

**STATE OF WISCONSIN****CIRCUIT COURT****MILWAUKEE****TARGET CORPORATION vs. CITY OF WAUWATOSA****Electronic Filing  
Notice**

Case No. 2023CV005591

Class Code: Money Judgment

FILED

07-28-2023

Anna Maria Hodges

Clerk of Circuit Court

2023CV005591

Honorable Amber Raffett

August-14

Branch 14

CITY OF WAUWATOSA  
7725 WEST NORTH AVENUE  
WAUWATOSA WI 53213

Received by

SEP 05 2023

City Clerk's Office

Case number 2023CV005591 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 \$20.00 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: 5b1414**

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 28, 2023AM  
9/5

FILED  
07-28-2023  
Anna Maria Hodges  
Clerk of Circuit Court  
2023CV005591  
Honorable Amber Raffet  
August-14  
Branch 14

STATE OF WISCONSIN  
CIRCUIT COURT  
MILWAUKEE COUNTY

TARGET CORPORATION,  
P.O. Box 9456  
Minneapolis, MN 55440-9456,

Plaintiff,

v.

Case No. \_\_\_\_\_  
Money Judgment - 30301

CITY OF WAUWATOSA  
7725 W. North Avenue  
Wauwatosa, WI 53213,

Defendant.

**SUMMONS**

STATE OF WISCONSIN:

To each entity named above as Defendant:

You are hereby notified that the plaintiff named above have 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 28<sup>th</sup> day of July, 2023.

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

**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

44000733

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STATE OF WISCONSIN  
CIRCUIT COURT  
MILWAUKEE COUNTY

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TARGET CORPORATION,  
P.O. Box 9456  
Minneapolis, MN 55440-9456,

Plaintiff,

v.

Case No. \_\_\_\_\_  
Money Judgment - 30301

CITY OF WAUWATOSA  
7725 W. North Avenue  
Wauwatosa, WI 53213,

Defendant.

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**COMPLAINT**

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Plaintiff Target Corporation (the "Plaintiff"), by their 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 2022 tax year, plus statutory interest, with respect to one 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 W. North Avenue, in the City.

4. The Property is located at 3900 N. 124<sup>th</sup> Street within the City, and is identified in the City's records as Tax Parcel No. 258-0001-009.

### **JURISDICTION AND VENUE**

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

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

### **BACKGROUND FACTS**

#### ***2022 Assessment - Background Facts***

7. The Department of Revenue determined that the aggregate ratio of property assessed in the City was 84.3822235% as of January 1, 2022.

8. For 2022, property tax was imposed on property in the City at the rate of \$21.79224 per \$1,000 of assessed value for the Property.

9. For 2022, the City's assessor set the assessment of the Property at \$16,898,500.

10. Plaintiff appealed the 2022 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).

11. The City's Board of Review without justification unlawfully denied Plaintiff a hearing and dismissed its objection.

12. Despite Plaintiff filing a timely objection, the City's Board of Review wrongfully failed to issue Plaintiff written notice of the City's Board of Review's decision as to the amount

of the finalized assessment for the Property, and Plaintiff's appeal rights, as required by law pursuant to Wis. Stat. § 70.47(12).

13. The City imposed tax on the Property in the amount of \$368,256.17.

14. Plaintiff timely paid the property taxes imposed by the City on the Property for 2022, or the required installment thereof.

15. On January 30, 2023, Plaintiff timely and personally served on the City Clerk a Claim for Excessive Assessment pursuant to Wis. Stat § 74.37(2) (the "2022 Claim"). A true and correct copy of the 2022 Claim is attached hereto as **Exhibit A** and are incorporated herein by reference.

16. The City failed to respond to the 2022 Claim. Therefore, the 2022 Claim is deemed disallowed.

#### **CLAIM FOR RELIEF**

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

#### ***2022 Assessment - Claim for Relief***

18. The fair market value of the Property as of January 1, 2022 was no higher than \$11,641,500.

19. Based on the aggregate ratio of 84.3822235%, the correct assessment of the Property for the 2022 tax year was no higher than \$9,823,357.

