



Finance/Administration Committee  
Agenda  
Kenosha County Administration Building  
1010 56th Street, Kenosha, WI 53140  
2nd Floor Committee Conference Room  
Tuesday, December 3, 2019, 6:00 p.m.

NOTE: UNDER THE KENOSHA COUNTY BOARD RULES OF PROCEDURE ANY REPORT, RESOLUTION, ORDINANCE OR MOTION APPEARING ON THIS AGENDA MAY BE AMENDED, WITHDRAWN, REMOVED FROM THE TABLE, RECONSIDERED OR RESCINDED IN WHOLE OR IN PART AT THIS OR AT FUTURE MEETINGS. NOTICE OF SUCH MOTIONS TO RECONSIDER OR RESCIND AT FUTURE MEETINGS SHALL BE GIVEN IN ACCORDANCE WITH SECTION 2 C OF THE COUNTY BOARD RULES. FURTHERMORE, ANY MATTER DEEMED BY A MAJORITY OF THE BOARD TO BE GERMANE TO AN AGENDA ITEM MAY BE DISCUSSED AND ACTED UPON DURING THE COURSE OF THIS MEETING AND ANY NEW MATTER NOT GERMANE TO AN AGENDA ITEM MAY BE REFERRED TO THE PROPER COMMITTEE. ANY PERSON WHO DESIRES THE PRIVILEGE OF THE FLOOR PRIOR TO AN AGENDA ITEM BEING DISCUSSED SHOULD REQUEST A COUNTY BOARD SUPERVISOR TO CALL SUCH REQUEST TO THE ATTENTION OF THE BOARD CHAIRMAN

1. **CALL TO ORDER**
2. **RESOLUTION REGARDING TRANSFER OF TAX DEED LAND TO CITY OF KENOSHA AND APPROVAL OF AGREEMENTS WITH THE CITY OF KENOSHA AND BEAR DEVELOPMENT, LLC**
3. **DISCUSSION ON NEXT STEPS REGARDING TAX DEED PROPERTIES**

Documents:

[MEMO ON TAX DEED RESCISSION MATERIALS.PDF](#)  
[0272 COUNTY CLERK DOCUMENTS.PDF](#)  
[SIMMERS ORD AND STATUTUES.PDF](#)

4. **ADJOURN**

A quorum of other committees or of the County Board may be present.



## **M E M O R A N D U M**

### **OFFICE OF CORPORATION COUNSEL**

TO: Kenosha County Finance Committee

FROM: John F. Moyer  
Sr. Assistant Corporation Counsel

DATE: November 26, 2019

RE: Rescission of Tax Deeds Review

This memo will summarize materials for review by the Finance Committee in reviewing local policy and/or legislation concerning the rescission of tax deeds. The following materials are pertinent in considering the issue:

- 1) A copy of Kenosha County Ordinance (3.63 TAX DEED LANDS) which was enacted in October, 1989, revised in March, 1990, and repealed in November, 1993.
- 2) Sec. 75.35(3) Wis. Stats which provides the authority and guidance for enacting such an ordinance.
- 3) Sec. 75.22 Wis. Stats. which provides authority for a county board to make an order of cancellation for a tax deed to be found to be invalid under certain circumstances.
- 4) Sec. 74.33 Wis. Stats. which lists certain bases for refunding or rescinding general property tax.
- 5) Sec. 74.37 Wis. Stats. outlining the process for a claim on excessive assessment.
- 6) A Kenosha County website (property inquiry) summary of the taxes due in the Simmers case and history of recent tax collection for the parcel.
- 7) Materials put together by the Kenosha County Clerk's Office which include a payoff amount reflective of taxes, interest, penalties and costs. Also attached is a chronology of the tax deed process and supporting documents.

These materials are provided to the Committee to assist in discussion of this issue and to understand the particulars of the case itself and legal approaches to address the question.

**37-4-121-312-0272 11713 212<sup>th</sup> Ave**

- Mr. Simmers acquired the property by warranty deed on 8/25/1993.
- Kenosha County Tax Deeded the parcel on 8/26/2019 due to non-payment of real estate taxes.

Mr. Simmers owned this property from 1993 – 2019, in 26 years of ownership, there are **12 full years of non-payment** towards his real estate taxes. His tax payment history dating back to 1994 real estate taxes, shows that he has been **consistently delinquent**. In the material he provided to the Finance Committee, he states that he had been current and his difficulty in paying started in 2015. As you can see below, the payment history on his real estate taxes, he has never been current since owning the property. It appears he just barely kept himself out of the tax deed process. Each payment was towards taxes that were already delinquent.

The Specials/Special Assessments are delinquencies to the Village of Bristol for unpaid water/storm utility/weeds, etc.

According to Register of Deeds there has not been a mortgage on this property recorded with their office.

1995 March 21 1995 partial payment applied to the **delinquent 1994 taxes**

**1996 – NO PAYMENTS RECEIVED**

1997 August 15 1997 payment applied to the remaining **delinquent 1994 taxes**

1998 January 5 1998 payment applied to the **delinquent 1995 taxes and special assessments**  
a portion applied to the **delinquent 1996 Special assessments**

1999 March 29 1999 partial payment applied to the **delinquent 1996 taxes and specials**  
April 26 1999 payment applied to remaining **delinquent 1996 taxes**  
September 17 1999 partial payment applied to **delinquent 1997 special assessments**  
payment applied to remaining **delinquent 1997 taxes and specials**

**A FULL YEAR PASSES BEFORE ANY OTHER PAYMENTS ARE RECEIVED**

2000 December 26 2000 payment applied to **delinquent 1998 taxes and special assessments**

2001 May 11 2001 payment applied to **delinquent 1999 Special assessments only**

**A FULL YEAR PASSES BEFORE ANY OTHER PAYMENTS ARE RECEIVED**

2002 July 29 2002 payment applied to **delinquent 1999 taxes and special assessments**

2003 March 17 2003 payment applied to **delinquent 2000 taxes and special assessments**  
September 11 2003 payment applied to **delinquent 2000 taxes**

2004 May 7 2004 payment applied to delinquent 2001 taxes and special assessments  
 payment applied to delinquent 2002 taxes and special assessments  
 payment applied to delinquent 2003 taxes and special assessments  
 May 28 2004 Payment applied to remaining delinquent 2003 taxes

2005 October 14 2005 payment applied to delinquent 2004 taxes and special assessments

#### 2006 – NO PAYMENTS RECEIVED

2007 March 30 2007 payment applied to remaining delinquent 2004 taxes  
 payment applied to delinquent 2005 taxes and special assessments

#### A FULL YEAR PASSES BEFORE ANY OTHER PAYMENTS ARE RECEIVED

2008 March 31 2008 payment applied to remaining delinquent 2005 taxes  
 June 19 2008 payment applied to delinquent 2006 special assessments only  
 September 11 2008 payment applied to delinquent 2006 special assessments only

2009 January 30 2009 payment applied to delinquent 2006 taxes and special assessments  
 March 31 2009 payment applied to delinquent 2006 taxes  
 September 25 2009 payment applied to remaining delinquent 2006 taxes

#### A FULL YEAR PASSES BEFORE ANY OTHER PAYMENTS ARE RECEIVED

2010 November 1 2010 payment applied to delinquent 2007 taxes and special assessments  
 payment applied to delinquent 2008 taxes and special assessments

#### 2011 – NO PAYMENTS RECEIVED

2012 November 14 2012 payment applied to delinquent 2009 taxes and special assessments  
 payment applied to delinquent 2010 taxes and special assessments

#### 2013 – NO PAYMENTS RECEIVED

#### 2014 – NO PAYMENTS RECEIVED

2015 March 9 2015 payment applied to delinquent 2011 special assessments  
 March 16 2015 payment applied to remaining delinquent 2011 taxes and specials

#### A FULL YEAR PASSES BEFORE ANY OTHER PAYMENTS ARE RECEIVED

2016 May 6 2016 payment applied to delinquent 2012 taxes and specials  
 partial payment applied to the delinquent 2013 taxes and specials  
 May 16 2016 payment applied to remaining delinquent 2013 taxes

**2017 – NO PAYMENTS RECEIVED**

2018 January 10 2018 payment applied to **delinquent 2014 taxes and specials**

**2019 – NO PAYMENTS RECEIVED**

- All Tax Deed Procedures were followed per State Statute
- In February 2019, the County Treasurer attempted service (5 times) for the Notice of Application for Issue of Tax Deed. Each time the same vehicle registered to Mr. Simmers was in the driveway. No one answered the door. **EXHIBIT "A"**
- The County Treasurer, per statute, published notice 3x, May 8, 15, 22, 2019. **EXHIBIT "B"**
- On July 18, 2019, the County Treasurer sent via USPS first class mail, the letter of final notice, not required by statute, but the County going above and beyond, which was not returned as undeliverable. **EXHIBIT "C"**
- The County Treasurer keeps notes regarding parcels. There is no record of undeliverable mail, phone calls, any communication prior to the tax deed. **EXHIBIT "D"**
- There is also no record of any attempts from Mr. Simmers to set up a payment plan for his delinquent taxes. Though, he was aware of this option as he stated in his email to the County Treasurer. **EXHIBIT "E"**
- Mr. Simmers argues that the property was over assessed. Please see the email from Assessor Rocco Vita, in which he states it appears Mr. Simmers may have refused his assessor access. Also, that the assessment includes the garage and that the value placed on his home is excessively low. I also talked with Rachel, a technician for Associated Appraisals, their records indicate the last letter they sent Mr. Simmers was the 2013 re-evaluation assessment. They have no record of any communications, appointments or challenges to the assessment. **EXHIBIT "F"**
- Corporation Council, John Moyer informed Mr. Simmers that any challenge to the assessments would have had to been made prior to the tax deed. Kenosha County is obligated to enforce tax laws regarding non-payment of real estate taxes. **EXHIBIT "G"**
- Please note that Mr. Simmers, himself claims that only 25% of the home is habitable, which brings into question if it is safe for anyone to be living in this property. **EXHIBIT "H"**
- Please see the attached email from **Village of Bristol Administrator, Randy Kerkman**, in which the **Village of Bristol recommends that Kenosha County retain ownership** and to eventually sell to someone who will correct the issues. **EXHIBIT "I"**

- Please note the Letter Report for Southshore Title dated 12/17/2018, states there are no open mortgages or liens on record for this parcel. From my research on this parcel, I found there has never been a mortgage recorded with the Register of Deeds on this parcel while Mr. Simmers has owned it. **EXHIBIT "J"**
- If paid by December 2019  
Amount of taxes, specials, interest, penalty and fees due as of December 2019 - \$16,799.94  
**EXHIBIT "K"**
- If paid by January 2020  
Amount of taxes, specials, interest, penalty and fees due as of January 2020 - \$16,927.82  
**EXHIBIT "L"**



JUDY BUSCHE LLC  
PO BOX 972 KENOSHA WI 53144  
PHONE (262)-654-7086 FAX 262-654-4372

EXHIBIT "A"

AFFIDAVIT OF ATTEMPTED SERVICE

The Affiant, being first duly sworn on oath states the following:

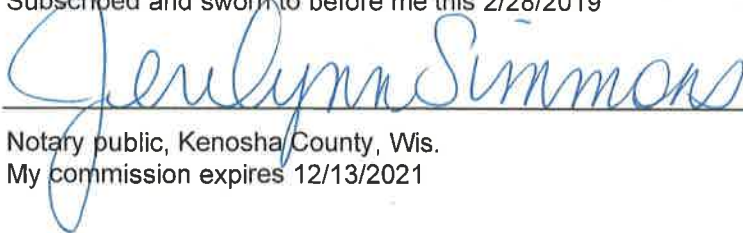
1. That he/she is an adult resident of the County of Kenosha, State of Wisconsin, and not a party to this action.
2. That, with due diligence, he/she attempted to personally serve the described papers on the person, at the place, and on the date as follows:

CASE #	37-4-121-312-0272	FILE #	37-4-121-312-0272	COURT DATE
ACTION ENTITLED	KENOSHA COUNTY			
(and) (vs)	JOHN F SIMMERS			
Papers Served	NOTICE OF APPLICATION FOR ISSUE OF TAX DEED(37-4-121-312-0272)			
Person Served	JOHN F SIMMERS			
Place of Service	11713 212TH AVENUE BRISTOL, WI 53104			

Date	Time	Comments
2/18/2019	1512	No answer, car in driveway SEMPR5 is registered to John.
2/19/2019	1022	No answer at door, his car was there.
2/24/2019	1501	Access to the house was blocked. His car was there.
2/25/2019	1817	Access blocked still, his car was there.
2/27/2019	1336	No answer at door, his car was there.

  
Ron Sabby

Subscribed and sworn to before me this 2/28/2019

  
Notary public, Kenosha County, Wis.  
My commission expires 12/13/2021



Service Fee \$40.00

KENOSHA COUNTY TREASURER OFFICE



# COUNTY OF KENOSHA TREASURER'S OFFICE

Teri A. Jacobson  
Kenosha County Treasurer

Nanete M Shumway  
Chief Deputy Treasurer

1010 56th Street  
Kenosha WI 53140-3738  
Phone (262) 653-2542  
Fax (262) 653-2564  
TJacobso@co.kenosha.wi.us

January 15, 2019

RE: Kenosha County Delinquent Taxes

JOHN F SIMMERS  
11713 212TH AVE  
BRISTOL WI 53104-9680

Dear Owner:

The attached documents contain important information regarding delinquent taxes on property owned by you in Kenosha County. Please read all the information, as serious consequences may occur if delinquent property taxes are not paid. This letter is part of the tax deed process (similar to foreclosure) for delinquent taxes as dictated by WI State Statute (Chapter 75). Included with this letter is the Notice of Application for Tax Deed and the current Unpaid Real Estate Property Tax Statement.

The Notice of Application of Tax Deed is the legal notice that you have unpaid taxes that date to 2015, or earlier, that must be paid within 3 months. This document is sent to you and all lien holders identified by a title search conducted for the County. **If this account is not paid in full 3 months after you receive this notice, Kenosha County, by state law, will take title to your property and you will no longer own it.**

The Unpaid Real Estate Property Tax Statement is a summary of all outstanding property taxes with the penalty and interest due through the month listed. State statute and County ordinance require the Treasurer to charge 1.5% penalty and interest per month (18% per annum) on delinquent property taxes. It may be in your best interest to pay the entire amount to avoid the tax deed process in the future and minimize interest and penalty charges.

If you have any questions, or need the current amount due, our office hours are Monday through Friday 8:00am-5:00pm.

Sincerely,

Teri Jacobson  
Kenosha County Treasurer



**NOTICE OF APPLICATION FOR ISSUE OF TAX DEED**

(Sec. 75. 12 Wisconsin Statutes)

TO: 37-4-121-312-0272  
JOHN F SIMMERS  
11713 212TH AVE  
BRISTOL, WI 53104-9680

**MORTGAGE**

YOU ARE NOTIFIED THAT KENOSHA COUNTY is the owner and holder of tax certificate(s) issued by the COUNTY TREASURER of KENOSHA COUNTY, STATE OF WISCONSIN, upon the sale, for the amount as set forth below:

TOTALING TWO THOUSAND AND THREE HUNDRED THIRTY-FIVE DOLLARS and 41 cents, for the unpaid taxes on the following described lands, situated in said county and state, to wit:

DESCRIPTION OF PROPERTY	YEAR OF TAX	YEAR OF SALE	CERTIFICATE DATE	CERTIFICATE NUMBER	CERTIFICATE AMOUNT
11713 212TH AVE,	2015	2016	9/1/2016	1040057	\$1,309.20
VILLAGE OF BRISTOL, WI	2015	2016	9/1/2016	1040057 S	\$1,026.21
<b>TOTAL OF ALL CERTIFICATES</b>					<b>\$2,335.41</b>
Lot Two (2) in Block Three (3) Second Addition to Lake Shangri-La Beach, a subdivision of the Northwest Quarter of Section 31, Town 1 North, Range 21 East of the Fourth Principal Meridian, and lying and being in the Village of Bristol, County of Kenosha and State of Wisconsin.					

