FILED
04-07-2026
Anna Maria Hodges
Clerk of Circuit Court
2026CV003233
Honorable Paul R Van Grunsven-09
Branch 09

STATE OF WISCONSIN
CIRCUIT COURT
MILWAUKEE COUNTY

REGAL REXNORD CORPORATION,
111 W. Michigan Street
Milwaukee, WI 53203,

Plaintiff,

v.

Case No. ______________
Money Judgment - 30301

CITY OF MILWAUKEE,
200 East Wells Street
Milwaukee, WI 53202,

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 Wisconsin 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 1000 North Water Street, Suite 1700, Milwaukee, Wisconsin 53202. 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 7th day of April, 2026.

Reinhart Boerner Van Deuren s.c.
1000 N. Water Street, Suite 1700
Milwaukee, WI 53202
Telephone: 414-298-1000
Facsimile: 414-298-8097

Mailing Address:
P.O. Box 2965
Milwaukee, WI 53201-2965

***Electronically signed by Sara Stellpflug Rapkin***
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

STATE OF WISCONSIN
CIRCUIT COURT
MILWAUKEE COUNTY

REGAL REXNORD CORPORATION,
111 W. Michigan Street
Milwaukee, WI 53203,

Plaintiff,

v.

Case No. ________________
Money Judgment - 30301

CITY OF MILWAUKEE,
200 East Wells Street
Milwaukee, WI 53202,

Defendant.

# COMPLAINT

Plaintiff Regal Rexnord Corporation ("Plaintiff"), by its undersigned counsel, Reinhart Boerner Van Deuren s.c., for its Complaint against the defendant, the City of Milwaukee (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. The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 200 East Wells Street, in the City.

3. The Property is located at 105-111 West Michigan Street, within the City, and is identified in the City's records as Tax Parcel No. 361-0776-114.

4. Plaintiff is the tenant of the Property.

5. Plaintiff is responsible for the payment of all property taxes for the Property.

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

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

**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 99.9364947% as of January 1, 2025.

11. For 2025, property tax was imposed on property in the City at the rate of $20.803 per $1,000 of assessed value for the Property.

12. For 2025, the City's assessor set the assessment of the Property at $79,019,200.

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 the requirements of Wis. Stat. § 70.47, except Wis. Stat. § 70.47(13).

14. The City's Board of Assessors decreased the assessment to $73,600,000. Plaintiff timely requested a hearing with the Board of Review.

15. The City imposed tax on the Property in the amount of $1,531,116.26.

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

17. On or about 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. On or about March 26, 2026, Plaintiff received a letter from the City stating that the City Common Council considered the 2025 Claim and disallowed the 2025 Claim in its entirety (the "2025 Disallowance"). A true and correct copy of the 2025 Disallowance is attached hereto as **Exhibit B** and is incorporated herein by reference.

## 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 $33,652,000.

21. Based on the aggregate ratio of 99.9364947 %, the correct assessment of the Property for the 2025 tax year was no higher than $33,630,629.

22. Based on the tax rate of $20.803 per $1,000 of assessed value, the correct amount of property taxes on the Property for the 2025 tax year is no higher than $699,618.

23. The 2025 assessment of the Property, as set by the City's Assessor and compared with other commercial 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 may be excessive in at least the amount of $831,498.

24. 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.

25. Plaintiff is entitled to a refund of 2025 tax in the amount of at least $831,498, 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 assessment of the Property for 2025 should be no higher than $33,630,629;

B. A determination that the correct tax on the Property for 2025 should be no higher than $699,618;

C. Judgment in the amount of $831,498 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 7th day of April, 2026.

Reinhart Boerner Van Deuren s.c.
1000 N. Water Street, Suite 1700
Milwaukee, WI 53202
Telephone: 414-298-1000
Facsimile: 414-298-8097

Mailing Address:
P.O. Box 2965
Milwaukee, WI 53201-2965

***Electronically signed by Sara Stellpflug Rapkin***
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

61331155v1

Reinhart

Reinhart Boerner Van Deuren s.c.
1000 North Water Street, Suite 1700
Milwaukee, WI 53202-3197

Telephone: 414.298.1000
Facsimile: 414.298.8097
reinhartlaw.com

January 29, 2026

Sara S. Rapkin
Direct Dial: 414-298-8206
srapkin@reinhartlaw.com

**CLAIM FOR EXCESSIVE ASSESSMENT**

CITY CLERK'S OFFICE
2026 JAN 30 P 12:48
CITY OF MILWAUKEE

SERVED BY PROCESS SERVER

Jim Owczarski, Clerk
City of Milwaukee
200 East Wells Street, Room 205
Milwaukee, WI 53202

Dear Mr. Owczarski: Re: Parcel No. 361-0776-114

Now comes Claimant, Regal Rexnord Corporation, tenant of parcel 361-0776-114 (the "Property") in Milwaukee, Wisconsin, by Claimant's attorneys, Reinhart Boerner Van Deuren s.c., and files this Claim for Excessive Assessment against the City of Milwaukee (the "City"), pursuant to Wis. Stat. § 74.37. You are hereby directed to serve any notice of disallowance on the undersigned agent of the Claimant.

1. The 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 tenant of the 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, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 200 East Wells Street in the City.

4. The Property is located at 105 – 111 West Michigan Street within the City and is identified in the City's records as Parcel No. 361-0776-114.

