FILED
07-08-2026
Anna Maria Hodges
Clerk of Circuit Court
2026CV006385
Honorable Jean Marie Kies-45
Branch 45

STATE OF WISCONSIN CIRCUIT COURT MILWAUKEE

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

Electronic Filing Notice

Case No. 2026CV006385
Class Code: Money Judgment

CITY OF WAUWATOSA
7725 W. NORTH AVENUE
WAUWATOSA WI 53213

Received by
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City Clerk's Office

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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: July 8, 2026

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STATE OF WISCONSIN **CIRCUIT COURT**
MILWAUKEE COUNTY

For Official Use:

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

Plaintiff,

vs.

Case No.

Classification: 30301 – Money Judgment

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, 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 8th day of July, 2026.

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

By: ***/s/ Smitha Chintamaneni***
Joseph A. Pickart, 1001477
Smitha Chintamaneni, 1047047
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STATE OF WISCONSIN **CIRCUIT COURT**
MILWAUKEE COUNTY

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999 N. 92nd Street
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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 2023 tax year because the City's omitted property assessment issued in 2025 for the 2023 tax year was 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 property located in the City at 8907 W. Connell Court, identified as Tax Key No. 381-1012-000 during the 2023 tax year (the "Property").

8. For the tax year 2023, the City issued an original assessment for the Property as of January 1, 2023 in the amount of $182,016,000 (the "Original 2023 Assessment").

9. CHW timely paid taxes for the 2023 tax year in the amount of $3,896,199.13 and timely filed a refund claim for the Original 2023 Assessment on or about January 16, 2024 to recover those taxes.

10. That refund claim was deemed denied on April 18, 2024, and CHW timely filed a complaint under Wis. Stat. § 74.35(3)(d) on June 20, 2024 in Milwaukee County Circuit Court, Case No. 24-CV-4926.

11. In that action, Case No. 24-CV-4926, no discovery has been conducted to date, and a status conference is scheduled for July 23, 2026.

12. By Notice of Board of Review Determination dated November 19, 2025, the City added omitted property in the amount of $36,881,300 to the Original 2023 Assessment (the "2023 Omitted Property Assessment") pursuant to Wis. Stat. § 70.44 on the basis that taxable property had been recently discovered by the City that was omitted from the Original 2023 Assessment because it had been erroneously considered exempt from taxation.

13. CHW's use of the omitted property as of January 1, 2023 was exempt from property taxes under Wis. Stat. § 70.11, including but not limited to § 70.11(4m). Thus, the 2023 Omitted Property Assessment unlawfully included $36,881,300 of property which qualified for exemption pursuant to Wis. Stat. § 70.11.

14. The addition of the $36,881,300 of omitted property via the 2023 Omitted Property Assessment resulted in additional taxes in the amount of $789,422.80.

15. In December 2025, the City issued a general invoice based on the 2023 Omitted Property Assessment which alleged a net property tax due of $789,422.80.

16. CHW timely paid the additional taxes alleged to be due for the 2023 tax year for the Property on December 30, 2025.

17. By letter date-stamped January 21, 2026, CHW timely filed a refund claim to recover unlawful taxes paid as a result of the unlawful 2023 Omitted Property Assessment ("2023 Omitted Property Refund Claim"), in an amount of not less than $789,422.80, plus interest as provided by law.

18. The City failed to take action within 90 days of CHW filing its 2023 Omitted Property Refund Claim.

19. Pursuant to Wis. Stat. § 74.35(3)(a), CHW's 2023 Omitted Property Refund Claim was deemed denied on April 21, 2026.

20. Pursuant to Wis. Stat. § 74.35(3)(d), CHW timely commences this action relating to the 2023 Omitted Property Assessment within 90 days after its 2023 Omitted Property Refund Claim was automatically disallowed.

21. CHW has fully complied with all statutory requirements under its control for procedurally objecting to the 2023 Omitted Property Assessment under Wis. Stat. § 74.35.

22. CHW has not contested the 2023 Omitted Property Assessment under Wis. Stats. §§ 74.33 or 806.04.

CLAIM FOR RELIEF

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

24. The 2023 Omitted Property Assessment is improper in that it assesses exempt property and resulted in an unlawful assessment, as defined in Wis. Stat. § 74.35(1).

25. Accordingly, the correct additional net property tax for the 2023 Omitted Property Assessment should be $0.

26. CHW is aggrieved by the imposition of general property tax based on the City's 2023 Omitted Property Assessment and is, therefore, entitled to a refund under Wis. Stat. § 74.35 of the unlawful property taxes it paid to the City, 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 2023 Omitted Property Assessment to be unlawful and the correct additional net property tax for the assessment to be $0;

B. Declare, Find and/or Order that CHW paid more than its fair share of taxes due to the unlawful assessment of exempt property in the 2023 Omitted Property Assessment;

C. Declare, Find and/or Order that CHW is entitled to a refund pursuant to Wis. Stat. § 74.35 of not less than $789,422.80 in unlawful property taxes assessed by the City in the 2023 Omitted Property Assessment, together with interest on such amount 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 $789,422.80, as tax paid on the amount of the 2023 Omitted Property 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.

Dated this 8th day of July, 2026.

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

By: ***/s/ Smitha Chintamaneni***
Joseph A. Pickart, 1001477
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