

STATE OF WISCONSIN

CIRCUIT COURT

MILWAUKEE

Froedtert Memorial Lutheran Hospital vs. City of Wauwatosa

Electronic Filing Notice

Case No. 2024CV005742
Class Code: Money Judgment

FILED
07-17-2024
Anna Maria Hodges
Clerk of Circuit Court
2024CV005742
Honorable J. D. Watts-15
Branch 15

CITY OF WAUWATOSA
7725 WEST NORTH AVENUE
WAUWATOSA WI 53213

*8/16/24
10:07 PM
[Signature]*

Received by
AUG 06 2024
City Clerk's Office

Case number 2024CV005742 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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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: 5dc94e

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 17, 2024

FILED
07-17-2024
Anna Maria Hodges
Clerk of Circuit Court
2024CV005742
Honorable J. D. Watts-15
Branch 15

STATE OF WISCONSIN

CIRCUIT COURT

MILWAUKEE COUNTY

FROEDTERT MEMORIAL LUTHERAN HOSPITAL, INC.
9200 WEST WISCONSIN AVENUE
WAUWATOSA, WISCONSIN 53226,

PLAINTIFF,

CASE NO.:
MONEY JUDGMENT: 30301
(OVER \$10,000)

v.

CITY OF WAUWATOSA
7725 WEST NORTH AVENUE
WAUWATOSA, WISCONSIN 53213,

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 901 North 9th Street, Milwaukee, Wisconsin 53202, and to attorneys of record at the law firm of von Briesen & Roper, s.c., plaintiff's attorneys, whose address

is 411 East Wisconsin Avenue, Suite 1000, 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 at Milwaukee, Wisconsin this 17th day of July, 2024.

von BRIESEN & ROPER, s.c.

By: Electronically signed by Alan Marcuvitz
Alan Marcuvitz, SBN 1007942
Steven L. Nelson, SBN 1009779
Barry R. White, SBN 1020117
Katie L. Bireley, SBN 1106622

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*Attorneys for Plaintiff, Froedtert Memorial
Lutheran Hospital, Inc.*

FILED
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2024CV005742
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Branch 15

STATE OF WISCONSIN

CIRCUIT COURT

MILWAUKEE COUNTY

FROEDTERT MEMORIAL LUTHERAN HOSPITAL, INC.
9200 WEST WISCONSIN AVENUE
WAUWATOSA, WISCONSIN 53226,

PLAINTIFF,

CASE No.:
MONEY JUDGMENT: 30301
(OVER \$10,000)

v.

CITY OF WAUWATOSA
7725 WEST NORTH AVENUE
WAUWATOSA, WISCONSIN 53213,

DEFENDANT.

COMPLAINT

Plaintiff, Froedtert Memorial Lutheran Hospital, Inc. ("FMLH"), by its undersigned counsel, von Briesen & Roper, s.c., for its Complaint against Defendant City of Wauwatosa ("City"), alleges as follows:

NATURE OF ACTION AND PARTIES

1. This action is brought under WIS. STAT. § 74.35 for a refund of unlawful real estate property taxes on certain real and personal properties (the "Subject Properties") in the City which have been unlawfully taxed by the City for the year 2023, plus statutory interest.

2. FMLH is a Wisconsin nonstock, nonprofit corporation with its principal office at 9200 West Wisconsin Avenue, Wauwatosa, Wisconsin.

3. FMLH is responsible for the payment of real estate and personal property taxes assessed on the Subject Properties and is responsible for the prosecution of property tax disputes involving the Subject Properties.

4. 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, Wauwatosa, Wisconsin.

5. The Subject Properties are located and identified on the City's records as follows:

9200 West Wisconsin Avenue	Parcel 381-1008-000 – real property
8750 William Coffey Drive – Pavilion	Parcel 297-449 – personal property
8900 West Doyle Avenue - CFAC	Parcel 297-450 – personal property
8800 West Doyle Avenue - CCC	Parcel 297-451 – personal property
8850 William Coffey Drive - Specialty Clinics	Parcel 297-452 – personal property
925 North 87 th Street – Eye Institute	Parcel 297-458 – personal property

JURISDICTION AND VENUE

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

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

GENERAL BACKGROUND FACTS

8. The Subject Properties are located on approximately 53 acres of land in the City of Wauwatosa, at the addresses listed above.

