

FILED
11-09-2021
Clerk of Circuit Court
Manitowoc County, WI
2021CV000438

STATE OF WISCONSIN
MANITOWOC COUNTY

CIRCUIT COURT

LOWE'S HOME CENTERS, LLC,
a North Carolina limited liability company,
1000 Lowe's Boulevard
 Mooresville, NC 28117,

For Official Use:

Plaintiff,

vs.

Case No.

CITY OF MANITOWOC,
a Wisconsin municipal corporation,
900 Quay Street
Manitowoc, WI 54220,

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 Manitowoc County Courthouse, 1010 S. 8th Street, Room 105, Manitowoc, Wisconsin 54220, and to Joseph A. Pickart of Husch Blackwell LLP, Plaintiff's attorney, 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 9th day of November, 2021.

HUSCH BLACKWELL LLP
Attorneys for Plaintiff
Lowe's Home Centers, LLC

Electronically signed

By: s/ Joseph A. Pickart

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COMPLAINT

Plaintiff, Lowe's Home Centers, LLC ("Plaintiff"), by and through its attorneys, Husch Blackwell LLP, states and alleges its Complaint against Defendant, City of Manitowoc (the "City") as follows:

INTRODUCTION

1. This is an action filed pursuant to Wis. Stat. § 74.37 to recover that amount of the general property tax imposed upon Plaintiff for the 2021 tax year because the City's January 1, 2021 assessment of the property owned by Plaintiff exceeded the property's fair market value in violation of Wis. Stat. § 70.32, and, therefore, the assessment was excessive.

PARTIES

2. Plaintiff is a North Carolina limited liability company with its principal office located at 1000 Lowes Boulevard, Mooresville, NC 28117.

3. Defendant is a Wisconsin municipal corporation with its principal place of business located at 900 Quay Street, Manitowoc, Wisconsin 54220.

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 (5).

6. Venue is proper in Manitowoc County pursuant to Wis. Stat. § 801.50(2)(a) and (b) because it is the county where the claim arose and where the subject property is situated.

FACTS

7. At all relevant times, Plaintiff owned the property located in the City at 4401 Crawford Boulevard identified by the City as Tax Key No. 835-101-666 (the "Property").

8. For 2020, the City's real property tax rate was \$21.29655 per \$1,000 of assessed value. The 2021 rate has not yet been set.

9. For 2021, the City's Assessor set the assessment of the Property at \$5,724,000 (the "2021 Assessment").

10. Plaintiff appealed the 2021 Assessment of the Property by timely filing an objection with the City, pursuant to Wis. Stat. § 70.47(16), and otherwise complying with all of the requirements of Wis. Stat. § 70.47, except § 70.47(13).

11. Plaintiff timely submitted a request for a waiver of the Board of Review hearing. The waiver was approved on September 15, 2021, which, pursuant to Wis. Stat. § 70.47(8m) requires this action to be commenced at this time.

12. Based on the City's 2020 real property tax rate and 2021 Assessment, the City will impose an approximate net real property tax of \$121,846 on the Property.

CLAIMS FOR RELIEF

13. The allegations of paragraphs 1-12 are incorporated as if fully realleged herein.

14. The value of the Property as of January 1, 2021 was no higher than \$3,870,000, based on the market value of the Property.

15. The 2021 Assessment is excessive by approximately \$1,854,000.

16. Accordingly, the correct 2021 net real property tax on the Property should be no higher than approximately \$82,418.

17. Therefore, based on the City's 2020 real property tax rate of \$21.29655 per \$1,000 of assessed value, the net real property tax imposed on the Property for tax year 2021 will be excessive in the approximate amount of \$39,428.

18. Plaintiff is entitled to a 2021 assessment of \$3,870,000 and, after payment of such taxes, a tax refund of approximately \$39,428, or such other amounts may be determined to be due to Plaintiff, plus statutory interest.

WHEREFORE, Plaintiff prays:

A. For a determination that the 2021 Assessment should be no higher than \$3,870,000;

B. For a determination that the 2021 Assessment was excessive by approximately \$1,854,000;

C. For judgment in the amount of no less than \$39,428, or such other amount as may be determined due to Plaintiff, plus statutory interest;

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

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

Dated this 9th day of November, 2021.

HUSCH BLACKWELL LLP
Attorneys for Plaintiff
Lowe's Home Centers, LLC

Electronically signed

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