EXHIBIT
A

5. The Wisconsin Department of Revenue determined that the aggregate ratio of property assessed in the City was 99.9364947% as of January 1, 2025.

6. For 2025, property tax was imposed on property in the City at the rate of $20.803 per $1,000 for the assessed value for the Property.

7. For 2025, the City's assessor set the assessment of the Property at $79,019,200.

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 Assessors reviewed Claimant's objection and reduced the assessment at $73,600,000. Claimant timely requested a hearing with the Board of Review.

10. The City imposed tax on the Property in the amount of $1,531,116.26.

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, was no higher than $33,652,000.

13. Based on the aggregate ratio 99.9364947%, the correct assessment of the Property for 2025 should be no higher than $33,630,629.

14. Based on the tax rate of $20.803 per $1,000 of assessed value, the correct amount of property tax on the Property for 2025 should be no higher than $699,618.

15. The 2025 assessment of the Property, as set by the City's Board of Assessors 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 $831,498.

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 and ad valorem basis.

17. Claimant is entitled to a refund of 2025 tax in the amount of $831,498, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

**City of Milwaukee**
**Office of the City Clerk**
**City Hall**
**Milwaukee, Wisconsin**

# NOTICE OF DISALLOWANCE CLAIM
**(Pursuant to Secs. 74.35 or 74.37 WIS. STATS.)**

Reinhart Boerner Van Deuren S.C.
22 East Mifflin Street, Suite 700
Madison WI 53703

You are hereby notified that the Common Council of the City of Milwaukee duly disallowed the claim filed by you. No action on your claim against the City of Milwaukee may be brought after ninety (90) days from the date of service of the Notice of Disallowance.

**Please see enclosed "2026 Tax Assessment Claims for the 2025 Tax Year"** spreadsheet.

FILE NUMBER: **251853**

Regarding: **Property Assessment Claim**

Claim Disallowed on: March 24, 2026

Dated this 24 day of March, 2026

James R. Owczarski
City Clerk

Form: Disallow

EXHIBIT
B

City of Milwaukee

Office of the City Clerk
City Hall, Room 205
200 East Wells Street
Milwaukee, WI 53202

CERTIFIED MAIL

9589 0710 5270 2722 8196 44

US POSTAGE
ZIP 53202 $ 010.44
02 7H
0000045302 MAR 24 2026

Reinhart Boerner Van Deuren S.C.
22 East Mifflin St., Suite 700
Madison WI 53703
CCFN 251853

RECEIVED
MAR 26 2026
BY:

53703-422575

MILWAUKEE

| | 2026 TAX ASSESSMENT CLAIMS FOR THE 2026 TAX YEAR | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Parcel No. | Claim Type | Owner | Property Location | 2025 Assessed Value | Owner's FMV Opinion | Claim Amt Per Claimant's Calculation | Claimant's Agent | APP |
| 1 | [redacted] | | | | | | | | |
| 2 | [redacted] | | | | | | | | |
| 3 | [redacted] | | | | | | | | |
| 4 | [redacted] | | | | | | | | |
| 5 | [redacted] | | | | | | | | |
| 6 | [redacted] | | | | | | | | |
| 7 | [redacted] | | | | | | | | |
| 8 | [redacted] | | | | | | | | |
| 9 | [redacted] | | | | | | | | |
| 10 | [redacted] | | | | | | | | |
| 11 | [redacted] | | | | | | | | |
| 12 | [redacted] | | | | | | | | |
| 13 | [redacted] | | | | | | | | |
| 14 | [redacted] | | | | | | | | |
| 15 | [redacted] | | | | | | | | |
| 16 | [redacted] | | | | | | | | |
| 17 | [redacted] | | | | | | | | |
| 18 | [redacted] | | | | | | | | |
| 19 | [redacted] | | | | | | | | |
| 20 | [redacted] | | | | | | | | |
| 21 | [redacted] | | | | | | | | |
| 22 | [redacted] | | | | | | | | |
| 23 | [redacted] | | | | | | | | |
| 24 | 361-0776-114 | Excessive Assessment 74.37 | Regal Rexnord Corporation | 105 - 111 West Michigan Street | $79,019,200 | $35,530,629 | $831,498 | Reinhart Boerner Van Deuren s.c. | CAM |
| 25 | [redacted] | | | | | | | | |
| 26 | [redacted] | | | | | | | | |
| 27 | [redacted] | | | | | | | | |
| 28 | [redacted] | | | | | | | | |
| 29 | [redacted] | | | | | | | | |
| 30 | [redacted] | | | | | | | | |
| 31 | [redacted] | | | | | | | | |

#XOU5402J0D1C4Cy1

[redacted]

#XOUS402J001C4Qv1

| | |
|---|---|
| 103 | [redacted] |
| 104 | |
| 105 | |
| 106 | |
| 107 | |
| 108 | |
| 109 | |
| 110 | |
| 111 | |
| 112 | |
| 113 | |
| 114 | |
| 115 | |
| 116 | |
| 117 | |
| 118 | |
| 119 | |
| 120 | |
| 121 | |
| 122 | |
| 123 | |
| 124 | |
| 125 | |
| 126 | |
| 127 | |
| 128 | |
| 129 | |

| $2,318,793,603 | $1,610,659,768 | $14,698,499 |
|---|---|---|
| Assessed Value | Proposed Reduction | Refund Requested |