9. FMLH opened in 1980 as a non-profit hospital and shared operations with the nearby Milwaukee County Medical Complex, which was also located at the address now known as 9200 W. Wisconsin Avenue.

10. In 1995, FMLH purchased the assets and buildings of the Milwaukee County Medical Complex, and entered into a long-term ground lease with Milwaukee County (“County”) to lease the land.

11. In June 2018, FMLH and the County entered into an Option Agreement, wherein the County granted FMLH the right to acquire the land located at 9200 W. Wisconsin Avenue, and on January 30, 2020, FMLH exercised its right to purchase the land.

12. As of January 1, 2020, the property located at 9200 W. Wisconsin Avenue was owned by the County and therefore exempt from general property taxes, pursuant to Wis. Stat. § 70.11(2).

13. On or about April 16, 2020, the County transferred the real property located at 9200 W. Wisconsin Avenue via quit claim deed to FMLH, which was recorded as document #10969418 in the office of the Milwaukee County Register of Deeds.

14. In conjunction with the sale to FMLH, the real property located at 9200 W. Wisconsin Avenue was assigned Parcel ID # 381-1008-000 by the City of Wauwatosa for tax years 2021 through 2023.

15. Adjacent to the real property located at 9200 W. Wisconsin Avenue are parcels owned by Children’s Hospital of Wisconsin, Inc., The Medical College of Wisconsin, Inc., Versiti Wisconsin, Inc., and other entities, which parcels collectively comprise the area generally known as the Milwaukee Regional Medical Center campus.

16. The Milwaukee Regional Medical Center campus includes southeastern Wisconsin’s only academic medical centers and contains the only Level 1 Adult and Pediatric Trauma Centers in southeastern Wisconsin.

REAL PROPERTY BACKGROUND FACTS

9200 West Wisconsin Avenue – 381-1008-000 – Real Property Hospital

17. For 2023, property in the City was assessed at 76.62% of its fair market value and tax was imposed on property in the City at the rate of \$21.404419 per \$1,000 of assessed value.

18. On February 28, 2023, FMLH filed a Property Tax Exemption Request (PR-230) with the City, which was denied, at least in part.

19. In April of 2023, the assessment of the real property was set by the City Assessor at \$385,686,600 for tax year 2023.

20. On May 18, 2023, the City issued a second 2023 Notice of Changed Assessment amending the assessment to \$384,572,200.

21. FMLH has timely asserted that the real property is exempt from taxation under Wis. Stat. § 70.11(4m).

22. Based on the City's 2023 tax rate and the 2023 assessment of the real property, the City imposed a net tax of \$8,231,484.39.

23. On December 26, 2023, FMLH paid the full amount of 2023 taxes on the real property in the amount of \$8,231,484.39.

24. On January 29, 2024, FMLH personally served on the City Clerk a Claim for Unlawful Tax of the real property pursuant to Wis. Stat. §74.35 (the "Claim"), a copy of which is attached hereto and incorporated herein as **Exhibit A**.

25. The City had 90 days to notify FMLH of its decision to either accept or deny the Claim. Because FMLH has not received notification from the City, and as a matter of law, the Claim is deemed denied.

PERSONAL PROPERTY BACKGROUND FACTS

8750 William Coffey Drive (“Pavilion”) – Personal Property 297-449

26. For 2023, property in the City was assessed at 76.62% of its fair market value and tax was imposed on personal property in the City at the rate of \$21.404419 per \$1,000 of assessed value.

