

STATE OF WISCONSIN**CIRCUIT COURT****MILWAUKEE**

Walgreen Co. vs. City of Wauwatosa

**Electronic Filing
Notice**

Case No. 2025CV010070

Class Code: Money Judgment

FILED

11-21-2025

Anna Maria Hodges

Clerk of Circuit Court

2025CV010070

Honorable William S.

Pocan-26

Branch 26

CITY OF WAUWATOSA
7725 W. NORTH AVENUE
WAUWATOSA WI 53213

Case number 2025CV010070 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.

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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: November 21, 2025

11/24/25
12:48pm
JLR

FILED
11-21-2025
Anna Maria Hodges
Clerk of Circuit Court
2025CV010070
Honorable William S.
Pocan-26
Branch 26

STATE OF WISCONSIN
CIRCUIT COURT
MILWAUKEE COUNTY

WALGREEN CO.,
108 Wilmot Road, MS #3301
Deerfield, Illinois 60015

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 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 21st day of November, 2025.

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
Joseph R. Rekrut
State Bar ID No. 1137743
Attorneys for Plaintiff

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STATE OF WISCONSIN
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WALGREEN CO.,
108 Wilmot Road, MS #3301
Deerfield, Illinois 60015

Plaintiff,

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

Defendant.

COMPLAINT

Plaintiff Walgreen Co. ("Plaintiff"), by its undersigned counsel, Reinhart Boerner Van Deuren s.c., for its Complaint against the defendant 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 year 2025, plus statutory interest, with respect to two parcels of real property in the City (the "Properties").
2. Plaintiff is the tenant on the Properties.
3. Plaintiff is responsible for the payment of property taxes.
4. Plaintiff is responsible for the prosecution of property tax disputes involving the Properties.
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 W. North Avenue in the City.

7. The Properties are located at 6600 West State Street and 10800 West Capitol Drive in the City and are identified in the City's records as Tax Parcel Nos. 384-0009-002 and 256-0075-007.

JURISDICTION AND VENUE

8. This 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 aggregate ratio of property assessed in the City as of January 1, 2025 has not been determined as of the date of filing.

11. For 2024, property tax was imposed on property in the City at the rate of \$22.519022 per \$1,000 of assessed value of property.

12. For 2025, the City's assessor set the assessments of the Properties as follows:

Parcel No.	Assessment
384-0009-002	\$ 3,346,000
256-0075-007	\$ 3,288,200

13. Plaintiff appealed the 2025 assessments of the Properties by filing timely objections 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. By virtue of hearing waivers pursuant to Wis. Stat. § 70.47(8m) the Board of Review sustained the 2025 assessments on the merits without hearing at the values listed in paragraph 12. True and correct copies of the 2025 Stipulations Waiving Hearing are attached hereto as **Exhibit A** and are incorporated herein by reference.

15. Assuming the 2025 mill rate will be essentially the same as the 2024 mill rate, the City will impose tax on the Properties in the approximate amounts as follows:

Parcel No.	Tax
384-0009-002	\$ 75,349
256-0075-007	\$ 74,047

16. Plaintiff will timely pay the property taxes imposed by the City on the Properties for 2025, or the required installments thereof.

CLAIM FOR RELIEF

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

2025 Assessment - Claim for Relief

18. The fair market value of the Properties as of January 1, 2025 are no higher than the following:

Parcel No.	FMV
384-0009-002	\$ 2,887,725
256-0075-007	\$ 2,771,140

19. Assuming an aggregate ratio of 100%, the correct assessments of the Properties for 2025 are no higher than the following:

Parcel No.	Correct Assessment
384-0009-002	\$ 2,887,725
256-0075-007	\$ 2,771,140

20. Based on the 2024 tax rate of \$22.519022 per \$1,000 of assessed value, the correct amount of property tax on the Properties for 2025 should be no higher than the following:

Parcel No.	Correct Tax
384-0009-002	\$ 65,029
256-0075-007	\$ 62,403

21. The 2025 assessments of the Properties, as set by the City's Assessor and compared with other commercial property in the City are excessive and, upon information and belief, violates Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution. As a result, the property taxes imposed on the Properties for 2025 may be excessive in at least the amount of \$21,964.

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 Properties constitutes a Uniformity Clause violation. As a result of the assessments of the Properties, the Properties bear an unreasonably disproportionate share of taxes on an ad valorem basis.