**PLUS INTEREST AND PENALTY**

THAT such amounts will bear interest as provided by law. (Consult the County Treasurer for the amounts of the interest and penalty.)

THAT after the expiration of three months from the date of service of this notice, a tax deed of lands described in said certificates will be applied for.

DATED AT KENOSHA, WISCONSIN THIS 15th DAY of JANUARY 2019.

BY:

  
TERI A JACOBSON, COUNTY TREASURER

## REMIT TO:

KENOSHA COUNTY TREASURER  
1010 56TH ST  
KENOSHA WI 53140-3738

## NOTICE OF REAL ESTATE TAX DUE

NOTICE DATE: 01/15/2019

PROPERTY NUMBER	YEAR	TOTAL
37-4-121-312-0272	2015	3681.54
37-4-121-312-0272	2016	1972.08
37-4-121-312-0272	2017	2778.38

Total Amount Due If Paid On or Before 01/31/2019 \$8,432.00

JOHN F SIMMERS  
11713 212TH AVE  
BRISTOL WI 53104-9680



PLEASE DETACH AND RETURN UPPER PORTION WITH REMITTANCE.

## NOTICE OF REAL ESTATE TAX DUE

(PROPERTY OWNER NAME ON RECORD)

JOHN F SIMMERS  
11713 212TH AVE  
BRISTOL WI 53104-9680

REMIT TO:

NOTICE DATE: 01/15/2019

KENOSHA COUNTY TREASURER  
1010 56TH ST  
KENOSHA WI 53140-3738

PROPERTY NUMBER YEAR	CERT #	TAX PAID	OTHER CHARGES PAID	UNPAID TAX BALANCE	INTEREST & PENALTY DUE	OTHER CHARGES DUE	TOTAL DUE
37-4-121-312-0272							
2015	1040057	0.00	0.00	2,335.41	1,261.13		
2016	556	0.00	0.00	1,450.06	522.02	85.00	3,681.54
2017	432	0.00	0.00	2,354.56	423.82	0.00	1,972.08
2015 - 2017 PROPERTY TOTAL				6,140.03	2,206.97	85.00	2,778.38
							8,432.00

Total Amount Due If Paid On or Before

01/31/2019-----&gt; \$8,432.00

## NOTICE OF TAX DEED PROCESS

Assessed Valuation From Tax Roll of 2017

LAND	\$	37,200.00
IMPROVED	\$	38,400.00
TOTAL	\$	75,600.00

AFFIDAVIT OF ATTEMPTED SERVICE

EXHIBIT "B"

STATE OF WISCONSIN  
KENOSHA COUNTY

I, Teri Jacobson, being sworn, states:

1. I am an adult resident of the State of Wisconsin, and I make this affidavit on personal knowledge.
2. That on 02/27/2019 service of Notice of Tax Deed was attempted on Parcel #: 37-4-121-312-0272.

x Personal Service (see attached affidavit)

     By Certified Mail on:

Name: John F. Simmers  
At: 11713 212<sup>th</sup> Ave  
Bristol, WI 53104-9680

3. Service was not completed on the above named because:

x Unable to locate person at last known address.

     Returned by U.S. Postal Service as not deliverable because:

     Other: \_\_\_\_\_

Teri A Jacobson  
Signature

Kenosha County Treasurer  
Title

Signed and sworn before me on

May 24, 2019.

By Janette M. Shumway  
Notary Public, State of Wisconsin

My Commission Expires March 25, 2023.

✓

4224-HU Special, Tony and Leslie Berndt, Owner. Parcel #75-4-120-181-1395 NKA #70-4-120-1395. Lot 9 in Block 11, North Silver Lake Estates, being a Subdivision of Sections 7, 8, 17 and 18 all in Township 1 North, Range 20 East of the Fourth Principal Meridian, lying and being in the Village of Salem Lakes, Kenosha County, Wisconsin.

**TAX CERTIFICATES ISSUED:**

09/01/16  
#2410959 sold for \$44.02 Tax. Manuel Lomeli, Owner. Parcel #09-222-36-409-009. The North 1/2 of Lot 5, Block 10 of Bain's Subdivision, of part of the Southeast 1/4 of Section 36, Township 2 North, Range 22 East of the Fourth Principal Meridian. Said land being in the City of Kenosha, County of Kenosha and State of Wisconsin.

**TAX CERTIFICATES ISSUED:**  
09/01/16  
#1860023 sold for \$3,635.87 Tax and \$642.96 Special. John C Prill, Owner. M&I Bank, Mortgage; BMO Harris Bank, Mortgage. Parcel #85-4-119-212-1020. Parcel B of Certified Survey Map No. 507, recorded on March 16, 1978 recorded in Volume 1013 of Certified Survey Maps, page 134, Document No. 631782, being part of Lots 4 and 5, Block 1, First Addition to Twin Lakes Estates, a subdivision of Section 21, Town 1 North, Range 19, East of the Fourth Principal Meridian, Said land being in the Village of Twin Lakes, County of Kenosha and State of Wisconsin.

**TAX CERTIFICATES ISSUED:**  
09/01/11, 09/04/12, 09/03/13, 09/02/14, & 09/01/15, & 09/01/16  
#1860139 sold for \$160.58 Tax;  
#1860117 sold for \$160.10 Tax;  
#1860102 sold for \$141.21 Tax;  
#1860108 sold for \$144.14 Tax;  
#1860084 sold for \$128.81 Tax;  
#1860083 sold for \$389.44 Tax. Van Woods Estates Water Works, Owner. Parcel #96-4-119-284-3110. Legal Description: Part of the Southeast 1/4 of Section 28, Town 1 North, Range 19 East, Kenosha County, Wisconsin, described as follows, to-wit: Beginning at the Southwest corner of Lot 5 of Block 4 of Van Woods Estates Addition No. One; thence South 150 feet; thence East 100 feet; thence North to the South line of said Block 4; thence North 49 degrees 42 minutes 24 seconds West to the Southwest corner of said Lot 5 of Block 4; thence North 70 degrees 11 minutes 32 seconds West, 71 feet to the place of beginning, together with a 20 foot wide easement to Walnut Road over adjacent lands, together with all right, title and interest in and to the water system owned by Van Woods Estates Waterworks Co., Inc., located in the Van Woods Estates Subdivision, in the Village of Twin Lakes, Kenosha County, Wisconsin.  
And that after the expiration of three months from the last publication of this notice, a deed of the land described in these certificates will be applied for, Kenosha County.  
Terri Jacobson  
Kenosha County Treasurer  
Published: May 8, 15, 22, 2019

Both of  
WNAXLP

STATE OF WISCONSIN  
ss.  
COUNTY OF KENOSHA

Nicholas Doepe being duly sworn, on oath says, that he/she is one of the printers of THE KENOSHA NEWS, a daily newspaper printed and published in the City of Kenosha, County and State aforesaid, and that a notice, of which the annexed printed slip is a true copy, has been published in the said KENOSHA NEWS for the term of 3 weeks, once each week successively, commencing the 8<sup>TH</sup> day of May, A.D. 2019, and ending May 22, A.D. 2019.

Subscribed and Sworn To before me this 27<sup>ND</sup> day of May, A.D. 2019.

Nicholas Doepe  
Notary Public  
State of Wisconsin  
My commission expires 9/26/21







STUDENTS SPECIAL THANKS FOR  
Owner, Parcel #33-4-12-312-0-0272, Lot  
Two (2) in Block Three (3) Second Addi-  
tion to Lake Shangri-La Beach, a subdivi-  
sion of the Northwest Quarter of  
Section 31, Town 1 North, Range 21  
East of the Fourth Principal Meridian,  
and lying and being in the Village of  
Idaho Falls, County of Kootenai and State of  
Idaho.  
Missouri  
Wisconsin

TAX 09/01/16  
#1810032 sold for \$3,814.71 Tax and  
09/16  
#1810032 Special. Tony and Leslie  
\$294.40

10. Berndt, Owner, Parcel #75.4-120-181-9  
 11. 1336 NKA #70.4-120-181-139, Lot 9 in  
 Block 11, North Silver Lake Estates, Pa  
 12. being a Subdivision of Section 7 East  
 13. and 18 all in Township 1 North Range  
 14. 20 East of the Fourth Principal Merid-  
 15. ian, lying and being in the Village of  
 16. Salem Lakes, Kenosha County, Wis-  
 17. consin.  
 18. S-6  
 19. TAX CERTIFICATES ISSUED:  
 20. 09/01/16  
 21. #24-10969 sold for \$4.02 Tax. Manual  
 22. Lonnell, Owner, Parcel #09-222-36-409-  
 23. 03, The North 1/2 of Lot 5, Block 10 of  
 24. Bain's Subdivision, of part of the South-  
 25. east 1/4 of Section 36, Township 2  
 26. North, Range 22 East of the Fourth  
 27. Principal Meridian, said land being in  
 28. the City of Kenosha, County of  
 29. Kenosha and State of Wisconsin.  
 30. TAX CERTIFICATES ISSUED:

H  
#90/0176  
#18600023 sold for \$3,935.87 Tax and  
\$46 Special, John C Pihl, Owner,  
M&L Bank, Mortgage, BMO Harris Bank,  
Mortgage, Parcel #65-4-119-212-1020.  
Parcel B of Certified Survey Map No.  
507, recorded on March 16, 1978,  
recorded in Volume 1013 of Certified  
Survey Maps, page 134, Document No.  
631782, being part of lots 4 and 5,  
Block 1, First Addition to Twin Lakes  
Estate, a subdivision of Section 24,  
Town 1 North, Range 19, East of the  
Fourth Principal Meridian. Said land  
or over roads totaling 100 Lakhs.  
One, hence South 150 feet; hence  
East 100 feet; thence North to the  
South line of said Block 4, thence North  
49 degrees 42 minutes 24 seconds  
West to the Southwest corner of said  
Lot 5 of Block 4; thence North 70 de-  
grees 11 minutes 32 seconds West, 71  
feet to the place of beginning, together  
with a 20 foot wide easement to Walnut  
Road over adjacent lands, together with  
all right, title and interest in and to the  
water system owned by Van Woods Es-  
tates Waterworks Co., Inc., located in  
the Van Woods Estates Subdivision, in  
the Village of Twin Lakes, Kenosha  
County, Wisconsin.  
And that after the expiration of three  
months from the last publication of this  
notice, a deed of the land described in  
these certificates will be applied for,  
Kenosha County.

Teri Jacobson  
Kenosha County Treasurer  
Published: May 8, 15, 22, 2019  
WINAXLP

David Dobry

oath says, that he/she is ~~one of the~~ printers of THE KENOSHA NEWS, a daily newspaper printed and published in the City of Kenosha, County and State aforesaid, and that a notice, of which the annexed printed slip is a true copy, has been published in the said KENOSHA NEWS for the term of

3 weeks, once each week successively, commencing the  
 8<sup>th</sup> day of May, A.D. 2019, and ending

May 22 A.D. 2019

David D. Smith

Subscribed and Sworn To before me this 22<sup>nd</sup> Day of May, A.D. 2019

Nicholas Drake

**Nicholas A Doecke**  
**Notary Public**  
**State of Wisconsin**

My commission expires 9/26/21

On March 26, 2018, Governor Walker signed the Wisconsin School Safety Bill.



## Legal/Public Notices

said Section 27, and the corner of said highway, thence southerly 253 feet, more or less, to the said north bank of said creek and to the point of beginning said line being in the Village of Salem Lakes, County of Kenosha, State of Wisconsin.

**TAX CERTIFICATES ISSUED:**  
09/01/16  
#2411113 sold for \$1,780.16 Tax and \$653.57 Special. Two Amigos LLC, Owner. Occupant: TCF National Bank Mortgage. Parcel #12-223-30-125-018. The South 55 feet of Lot 1 in Block 6 of RICE PARK ADDITION TO KENOSHA, being part of the Northwest Quarter of Section 31, Town 2 North, Range 23 East of the Fourth Principal Meridian, lying and being in the City of Kenosha, County of Kenosha and State of Wisconsin.

**TAX CERTIFICATES ISSUED:**  
09/01/16 & 09/01/16  
#2411075 sold for \$2,553.04 Tax and \$419.56 Special. #211038 sold for \$2,665.91 Tax and \$453.36 Special. Foreclosure Property Serv LLC, Owner. Mark Jay Hawkins, Registered Agent. Occupant: Parcel #11-223-30-125-020. Lot 10 in Block 4 of Smithville Subdivision of Block 25 and part of Block 26 in the Southeast 1/4 of Section 30, Township 2 North, Range 23 East of the Fourth Principal Meridian, as per Plat and Survey of said Smithville Subdivision now on file and of record in the Office of the Register of Deeds, in and for Kenosha County. Said land being in the City of Kenosha, County of Kenosha and State of Wisconsin.

**TAX CERTIFICATES ISSUED:**  
09/01/16  
#2410518 sold for \$2,627.42 Tax and \$257.17 Special. Joseph Paulin, Owner. Public Trust. Owner, Parcel #11-223-30-125-014. Part of the East 1/2 of the Southeast 1/4 of Section 6 in Town 1 North, Range 23 East of the Fourth Principal Meridian, more particularly described as follows: Commencing at a point on the West line of the East 1/2 of said 1/4 Section which is 2 chains and 5 links North of the South line of said 1/4 section; thence East parallel with the North line of said 1/4 section 180 feet, thence North parallel with the West line of said East 1/2 of said 1/4 section 30 feet; thence West parallel with the South line of said 1/4 section and to the said West line of said East 1/2; thence South on and along said West line of said East 1/2 35 feet and to the point of beginning, and lying and being in the City of Kenosha, County of Kenosha, State of Wisconsin.

**TAX CERTIFICATES ISSUED:**  
09/01/16  
#1010257 sold for \$1,399.20 Tax and \$1,020.21 Special. John F. Somers, Owner. Parcel #27-4-121-312-0272. Lot Two (2) in Block Three (3) Second Addition to Lake Shangan-La Beach, a subdivision of the Northwest Quarter of Section 31, Town 1 North, Range 21 East of the Fourth Principal Meridian, and lying and being in the Village of Bristol, County of Kenosha and State of Wisconsin.

**TAX CERTIFICATES ISSUED:**  
09/01/16  
#1110023 sold for \$3,814.71 Tax and \$294.40 Special. Tony and Leslie Binn, Owners. Parcel #75-4-120-181-1305 MKA-870-4-120-181-1305. Lot 9 in Block 11, North Silver Lakes Estates, being a Subdivision of Sections 7, 8, 17 and 18 all in Township 1 North, Range 29 East of the Fourth Principal Meridian, lying and being in the Village of Salem Lakes, Kenosha County, Wisconsin.