27. For 2023, a dooamage assessment of \$1,117,500 was imposed on the personal property by the City Assessor.

28. Subsequently, on June 2, 2023, the City issued an Amended Assessment changing the assessment to \$561,700.

29. For 2023, FMLH has asserted there should be no tax imposed on the personal property.

30. As a result of the dooamage assessment, as amended, placed on the personal property for 2023, unlawful tax in the amount of \$12,023.00 was imposed on the personal property.

31. On January 2, 2024, FMLH paid the full amount of 2023 taxes on the personal property in the amount of \$12,023.00.

32. On January 29, 2024, FMLH personally served on the City Clerk a Claim for Unlawful Tax of the personal property pursuant to Wis. Stat. §74.35 (the “Claim”), a copy of which is attached hereto and incorporated herein as **Exhibit B**.

33. The City had 90 days to notify FMLH of its decision to either accept or deny the Claim. Because FMLH has not received notification from the City, and as a matter of law, the Claim is deemed denied.

8900 West Doyne Avenue (“CFAC”) – Personal Property 297-450

34. For 2023, property in the City was assessed at 76.62% of its fair market value and tax was imposed on personal property in the City at the rate of \$21.404419 per \$1,000 of assessed value.

35. For 2023, a doomage assessment of \$1,238,700 was imposed on the personal property by the City Assessor.

36. For 2023, FMLH has asserted there should be no tax imposed on the personal property.

37. As a result of the doomage assessment placed on the personal property for 2023, unlawful tax in the amount of \$26,513.66 was imposed on the personal property.

38. On January 2, 2024, FMLH paid the full amount of 2023 taxes on the personal property in the amount of \$26,513.66.

39. On January 29, 2024, FMLH personally served on the City Clerk a Claim for Unlawful Tax of the personal property pursuant to Wis. Stat. §74.35 (the “Claim”), a copy of which is attached hereto and incorporated herein as **Exhibit B**.

40. The City had 90 days to notify FMLH of its decision to either accept or deny the Claim. Because FMLH has not received notification from the City, and as a matter of law, the Claim is deemed denied.

8800 West Doyne Avenue (“CCC”) – Personal Property 297-451

41. For 2023, property in the City was assessed at 76.62% of its fair market value and tax was imposed on personal property in the City at the rate of \$21.404419 per \$1,000 of assessed value.

42. For 2023, a dooamage assessment of \$3,297,600 was imposed on the personal property by the City Assessor.

43. For 2023, FMLH has asserted there should be no tax imposed on the personal property.

44. As a result of the dooamage assessment placed on the personal property for 2023, unlawful tax in the amount of \$70,583.21 was imposed on the personal property.

45. On January 2, 2024, FMLH paid the full amount of 2023 taxes on the personal property in the amount of \$70,583.21.

46. On January 29, 2024, FMLH personally served on the City Clerk a Claim for Unlawful Tax of the personal property pursuant to Wis. Stat. §74.35 (the "Claim"), a copy of which is attached hereto and incorporated herein as **Exhibit B**.

47. The City had 90 days to notify FMLH of its decision to either accept or deny the Claim. Because FMLH has not received notification from the City, and as a matter of law, the Claim is deemed denied.

8850 William Coffey Drive ("Specialty Clinics") – Personal Property 297-452

48. For 2023, property in the City was assessed at 76.62% of its fair market value and tax was imposed on personal property in the City at the rate of \$21.404419 per \$1,000 of assessed value.

49. For 2023, a dooamage assessment of \$788,700 was imposed on the personal property by the City Assessor.

50. For 2023, FMLH has asserted there should be no tax imposed on the personal property.

51. As a result of the dooamage assessment placed on the personal property for 2023, unlawful tax in the amount of \$16,881.67 was imposed on the personal property.

52. On January 2, 2024, FMLH paid the full amount of 2023 taxes on the personal property in the amount of \$16,881.67.

53. On January 29, 2024, FMLH personally served on the City Clerk a Claim for Unlawful Tax of the personal property pursuant to Wis. Stat. §74.35 (the "Claim"), a copy of which is attached hereto and incorporated herein as **Exhibit B**.

