the 2024 assessment prior to the City's Board of Review to \$314,418,800.

13. Plaintiff appealed the 2024 assessment of the Property by filing a timely objection with the City's Board of Review pursuant to Wis. Stat. § 70.47 and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).

14. By virtue of hearing waiver pursuant to Wis. Stat. § 70.47(8m) the Board of Review sustained the 2024 assessment on the merits without a hearing at \$314,418,800. A true and correct copy of the 2024 Stipulation Waiving Hearing is attached hereto as **Exhibit A** and is incorporated herein by reference.

15. Assuming the 2024 mill rate will be essentially the same as the 2023 mill rate, the City will impose tax on the Property in the approximate amount of \$6,729,952.

16. Plaintiff will timely pay the property taxes imposed by the City on the Property for 2024, or the required installment thereof.

CLAIM FOR RELIEF

17. The allegations of paragraphs 1-16 are incorporated as if fully re-alleged herein.

2024 Assessment - Claim for Relief

18. The fair market value of the Property as of January 1, 2024 was no higher than \$291,568,614.

19. Assuming an aggregate ratio of 100%, the correct assessment of the Property for 2024 is no higher than \$291,568,614.

20. Based on the tax rate of \$21.404419 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2024 should be no higher than \$6,240,857.

21. The 2024 assessment of the Property, as set by the City's Assessor, is excessive as it exceeds the market value of the Property. As a result, the property tax imposed on the Property for 2024 may be excessive in at least the amount of \$489,095.

22. The 2024 assessment of the Property, as set by the City's assessor, is also excessive as compared with other commercial property in the City. Upon information and belief, the City will take the position that the assessment of other commercial property in the City is at market value and, if true, then an over assessment of the Property constitutes a violation of Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution. As a result of the assessment of the Property, the Property bears an unreasonably disproportionate share of taxes on an ad valorem basis.

23. Plaintiff is entitled to a refund of 2024 tax in the amount of at least \$489,095, or such greater amount as may be determined to be due to Plaintiff, plus statutory interest and costs.

WHEREFORE, Plaintiff respectfully requests the following relief:

A. A determination that the assessment of the Property for 2024 should be no higher than \$291,568,614;

B. A determination that the correct tax on the Property for 2024 should be no higher than \$6,240,857;

C. Judgment in the amount of \$489,095, or such greater amount as may be determined due to Plaintiff, plus statutory interest;

D. An award of all litigation costs incurred by Plaintiff in this action, including the reasonable fees of its attorneys; and

E. Such other and further relief as the Court deems appropriate and just.

Dated this 30th day of August, 2024.

Reinhart Boerner Van Deuren s.c.
22 East Mifflin Street, Suite 700
Madison, WI 53703
Telephone: 608-229-2200
Facsimile: 608-229-2100

Mailing Address:
P.O. Box 2018
Madison, WI 53701-2018

52355569

Electronically signed by Don M. Millis

Don M. Millis
State Bar ID No. 1015755
Sara Stellpflug Rapkin
State Bar ID No. 1076539
Shawn E. Lovell
State Bar ID No. 1079801
Attorneys for Plaintiff

Request for Waiver of Board of Review (BOR) Hearing

Section 70.47 (8m), Wis. Stats., states, "The board may, at the request of the taxpayer or assessor, or at its own discretion, waive the hearing of an objection under sub. (8) or, in a 1st class city, under sub. (16) and allow the taxpayer to have the taxpayer's assessment reviewed under sub. (13). For purposes of this subsection, the board shall submit the notice of decision under sub. (12) using the amount of the taxpayer's assessment as the finalized amount. For purposes of this subsection, if the board waives the hearing, the waiver disallows the taxpayer's claim on excessive assessment under sec. 74.37(3) and notwithstanding the time period under sec. 74.37(3)(d), the taxpayer has 60 days from the notice of hearing waiver in which to commence an action under sec. 74.37(3)(d)."

NOTE: The legal requirements of the Notice of Intent to Appear must be satisfied and the Objection Form must be completed and submitted as required by law prior to the Request for Waiver of Board of Review Hearing being submitted.

NOTE: Request for Waiver must be presented prior to the commencement of the hearing.

Municipality Wauwatosa	County Milwaukee
Requestor's name Mayfair Mall, LLC	Agent name (if applicable) *Reinhart Boerner Van Deuren s.c., including but not limited to, Don Millis, Sara Rapkin, Shawn Lovell, Olivia Brooks
Requestor's mailing address c/o Brookfield Properties, 350 N. Orleans St., Suite 300 Chicago, IL 60654	Agent's mailing address 22 E. Mifflin Street, Suite 700 Madison, WI 53703
Requestor's telephone number () - <input type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone	Agent's telephone number (608) 229 - 2200 <input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone
Requestor's email address	Agent's email address dmillis@reinhartlaw.com

Property address 2500 Mayfair Road	
Legal description or parcel number 335-9998-021	
Taxpayer's assessment as established by assessor – Value as determined due to waiving of BOR hearing \$ 314,418,800	
Property owner's opinion of value \$ 291,568,614	
Basis for request Previous year in litigation	
Date Notice of Intent to Appear at BOR was given 05 - 01 - 2024	Date Objection Form was completed and submitted 05 - 01 - 2024

All parties to the hearing understand that in granting of this waiver there can be no appeal to the Department of Revenue under sec. 70.85, Wis. Stats. An action under sec. 70.47(13), Wis. Stats., must be commenced within 90 days of the receipt of the notice of the waiving of the hearing. An action under sec. 74.37(3)(d), Wis. Stats., must be commenced with 60 days of the receipt of the notice of the waiving of the hearing.

Sara Aklepy Raptin

Requestor's / Agent's Signature

*If agent, attach signed Agent Authorization Form, PA-105

Decision

☒ Approved ☐ Denied

Reason

Jame la Shkh. Cui

Board of Review Chairperson's Signature

☐ Taxpayer advised

Date: _____

7/10/24

Date _____

PA-813 (R, 10-16)

Wisconsin Department of Revenue