## Legal/Public Notices

**OFFICIAL LICENSE NOTICE** Pursuant to Section 125.04(3)(g) of the Wisconsin Statutes, notice is hereby given that the following have made application to the Common Council of the City of Kenosha for Beer and/or Liquor Licenses (as noted) in the City of Kenosha. Said applications will be heard, considered and acted upon at the regular meeting of the Common Council to be held on May 20, 2019. Debra L. Salas, City Clerk

CLASS "A" RETAIL BEER		
KISHNA ENTERPRISES, INC	CITGO	8101 22ND AVENUE
ROOSEVELT MART, INC	ROOSEVELT CITGO	2710 ROOSEVELT ROAD
YASH, LLC	MOBIL GAS	4924 SHERIDAN ROAD
CLASS "A" RETAIL BEER / "CLASS A" RETAIL LIQUOR		
MEIJER STORES, LP	MEIJER GAS STATION #284	7735 GREEN BAY ROAD
MEIJER STORES, LP	MEIJER STORE #284	7701 GREEN BAY ROAD
ONE STOP GROCERY & LIQUOR, LLC	ONE STOP GROCERY	6525 26TH AVENUE
STINEBRINK'S KENOSHA FOODS, LLC	PIGGY WIGGLY	2215 60TH STREET
STINEBRINK'S KENOSHA FOODS, LLC	PIGGY WIGGLY SUPERMARKET	7600 PERSHING BLVD
TENUTA'S, INC	TENUTA'S DELI LIQUORS & WINES	3203 52ND STREET
CLASS "A" RETAIL BEER / "CLASS A" CIDER LIQUOR		
SPEEDWAY LLC	SPEEDWAY #2088	3012 WASHINGTON ROAD
SPEEDWAY LLC	SPEEDWAY #4029	3708 60TH STREET
SPEEDWAY LLC	SPEEDWAY #7434	5959 75TH STREET
VALEOS PIZZA KITCHEN, LLC	VALEO'S PIZZA	5021 30TH AVENUE
CLASS "B" BEER		
VAN AKEN & ASSOCIATES, INC	WINGSTOP	5901 75TH STREET, STE 150
CLASS "B" BEER / "CLASS C" WINE		
MADAME PHO, LLC	MADAME PHO	7410 118TH AVENUE, STE B
CLASS "B" BEER / "CLASS B" LIQUOR		
AMERICAN LEG PAUL HENRIKSEN	AMERICAN LEGION	504 58TH STREET

## Legal/Public Notices

**TAX CERTIFICATES ISSUED:**  
09/01/16  
#2410959 sold for \$4,402 Tax. Manuel Llanos, Owner. Parcel #209-222-36-102-028. The North 1/2 of Lot 5, Block 10 of Gail's Subdivision, of part of the South-east 1/4 of Section 26, Township 2 North, Range 22 East of the Fourth Principal Meridian. Said land being in the City of Kenosha, County of Kenosha and State of Wisconsin.

**TAX CERTIFICATES ISSUED:**  
09/01/16  
#1600023 sold for \$3,635.67 Tax and \$847.95 Special. John C. Prill, Owner. K&B Bank, Mortgage. BMO Harris Bank, Mortgage. Parcel #63-4-119-212-1020. Parcel 6 of Certified Survey Map No. 507, recorded on March 16, 1978 recorded in Volume 1013 of Certified Survey Maps, page 134, Document No. 61782, being part of Lots 4 and 5, Block 1, First Addition to Twin Lakes, a subdivision of Section 21, Town 1 North, Range 19 East of the Fourth Principal Meridian. Said land being in the Village of Twin Lakes, County of Kenosha and State of Wisconsin.

**TAX CERTIFICATES ISSUED:**  
09/01/16, 09/04/16, 09/03/13, 09/02/14, 09/01/15, & 09/01/16  
#1600139 sold for \$160.56 Tax; #1600117 sold for \$150.10 Tax; #1600102 sold for \$141.21 Tax; #1600108 sold for \$144.14 Tax; #1600004 sold for \$126.61 Tax; #1600043 sold for \$369.44 Tax. Van Woods Estates Water Works, Owner. Parcel #68-4-119-284-3110. Legal Description: Part of the Southeast 1/4 of Section 28, Town 1 North, Range 19 East, Kenosha County, Wisconsin, deeded to Van Woods Estates Addition No. One, thence South 150 feet, thence East 100 feet, thence North to the South line of said Block 4, thence North 40 degrees 42 minutes 24 seconds West to the Southwest corner of said Lot 4 of Block 4, thence North 70 degrees 11 minutes 32 seconds West, 71 feet to the place of beginning, together with a 20 foot wide easement to Walnut road over adjacent land, together with all right, title and interest in and to the water system owned by Van Woods Estates Waterworks Co., Inc., located in the Van Woods Estates Subdivision, in the Village of Twin Lakes, Kenosha County, Wisconsin.

And that after the expiration of three months from the date of publication of this notice, a deed of the land described in these certificates will be applied for, Kenosha County. Neil Jacobson, Kenosha County Treasurer. Published: May 8, 15, 2019.

**NOTICE OF ORDINANCE ADOPTED:**  
**VILLAGE OF SOMERS**  
Please take notice that Ordinance No. 19-017 to create Section 16.49 of the Code of Ordinances of the Village of Somers was adopted on April 23, 2019 by the Village Board of the Village of Somers, Kenosha County, Wisconsin. Summary & main points: adds the tenth amendment to the Comprehensive Plan of the Village of Somers. The full text of this ordinance may be viewed at and obtained from Timothy L. Kitzman, Clerk, Village & Town of Somers, 7511 12th Street, P.O. Box 187, Somers, WI 53171. Telephone no. 262-895-2922. The ordinances may be viewed at the village website: [www.somers.org](http://www.somers.org). Published: May 15, 2019.

WNAXL

## Legal/Public Notices

**OFFICIAL LICENSE NOTICE** Pursuant to Section 125.04(3)(g) of the Wisconsin Statutes, notice is hereby given that the following have made application to the Common Council of the City of Kenosha for Beer and/or Liquor Licenses (as noted) in the City of Kenosha. Said applications will be heard, considered and acted upon at the regular meeting of the Common Council to be held on May 20, 2019. Debra L. Salas, City Clerk

## Legal/Public Notices

**OFFICIAL LICENSE NOTICE**  
Published pursuant to Section 125.04(3)(g) of the Wisconsin Statutes. Notice is hereby given that Olive This Bar LLC, Gordon Peterson, Agent, has applied for a Class "B" Beer/Class "B" Liquor license, located at 2208 02nd Street, to be effective July 1, 2019. Said application will be acted upon at a regular meeting of the Common Council, to be held May 20, 2019.  
Debra L. Salas, City Clerk-Treasurer  
Published: May 13, 14, 15, 2019  
WNAXL

WNAXL

## NOTICE TO RESIDENTS

**VILLAGE OF PLEASANT PRAIRIE KENOSHA COUNTY, WISCONSIN**  
An open meeting of the Village Board of the Village of Pleasant Prairie, Kenosha County, Wisconsin, will be held in the Village Hall, 9915 - 39th Avenue, Pleasant Prairie, WI on Monday, May 20th, 2019 at 8:00 p.m. to consider:

A. The adoption of a preliminary resolution declaring intent to exercise special assessment power to improve the Village of Pleasant Prairie. The project generally consists of the construction of a 12 inch water main and appurtenances along at approximately 100 feet south of 91st Street and extending north approximately 750 feet along Old Green Bay road.  
B. Other items set forth on the agenda of said meeting which are available in the municipal offices.  
Dated: May 15, 2019  
Jane C. Snell, Village Clerk  
May 15, 2019  
WNAXL

WNAXL

**Public Works Seasonal Workers.**  
The Town and Village of Somers is seeking to fill several Seasonal Worker positions in the Public Works Department. The positions will work under the direction of the full time Public Works personnel and will help maintain parks, streets, and utilities. The positions available are temporary, full and part time for the next time to the month period, dependent on operational needs. The pay rate is \$12.00 per hour and fringe benefits are not offered with these positions. Duties will include grass mowing, bulb field maintenance, highway work and other tasks designated by the Village Council, Village Administrator or Public Works Superintendent. The positions require physical tasks that will include the use of hand tools, power equipment, and various other tools utilized in maintenance operations. Minimum age requirement is eighteen and a valid driver's license with a good driving record is required.

Applications are available at the Somers Village/Town Hall located at 7511 12th Street, Somers, Wisconsin. Published: May 15, 16, 17, 20, 21, 2019  
WNAXL

**STATE OF WISCONSIN CIRCUIT COURT KENOSHA COUNTY**  
Dilech Financial LLC fma Green Tree Secured LLC Plaintiff, vs.  
Raymond L. Tale, Beulah M. Tale and Simon Creek of Kenosha Condominium Association, Inc.

HUNT for HOT savings in the CLASSIFIEDS

## Legal/Public Notices

**OFFICIAL LICENSE NOTICE** Pursuant to Section 125.04(3)(g) of the Wisconsin Statutes, notice is hereby given that the following have made application to the Common Council of the City of Kenosha for Beer and/or Liquor Licenses (as noted) in the City of Kenosha. Said applications will be heard, considered and acted upon at the regular meeting of the Common Council to be held on May 20, 2019. Debra L. Salas, City Clerk

## Legal/Public Notices

**Defendants NOTICE OF FORECLOSURE SALE**  
Case No. 14-CV-1725 Branch 1  
The Honorable David M. Basileanelli PLEASE TAKE NOTICE that by virtue of a judgment of foreclosure entered on February 11, 2015 in the amount of \$190,286.82 the Sheriff will sell the described premises at public auction as follows:  
TIME: June 12, 2019 at 10:00 a.m.  
TERMS: Pursuant to said judgment, 10% of the successful bid must be paid to the clerk of courts or certified funds, payable to the clerk of courts (personal check cannot and will not be accepted). The balance of the successful bid must be paid to the clerk of courts in cash, cashier's check or certified funds no later than ten days after the date of confirmation of the sale or after the 10% down payment is forfeited to the plaintiff. The property is sold "as is" and subject to all liens and encumbrances.  
PLACE: In the lobby of the Public Safety Building, 1090 55th Street, Kenosha, WI 53144-4022.  
DESCRIPTORS: Unit 123, Building 12, Stone Creek of Kenosha Condominium, a Condominium Community, consisting of Unit 1 and 91 and Outlots 66 and 79 of "Stone Creek Subdivision", being a subdivision of Center Survey Map No. 17, being a part of the Northeast 1/4 and Northwest 1/4 of the Northwest 1/4 of Section 26, Township 2 North, Range 23 East, in the City of Kenosha, Kenosha County, Wisconsin.  
Parcel #02-222-25-201-123.  
PROPERTY ADDRESS: 3334 56th Ct Unit 123 Kenosha, WI 53144-4022.  
Dated: April 11, 2019

David Dill, Kenosha County Sheriff

WNAXL

## NOTICE TO RESIDENTS

**VILLAGE OF SALEM LAKES BOARD OF APPEALS**  
AMENDED  
MAY 22, 2019  
PLEASE TAKE NOTICE, the Village of Salem Lakes Board of Appeals will hold their Regular Monthly Meeting on Wednesday May 22, 2019 at 6:00 pm, in the Salem Lakes Village Hall Building, 9314 Ancho Road, Salem, WI 53168.

**PLEDGE OF ALLEGIANCE**  
ROLL CALL  
OPEN MEETING COMPLIANCE CHECK  
1. BJS of Salem, 9251 Ancho Rd., Salem, WI 53168 (Owner), Dustin Hein, Freedom Fireworks LLC, 590 W35600 County Rd. Nn, Eagle, WI 53119 (Agent), requesting approval of a temporary use (Section III.5.12.18.7.4, which states that it shall be unlawful to proceed with the operation, construction, installation, enlargement or alteration of a temporary use, as defined in this ordinance, without first obtaining approval from the Salem Lakes Board of Appeals) to temporarily locate a 30' x 60' sales tent and two 8' x 20' steel storage containers to operate a temporary fireworks sales stand in the B-3 Highway Business Dist. on Tax Parcel #70-4-120-143-0030, Village of Salem Lakes.  
<https://www.kenoshacounty.org/DocumentCenter/View/4295/UBMITTED-APPLICATION-BJS-OF-SALEM>  
<https://www.kenoshacounty.org/DocumentCenter/View/4414/EXHIBIT-MAP-BJS-OF-SALEM-LIC>  
2. Smith Family Land Trust, 22230 75th St., Salem, WI 53168 (Owner), Deanna Delmet, Black Bull Fireworks, 34231 High Drive, Grand Troy, WI 53120 (Agent), requesting approval of a temporary use (Section III.5.12.18.7.4, which states that it shall be unlawful to proceed with the operation, construction, installation, enlargement or alteration of a temporary use, as defined in this ordinance, without first obtaining approval from the Salem Lakes Board of Appeals) to temporarily use an existing field for the placement of a 30' x 60' sales tent and a 8' x 40' steel storage container to operate a temporary fireworks sales stand in the A-1 Agricultural Preservation Dist. on Tax Parcel #70-4-120-014-0200, Village of Salem Lakes.  
<https://www.kenoshacounty.org/DocumentCenter/View/436/SUBMITTED-APPLICATION-SMITH-FAMILY-LAND-TRUST>  
<https://www.kenoshacounty.org/DocumentCenter/View/4414/EXHIBIT-MAP-SMITH-FAMILY-LAND-TRUST>  
3. Tri-Enterprises No. 5 LLC, 75 McMillan Rd., Antioch, IL 60002 (Owner), Deanna Delmet, Black Bull Fireworks, 34231 High Drive, Grand Troy, WI 53120 (Agent), requesting approval of a temporary use (Section III.5.12.18.7.4, which states that it shall be unlawful to proceed with the operation, construction, installation, enlargement or alteration of a temporary use, as defined in this ordinance, without first obtaining approval from the Salem Lakes Board of Appeals) to temporarily use an existing field for the placement of a 30' x 60' sales tent and a 8' x 40' steel storage container to operate a temporary fireworks sales stand in the A-2 General Agricultural Dist. and B-3 Highway Business Dist. on Tax Parcel #70-4-120-351-0231, Village of Salem Lakes.  
<https://www.kenoshacounty.org/DocumentCenter/View/4414/EXHIBIT-MAP-TRI-ENTERPRISES-NO-5-LLC>  
<https://www.kenoshacounty.org/DocumentCenter/View/4414/EXHIBIT-MAP-TRI-ENTERPRISES-NO-5-LLC>  
4. PATRICIA INVESTMENTS LLC, 5366 S EDINBURGH DR., New Berlin, WI 53154 (Owner), Deanna Delmet, Black Bull Fireworks, 34231 High Drive, Grand Troy, WI 53120 (Agent), requesting approval of a temporary use (Section III.5.12.18.7.4, which states that it shall be unlawful to proceed with the operation, construction, installation, enlargement or alteration of a temporary use, as defined in this ordinance, without first obtaining approval from the Salem Lakes Board of Appeals) to temporarily use an existing field for the placement of a 30' x 60' sales tent and a 8' x 40' steel storage container to operate a temporary fireworks sales stand in the A-2 General Agricultural Dist. and B-3 Highway Business Dist. on Tax Parcel #70-4-120-351-0231, Village of Salem Lakes.  
<https://www.kenoshacounty.org/DocumentCenter/View/4414/EXHIBIT-MAP-PATRICIA-INVESTMENTS-LLC>  
<https://www.kenoshacounty.org/DocumentCenter/View/4414/EXHIBIT-MAP-PATRICIA-INVESTMENTS-LLC>

David Dill, Kenosha County Sheriff

WNAXL

## NOTICE TO RESIDENTS

**VILLAGE OF SALEM LAKES BOARD OF APPEALS**  
AMENDED  
MAY 22, 2019  
PLEASE TAKE NOTICE, the Village of Salem Lakes Board of Appeals will hold their Regular Monthly Meeting on Wednesday May 22, 2019 at 6:00 pm, in the Salem Lakes Village Hall Building, 9314 Ancho Road, Salem, WI 53168.