54. The City had 90 days to notify FMLH of its decision to either accept or deny the Claim. Because FMLH has not received notification from the City, and as a matter of law, the Claim is deemed denied.

925 North 87th Street ("Eye Institute") – Personal Property 297-458

55. For 2023, property in the City was assessed at 76.62% of its fair market value and tax was imposed on personal property in the City at the rate of \$21.404419 per \$1,000 of assessed value.

56. For 2023, a dooamage assessment of \$647,100 was imposed on the personal property by the City Assessor.

57. Subsequently, on June 2, 2023, the City issued an Amended Assessment changing the assessment to \$157,400.

58. For 2023, FMLH has asserted there should be no tax imposed on the personal property.

59. As a result of the dooamage assessment, as amended, placed on the personal property for 2023, unlawful tax in the amount of \$3,369.00 was imposed on the personal property.

60. On January 2, 2024, FMLH paid the full amount of 2023 taxes on the personal property in the amount of \$3,369.00.

61. On January 29, 2024, personally served on the City Clerk a Claim for Unlawful Tax of the personal property pursuant to Wis. Stat. §74.35 (the "Claim"), a copy of which is attached hereto and incorporated herein as **Exhibit B**.

62. The City had 90 days to notify FMLH of its decision to either accept or deny the Claim. Because FMLH has not received notification from the City, and as a matter of law, the Claim is deemed denied.

REAL PROPERTY CLAIM FOR RELIEF

9200 West Wisconsin Avenue – 381-1008-000 (Hospital)

63. The allegations of paragraphs 1-62 are incorporated as if fully alleged herein.

64. The value of the real property as of January 1, 2023 is \$0 on the grounds it is exempt.

65. As a result of the unlawful 2023 assessment of the property, unlawful taxes have been imposed on the property for 2023 in the amount of \$8,231,484.39.

66. FMLH is entitled to a refund of the 2023 net tax in the amount of \$8,231,484.39, or such amount as may be determined to be due to FMLH, plus statutory interest.

PERSONAL PROPERTY CLAIM FOR RELIEF

8750 West Coffey Drive ("Pavilion") – Personal Property 297-449

67. The allegations of paragraphs 1-66 are incorporated as if fully alleged herein.

68. The value of the personal property as of January 1, 2023 is \$0 on the grounds it is exempt.

69. As a result of the unlawful 2023 assessment of the property, unlawful taxes have been imposed on the property for 2023 in the amount of \$12,023.00.

70. FMLH is entitled to a refund of the 2023 net tax in the amount of \$12,023.00, or such amount as may be determined to be due to FMLH, plus statutory interest.

8900 West Doyne Avenue (“CFAC”) – Personal Property 297-450

71. The allegations of paragraphs 1-70 are incorporated as if fully alleged herein.

72. The value of the personal property as of January 1, 2023 is \$0 on the grounds it is exempt.

73. As a result of the unlawful 2023 assessment of the property, unlawful taxes have been imposed on the property for 2023 in the amount of \$26,513.66.

74. FMLH is entitled to a refund of the 2023 net tax in the amount of \$26,513.66, or such amount as may be determined to be due to FMLH, plus statutory interest.

8800 West Doyne Avenue (“CCC”) – Personal Property 297-451

75. The allegations of paragraphs 1-74 are incorporated as if fully alleged herein.

76. The value of the personal property as of January 1, 2023 is \$0 on the grounds it is exempt.

77. As a result of the unlawful 2023 assessment of the property, unlawful taxes have been imposed on the property for 2023 in the amount of \$70,583.21.

78. FMLH is entitled to a refund of the 2023 net tax in the amount of \$70,583.21, or such amount as may be determined to be due to FMLH, plus statutory interest.

8850 William Coffey Drive (“Specialty Clinics”) – Personal Property 297-452

79. The allegations of paragraphs 1-78 are incorporated as if fully alleged herein.

80. The value of the personal property as of January 1, 2023 is \$0 on the grounds it is exempt.

81. As a result of the unlawful 2023 assessment of the property, unlawful taxes have been imposed on the property for 2023 in the amount of \$16,881.67.

