

STATE OF WISCONSIN

CIRCUIT COURT

MILWAUKEE

MRMC Land Bank, LLC vs. City of Wauwatosa

Electronic Filing
Notice

Case No. 2025CV006250

Class Code: Money Judgment

FILED

07-22-2025

Anna Maria Hodges

Clerk of Circuit Court

2025CV006250

Honorable Jean Marie
Kies-45

Branch 45

CITY OF WAUWATOSA
7725 W. NORTH AVENUE
WAUWATOSA WI 53213

Received by

JUL 23 2025

City Clerk's Office

7.23.25
9:40 AM
Carol M. Kies

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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 22, 2025

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07-22-2025
Anna Maria Hodges
Clerk of Circuit Court
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Honorable Jean Marie
Kies-45
Branch 45

STATE OF WISCONSIN
MILWAUKEE COUNTY

CIRCUIT COURT

MRMC LAND BANK, LLC,
a Wisconsin limited liability company,
8701 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 22nd day of July, 2025.

HUSCH BLACKWELL LLP
Attorneys for Plaintiff
MRMC Land Bank, LLC

By: /s/ **Smitha Chintamaneni**

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Defendant.

COMPLAINT

Plaintiff, MRMC Land Bank, LLC (“Land Bank”), 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 Land Bank 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 limited liability company, with its principal place of business located at 8701 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, Land Bank owned the property located in the City at 9455 W. Watertown Plank Road, Tax Key No. 380-1004-001 (the "Property").

8. For the tax year 2024, the City assessed the Property at \$9,714,900, consisting of land thereon (the "2024 Assessment"), on the basis that the Property was not exempt under Wis. Stat. § 70.11.

9. Land Bank's use of the Property was exempt from property taxes under Wis. Stat. § 70.11, including but not limited to § 70.11(4). Thus, the 2024 Assessment unlawfully included \$9,714,900 of property which qualified for exemption pursuant to Wis. Stat. § 70.11.

10. In December 2024, the City issued a Property Tax Bill based on the 2024 Assessment which alleged a net property tax due of \$218,770.05.

11. Land Bank has timely paid the taxes alleged to be due for the 2024 tax year.

12. By letter date-stamped January 27, 2025, Land Bank 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 \$218,770.05, plus interest as provided by law.

13. The City failed to take action within 90 days of Land Bank filing its Refund Claim.

14. Pursuant to Wis. Stat. § 74.35(3)(a), Land Bank's Refund Claim was deemed denied on April 27, 2025.

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

16. Land Bank has fully complied with all statutory requirements under its control for procedurally objecting to the 2024 Assessment under Wis. Stat. § 74.35.

17. Land Bank has not contested the 2024 Assessment under Wis. Stats. §§ 74.33 or 806.04.

CLAIM FOR RELIEF

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

19. The 2024 Assessment is improper in that it assesses exempt property and resulted in an unlawful tax, as defined by Wis. Stat. § 74.35(1).

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

21. Land Bank 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, Land Bank 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;