**PLEDGE OF ALLEGIANCE**  
ROLL CALL  
OPEN MEETING COMPLIANCE CHECK  
1. BJS of Salem, 9251 Ancho Rd., Salem, WI 53168 (Owner), Dustin Hein, Freedom Fireworks LLC, 590 W35600 County Rd. Nn, Eagle, WI 53119 (Agent), requesting approval of a temporary use (Section III.5.12.18.7.4, which states that it shall be unlawful to proceed with the operation, construction, installation, enlargement or alteration of a temporary use, as defined in this ordinance, without first obtaining approval from the Salem Lakes Board of Appeals) to temporarily locate a 30' x 60' sales tent and two 8' x 20' steel storage containers to operate a temporary fireworks sales stand in the B-3 Highway Business Dist. on Tax Parcel #70-4-120-143-0030, Village of Salem Lakes.  
<https://www.kenoshacounty.org/DocumentCenter/View/4295/UBMITTED-APPLICATION-BJS-OF-SALEM>  
<https://www.kenoshacounty.org/DocumentCenter/View/4414/EXHIBIT-MAP-BJS-OF-SALEM-LIC>  
2. Smith Family Land Trust, 22230 75th St., Salem, WI 53168 (Owner), Deanna Delmet, Black Bull Fireworks, 34231 High Drive, Grand Troy, WI 53120 (Agent), requesting approval of a temporary use (Section III.5.12.18.7.4, which states that it shall be unlawful to proceed with the operation, construction, installation, enlargement or alteration of a temporary use, as defined in this ordinance, without first obtaining approval from the Salem Lakes Board of Appeals) to temporarily use an existing field for the placement of a 30' x 60' sales tent and a 8' x 40' steel storage container to operate a temporary fireworks sales stand in the A-1 Agricultural Preservation Dist. on Tax Parcel #70-4-120-014-0200, Village of Salem Lakes.  
<https://www.kenoshacounty.org/DocumentCenter/View/436/SUBMITTED-APPLICATION-SMITH-FAMILY-LAND-TRUST>  
<https://www.kenoshacounty.org/DocumentCenter/View/4414/EXHIBIT-MAP-SMITH-FAMILY-LAND-TRUST>  
3. Tri-Enterprises No. 5 LLC, 75 McMillan Rd., Antioch, IL 60002 (Owner), Deanna Delmet, Black Bull Fireworks, 34231 High Drive, Grand Troy, WI 53120 (Agent), requesting approval of a temporary use (Section III.5.12.18.7.4, which states that it shall be unlawful to proceed with the operation, construction, installation, enlargement or alteration of a temporary use, as defined in this ordinance, without first obtaining approval from the Salem Lakes Board of Appeals) to temporarily use an existing field for the placement of a 30' x 60' sales tent and a 8' x 40' steel storage container to operate a temporary fireworks sales stand in the A-2 General Agricultural Dist. and B-3 Highway Business Dist. on Tax Parcel #70-4-120-351-0231, Village of Salem Lakes.  
<https://www.kenoshacounty.org/DocumentCenter/View/4414/EXHIBIT-MAP-TRI-ENTERPRISES-NO-5-LLC>  
<https://www.kenoshacounty.org/DocumentCenter/View/4414/EXHIBIT-MAP-TRI-ENTERPRISES-NO-5-LLC>  
4. PATRICIA INVESTMENTS LLC, 5366 S EDINBURGH DR., New Berlin, WI 53154 (Owner), Deanna Delmet, Black Bull Fireworks, 34231 High Drive, Grand Troy, WI 53120 (Agent), requesting approval of a temporary use (Section III.5.12.18.7.4, which states that it shall be unlawful to proceed with the operation, construction, installation, enlargement or alteration of a temporary use, as defined in this ordinance, without first obtaining approval from the Salem Lakes Board of Appeals) to temporarily use an existing field for the placement of a 30' x 60' sales tent and a 8' x 40' steel storage container to operate a temporary fireworks sales stand in the A-2 General Agricultural Dist. and B-3 Highway Business Dist. on Tax Parcel #70-4-120-351-0231, Village of Salem Lakes.  
<https://www.kenoshacounty.org/DocumentCenter/View/4414/EXHIBIT-MAP-PATRICIA-INVESTMENTS-LLC>  
<https://www.kenoshacounty.org/DocumentCenter/View/4414/EXHIBIT-MAP-PATRICIA-INVESTMENTS-LLC>

David Dill, Kenosha County Sheriff

WNAXL

## NOTICE TO RESIDENTS

**VILLAGE OF SALEM LAKES BOARD OF APPEALS**  
AMENDED  
MAY 22, 2019  
PLEASE TAKE NOTICE, the Village of Salem Lakes Board of Appeals will hold their Regular Monthly Meeting on Wednesday May 22, 2019 at 6:00 pm, in the Salem Lakes Village Hall Building, 9314 Ancho Road, Salem, WI 53168.

**PLEDGE OF ALLEGIANCE**  
ROLL CALL  
OPEN MEETING COMPLIANCE CHECK  
1. BJS of Salem, 9251 Ancho Rd., Salem, WI 53168 (Owner), Dustin Hein, Freedom Fireworks LLC, 590 W35600 County Rd. Nn, Eagle, WI 53119 (Agent), requesting approval of a temporary use (Section III.5.12.18.7.4, which states that it shall be unlawful to proceed with the operation, construction, installation, enlargement or alteration of a temporary use, as defined in this ordinance, without first obtaining approval from the Salem Lakes Board of Appeals) to temporarily locate a 30' x 60' sales tent and two 8' x 20' steel storage containers to operate a temporary fireworks sales stand in the B-3 Highway Business Dist. on Tax Parcel #70-4-120-143-0030, Village of Salem Lakes.  
<https://www.kenoshacounty.org/DocumentCenter/View/4295/UBMITTED-APPLICATION-BJS-OF-SALEM>  
<https://www.kenoshacounty.org/DocumentCenter/View/4414/EXHIBIT-MAP-BJS-OF-SALEM-LIC>  
2. Smith Family Land Trust, 22230 75th St., Salem, WI 53168 (Owner), Deanna Delmet, Black Bull Fireworks, 34231 High Drive, Grand Troy, WI 53120 (Agent), requesting approval of a temporary use (Section III.5.12.18.7.4, which states that it shall be unlawful to proceed with the operation, construction, installation, enlargement or alteration of a temporary use, as defined in this ordinance, without first obtaining approval from the Salem Lakes Board of Appeals) to temporarily use an existing field for the placement of a 30' x 60' sales tent and a 8' x 40' steel storage container to operate a temporary fireworks sales stand in the A-1 Agricultural Preservation Dist. on Tax Parcel #70-4-120-014-0200, Village of Salem Lakes.  
<https://www.kenoshacounty.org/DocumentCenter/View/436/SUBMITTED-APPLICATION-SMITH-FAMILY-LAND-TRUST>  
<https://www.kenoshacounty.org/DocumentCenter/View/4414/EXHIBIT-MAP-SMITH-FAMILY-LAND-TRUST>  
3. Tri-Enterprises No. 5 LLC, 75 McMillan Rd., Antioch, IL 60002 (Owner), Deanna Delmet, Black Bull Fireworks, 34231 High Drive, Grand Troy, WI 53120 (Agent), requesting approval of a temporary use (Section III.5.12.18.7.4, which states that it shall be unlawful to proceed with the operation, construction, installation, enlargement or alteration of a temporary use, as defined in this ordinance, without first obtaining approval from the Salem Lakes Board of Appeals) to temporarily use an existing field for the placement of a 30' x 60' sales tent and a 8' x 40' steel storage container to operate a temporary fireworks sales stand in the A-2 General Agricultural Dist. and B-3 Highway Business Dist. on Tax Parcel #70-4-120-351-0231, Village of Salem Lakes.  
<https://www.kenoshacounty.org/DocumentCenter/View/4414/EXHIBIT-MAP-TRI-ENTERPRISES-NO-5-LLC>  
<https://www.kenoshacounty.org/DocumentCenter/View/4414/EXHIBIT-MAP-TRI-ENTERPRISES-NO-5-LLC>  
4. PATRICIA INVESTMENTS LLC, 5366 S EDINBURGH DR., New Berlin, WI 53154 (Owner), Deanna Delmet, Black Bull Fireworks, 34231 High Drive, Grand Troy, WI 53120 (Agent), requesting approval of a temporary use (Section III.5.12.18.7.4, which states that it shall be unlawful to proceed with the operation, construction, installation, enlargement or alteration of a temporary use, as defined in this ordinance, without first obtaining approval from the Salem Lakes Board of Appeals) to temporarily use an existing field for the placement of a 30' x 60' sales tent and a 8' x 40' steel storage container to operate a temporary fireworks sales stand in the A-2 General Agricultural Dist. and B-3 Highway Business Dist. on Tax Parcel #70-4-120-351-0231, Village of Salem Lakes.  
<https://www.kenoshacounty.org/DocumentCenter/View/4414/EXHIBIT-MAP-PATRICIA-INVESTMENTS-LLC>  
<https://www.kenoshacounty.org/DocumentCenter/View/4414/EXHIBIT-MAP-PATRICIA-INVESTMENTS-LLC>

David Dill, Kenosha County Sheriff

WNAXL

## NOTICE TO RESIDENTS

**VILLAGE OF SALEM LAKES BOARD OF APPEALS**  
AMENDED  
MAY 22, 2019  
PLEASE TAKE NOTICE, the Village of Salem Lakes Board of Appeals will hold their Regular Monthly Meeting on Wednesday May 22, 2019 at 6:00 pm, in the Salem Lakes Village Hall Building, 9314 Ancho Road, Salem, WI 53168.

**PLEDGE OF ALLEGIANCE**  
ROLL CALL  
OPEN MEETING COMPLIANCE CHECK  
1. BJS of Salem, 9251 Ancho Rd., Salem, WI 53168 (Owner), Dustin Hein, Freedom Fireworks LLC, 590 W35600 County Rd. Nn, Eagle, WI 53119 (Agent), requesting approval of a temporary use (Section III.5.12.18.7.4, which states that it shall be unlawful to proceed with the operation, construction, installation, enlargement or alteration of a temporary use, as defined in this ordinance, without first obtaining approval from the Salem Lakes Board of Appeals) to temporarily locate a 30' x 60' sales tent and two 8' x 20' steel storage containers to operate a temporary fireworks sales stand in the B-3 Highway Business Dist. on Tax Parcel #70-4-120-143-0030, Village of Salem Lakes.  
<https://www.kenoshacounty.org/DocumentCenter/View/4295/UBMITTED-APPLICATION-BJS-OF-SALEM>  
<https://www.kenoshacounty.org/DocumentCenter/View/4414/EXHIBIT-MAP-BJS-OF-SALEM-LIC>  
2. Smith Family Land Trust, 22230 75th St., Salem, WI 53168 (Owner), Deanna Delmet, Black Bull Fireworks, 34231 High Drive, Grand Troy, WI 53120 (Agent), requesting approval of a temporary use (Section III.5.12.18.7.4, which states that it shall be unlawful to proceed with the operation, construction, installation, enlargement or alteration of a temporary use, as defined in this ordinance, without first obtaining approval from the Salem Lakes Board of Appeals) to temporarily use an existing field for the placement of a 30' x 60' sales tent and a 8' x 40' steel storage container to operate a temporary fireworks sales stand in the A-1 Agricultural Preservation Dist. on Tax Parcel #70-4-120-014-0200, Village of Salem Lakes.  
[https://www.kenoshacounty.org/DocumentCenter/View/436/S](https://www.kenoshacounty.org/DocumentCenter/View/436/SUBMITTED-APPLICATION-SMITH-FAMILY-LAND-TRUST)

PROOF OF P

COPY O

NOTICE OF  
ISSUE

160 feet; thence North parallel with the West line of said East 1/2 of said 1/4 section 35 feet; thence West parallel with the South line of said 1/4 Section and to the said West line of said East 1/2; thence South on and along said West line of said East 1/2 35 feet and to the point of beginning, and lying and being in the City of Kenosha, County of Kenosha, State of Wisconsin.

TAX CERTIFICATES ISSUED:

09/01/16

#1040057 sold for \$1,309.20 Tax and \$1,026.21 Special, John F. Shimmers, Owner, Parcel #37-4-121-312-0272, Lot Two (2) in Block Three (3) Second Addition to Lake Shangri-La Beach, a subdivision of the Northwest Quarter of Section 31, Town 1 North, Range 21 East of the Fourth Principal Meridian, and lying and being in the Village of Bristol, County of Kenosha and State of Wisconsin.

TAX CERTIFICATES ISSUED:

09/01/16

#1810032 sold for \$3,814.71 Tax and \$294.40 Special, Tony and Leslie Berndt, Owner, Parcel #75-4-120-181-1395 NKA #70-4-120-181-1395, Lot 9 in Block 11, North Silver Lake Estates, being a Subdivision of Sections 7, 8, 17 and 18 all in Township 1 North, Range 20 East of the Fourth Principal Meridian, lying and being in the Village of Salem Lakes, Kenosha County, Wisconsin.

TAX CERTIFICATES ISSUED:

09/01/16

#2410959 sold for \$44.02 Tax, Manuel Lomeli, Owner, Parcel #09-222-36-409-009, The North 1/2 of Lot 5, Block 10 of Barn's Subdivision, of part of the Southeast 1/4 of Section 36, Township 2 North, Range 22 East of the Fourth

Principal Meridian, said land being in the City of Kenosha, County of Kenosha and State of Wisconsin.

TAX CERTIFICATES ISSUED:

09/01/16

Greens 11 minutes 32 seconds West, 71 feet to the place of beginning, together with a 20 foot wide easement to Walnut Road over adjacent lands, together with all right, title and interest in and to the water system owned by Van Woods Estates Waterworks Co., Inc., located in the Van Woods Estates Subdivision, in the Village of Twin Lakes, Kenosha County, Wisconsin.

And that after the expiration of three months from the last publication of this notice, a deed of the land described in these certificates will be applied for, in Kenosha County.

Kenosha County Treasurer  
Teri Jacobson  
Published: May 8, 15, 22, 2019

WNAALP

STATE OF WISCONSIN

SS.

COUNTY OF KENOSHA

*Janet Doherty*

being duly sworn, on

oath says, that he/she is one of the printers of THE KENOSHA NEWS, a daily newspaper printed and published in the City of Kenosha, County and State aforesaid, and that a notice, of which the annexed printed slip is a true copy, has been published in the said KENOSHA NEWS for the term of

3 weeks, once each week successively, commencing the

8<sup>th</sup> day of May, A.D. 2019, and ending

May 22, A.D. 2019.