82. FMLH is entitled to a refund of the 2023 net tax in the amount of \$16,881.67, or such amount as may be determined to be due to FMLH, plus statutory interest.

925 North 87th Street (“Eye Institute”) – Personal Property 297-458

83. The allegations of paragraphs 1-82 are incorporated as if fully alleged herein.

84. The value of the personal property as of January 1, 2023 is \$0 on the grounds it is exempt.

85. As a result of the unlawful 2023 assessment of the property, unlawful taxes have been imposed on the property for 2023 in the amount of \$3,369.00.

86. FMLH is entitled to a refund of the 2023 net tax in the amount of \$3,369.00, or such amount as may be determined to be due to FMLH, plus statutory interest.

WHEREFORE, FMLH prays:

A. For a determination that the 2023 assessment of the Hospital real property should be \$0 on the grounds it is exempt.

B. For a determination that the Pavilion personal property should be \$0 on the grounds it is exempt.

C. For a determination that the CFAC personal property should be \$0 on the grounds it is exempt.

D. For a determination that the CCC personal property should be \$0 on the grounds it is exempt.

E. For a determination that the Specialty Clinics personal property should be \$0 on the grounds it is exempt.

F. For a determination that the Eye Institute personal property should be \$0 on the grounds it is exempt.

G. For judgment in favor of FMLH and against the City in the amount of \$8,360,854.93 or such amount as may be determined to be due to FMLH, plus statutory interest, as follows:

9200 West Wisconsin Avenue-Hospital	\$8,231,484.39
8750 William Coffey Drive – Pavilion	\$12,023.00
8900 West Doyne Avenue - CFAC	\$26,513.66
8800 West Doyne Avenue - CCC	\$70,583.21
8850 William Coffey Dr. - Specialty Clinics	\$16,881.67
925 North 87 th Street – Eye Institute	\$3,369.00

H. For an award of all litigation costs incurred by FMLH in this action, including the reasonable fees of its attorneys; and

I. For such other and further relief as the Court deems appropriate and just.

Dated at Milwaukee, Wisconsin this 17th day of July, 2024.

von BRIESEN & ROPER, s.c.

By: Electronically signed by Alan Marcuvitz
Alan Marcuvitz, SBN 1007942
Steven L. Nelson, SBN 1009779
Barry R. White, SBN 1020117
Katie L. Bireley, SBN 1106622

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*Attorneys for Plaintiff, Froedtert Memorial
Lutheran Hospital, Inc.*

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Received by

JAN 29 2024

City Clerk's Office



TAGLaw International Lawyers

Barry R. White
Direct Telephone
414-270-2516
barry.white@vonbriesen.com

CLAIM FOR UNLAWFUL TAX (s.74.35, Wis. Stats.)

TO: Clerk, City of Wauwatosa
7725 West North Avenue
Wauwatosa, Wisconsin 53213

Now comes Froedtert Memorial Lutheran Hospital, Inc. ("Claimant"), owner of real property Tax Key No. 381-1008-000 located at 9200 West Wisconsin Avenue, Wauwatosa, Wisconsin (the "Property"), by Claimant's attorneys, von Briesen & Roper, s.c., and files this Claim for Unlawful Tax against the City of Wauwatosa ("City") pursuant to Wis. Stat. sec. 74.35.