23. Plaintiff is entitled to a refund of 2025 tax in the amount of at least \$21,964, 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 assessments of the Properties for 2025 should be no higher than the following:

Parcel No.	Correct Assessment
384-0009-002	\$ 2,887,725
256-0075-007	\$ 2,771,140

B. A determination that the correct taxes on the Properties for 2025 should be no higher than the following:

Parcel No.	Correct Tax
384-0009-002	\$ 65,029
256-0075-007	\$ 62,403

C. Judgment in the amount of \$21,964, 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 21st day of November, 2025.

Reinhart Boerner Van Deuren s.c.
22 East Mifflin Street, Suite 700
Madison, WI 53703
Telephone: 608-229-2200
Facsimile: 608-229-2100

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Joseph R. Rekrut
State Bar ID No. 1137743
Attorneys for Plaintiff

City Clerk's Office
RECEIVED 8/19/2025
4:21 PM

Request for Waiver of Board of Review (BOR) Hearing

Section 70.47 (8m), Wis. Stats., states, "The board may, at the request of the taxpayer or assessor, or at its own discretion, waive the hearing of an objection under sub. (8) or, in a 1st class city, under sub. (16) and allow the taxpayer to have the taxpayer's assessment reviewed under sub. (13). For purposes of this subsection, the board shall submit the notice of decision under sub. (12) using the amount of the taxpayer's assessment as the finalized amount. For purposes of this subsection, if the board waives the hearing, the waiver disallows the taxpayer's claim on excessive assessment under sec. 74.37(3) and notwithstanding the time period under sec. 74.37(3)(d), the taxpayer has 60 days from the notice of hearing waiver in which to commence an action under sec. 74.37(3)(d)."

NOTE: The legal requirements of the Notice of Intent to Appear must be satisfied and the Objection Form must be completed and submitted as required by law prior to the Request for Waiver of Board of Review Hearing being submitted.

NOTE: Request for Waiver must be presented prior to the commencement of the hearing.

Municipality Wauwatosa	County Milwaukee
Requestor's name Walgreen Co.	Agent name (if applicable) *Reinhart Boerner Van Deuren s.c., including but not limited to, Don Mills, Sara Rapkin, Shawn Lovell, Joseph Rekrut
Requestor's mailing address 108 Wilmot Road, MS #3301 Deerfield, IL 60015	Agent's mailing address 22 E. Mifflin Street, Suite 700 Madison, WI 53703
Requestor's telephone number (847) 527 - 4525 <input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone	Agent's telephone number (608) 229 - 2200 <input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone
Requestor's email address kathleen.suvanich@walgreens.com	Agent's email address dmills@reinhartlaw.com

Property address 6600 W. State Street	
Legal description or parcel number 384-0009-002	
Taxpayer's assessment as established by assessor -- Value as determined due to waiving of BOR hearing \$ 3,346,000	
Property owner's opinion of value \$ 2,887,725	
Basis for request Move directly to Circuit Court	
Date Notice of Intent to Appear at BOR was given 08 - 11 - 2025	Date Objection Form was completed and submitted 08 - 15 - 2025

All parties to the hearing understand that in granting of this waiver there can be no appeal to the Department of Revenue under sec. 70.85, Wis. Stats. An action under sec. 70.47(13), Wis. Stats., must be commenced within 90 days of the receipt of the notice of the waiving of the hearing. An action under sec. 74.37(3)(d), Wis. Stats., must be commenced with 60 days of the receipt of the notice of the waiving of the hearing.

Don Mills

Requestor's / Agent's Signature

*If agent, attach signed Agent Authorization Form, PA-105



Decision

☒ Approved ☐ Denied

Reason _____

Janella Stokke-Cori

Board of Review Chairperson's Signature

10/30/25
Date

☐ Taxpayer advised _____

Date

City Clerk's Office

RECEIVED 8/19/2025

4:21 PM

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Requestor's email address kathleen.suvanich@walgreens.com	Agent's email address dmills@reinhartlaw.com

Property address 10800 West Capitol Drive	
Legal description or parcel number 256-0075-0007	
Taxpayer's assessment as established by assessor - Value as determined due to waiving of BOR hearing \$ 3,288,200	
Property owner's opinion of value \$ 2,771,140	
Basis for request Move directly to Circuit Court	
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Requestor's / Agent's Signature

***If agent, attach signed Agent Authorization Form, PA-105**

Decision

☒ Approved ☐ Denied

Reason _____


Board of Review Chairperson's Signature

10/30/25
Date

☐ Taxpayer advised _____

Date