*Janet Doherty*

Subscribed and Sworn To before me this

22<sup>nd</sup>

Day of May

A.D. 2019.

*Nicholas Doepe*

Notary Public

Nicholas A Doepe

Notary Public

State of Wisconsin

My commission expires

9/22/21



# Kenosha News

**Notices**  
 Place your ad at [kenosha.com](http://kenosha.com) or call 262-657-1500 • Lobby Hours Mon - Fri 8 a.m. - 5:00 p.m. • Fax 262-657-5101 • Place a Job Ad 262-656-6212 or 262-656-6227

**Jobs**  
 Place your ad at [kenosha.com](http://kenosha.com) or call 262-657-1500 • Mon-Fri 8 a.m. - 5 p.m.

**Stuff**

**Rentals**

**Homes**

**Autos**

## LEGAL/PUBLIC NOTICES

**NOTICE TO THE ELECTIONS OF:**  
 Gateway Technical College  
 District, Wisconsin  
 NOTICE IS HEREBY GIVEN that the District Board of the above named District, at a meeting duly called and held on May 16, 2019, adopted pursuant to the provisions of Section 67.12(2) of the Wisconsin Statutes, a resolution providing that the sum of \$5,000,000 be borrowed through the issuance of general obligation promissory notes of the District for the public purpose of financing the acquisition of movable equipment.  
 A copy of said resolution is on file in the District Office, 3520 30th Avenue, Kenosha, Wisconsin, and is available for public inspection weekdays, except holidays, between the hours of 8:00 A.M. and 4:00 P.M.  
 The District Board need not submit said resolution to the electors for approval unless within 30 days after the publication of this Notice there is filed with the Secretary of the District Board a petition meeting the standards set forth in Sec. 67.12(2)(a), Wis. Stats., requesting a referendum thereon at a special election.  
 Dated May 16, 2019.

BY ORDER OF THE DISTRICT BOARD  
 District Secretary  
 Published: May 22, 2019

**VILLAGE OF PLEASANT PRAIRIE OFFICIAL NOTICE**  
 APPLICATION FOR BEERWINE/LIQUOR LICENSES 2019-2020  
 CLASS "A" BEER  
 DP AMPM, 16477 120th Ave. R & D IV INC, DIXIE PATEL, 1386 White Oak Ln, West Chicago, IL 60185  
 STATELINE DUNK BAKERY, 12720 Sheridan Rd, GRAHAM ENTERPRISES INC, DAWN L. BUTTERSWORTH, 1809 55th St, Kenosha, WI 53141  
 WALGREENS #070765, 7250 18th Ave, WALGREEN CO, STEVE T. PFELT, TIFTER, 6643 Walker Raleigh Ln, Racine, WI 53406  
 CLASS "A" BEER AND "CLASS A" LIQUOR  
 COSTCO WHOLESALE #1198, 7707 84th Ave, COSTCO WHOLESALE CORPORATION, SANDRA J. ZIPS, 4551 S 68th St, Greenfield, WI 53220  
 DREAM LIQUOR & CIGAR, 4471 75th St, HAN ENTERPRISES LLC, HAN-JEET SINGH, 9311 73rd St, Kenosha, WI 53142  
 TARGET STORE T2251, 8777 76th St, TARGET CORPORATION, ROBERTO GORDON, 5815 Margaret Dr Apt 294, Racine, WI 53405  
 CLASS "A" BEER AND "CLASS A" LIQUOR  
 KWIK TRIP #76, 8800 7th St, KWIK TRIP INC, NATHAN J. KOLLASZAK, 170 James Blvd, Kenosha, WI 53143  
 KWIK TRIP #172, 8500 76th St, KWIK TRIP INC, MICHAEL L. KOLASZAK, 8815 23rd Ave, Kenosha, WI 53143  
 KWIK TRIP #230, 10451 72nd Ave, KWIK TRIP INC, KENALISA APPER, 73rd St, Kenosha, WI 53142  
 JOHNNY'S POUR HOUSE, 10936 Sheridan Rd, ZIEMBA ENTERPRISES LLC, JOHN P. ZIEMBA, 1001 44th St, Kenosha, WI 53148  
 MILWAUKEE BURGER COMPANY, 9901 7th St, Suite B10, REDTAL ENTERPRISES INC, BRAD T. HERON, 307 W Hidden Tr, Elkhorn, WI 53121  
 THE OLIVE GARDEN ITALIAN RESTAURANT #1645, 10110 77th St, GMR INC, JEFFERY A. ZIMMERMAN, 4530 Honey Ln, Burlington, WI 53105  
 PINTO'S PALETTE, 8020 76th St, Suite E2, AS-SALUTE CREATIVE LLC, MICHAEL T. SCHOEENKE, 8421 238th Ave, Kenosha, WI 53148  
 RUFFOLO'S PIZZA, 11820 Sheridan Rd, RUFFOLO'S PIZZA LLC, RICHARD M. STILES, 2011 116th St, Pleasant Prairie, WI 53158  
 STARLITE CLUB, 6938 24th Ave, JAO INC, ANGELA J. DANIELS, 8939 24th Ave, Kenosha, WI 53143  
 VILLAGE INN SUPER CLUB, 10509 Sheridan Rd, PAS VILLAGE LLC, SUSAN E. NEAHOUS, 10723 38th Ave, Pleasant Prairie, WI 53158  
 WOODEN NICKEL, 11806 Sheridan Rd, JOSEPH D. NICKEL, 5813 43rd Ave, Kenosha, WI 53144  
 CLASS "B" BEER AND CLASS "C" WINE  
 MOD PIZZA, 9250 76th St, Suite A, MOD SUPER FAST PIZZA WISCONSIN LLC, BENJAMIN HENNEBERRY, 117 W5328 Garfield St, Cedarburg, WI 53012  
 The foregoing applications filed with the Village Clerk of the Village of Pleasant Prairie for fermented malt beverages and/or intoxicating liquor licenses will be heard, considered and acted upon at

## Legal/Public Notices

a regular meeting of the Pleasant Prairie Village Board of Trustees to be held at the Pleasant Prairie Village Hall, 9915 36th Avenue, on Monday, June 3, 2019, at 6:00 p.m.  
 Village Clerk  
 Village of Pleasant Prairie  
 Published: May 22, 2019

**STATE OF WISCONSIN CIRCUIT COURT KENOSHA COUNTY**  
 Mid America Mortgage, Inc. Plaintiff,  
 vs.  
 Cody A. Shouse and Chislin Winifred Shouse Defendants.

**NOTICE OF FORECLOSURE SALE**  
 Case No. 19-CV-00038 Branch 1  
 The Honorable Chad G. Korkman  
 PLEASE TAKE NOTICE that by virtue of a judgment of foreclosure entered on May 1, 2019 in the amount of \$220,537.94 the Sheriff will sell the described premises at public auction as follows:  
 TIME: June 26, 2019 at 10:00 a.m.  
 TERMS: Pursuant to said judgment, 10% of the successful bid must be paid to the sheriff at the sale in cash, cashier's check or certified funds, payable to the clerk of courts (personal checks cannot and will not be accepted). The balance of the successful bid must be paid to the clerk of courts in cash, cashier's check or certified funds no later than ten days after the court's confirmation of the sale or else the 10% down payment is forfeited to the plaintiff. The property is sold "as is" and subject to all liens and encumbrances.  
 PLACE: In the lobby of the Public Safety Building, 1000 55th Street.  
 DESCRIPTION: LOT 8 IN BLOCK 2 OF ARROWHEAD SOUTH, A SUBDIVISION OF PART OF THE NORTHWEST 1/4 OF THE NORTHWEST 1/4 AND PART OF THE NORTHWEST 1/4 OF THE NORTHWEST 1/4, ALL IN SECTION 21, EAST 1/2 OF THE FOURTH PRINCIPAL MERIDIAN, LYING AND BEING IN THE VILLAGE OF TWIN LAKES, COUNTY OF WISCONSIN. Parcel #5-4-119-212-330.  
 PROPERTY ADDRESS: 321 Sunburst Ave Twin Lakes, WI 53181-9242  
 DATED: April 8, 2019

Gray & Associates, L.L.P. Attorneys for Plaintiff  
 16345 West Glendale Drive New Berlin, WI 53151-2841  
 414-224-8404  
 Please go to [www.gray-law.com](http://www.gray-law.com) to obtain the bid for this sale.  
 Published: May 6, 15, 22, 2019

**STATE OF WISCONSIN CIRCUIT COURT KENOSHA COUNTY**  
 Federal National Mortgage Association Plaintiff,  
 vs.  
 David Behl Defendant.

**TAX KEY NO. 09-222-36-100-07**  
 The Honorable Chad G. Korkman  
 PLEASE TAKE NOTICE that by virtue of a judgment of foreclosure entered on February 26, 2019 in the amount of \$142,460.17 the Sheriff will sell the described premises at public auction as follows:  
 TIME: June 19, 2019 at 10:00 a.m.  
 TERMS: Pursuant to said judgment, 10% of the successful bid must be paid to the sheriff at the sale in cash, cashier's check or certified funds, payable to the clerk of courts (personal checks cannot and will not be accepted). The balance of the successful bid must be paid to the clerk of courts in cash, cashier's check or certified funds no later than ten days after the court's confirmation of the sale or else the 10% down payment is forfeited to the plaintiff. The property is sold "as is" and subject to all liens and encumbrances.  
 PLACE: In the lobby of the Public Safety Building, 1000 55th Street.  
 DESCRIPTION: All that certain condominium unit in the City of Kenosha, County of Kenosha and State of Wisconsin, being known and designated as Unit 28 in Building 2 Indian Trail Estates Condominium, being a condominium created under the Condominium Ownership Act of the State of Wisconsin by a "Declaration of Condominium for Indian Trail Estates Condominium", dated the day of 07/09/2002, and recorded the day of 05/12/2002, in the Office of the Registrar of Deeds for Kenosha County, Wisconsin.  
 DATED: May 15, 22, 29, 2019

Gray & Associates, L.L.P. Attorneys for Plaintiff  
 16345 West Glendale Drive New Berlin, WI 53151-2841  
 414-224-8404  
 Please go to [www.gray-law.com](http://www.gray-law.com) to obtain the bid for this sale.  
 Published: May 6, 15, 22, 2019

## Legal/Public Notices

described premises at public auction as follows:  
 TIME: June 12, 2019 at 10 a.m.  
 TERMS: Pursuant to said judgment, 10% of the successful bid must be paid to the sheriff at the sale in cash, cashier's check or certified funds, payable to the clerk of courts (personal checks cannot and will not be accepted). The balance of the successful bid must be paid to the clerk of courts in cash, cashier's check or certified funds no later than ten days after the court's confirmation of the sale or else the 10% down payment is forfeited to the plaintiff. The property is sold "as is" and subject to all liens and encumbrances.  
 PLACE: In the lobby of the Public Safety Building, 1000 55th Street.  
 DESCRIPTION: LOT 8 IN BLOCK 2 OF ARROWHEAD SOUTH, A SUBDIVISION OF PART OF THE NORTHWEST 1/4 OF THE NORTHWEST 1/4 AND PART OF THE NORTHWEST 1/4 OF THE NORTHWEST 1/4, ALL IN SECTION 21, EAST 1/2 OF THE FOURTH PRINCIPAL MERIDIAN, LYING AND BEING IN THE VILLAGE OF TWIN LAKES, COUNTY OF WISCONSIN. Parcel #5-4-119-212-330.  
 PROPERTY ADDRESS: 321 Sunburst Ave Twin Lakes, WI 53181-9242  
 DATED: April 8, 2019

Gray & Associates, L.L.P. Attorneys for Plaintiff  
 16345 West Glendale Drive New Berlin, WI 53151-2841  
 414-224-8404  
 Please go to [www.gray-law.com](http://www.gray-law.com) to obtain the bid for this sale.  
 Published: May 6, 15, 22, 2019

**STATE OF WISCONSIN CIRCUIT COURT KENOSHA COUNTY**  
 Lakeview Loan Servicing, LLC Plaintiff,  
 vs.  
 John B. Drohman, Jane Doe Drohman a/k/a Lisa Drohman, Aurora Medical a/k/a Lisa Drohman, Aurora Medical Group Inc., State of Wisconsin, Department of Health Services, Midland Funding LLC, United PCR LLC, State of Wisconsin Department of Children and Family Services, Tri-City Properties, OneScholar LLC, John Abt, State of Wisconsin Department of Health Services and Midland Funding LLC Defendants.

**NOTICE OF FORECLOSURE SALE**  
 Case No. 18-CV-00137  
 The Honorable Chad G. Korkman  
 PLEASE TAKE NOTICE that by virtue of a judgment of foreclosure entered on February 26, 2019 in the amount of \$142,460.17 the Sheriff will sell the described premises at public auction as follows:  
 TIME: June 19, 2019 at 10:00 a.m.  
 TERMS: Pursuant to said judgment, 10% of the successful bid must be paid to the sheriff at the sale in cash, cashier's check or certified funds, payable to the clerk of courts (personal checks cannot and will not be accepted). The balance of the successful bid must be paid to the clerk of courts in cash, cashier's check or certified funds no later than ten days after the court's confirmation of the sale or else the 10% down payment is forfeited to the plaintiff. The property is sold "as is" and subject to all liens and encumbrances.  
 PLACE: In the lobby of the Public Safety Building, 1000 55th Street.  
 DESCRIPTION: All that certain condominium unit in the City of Kenosha, County of Kenosha and State of Wisconsin, being known and designated as Unit 28 in Building 2 Indian Trail Estates Condominium, being a condominium created under the Condominium Ownership Act of the State of Wisconsin by a "Declaration of Condominium for Indian Trail Estates Condominium", dated the day of 07/09/2002, and recorded the day of 05/12/2002, in the Office of the Registrar of Deeds for Kenosha County, Wisconsin.  
 DATED: May 6, 15, 22, 2019

Gray & Associates, L.L.P. Attorneys for Plaintiff  
 16345 West Glendale Drive New Berlin, WI 53151-2841  
 414-224-8404  
 Please go to [www.gray-law.com](http://www.gray-law.com) to obtain the bid for this sale.  
 Published: May 6, 15, 22, 2019

**STATE OF WISCONSIN CIRCUIT COURT KENOSHA COUNTY**  
 The Bank of New York Mellon FKA The Bank of New York As Trustee For The Bank of New York Certificateholders of THE CWABS Inc., Asset-Backed Certificates, Series 2004-4 Plaintiff,  
 vs.  
 Jeffrey D. Paasch, Linda Prasad, Southeastern Wisconsin Anesthesiology Society, et al. Defendants.  
 Capital One Bank (USA) NA and Mortgage Electronic Registration System, Inc. et al. Defendants.  
**NOTICE OF FORECLOSURE SALE**  
 Case No. 17CV00107  
 The Honorable Chad G. Korkman  
 PLEASE TAKE NOTICE that by virtue of a judgment of foreclosure entered on December 7, 2018 in the amount of \$176,947.17 the Sheriff will sell the

## Legal/Public Notices

in, as Document No. 1280301 and by a Condominium Plat therefor, Together with the undivided percentage interest in all Common Elements as specified for such Unit in the aforementioned Declaration.  
 Parcel #08-222-34-34-026  
 PROPERTY ADDRESS: 5826 53rd St Unit 26 Kenosha, WI 53144-3764  
 Dated: April 11, 2019

David Behl Kenosha County Sheriff  
 Please go to [www.gray-law.com](http://www.gray-law.com) to obtain the bid for this sale.  
 Gray & Associates, L.L.P. is attempting to collect a debt and any information obtained will be used for that purpose. If you have previously received a discharge in a chapter 7 bankruptcy case, this communication should not be construed as an attempt to hold you personally liable for the debt.  
 Published: May 8, 15, 22, 2019

**STATE OF WISCONSIN CIRCUIT COURT KENOSHA COUNTY**  
 MIDLAND FUNDING LLC BY ITS SERVING ATTORNEY MIDLAND CREDIT MANAGEMENT INC. Plaintiff,  
 vs.  
 Kimberly Millhouse AKA Kimberly Vega Defendant.  
 228 E SPRUCE ST PO BOX 671 SILVER LAKE WI 53170  
 AMENDED SUMMONS  
 Case No. 19CV367  
 THE STATE OF WISCONSIN TO: KIMBERLY MILLHOUSE AKA KIMBERLY VEGA  
 228 E SPRUCE ST PO BOX 671 SILVER LAKE WI 53170  
 You are hereby notified that the Plaintiff has filed a lawsuit or other legal action against you. The Complaint, which is also served on you, states the nature and basis of the legal action. Within Forty (40) days after May 22, 2019, 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: CLERK OF CIRCUIT COURT, KENOSHA COUNTY, 612 56TH STREET, KENOSHA, WI 53140 and the Kohn Law Firm, Plaintiff's attorneys, whose address is: 735 N. Water St., Suite 1300, Milwaukee, WI 53202. You may have an attorney help you represent you.