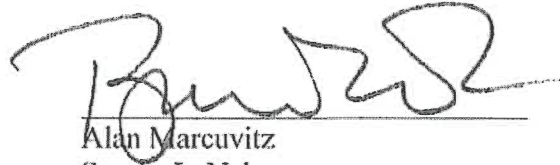
1. Claimant is the owner of the Property, which is located at 9200 West Wisconsin Avenue in the City.
2. For the years 1980 through 2020, the Property was fully exempt from property taxation, pursuant to sec. 70.11(4m)(a), Wis. Stats.
3. Claimant's use, occupancy and ownership of the Property have not materially changed in any way since the time period of 1980 through 2020, during which timeframe the property was fully exempt.
4. The 2023 assessment of the Property was set by the City Assessor at \$385,686,600.
5. On February 28, 2023, the Claimant filed a Property Tax Exemption Request (PR-230) with the City, which was denied, at least in part.
6. On May 18, 2023, the City issued a 2023 Notice of Changed Assessment amending the assessment to \$384,572,200.
7. Based on the 2023 assessment as set by the City, the City imposed a net tax of \$8,231,484.39 on the Property.
8. The value of the Property for 2023 is \$0 because it is an exempt nonprofit hospital pursuant to sec. 70.11(4m)(a), Wis. Stats.
9. On December 26, 2023, Claimant paid the full amount of 2023 taxes on the Property in the amount of \$8,231,484.39.

EXHIBIT A

10. Wherefore, Claimant requests that the Common Council cancel the unlawful 2023 tax assessment on the Property, and because of the unlawful tax imposed and paid on the Property for 2023, Claimant requests refund of said unlawful tax of \$8,231,484.39.

Dated at Milwaukee, Wisconsin, this 25th day of January, 2024.

von Briesen & Roper, s.c.

A handwritten signature in black ink, appearing to read 'Alan Marcuvitz', written over a horizontal line.

Alan Marcuvitz
Steven L. Nelson
Barry R. White
Katie L. Bireley

Received by

JAN 29 2024

City Clerk's Office



TAGLaw International Lawyers

Barry R. White

Direct Telephone

414-270-2516

barry.white@vonbriesen.com

CLAIM FOR UNLAWFUL TAX (sec. 74.35, Wis. Stats.)

TO: Clerk, City of Wauwatosa
7725 West North Avenue
Wauwatosa, Wisconsin 53213

Now comes Froedtert Memorial Lutheran Hospital, Inc. ("Claimant"), owner of personal property located in Wauwatosa, Wisconsin (the "Personal Property"), by Claimant's attorneys, von Briesen & Roper, s.c., and files this Claim for Unlawful Tax against the City of Wauwatosa ("City") pursuant to Wis. Stat. sec. 74.35.

1. Claimant is the owner of the following located Personal Property:

8750 William Coffey Drive – tax key 297-449
8900 West Doyne Avenue – tax key 297-450
8800 West Doyne Avenue – tax key 297-451
8850 West Doyne Avenue – tax key 297-452
925 North 87th Street – tax key 297-458

2. For 2023, personal property in the City was assessed at 76.62% of its fair market value as of January 1, 2023 and was taxed at \$21.404419 per \$1,000 of assessed value.

8750 William Coffey Drive – 297-449

3. A 2023 dooamage assessment was imposed on Personal Property by the City assessor at \$1,117,500.

4. On June 2, 2023, the City issued an Amended Assessment Notification amending the assessment to \$561,700. See Exhibit A attached hereto.

5. Based on the 2023 amended dooamage assessment of \$561,700 as set by the City, the City imposed a net tax of \$12,023.00.

6. The value of the Personal Property for 2023 is \$0 on the grounds it is exempt pursuant to Wis. Stats., sec. 70.11(4m).

EXHIBIT B

7. For 2023, there should be no tax imposed on the Personal Property.
8. As a result of the doamage assessment placed on the Personal Property for 2023, unlawful tax in the amount of \$12,022.86 was imposed on the Personal Property.
9. On January 2, 2024, Claimant paid the full amount of 2023 taxes on the Personal Property in the amount of \$12,023.00.
10. The total amount of this claim for 2023 is \$12,023.00.

8900 West Doyne Avenue – 297-450

11. A 2023 doamage assessment was imposed on Personal Property by the City assessor at \$1,238,700.

13. Based on the 2023 doamage assessment of \$1,238,700 as set by the City, the City imposed a net tax of \$26,513.66.

14. The value of the Personal Property for 2023 is \$0 on the grounds it is exempt pursuant to Wis. Stats., sec. 70.11(4m).

