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January 21, 2020

To the Honorable Common Council  
of the City of Milwaukee  
Room 205 – City Hall

Re: **Resolution authorizing settlement of claims in the lawsuit entitled  
*Gardner Group, LLC v. City of Milwaukee, Milwaukee County*  
Circuit Court Case No. 2016CV005705**

Dear Council Members:

Enclosed, please find a resolution recommending settlement of the above-referenced case, which we ask be introduced and referred to the Committee on Judiciary and Legislation with the following recommendation.

In the above-referenced lawsuit, Gardner Group, LLC (“Gardner”) claimed the City excessively assessed its real property, which was comprised of ten individual tax parcels, located at 320 E. Buffalo Street for tax years 2012, 2013, 2015, and 2017 and sought a partial refund of property taxes paid to the City in the amount of approximately \$316,000.00. Gardner Group, LLC no longer owns the real property that is the subject of this lawsuit and no additional objections to the relevant assessments have since been filed.

Gardner Group, LLC and the City Assessor have agreed to slightly reduced property assessments for tax year 2017, which will result in a partial refund of property taxes paid to the City for tax year 2017 only in the total amount of \$39,999.65. Although the City would initially be required to remit this total amount to Gardner Group, LLC, the City will ultimately be responsible for having paid only approximately one-third of the total amount (\$13,333.22) after the Wisconsin Department of Revenue charges back the reduction in assessments to the other taxation districts for which the City collected 2017 property taxes.

In consultation with the City Assessor, the City Attorney now recommends settlement of this matter for the proposed refund, inclusive of all interest and costs. In exchange for this settlement and payment, Gardner Group, LLC will stipulate to dismiss the pending lawsuit and release all existing claims against the City arising out of this matter.



Honorable Common Council  
January 21, 2020  
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Very truly yours,



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GRANT F. LANGLEY  
City Attorney



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Enclosure  
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