If no Complaint accompanies this Summons you must respond within the said 40 day period with a written demand for a copy of the Complaint by mailing or delivering said written demand to the court and to the Plaintiff's attorneys at their respective addresses listed above. You do not provide a proper answer to the Complaint or provide a written demand for said complaint within the 40 day period, 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 included in the Complaint. A judgment may be enforced as provided by law. A judgment awarding money may become enforceable by a writ of execution, which is a court order to seize your property. If you do not demand a copy of the Complaint within 45 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 included in the Complaint. A judgment may be enforced as provided by law. A judgment awarding money may become enforceable by a writ of execution, which is a court order to seize your property. If you do not demand a copy of the Complaint within 45 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 included in the Complaint. A judgment may be enforced as provided by law. A judgment awarding money may become enforceable by a writ of execution, which is a court order to seize your property.

Gray & Associates, L.L.P. Attorneys for Plaintiff  
 16345 West Glendale Drive New Berlin, WI 53151-2841  
 414-224-8404  
 Please go to [www.gray-law.com](http://www.gray-law.com) to obtain the bid for this sale.  
 Published: May 6, 15, 22, 2019

**STATE OF WISCONSIN CIRCUIT COURT KENOSHA COUNTY**  
 U.S. Bank Trust, N.A., as Trustee for LSF10 Master Participation Trust Plaintiff,  
 vs.  
 Nick Nelson, Unknown Spouse of Nick Nelson, Kenosha County Clerk of Circuit Court and State of Wisconsin, Department of Children and Families Defendants.

## Legal/Public Notices

follows:  
 TIME: June 26, 2019 at 10:00 a.m.  
 TERMS: Pursuant to said judgment, 10% of the successful bid must be paid to the sheriff at the sale in cash, cashier's check or certified funds, payable to the clerk of courts (personal checks cannot and will not be accepted). The balance of the successful bid must be paid to the clerk of courts in cash, cashier's check or certified funds no later than ten days after the court's confirmation of the sale or else the 10% down payment is forfeited to the plaintiff. The property is sold "as is" and subject to all liens and encumbrances.  
 PLACE: In the lobby of the Public Safety Building, 1000 55th Street.  
 DESCRIPTION: The South 1/2 of Lot 6, excepting therefrom the East 40 feet thereof, in Block 6 of Nichols and Holmes Addition to the City of Kenosha, of part of the Northwest 1/4 of Section 6, Town 1 North, Range 23 East of the Fourth Principal Meridian. Said land lying in the City of Kenosha, Kenosha County, Wisconsin.  
 Parcel #05-12-305-331-007  
 PROPERTY ADDRESS: 6117 12th Ave Kenosha, WI 53143-1128  
 Dated: April 25, 2019

David Behl Kenosha County Sheriff  
 Gray & Associates, L.L.P. Attorneys for Plaintiff  
 16345 West Glendale Drive New Berlin, WI 53151-2841  
 414-224-8404  
 Please go to [www.gray-law.com](http://www.gray-law.com) to obtain the bid for this sale.  
 Gray & Associates, L.L.P. is attempting to collect a debt and any information obtained will be used for that purpose. If you have previously received a discharge in a chapter 7 bankruptcy case, this communication should not be construed as an attempt to hold you personally liable for the debt.  
 Published: May 22, 26, June 5, 2019

**NOTICE OF APPLICATIONS FOR ALCOHOL LICENSES**  
 Please take notice that, in accordance with the provisions of Chapter 125.04 (3)(g) of the Wisconsin Statutes, the following alcohol beverage license applications for the licensing year 2019-2020 have been filed with the Clerk of the Village of Somers, Kenosha County, Wisconsin:  
 COMBINATION CLASS "B" FERMENTED MALT & INTOXICATING LIQUOR LICENSE  
 Kenosha County Clerk, Inc. Neil Swiatek, Agent  
 500 13th Avenue, Box 249 Kenosha, WI 53140  
 824-222-6510  
 Eclidic, LLC Mel Traugott, Agent  
 The Somers Inn  
 1212 12th Ave. to the West line of the said Section 27, and the center of said highway; thence southeasterly 233 feet, more or less, to the said north bank of said creek and to the center of said bearing said land lying in the Village of Salem Lakes, County of Kenosha, State of Wisconsin.  
 TOWN AND RANGE ADJACENT, 1654.5 feet  
 824-222-6510  
 M & R, Inc.  
 Lydia Glowacki, Agent  
 Hobnob Restaurant  
 277 S. Sheridan Road Racine, WI 53403  
 824-222-6510  
 JAMES BOWLING  
 11800 Burlington Road Kenosha WI 53144  
 824-222-103-0202  
 Kenosha's Foodery, Inc. Michael Wells, Agent  
 Festival Foods  
 6080 31st Street Kenosha WI 53144  
 824-222-224-0501  
 Kwik Trip, Inc.  
 Kelley Jo Amoe, Agent  
 Kenosha's Foodery, Inc. Michael Wells, Agent  
 5800 31st St Kenosha, WI 53144  
 824-222-224-0504  
 CLASS "B" FERMENTED MALT & INTOXICATING LIQUOR LICENSE  
 "CLASS C" WINE LICENSE  
 Pflaigh Springs Beer Garden LLC  
 11414 Underwood Avenue, Suite 403 Wauwatosa, WI 53219  
 414-222-7251  
 The Olive Garden Italian Restaurant #1645, 10110 77th St, GMR INC, JEFFERY A. ZIMMERMAN, 4530 Honey Ln, Burlington, WI 53105  
 PINTO'S PALETTE, 8020 76th St, Suite E2, AS-SALUTE CREATIVE LLC, MICHAEL T. SCHOEENKE, 8421 238th Ave, Kenosha, WI 53148  
 RUFFOLO'S PIZZA, 11820 Sheridan Rd, RUFFOLO'S PIZZA LLC, RICHARD M. STILES, 2011 116th St, Pleasant Prairie, WI 53158  
 STARLITE CLUB, 6938 24th Ave, JAO INC, ANGELA J. DANIELS, 8939 24th Ave, Kenosha, WI 53143  
 VILLAGE INN SUPER CLUB, 10509 Sheridan Rd, PAS VILLAGE LLC, SUSAN E. NEAHOUS, 10723 38th Ave, Pleasant Prairie, WI 53158  
 WOODEN NICKEL, 11806 Sheridan Rd, JOSEPH D. NICKEL, 5813 43rd Ave, Kenosha, WI 53144  
 CLASS "B" BEER AND CLASS "C" WINE  
 MOD PIZZA, 9250 76th St, Suite A, MOD SUPER FAST PIZZA WISCONSIN LLC, BENJAMIN HENNEBERRY, 117 W5328 Garfield St, Cedarburg, WI 53012  
 The foregoing applications filed with the Village Clerk of the Village of Pleasant Prairie for fermented malt beverages and/or intoxicating liquor licenses will be heard, considered and acted upon at

## Legal/Public Notices

#120234 sold for \$80.57 Tax; #120207 sold for \$1,059.67 Tax and \$308.21 Special. Danielle N. Schott, Owners, Parcel #12-4-120-291-1400 NKA 70-4-120-291-1400, Lot 30 in Block 9 of VALMAR and FIRST ADDITION TO VALMAR, being a subdivision of part of the Northwest 1/4 of the Northwest 1/4 of Lot 2 of the Government Division of Section 29, Town 1 North, Range 20 East of the Fourth Principal Meridian, lying and being in the Village of Salem Lakes, County of Kenosha, and State of Wisconsin.  
 TAX CERTIFICATES ISSUED: 09/01/16  
 #120113 sold for \$2,721.04 Tax. Daniel Fox, Owner. Tri City National Bank, Mortgage, Parcel #05-4-222-022-0394 NKA #05-4-222-022-0394, Part of the Northwest 1/4 of Section 2, Town 2 North, Range 22 East of the Fourth Principal Meridian, lying and being in the Village of Salem Lakes, County of Kenosha, and State of Wisconsin.  
 TAX CERTIFICATES ISSUED: 09/01/16  
 #120113 sold for \$2,721.04 Tax. Daniel Fox, Owner. Tri City National Bank, Mortgage, Parcel #05-4-222-022-0394 NKA #05-4-222-022-0394, Part of the Northwest 1/4 of Section 2, Town 2 North, Range 22 East of the Fourth Principal Meridian, lying and being in the Village of Salem Lakes, County of Kenosha, and State of Wisconsin.  
 TAX CERTIFICATES ISSUED: 09/01/16  
 #120113 sold for \$2,721.04 Tax. Daniel Fox, Owner. Tri City National Bank, Mortgage, Parcel #05-4-222-022-0394 NKA #05-4-222-022-0394, Part of the Northwest 1/4 of Section 2, Town 2 North, Range 22 East of the Fourth Principal Meridian, lying and being in the Village of Salem Lakes, County of Kenosha, and State of Wisconsin.  
 TAX CERTIFICATES ISSUED: 09/01/16  
 #120113 sold for \$2,721.04 Tax. Daniel Fox, Owner. Tri City National Bank, Mortgage, Parcel #05-4-222-022-0394 NKA #05-4-222-022-0394, Part of the Northwest 1/4 of Section 2, Town 2 North, Range 22 East of the Fourth Principal Meridian, lying and being in the Village of Salem Lakes, County of Kenosha, and State of Wisconsin.  
 TAX CERTIFICATES ISSUED: 09/01/16  
 #120113 sold for \$2,721.04 Tax. Daniel Fox, Owner. Tri City National Bank, Mortgage, Parcel #05-4-222-022-0394 NKA #05-4-222-022-0394, Part of the Northwest 1/4 of Section 2, Town 2 North, Range 22 East of the Fourth Principal Meridian, lying and being in the Village of Salem Lakes, County of Kenosha, and State of Wisconsin.  
 TAX CERTIFICATES ISSUED: 09/01/16  
 #120113 sold for \$2,721.04 Tax. Daniel Fox, Owner. Tri City National Bank, Mortgage, Parcel #05-4-222-022-0394 NKA #05-4-222-022-0394, Part of the Northwest 1/4 of Section 2, Town 2 North, Range 22 East of the Fourth Principal Meridian, lying and being in the Village of Salem Lakes, County of Kenosha, and State of Wisconsin.  
 TAX CERTIFICATES ISSUED: 09/01/16  
 #120113 sold for \$2,721.04 Tax. Daniel Fox, Owner. Tri City National Bank, Mortgage, Parcel #05-4-222-022-0394 NKA #05-4-222-022-0394, Part of the Northwest 1/4 of Section 2, Town 2 North, Range 22 East of the Fourth Principal Meridian, lying and being in the Village of Salem Lakes, County of Kenosha, and State of Wisconsin.  
 TAX CERTIFICATES ISSUED: 09/01/16  
 #120113 sold for \$2,721.04 Tax. Daniel Fox, Owner. Tri City National Bank, Mortgage, Parcel #05-4-222-022-0394 NKA #05-4-222-022-0394, Part of the Northwest 1/4 of Section 2, Town 2 North, Range 22 East of the Fourth Principal Meridian, lying and being in the Village of Salem Lakes, County of Kenosha, and State of Wisconsin.  
 TAX CERTIFICATES ISSUED: 09/01/16  
 #120113 sold for \$2,721.04 Tax. Daniel Fox, Owner. Tri City National Bank, Mortgage, Parcel #05-4-222-022-0394 NKA #05-4-222-022-0394, Part of the Northwest 1/4 of Section 2, Town 2 North, Range 22 East of the Fourth Principal Meridian, lying and being in the Village of Salem Lakes, County of Kenosha, and State of Wisconsin.  
 TAX CERTIFICATES ISSUED: 09/01/16  
 #120113 sold for \$2,721.04 Tax. Daniel Fox, Owner. Tri City National Bank, Mortgage, Parcel #05-4-222-022-0394 NKA #05-4-222-022-0394, Part of the Northwest 1/4 of Section 2, Town 2 North, Range 22 East of the Fourth Principal Meridian, lying and being in the Village of Salem Lakes, County of Kenosha, and State of Wisconsin.  
 TAX CERTIFICATES ISSUED: 09/01/16  
 #120113 sold for \$2,721.04 Tax. Daniel Fox, Owner. Tri City National Bank, Mortgage, Parcel #05-4-222-022-0394 NKA #05-4-222-022-0394, Part of the Northwest 1/4 of Section 2, Town 2 North, Range 22 East of the Fourth Principal Meridian, lying and being in the Village of Salem Lakes, County of Kenosha, and State of Wisconsin.  
 TAX CERTIFICATES ISSUED: 09/01/16  
 #120113 sold for \$2,721.04 Tax. Daniel Fox, Owner. Tri City National Bank, Mortgage, Parcel #05-4-222-022-0394 NKA #05-4-222-022-0394, Part of the Northwest 1/4 of Section 2, Town 2 North, Range 22 East of the Fourth Principal Meridian, lying and being in the Village of Salem Lakes, County of Kenosha, and State of Wisconsin.  
 TAX CERTIFICATES ISSUED: 09/01/16  
 #120113 sold for \$2,721.04 Tax. Daniel Fox, Owner. Tri City National Bank, Mortgage, Parcel #05-4-222-022-0394 NKA #05-4-222-022-0394, Part of the Northwest 1/4 of Section 2, Town 2 North, Range 22 East of the Fourth Principal Meridian, lying and being in the Village of Salem Lakes, County of Kenosha, and State of Wisconsin.  
 TAX CERTIFICATES ISSUED: 09/01/16  
 #120113 sold for \$2,721.04 Tax. Daniel Fox, Owner. Tri City National Bank, Mortgage, Parcel #05-4-222-022-0394 NKA #05-4-222-022-0394, Part of the Northwest 1/4 of Section 2, Town 2 North, Range 22 East of the Fourth Principal Meridian, lying and being in the Village of Salem Lakes, County of Kenosha, and State of Wisconsin.  
 TAX CERTIFICATES ISSUED: 09/01/16  
 #120113 sold for \$2,721.04 Tax. Daniel Fox, Owner. Tri City National Bank, Mortgage, Parcel #05-4-222-022-0394 NKA #05-4-222-022-0394, Part of the Northwest 1/4 of Section 2, Town 2 North, Range 22 East of the Fourth Principal Meridian, lying and being in the Village of Salem Lakes, County of Kenosha, and State of Wisconsin.  
 TAX CERTIFICATES ISSUED: 09/01/16  
 #120113 sold for \$2,721.04 Tax. Daniel Fox, Owner. Tri City National Bank, Mortgage, Parcel #05-4-222-022-0394 NKA #05-4-222-022-0394, Part of the Northwest 1/4 of Section 2, Town 2 North, Range 22 East of the Fourth Principal Meridian, lying and being in the Village of Salem Lakes, County of Kenosha, and State of Wisconsin.  
 TAX CERTIFICATES ISSUED: 09/01/16  
 #120113 sold for \$2,721.04 Tax. Daniel Fox, Owner. Tri City National Bank, Mortgage, Parcel #05-4-222-022-0394 NKA #05-4-222-022-0394, Part of the Northwest 1/4 of Section 2, Town 2 North, Range 22 East of the Fourth Principal Meridian, lying and being in the Village of Salem Lakes, County of Kenosha, and State of Wisconsin.  
 TAX CERTIFICATES ISSUED: 09/01/16  
 #120113 sold for \$2,721.04 Tax. Daniel Fox, Owner. Tri City National Bank, Mortgage, Parcel #05-4-222-022-0394 NKA #05-4-222-022-0394, Part of the Northwest 1/4 of Section 2, Town 2 North, Range 22 East of the Fourth Principal Meridian, lying and being in the Village of Salem Lakes, County of Kenosha, and State of Wisconsin.  
 TAX CERTIFICATES ISSUED: 09/01/16  
 #120113 sold for \$2,721.04 Tax. Daniel Fox, Owner. Tri City National Bank, Mortgage, Parcel #05-4-222-022-0394 NKA #05-4-222-022-0394, Part of the Northwest 1/4 of Section 2, Town 2 North, Range 22 East of the Fourth Principal Meridian, lying and being in the Village of Salem Lakes, County of Kenosha, and State of Wisconsin.  
 TAX CERTIFICATES ISSUED: 09/01/16  
 #120113 sold for \$2,721.04 Tax. Daniel Fox, Owner. Tri City National Bank, Mortgage, Parcel #05-4-222-022-0394 NKA #05-4-222-022-0394, Part of the Northwest 1/4 of Section 2, Town 2 North, Range 22 East of the Fourth Principal Meridian, lying and being in the Village of Salem Lakes, County of Kenosha, and State of Wisconsin.  
 TAX CERTIFICATES ISSUED: 09/01/16  
 #120113 sold for \$2,721.04 Tax. Daniel Fox, Owner. Tri City National Bank, Mortgage, Parcel #05-4-222-022-0394 NKA #05-4-222-022-0394, Part of the Northwest 1/4 of Section 2, Town 2 North, Range 22 East of the Fourth Principal Meridian, lying and being in the Village of Salem Lakes, County of Kenosha, and State of Wisconsin.  
 TAX CERTIFICATES ISSUED: 09/01/16  
 #120113 sold for \$2,721.04 Tax. Daniel Fox, Owner. Tri City National Bank, Mortgage, Parcel #05-4-222-022-0394 NKA #05-4-222-022-0394, Part of the Northwest 1/4 of Section 2, Town 2 North, Range 22 East of the Fourth Principal Meridian, lying and being in the Village of Salem Lakes, County of Kenosha, and State of Wisconsin.  
 TAX CERTIFICATES ISSUED: 09/01/16  
 #120113 sold for \$2,721.04 Tax. Daniel Fox, Owner. Tri City National Bank, Mortgage, Parcel #05-4-222-022-0394 NKA #05-4-222-022-0394, Part of the Northwest 1/4 of Section 2, Town 2 North, Range 22 East of the Fourth Principal Meridian, lying and being in the Village of Salem Lakes, County of Kenosha, and State of Wisconsin.  
 TAX CERTIFICATES ISSUED: 09/01/16  
 #120113 sold for \$2,721.04 Tax. Daniel Fox, Owner. Tri City National Bank, Mortgage, Parcel #05-4-222-022-0394 NKA #05-4-222-022-0394, Part of the Northwest 1/4 of Section 2, Town 2 North, Range 22 East of the Fourth Principal Meridian, lying and being in the Village of Salem Lakes, County of Kenosha, and State of Wisconsin.  
 TAX CERTIFICATES ISSUED: 09/01/16  
 #1201