20. Based on the tax rate of \$21.79224 per \$1,000 of assessed value, the correct amount of property taxes on the Property for the 2022 tax year is no higher than \$214,073.

21. The 2022 assessment of the Property, as set by the City's Assessor and compared with other commercial Property in the City was excessive and, upon information and belief, violated Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution. As a

result, the property taxes imposed on the Property for 2022 may be excessive in at least the amount of \$154,183.

22. Upon information and belief the City will take the position that the assessment of property in the City is at market value and, if true, then an over assessment of the Property constitutes a Uniformity Clause violation. 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 2022 taxes in the amount of at least \$154,183, or such greater amount as may be determined to be due to Plaintiff, plus statutory interest.

WHEREFORE, Plaintiff respectfully requests the following relief:

A. A determination that the assessment of the Property for 2022 should be no higher than \$9,823,357;

B. A determination that the correct tax on the Property for 2022 should be no higher than \$214,073;

C. Judgment in the amount of \$154,183, 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 28<sup>th</sup> day of July, 2023.

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

**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

50167421





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Facsimile: 608-229-2100  
reinhardtlaw.com

January 27, 2023

Don M. Millis  
Direct Dial: 608-229-2234  
dmillis@reinhardtlaw.com

### CLAIM FOR EXCESSIVE ASSESSMENT

#### SERVED BY PROCESS SERVER

Steven Braatz, Clerk  
City of Wauwatosa  
7725 W. North Avenue  
Wauwatosa, WI 53213

Received by

JAN 30 2023

City Clerk's Office

Dear Mr. Braatz:

Re: Tax Parcel No. 258-0001-09

Now comes Claimant, Target Corporation, owner of parcel 258-0001-09 (the "Property") in Wauwatosa, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Wauwatosa (the "City"), pursuant to Wis. Stat. § 74.37. You hereby are directed to serve any notice of disallowance on the undersigned agent of the Claimant.

1. This Claim is brought under Wis. Stat. § 74.37(3)(d), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2021, plus statutory interest, with respect to the Property.

2. Claimant 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 W. North Avenue in the City.

4. The Property is located at 3900 N. 124<sup>th</sup> Street within the City and is identified in the City's records as Tax Parcel No. 258-0001-09.



Steven Braatz, Clerk  
January 27, 2023  
Page 2

5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 84.3822235% as of January 1, 2021.

6. For 2021, property tax was imposed on property in the City at the rate of \$21.79224 per \$1,000 for of the assessed value for Property.

7. For 2021, the City's assessor set the assessment of the Property at \$16,898,500.

8. Claimant appealed the 2021 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).

9. The City's Board of Review without justification unlawfully denied Claimant a hearing and dismissed its objection.

10. The City imposed tax on the Property in the amount of \$368,256.17.

11. Claimant timely paid the property taxes imposed by the City on the Property for 2021, or the required installment thereof.

12. The fair market value of the Property as of January 1, 2021 was no higher than \$11,641,500.

13. Based on the aggregate ratio 84.3822235%, the correct assessment of the Property for 2021 is no higher than \$9,823,357.

14. Based on the tax rate of \$21.79224 per \$1,000 of assessed value, the correct amount of property tax on the Property for 2021 should be no higher than \$214,073.

15. The 2021 assessment of the Property, as set by the City's Board of Review and compared with other commercial properties in the City was excessive and, upon information and belief, violated Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution. As a result, the property tax imposed on the Property for 2021 was excessive in at least the amount of \$154,183.

16. Upon information and belief the City will take the position that the assessment of property in the City is at market value and, if true, then an over assessment of the Property constitutes a Uniformity Clause violation. As a result of the assessment of the Property, the Property bears an unreasonably disproportionate share of taxes on an ad valorem basis.

17. Claimant is entitled to a refund of 2021 tax in the amount of \$154,183, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

Steven Braatz, Clerk  
January 27, 2023  
Page 3

18. The amount of this claim is \$154,183, plus interest thereon.

Dated at Madison, Wisconsin, this 27<sup>th</sup> day of January, 2023.

Sincerely yours,



Don M. Millis  
Agent for Claimant

48725858