15. For 2023, there should be no tax imposed on the Personal Property.

16. As a result of the doamage assessment of the Personal Property for 2023, unlawful tax in the amount of \$26,513.66 was imposed on the Personal Property.

17. On January 2, 2024, Claimant paid the full amount of 2023 taxes on the Personal Property in the amount of \$26,513.66.

18. The total amount of this claim for 2023 is \$26,513.66.

8800 West Doyne Avenue – 297-451

19. A 2023 doamage assessment was imposed on Personal Property by the City assessor at \$3,297,600.

20. Based on the 2023 doamage assessment of \$3,297,600 as set by the City, the City imposed a net tax of \$70,583.21.

21. The value of the Personal Property for 2023 is \$0 on the grounds it is exempt pursuant to Wis. Stats., sec. 70.11(4m).

22. For 2023, there should be no tax imposed on the Personal Property.

23. As a result of the doamage assessment of the Personal Property for 2023, unlawful tax in the amount of \$70,583.21 was imposed on the Personal Property.

24. On January 2, 2024, Claimant paid the full amount of 2023 taxes on the Personal Property in the amount of \$70,583.21.

25. The total amount of this claim for 2023 is \$70,583.21.

8850 William Coffey Drive – 297-452

26. A 2023 dooamage assessment was imposed on Personal Property by the City assessor at \$788,700.

27. Based on the 2023 dooamage assessment of \$788,700 as set by the City, the City imposed a net tax of \$16,881.67.

28. The value of the Personal Property for 2023 is \$0 on the grounds it is exempt pursuant to Wis. Stats., sec. 70.11(4m).

29. For 2023, there should be no tax imposed on the Personal Property.

30. As a result of the dooamage assessment of the Personal Property for 2023, unlawful tax in the amount of \$16,881.67 was imposed on the Personal Property.

31. On January 2, 2024, Claimant paid the full amount of 2023 taxes on the Personal Property in the amount of \$16,881.67.

32. The total amount of this claim for 2023 is \$16,881.67.

925 North 87th Street – 297-458

33. A 2023 dooamage assessment was imposed on Personal Property by the City assessor at \$647,100.

34. On June 2, 2023, the City issued an Amended Assessment Notification amending the assessment to \$157,400. See Exhibit B attached hereto.

35. Based on the 2023 amended dooamage assessment of \$157,400 as set by the City, the City imposed a net tax of \$3,369.00.

36. The value of the Personal Property for 2023 is \$0 on the grounds it is exempt pursuant to Wis. Stats., sec. 70.11(4m).

37. For 2023, there should be no tax imposed on the Personal Property.

38. As a result of the dooamage assessment placed on the Personal Property for 2023, unlawful tax in the amount of \$3,369.00 was imposed on the Personal Property.

39. On January 2, 2024, Claimant paid the full amount of 2023 taxes on the Personal Property in the amount of \$3,369.00.

40. The total amount of this claim for 2023 is \$3,369.00.

Unlawful Claim

41. The total amount of the above Personal Property claims are as follows:

\$ 12,022.86	8750 William Coffee Drive – 297-449
\$ 26,513.66	8900 West Doyne Avenue – 297-450
\$ 70,583.21	8800 West Doyne Avenue – 297-451
\$ 16,881.67	8850 William Coffey Drive – 297-452
\$ <u>3,369.06</u>	925 North 87 th Street – 297-458
\$ 129,370.46	TOTAL

42. Wherefore, Claimant requests that the Common Council cancel the unlawful 2023 tax assessment on the Personal Property, and because of the unlawful tax imposed on the Personal Property for 2023, Claimant requests refund of said unlawful tax of \$129,370.46.

Dated at Milwaukee, Wisconsin, this 25th day of January, 2024.

von Bricsen & Roper, s.c.



Alan Marcuvitz
Steven J. Nelson
Barry R. White
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