EXHIBIT "C"

# COUNTY OF KENOSHA

## TREASURER'S OFFICE

Teri A. Jacobson  
Kenosha County Treasurer

Nanette M. Shumway  
Chief Deputy Treasurer

1010 56th Street  
Kenosha WI 53140-3738  
Phone (262) 653-2542

Fax (262) 653-2564  
Teri.Jacobson@kenoshacounty.org

July 18, 2019

JOHN F SIMMERS  
11713 212<sup>TH</sup> AVENUE  
BRISTOL, WI 53104

Dear John,

This letter serves as a final notice regarding the property taxes due on your property located at 11713 212<sup>TH</sup> Ave, Village of Bristol, WI. (Parcel # 37-4-121-312-0272). The total amount of taxes due to Kenosha County on this parcel is \$11,618.37 good through July 31, 2019. This includes the tax deed fees and delinquent taxes.

On 02/27/2019 you were served or service was attempted with a Notice of Application of Tax Deed for the 2015 delinquent taxes. Therefore the 90 days that you have to pay these taxes and Tax Deed will expire on 08/20/2019.

**Please note that pursuant to Chapter 75 of the Wisconsin Statutes, Kenosha County will take ownership of your property by tax deed if your taxes are not paid.** Hence, in order to prevent the property from being taken on 08/20/2019, you will need to pay in full the amount of your 2015 taxes and the tax deed fees. **YOU WILL NEED TO CONTACT US BY 08/15/2019 TO LET US KNOW WHAT YOUR INTENTIONS ARE REGARDING THESE TAXES. IF WE DO NOT HEAR FROM YOU, WE WILL HAVE NO RECOURSE BUT TO SEND THE FILE TO THE COUNTY CLERK TO BE TAKEN BY THE COUNTY.**

If the property is taken by tax deed by Kenosha County with ownership vesting therein, the county may legally evict any occupants from the property. Therefore, as you can see it is imperative that these taxes are brought up to date.

If you have any questions regarding this letter, please feel free to contact our office at (262) 653-2542, Monday – Friday from 8:00 a.m. to 5:00 p.m.

Sincerely,

Teri A. Jacobson  
Kenosha County Treasurer



## EXHIBIT "D"

37-4-121-312-0272 – John Simmers

### GCS SYSTEM NOTES

09/03/10 Final notice on 2007 taxes. rmh 10/19/10 Ordered letter report Knight-Barry\*\$35.00 TD FEE paid\*rmh/ka 10/29/10 td fee paid. kap User Name BristolV BristolVlg

3/10/15 WROTE NOTE ON STATEMENT THAT 2011 TAXES IN JEOPARDY IF NOT PAID. WE APPLIED HIS PMT TO THE 2011 NOT THE 2014 PER TERI. STILL HAS BALANCE DUE FOR 2011.HLK User Name T0024 Heather Kruk - Treasurer's Off

1/15/18 Notice to be served via Judy Busche for \$40.00. Total TD fee \$85.00. -JS

10/15/18 Ordered letter report from Southshore Title & Closing \$45.00. Total TD fees \$45.00.AH

5/1/19 To be advertised 5/8, 5/15 & 5/22/19. \$35.51 change. Total TD fees due \$120.51.AH

7/18/19 Last letter sent to John.AH

8/27/19 CTD 8/26/19 Previous owner John F. Simmers 2015-2018.AH

8/22/19 Sent to County Clerk 8/22/19 to be CTD.AH

\*\*\*90 DAYS EXPIRE 8/20/19\*\*\*

Tax Deed JE Processed: Date: 08/27/2019; GL Date: 08/26/2019; JE Control Number: 1940028; Process: Tax Deed JE

10/8/19 John's Friend called today to see how he could help rectify some late tax payments. I explained that this property is now owned by the County, as the unpaid taxes dated back to 2015. Advised him to contact the County Clerk to see if it will be going up for auction. TOB

9/9/19 John emailed several times. I explained that he no longer owns the property and that he needs to call County Clerk and ADRC about the eviction process and finding a new place to live. I CC'd Mary, Regi and Amanda on the various emails.taj

I would also encourage you to speak to Aging and Disability Services to help you find a new place. Since you said you are disabled, you probably already have a case worker so I would suggest contacting them ASAP so they can help you in locating place that will meet the needs of your disability and your income.

Sincerely,

Teri A. Jacobson  
Kenosha County Treasurer

**From:** John Simmers [<mailto:josmotorsports@aol.com>]  
**Sent:** Monday, September 09, 2019 2:20 PM  
**To:** Teri Jacobson <[Teri.Jacobson@kenoshacounty.org](mailto:Teri.Jacobson@kenoshacounty.org)>  
**Subject:** Re: Online Form Submittal: Contact Us: Treasurer

Ms. Jacobsen,

Thank you for the prompt reply.

I know my taxes are in arrears for some time now. I know I had an option to contact your office for arranging a payment plan, however, due to my personal limits of disability and income -- I have been seeking means to pay the taxes in-full and up-to-date, rather, than committing to a payment plan with your office that I'd be unsure to meet over time -- paying both the back-amount-due and what-will-become-due.

Through a last-resort, I've now got the funds available to completely pay the amount due to Kenosha County (up-to-date -- all taxes, interest, any penalties and fees). I have also arranged for a portion of my income that will go to an account for accruing the amounts that will be necessary for my timely payment of future taxes - as become due.

I hope this communication by email is OK. My disability includes a speech impediment that makes it very difficult to talk by phone.

Sincerely,

John Simmers

-----Original Message-----

**From:** Teri Jacobson <[Teri.Jacobson@kenoshacounty.org](mailto:Teri.Jacobson@kenoshacounty.org)>  
**To:** [josmotorsports@aol.com](mailto:josmotorsports@aol.com) <[josmotorsports@aol.com](mailto:josmotorsports@aol.com)>; DL Web Treasurer <[dlWebTreasurer@kenoshacounty.org](mailto:dlWebTreasurer@kenoshacounty.org)>  
**Sent:** Mon, Sep 9, 2019 1:09 pm  
**Subject:** RE: Online Form Submittal: Contact Us: Treasurer

Mr. Simmers,

It is too late. The County has already taken that property for back taxes. It was deeded over to the county on 8/27/19, the final day to pay your 2015 taxes plus tax deed fees was 8/20/19. You may want to contact the County Clerk's Office for more information on the process from this point forward. If this is your primary residence you will definitely want to contact them to request a Homestead form.

Sincerely,

Teri A. Jacobson  
Kenosha County Treasurer

**From:** [noreply@civicplus.com](mailto:noreply@civicplus.com) [<mailto:noreply@civicplus.com>]  
**Sent:** Monday, September 09, 2019 1:01 PM



**From:** Teri Jacobson  
**Sent:** Monday, September 09, 2019 3:09 PM  
**To:** John Simmers  
**Subject:** RE: Online Form Submittal: Contact Us: Treasurer

Mr. Simmers,

The deed was taken by Kenosha County 8/27/19 when you failed to pay your taxes by the 8/20/19 deadline. You don't give the deed to us, the county took it per state law through the tax deed process for not paying your property taxes.

If you haven't yet, the County Clerk will be serving you with eviction papers soon, that's why I encourage you to call her and Aging and Disability Services ASAP so you can get started on finding a new place.

Sincerely,

Teri A. Jacobson  
Kenosha County Treasurer

**From:** John Simmers [mailto:josmotorsports@aol.com]  
**Sent:** Monday, September 09, 2019 3:01 PM  
**To:** Teri Jacobson <Teri.Jacobson@kenoshacounty.org>  
**Subject:** Re: Online Form Submittal: Contact Us: Treasurer

Ms. Jacobsen,

Thanks again for the prompt reply.

I am confused -- in your saying that I 'no longer own the property'. I've had no request and I've not made delivery of the deed to the Clerk's office (or, a Court, or, anyone else). In that I still hold the deed - I assume there remains a way for me to pay my amount due to Kenosha County.

Sincerely,

John Simmers

-----Original Message-----

**From:** Teri Jacobson <Teri.Jacobson@kenoshacounty.org>  
**To:** John Simmers <josmotorsports@aol.com>  
**Sent:** Mon, Sep 9, 2019 2:30 pm  
**Subject:** RE: Online Form Submittal: Contact Us: Treasurer

Mr. Simmers,

Unfortunately, it is too late for me to take any payments, in any amount. You no longer own the property so to take your money at this point would not do you any good.

I encourage you to speak to the County Clerk as quickly as possible to see what her process is going to be so you can take the money you have accrued and use that to find a new place to live. I would also encourage you to promptly fill out the Homestead paperwork the County Clerk will send you so that if the county sells the property for more than we are owed, you may receive some of the proceeds. There is a VERY set time frame, that is set by law, by which you must return the paperwork so please do so quickly.

**Mary Kubicki**

---

**From:** Teri Jacobson  
**Sent:** Monday, November 18, 2019 11:44 AM  
**To:** Regi Bachochin; Mary Kubicki  
**Subject:** FW: Tax Deed Parcel 37-4-121-312-0272

---

**From:** Teri Jacobson  
**Sent:** Friday, November 15, 2019 2:17 PM  
**To:** John Moyer <[John.Moyer@kenoshacounty.org](mailto:John.Moyer@kenoshacounty.org)>  
**Subject:** FW: Tax Deed Parcel 37-4-121-312-0272

---

**From:** Teri Jacobson  
**Sent:** Friday, November 15, 2019 1:57 PM  
**To:** Patricia Merrill <[Patricia.Merrill@kenoshacounty.org](mailto:Patricia.Merrill@kenoshacounty.org)>  
**Subject:** FW: Tax Deed Parcel 37-4-121-312-0272

---

**From:** Rocco Vita [<mailto:rvita@pleasantprairiewi.gov>]  
**Sent:** Monday, September 30, 2019 12:59 PM  
**To:** Teri Jacobson <[Teri.Jacobson@kenoshacounty.org](mailto:Teri.Jacobson@kenoshacounty.org)>  
**Cc:** Monica Yuhas <[Monica.Yuhas@kenoshacounty.org](mailto:Monica.Yuhas@kenoshacounty.org)>  
**Subject:** RE: Tax Deed Parcel 37-4-121-312-0272

Hi Teri:

This is a Bristol parcel and their assessor is Associated out of Appleton but it appears the property owner was issued building permits for interior remodeling and while he asserts there is little interior finish it also appears he may have refused his assessor access. His total improvement value is 35,200 which includes a detached garage so the value placed on his home is exceedingly low. I know the County has already taken ownership of this property but that aside, this would not fall under the definition of a 'palpable error' for a 74.33 action by the Town to rescind property taxes due to a palpable error by their assessor.

