FILED
06-24-2026
Anna Maria Hodges
Clerk of Circuit Court
2026CV005977
Honorable William S. Pocan-26
Branch 26

STATE OF WISCONSIN CIRCUIT COURT MILWAUKEE

TADCO Properties, LLC vs. City of Wauwatosa

Electronic Filing Notice

Case No. 2026CV005977
Class Code: Money Judgment

CITY OF WAUWATOSA
7725 WEST NORTH AVENUE
WAUWATOSA WI 53213

Received by
JUN 26 2026
City Clerk's Office

Case number 2026CV005977 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 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: 1ef860

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: June 24, 2026

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Branch 26

STATE OF WISCONSIN
CIRCUIT COURT
MILWAUKEE COUNTY

TADCO PROPERTIES, LLC
2841 S. Waukesha Road
West Allis, WI 53227,

Plaintiff,

v.

Case No. _______________
Money Judgment - 30301

CITY OF WAUWATOSA
7725 West 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 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 24th day of June, 2026.

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
Madison, WI 53701-2018

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

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STATE OF WISCONSIN
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TADCO PROPERTIES, LLC
2841 S. Waukesha Road
West Allis, WI 53227,

Plaintiff,

v.

Case No. ______________
Money Judgment - 30301

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

Defendant.

COMPLAINT

Plaintiff TADCO Properties, 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 2025 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.

3. Plaintiff is responsible for the payment of property taxes.

4. Plaintiff is responsible for the prosecution of property tax disputes involving the Property.

5. Plaintiff is authorized to bring this claim in its own name.

6. 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.

7. The Property is located at 12101 W. Bluemound Road, within the City, and is identified in the City's records as Tax Parcel No. 412-0001-001.

JURISDICTION AND VENUE

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

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

BACKGROUND FACTS

2025 Assessment - Background Facts

10. The Department of Revenue determined that the aggregate ratio of property assessed in the City was 100.7069125% as of January 1, 2025.

11. For 2025, property tax was imposed on property in the City at the rate of $17.798954 per $1,000 of assessed value of property.

12. For 2025, the City's assessor set the assessment of the Property at $3,227,400.

13. Plaintiff appealed the 2025 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. The City's Board of Review without justification unlawfully denied Plaintiff a hearing on the Property and dismissed its objections.

15. The City imposed tax on the Property in the amount of $57,444.35.

16. Plaintiff paid the property taxes imposed by the City on the Property for 2025, or the required installment thereof.

17. On January 30, 2026, Plaintiff timely and personally served on the City Clerk a claim for excessive assessment pursuant to Wis. Stat. § 74.37(2) (the "2025 Claim"). A true and correct copy of the 2025 Claim is attached hereto as **Exhibit A** and is incorporated herein by reference.

18. The City failed to take action on the 2025 Claim within 90 days after it was served. Therefore, the 2025 Claim is deemed disallowed.

CLAIM FOR RELIEF

19. The allegations of paragraphs 1-18 are incorporated as if fully re-alleged herein.

2025 Assessment - Claim for Relief

20. The fair market value of the Property as of January 1, 2025 was no higher than $1,575,000.

21. Based on the aggregate ratio of 100.7069125%, the correct assessment of the Property for 2025 is no higher than $1,586,134.

22. Based on the tax rate of $17.798954 per $1,000 of assessed value, the correct amount of property tax on the Property for 2025 should be no higher than $28,232.

23. The 2025 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 2025 may be excessive in at least the amount of $29,213.

24. The 2025 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.

25. Plaintiff is entitled to a refund of 2025 tax in the amount of at least $29,213, 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 2025 should be no higher than $1,586,134;

B. A determination that the correct tax on the Property for 2025 should be no higher than $28,232;

C. Judgment in the amount of $29,213, or such greater amount as may be determined due to Plaintiff, plus statutory interest;

D. An award of Plaintiff's taxable costs and disbursements as allowed by law; and

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

Dated this 24th day of June, 2026.

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 Shawn E. Lovell
Don M. Millis
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Sara Stellpflug Rapkin
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Attorneys for Plaintiff

Reinhart

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reinhartlaw.com

January 29, 2026

Shawn E. Lovell
Direct Dial: 608-229-2265
slovell@reinhartlaw.com

CLAIM FOR EXCESSIVE ASSESSMENT

Received by
JAN 29 2026
City Clerk's Office

SERVED BY PROCESS SERVER

Deyanira Nevarez, City Clerk
City of Wauwatosa
7725 W. North Avenue
Wauwatosa, WI 53213

Dear Clerk: Re: Parcel No. 412-0001-001

Now comes Claimant, TADCO Properties, LLC, owner of Parcel No. 412-0001-001 (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(2), for a refund of excessive real estate taxes imposed on Claimant by the City for the year 2025, plus statutory interest, with respect to the Property.

2. Claimant is the owner on 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, fully 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 12101 W. Bluemound Road within the City and is identified in the City's records as Parcel No. 412-0001-001.

5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 100.7069125% as of January 1, 2025.

EXHIBIT
A

6. For 2025, property tax was imposed on the property in the City at the rate of $17.798954 per $1,000 for the assessed value for property.

7. For 2025, The City's assessor set the assessment of the Property at $3,227,400.

8. Claimant appealed the 2025 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 and unlawfully denied Claimant a hearing and dismissed its objection.

10. The City imposed tax on the Property in the amount of $57,444.35.

11. Claimant timely paid the property taxes imposed by the City on the Property for 2025, or the required installment thereof.

12. The fair market value of the Property as of January 1, 2025 should be no higher than $1,575,000.

13. Based on the aggregate ratio of 100.7069125%, the correct assessment of the Property for 2025 is no higher than $1,586,134.

14. Based on the tax rate of $17.798954 per $1,000 of assessed value, the correct amount of property tax on the Property for 2025 should be no higher than $28,232.

15. The 2025 assessment of the Property, as set by the City's Board of Review and compared with other 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 2025 was excessive in at least the amount of $29,213.

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 2025 tax in the amount of $29,213, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

18. The amount of this claim is $29,213, plus interest thereon.

Dated at Madison, Wisconsin, this 29th day of January, 2026.

Respectfully,

Shawn E. Lovell
Agent for Claimant

60567459