

STATE OF WISCONSIN**CIRCUIT COURT****MILWAUKEE**Milwaukee Regional Medical Center Thermal Service, Inc.
vs. City of Wauwatosa**Electronic Filing
Notice**Case No. 2025CV005104
Class Code: Money Judgment

FILED

06-13-2025

Anna Maria Hodges

Clerk of Circuit Court

2025CV005104

Honorable Timothy

Witkowiak-22

Branch 22

CITY OF WAUWATOSA
7725 W. NORTH AVENUE
WAUWATOSA WI 53213

Received by

JUN 16 2025

City Clerk's Office

6-16-25
10:00am
Clerk M. Hodges

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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 13, 2025

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STATE OF WISCONSIN
MILWAUKEE COUNTY

CIRCUIT COURT

**MILWAUKEE REGIONAL MEDICAL CENTER
THERMAL SERVICE, INC.,**

a Wisconsin non-profit, non-stock corporation,
8700 Watertown Plank Road
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.

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 13th day of June, 2025.

HUSCH BLACKWELL LLP
Attorneys for Plaintiff
Milwaukee Regional Medical Center
Thermal Service, 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

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STATE OF WISCONSIN
MILWAUKEE COUNTY

CIRCUIT COURT

**MILWAUKEE REGIONAL MEDICAL CENTER
THERMAL SERVICE, INC.,**

a Wisconsin non-profit, non-stock corporation,
8700 Watertown Plank Road
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For Official Use:

Plaintiff,

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CITY OF WAUWATOSA,
a Wisconsin municipal corporation,
7725 W. North Avenue
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Defendant.

COMPLAINT

Plaintiff, Milwaukee Regional Medical Center Thermal Service, Inc. (“MRMC Thermal”),
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 MRMC Thermal for the 2024 tax year because the City’s January
1, 2024 property assessment was unlawful (i.e., subjected to tax property which is exempt).

PARTIES

2. Plaintiff is a Wisconsin non-profit, non-stock corporation, with its principal place of
business located at 8700 Watertown Plank Road, Wauwatosa, Wisconsin 53226.

3. Defendant is a Wisconsin municipal corporation with its principal place of business
located at 7725 West 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 property is situated.

FACTS

7. At all relevant times, MRMC Thermal owned the property located in the City at 9250 Watertown Plank Road, Tax Key No. 373-9999-027 (the "Property").

8. MRMC Thermal is exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code.

9. MRMC Thermal was created for the sole purpose of providing reliable utility support to non-profit organizations. It provides steam and chilled water solely to non-profit entities exempt from federal income tax and located entirely on the Milwaukee Regional Medical Center Campus (*e.g.*, Froedtert Memorial Lutheran Hospital, Children's Hospital of Wisconsin, Inc., The Medical College of Wisconsin, Versiti Blood Research Institute, and Kathy's House). MRMC Thermal's existence and creation were solely intended to provide reliable utility support to these non-profit organizations.

10. MRMC Thermal does not provide steam and chilled water to for-profit entities.

11. MRMC Thermal does not use its property in a way that generates unrelated business taxable income or for any commercial purposes.

12. For the 2024 tax year, the City partially assessed the Property at \$4,412,300 including \$1,474,100 for land and \$2,938,200 for improvements thereon (the “2024 Assessment”) on the basis that the Property was not exempt under Wis. Stat. § 70.11.

13. MRMC Thermal’s use of the Property was exempt from property taxes under Wis. Stat. § 70.11(4). Thus, the 2024 Assessment unlawfully included \$4,412,300 of property which qualified for exemption pursuant to Wis. Stat. § 70.11.

14. In December 2024, the City issued a Property Tax Bill based on the 2024 Assessment which alleged a net property tax due of \$99,303.87.

15. MRMC Thermal has timely paid the tax alleged to be due for the 2024 tax year.

16. By letter date-stamped January 22, 2025, MRMC Thermal timely filed a refund claim to recover unlawful taxes paid as a result of the unlawful 2024 Assessment (“Refund Claim”), in an amount of not less than \$99,303.87, plus interest as provided by law.

17. The City failed to take action within 90 days of MRMC Thermal filing its Refund Claim.

18. Pursuant to Wis. Stat. § 74.35(3)(a), MRMC Thermal’s Refund Claim was deemed denied on April 22, 2025.

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

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

21. MRMC Thermal has not contested the 2024 Assessment of the Subject Property under Wis. Stat. §§ 74.33 or 806.04.

CLAIM FOR RELIEF

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

23. 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).

24. Accordingly, the correct 2024 net property tax should be \$0.

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

WHEREFORE, MRMC Thermal respectfully requests that this Court:

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

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

C. Declare, Find and/or Order that MRMC Thermal is entitled to a refund of not less than \$99,303.87, the unlawful property taxes assessed by the City in tax year 2024 pursuant to Wis. Stat. § 74.35, together with interest pursuant to Wis. Stat. § 74.35(4);

D. Enter a judgment in favor of MRMC Thermal and against the City in the amount of (i) not less than \$99,303.87 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.

Dated this 13th day of June, 2025.

HUSCH BLACKWELL LLP
Attorneys for Plaintiff
Milwaukee Regional Medical Center
Thermal Service, Inc.

By: /s/ **Smitha Chintamaneni**

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