Let me know if you have any questions,

*Rocco A. Vita*

262-925-6714

Alt. Parcel #: 3741213120272

104 - VILLAGE OF BRISTOL  
KENOSHA COUNTY, WISCONSINTax Address:  
COUNTY OF KENOSHAC/O COUNTY CLERK  
1010 56TH ST  
KENOSHA WI 53140Owner(s): O = Current Owner, C = Current Co-Owner  
O - COUNTY OF KENOSHAProperty Address(es): \* = Primary  
\* 11713 212TH AVEDistricts: SC = School SP = Special  
Type Dist # Description  
SC 5068-G SALEM CONSOLIDAT J DST 2  
SC 5054-H CENTRAL/WESTOSHA HIGH SCH  
BRISTOL WATER DIST1  
BRISTOL SEWER DISTRICT 4  
BRISTOL-LAKE SHANGRILA

more...

Abbreviated Description: Acres: 0.190  
(See recorded documents for a complete legal description.)  
1024-B LOT 2 BLK 3 LAKE SHANGRI-LA BEACH  
2ND ADD SEC 31 T 1 R 21 V1289 P614 V1618  
P418 (2011 INCORPORATION INTO VILLAGE OF  
BRISTOL SEE OLD 35-4-121-312-0272  
DOC#1621547) DOC#1848914

## Parcel History:

Date	Doc #	Vol/Page	Type
08/26/2019	1848914		CTD

Plat: \* = Primary

Tract: (S-T-R 40% 160% GL)

Block/Condo Bldg:

\*4130-LAKESHANGRILABEACHSECONDADDITIONSUB31-01N-21E NW 3 LOT 2

## 2019 SUMMARY

Bill #:

Fair Market Value:

0

## Valuations:

Last Changed: 10/28/2019

Description	Class	Acres	Land	Improve	Total
RESIDENTIAL	G1	0.190	39,000	35,200	74,200
<b>Totals for 2019:</b>					
General Property		0.190	39,000	35,200	74,200
Woodland		0.000	0		0
<b>Totals for 2018:</b>					
General Property		0.190	37,200	38,400	75,600
Woodland		0.000	0		0
<b>Totals for 2017:</b>					
General Property		0.190	37,200	38,400	75,600
Woodland		0.000	0		0
<b>Totals for 2016:</b>					
General Property		0.190	37,200	38,400	75,600
Woodland		0.000	0		0
<b>Totals for 2015:</b>					
General Property		0.190	37,200	38,400	75,600
Woodland		0.000	0		0
<b>Totals for 2014:</b>					
General Property		0.190	37,200	38,400	75,600
Woodland		0.000	0		0
<b>Totals for 2013:</b>					
General Property		0.190	37,200	38,400	75,600
Woodland		0.000	0		0
<b>Totals for 2012:</b>					
General Property		0.190	49,700	47,200	96,900
Woodland		0.000	0		0

Lottery Credit:

Claim Count: 1

**Regi Bachochin**

---

**From:** John Moyer  
**Sent:** Monday, September 30, 2019 11:07 AM  
**To:** jsimmers@frontier.com  
**Cc:** Teri Jacobson; Mary Kubicki; Regi Bachochin; Monica Yuhas; Daniel Esposito; Joseph Cardamone; Jennifer Kopp  
**Subject:** Tax Deed Parcel 37-4-121-312-0272

Mr. Simmers,

I am an attorney representing Kenosha County and respond to your email of September 27, 2019 concerning the property at 11713 212<sup>th</sup> Ave. It is unfortunate that you are in this position. However, due to a long history of nonpayment of property taxes, Kenosha County now owns this parcel since a tax deed was properly taken. There are statutes which govern a challenge based upon excessive assessment—which is what it seems you are claiming in this matter. While we do not agree with your assertion as to the assessments, you are free to hire legal counsel to assist you if you wish to pursue that avenue. Kenosha County will argue, however, that any challenge to the assessments should have been made before the tax deed was taken. Under these circumstances, we would not schedule this on the County Board agenda, but you are free to address the County Board at its meetings during public comments or in writing to the County Board. I encourage you to work with the Kenosha County Aging and Disability Resource Center for any help that they can provide—I am aware that they have reached out to you. Again, while this situation is unfortunate, Kenosha County is obligated to enforce tax laws. My hope is that this is responsive to the issues raised in your email.

Sincerely,

John F. Moyer  
Senior Assistant Corporation Counsel  
Kenosha County  
912 56th Street LL13  
Kenosha, WI 53140  
Tel: (262) 925-8023  
Fax: (262) 925-8028

Regi Bachochin

**From:** Monica Yuhas  
**Sent:** Friday, September 27, 2019 1:33 PM  
**To:** Mary Kubicki; Joseph Cardamone; Daniel Esposito; Jennifer Kopp; Regi Bachochin  
**Cc:** jsimmers jsimmers  
**Subject:** Fw: Request for help

Hello John,

I am forwarding your email onto the County Clerk's Office, Corporation Counsel and the Chairman of the County Board for guidance on addressing your issue as stated below in your email.

Monica Yuhas  
 District 18, Kenosha County Board Supervisor  
 262.496.3914

---

**From:** jsimmers jsimmers <jsimmers@frontier.com>  
**Sent:** Friday, September 27, 2019 1:24 PM  
**To:** Monica Yuhas <Monica.Yuhas@kenoshacounty.org>  
**Subject:** Request for help

Ms. Yuhas,

My name is John Simmers. I live in Bristol – District 18, the area of Kenosha County you represent. I am writing to ask for your help with a matter that will immediately or ultimately (or, both) stem to require consideration of the Kenosha County Board of Supervisors.

I am hoping that this email a best first-step for my communicating with you. I am disabled from a neuro-disorder that randomly waxes and wanes to limit my ability throughout the day. Moreover, there is also a speech impediment that can make it very-hard or even-prohibitive for me to effectively communicate over the phone. So, this seems most suitable.

While I believe that time may at-least now be an essence to some first-part of this, and, while I can provide it now, this is my best guess of background and details that will provide the bases of explaining my requesting your help here:

On September 4th – I was served a 28-day notice to vacate the premises of my property (Tax Parcel #37-4-121-312-0272), due to a tax deed of my property that had been taken by Kenosha County – on August 26th, for failure to pay real-estate taxes.

My notification that Kenosha County had actually already-taken a tax deed of my property was a surprise to me. At the time, I had even completed arrangements that would have then made my full payment of the taxes, penalties and any fees that were due. I even made immediate contact with the County Clerk and, then, County Treasure, to advise of the same, but, each in-turn denied me to make such a payment.

Since my notification of the tax deed, through my working with legal-assistance, I've come to realize that my surprise about the tax deed was at-least in-part due to my own significant misunderstanding of the final steps that would occur to that taking, and, at-least to this point, it seems Kenosha County properly followed the procedure that has been set-out for such an action.

However, while trying to resolve my situation, I have also now stumbled across a finding that Kenosha County took the tax deed of my property on the basis of defective assessments – which are obvious to have made the amount of my taxes inequitable or unjust, requiring the Kenosha County Board of Supervisors to set-aside or otherwise rescind the tax deed of my property.

I know the assessments in question are defective –as they were calculated solely on the exterior of the home. I have all along lived there alone and I've never shown the interior for an assessment. In or

around 2003-2005, I obtained a building permit and began a renovation of my home. In the time that followed, as a result of my being disabled from employment – my income ultimately fell to less than a third of what it had been – I used funds that were to be for working on the house to instead pay for medicine, medical bills and other necessities, and the work that was begun on the house has since then remained incomplete.

As a result, since at-least 2008, I have only lived in approximately 200 square feet of the home ( a bedroom and bathroom area). The home remains without even any drywall, finished flooring, some parts of insulation, some completed electrical, and heating for what would otherwise be the living-room, dining-area, and kitchen areas in the house (there is otherwise only the one bedroom and bath). The incomplete and unlivable space in the home accounts for 75% of the total-floorplan. In that the assessments of the home have not accounted for the disposition of the interior-space, the amounts of those assessments would obviously be significantly high – as to unduly or unjustly raise the calculated taxes.

My information is that the same chapter of statutes that served cause for Kenosha County to take a tax deed of my property also provides that the Kenosha County Board of Supervisors must set aside or otherwise rescind a tax deed that is taken on the bases of such defective assessments.

Given this – there are two problems that I now have.

The first problem is that the notice I have to vacate the premises is up this Wednesday – on October 2nd. I was hoping that the face of the information I've related here is sufficient for you to obtain a stay of the notice through the Board of Supervisors' meeting that I understand will be held this Tuesday – on October 1st (the first Tuesday of the month). I don't expect the Board to just take me at my word – however, I also hope that there is some compassion to their realizing that a stay of the process is a reasonable step – until the question is resolved.

The second problem is simply that I have no idea and cannot find information regarding the process for bringing this matter for the Board's consideration. Yesterday, I met with Randy Kerkman – the Bristol Administrator (I've been working with him regarding my bringing the exterior of the house up to code) and discussed this with him – he was also unaware of the process for seeking the Board's consideration of such a matter, but, recommended that I should reach out to you.

I am sorry for the length here, but – as above, given the essence of time, and, in that I don't always have control of my day-to-day ability to complete such communication, I thought it would be best to give it all of what I thought could be helpful.

Thanks in advance for anything you can provide.

All the Good,

John Simmers

11713 212th Ave

Bristol, WI 53104

EM: jsimmers@frontier.com

PH: 262.862.6766



Regi Bachochin

---

**From:** Mary Kubicki  
**Sent:** Monday, November 18, 2019 12:21 PM  
**To:** Regi Bachochin  
**Subject:** Fwd: Question

Sent from my iPhone

Begin forwarded message:

**From:** <[admin@villageofbristol.org](mailto:admin@villageofbristol.org)>  
**Date:** November 18, 2019 at 11:58:57 AM CST  
**To:** "'Mary Kubicki'" <[Mary.Kubicki@kenoshacounty.org](mailto:Mary.Kubicki@kenoshacounty.org)>  
**Subject:** RE: Question

Hi Mary,

This is in regards to 11713 212<sup>th</sup> avenue parcel # 37-4-121-312-0272. John Simmer was the owner and we had issued a ticket for building maintenance there was no siding on the house. The original letter was sent 3/26/2018 and followed with a ticket roughly 30 days after. I have met with him on a number of occasions and he kept asking for more time although as I witnessed from driving by no work ever happened. Bristol was trying to work with him and yet no work was taking place. Since he was not responding to the requirements to correct the issues on the property, Bristol recommends retaining ownership and selling to someone who will correct the issues.

Thank you,



**SOUTHSHORE TITLE AND CLOSING SERVICES, LLC**

**6040 39th Avenue, Suite 4**

**Kenosha, WI 53142**

**Phone: 262-925-9082 | Fax: 262-605-1519**

**Email: laurie@southshoretile**

December 17, 2018

**Customer:** Teri Jacobson  
County of Kenosha Treasurer's Office  
1010 56th Street  
Kenosha, WI 53140

**Re:** John F. Simmers  
11713 212th Ave.  
Bristol, WI  
Order No. 180464600658

In response to your request, we have searched the records of Kenosha County, from September 9, 1993 to December 17, 2018 at 8:00 am, and report as follows:

**LEGAL DESCRIPTION:**

Lot Two (2) in Block Three (3) Second Addition to Lake Shangri-La Beach, a subdivision of the Northwest Quarter of Section 31, Town 1 North, Range 21 East of the Fourth Principal Meridian, and lying and being in the Village of Bristol, County of Kenosha and State of Wisconsin.

**RECORD TITLE:**

The property located at 11713 212th Ave., Bristol, WI, was deeded to John F. Simmers by Warranty Deed dated 8/25/1993, and recorded 9/9/1993, as Document No. 938305 in Volume 1618, page 418, in the Office of the Register of Deeds of Kenosha County, WI.

**VALUATION FROM 2018 TAX ROLL:**

Land \$37,200  
Improvements \$38,400  
Total Assessed Value \$75,600  
Estimated Fair Market Value \$87,300

**THE FOLLOWING MATTERS AFFECT TITLE TO THE PROPERTY:**

Real estate Taxes, for the year 2015 and thereafter:  
2015 taxes are delinquent in the amount of \$2,335.41 plus additional interest and penalties. (not an official payoff)  
2016 taxes are delinquent in the amount of \$1,450.06 plus additional interest and penalties. (not an official payoff)  
2017 taxes are delinquent in the amount of \$2,354.56 plus additional interest and penalties. (not an official payoff)  
2018 taxes in the amount of \$2,383.73 are unpaid and due.  
Tax Key No. 37-4-121-312-0272

Please be advised that our search did not disclose any additional open mortgages or liens of record. If you should have knowledge of any outstanding obligation or lien, please contact our company for further review.

Letter Report  
File No.:  
Order No.: 180464600658  
Page 2 of 2

This Letter Report is not to be construed as a Commitment to insure the title to the premises. This information is furnished to report all deeds, mortgages, and other documents recorded from the date of commencing this Search through the Effective Date of this Report.

The effective date of this report is December 17, 2018 at 8:00 am.

Liability under this report is limited to the fee paid herefor.

Sincerely,

Southshore Title and Closing Services, LLC

By:



**Parcel Number: 37-4-121-312-0272 (f/n/a 35-4-121-312-0272)**

Property Address: 11713 212th Ave, Village of Bristol

Date of Tax Deed: 8/26/2019

Total Delinquent Tax  
owed to Kenosha County

Total Delinquent Tax Total

General Tax:	\$5,177.35	
Special Assessments:	\$3,346.41	
Interest:	\$2,408.92	Dec. 2019 Int
Penalty:	\$1,204.46	Dec. 2019 Pen
Estimated based off 2018 - Current 2019 Yr Tax:	\$2,574.45	

**TOTAL DELINQUENT TAX OWED: \$14,711.59****Cost incurred by Kenosha County in the Tax Deed process**

Treasurer's cost:	Tax Deed Fee	\$120.51
County Clerk costs:	Tax Deed Recording Fee	\$30.00
	Court Eviction Fees	\$94.50
	Corporation Counsel Costs	\$798.60
	Treasurer Personnel costs	\$237.48
	Sheriff Personnel costs	\$52.37
	Personnel costs	\$754.89
	<b>TOTAL EXPENSES:</b>	<b>\$2,088.35</b>
	<b>TOTAL AMOUNT GENERAL TAXES:</b>	<b>\$14,711.59</b>

**TOTAL AMOUNT DUE TO KENOSHA COUNTY: \$16,799.94 DECEMBER PAYOFF AMOUNT**

Assessment as of:	1/1/2018
Assessed Land:	\$39,000.00
Improvement:	\$35,200.00
<b>Assessment Total:</b>	<b>\$74,200.00</b>

**Total amount paid by the County:**  
**\$16,799.94**

**COUNTY CLERK SUGGESTED AUCTION PRICE:**

Auction

**SPECIAL INSTRUCTIONS/NOTES:**

Year Built:	1944
Style:	Single Family Ranch
Total Area:	720
Bedrooms:	1
Bathrooms:	1
Basement:	0
Heating:	Gas
Cooling:	Unknown

**Parcel Number: 37-4-121-312-0272 (f/n/a 35-4-121-312-0272)**

Property Address: 11713 212th Ave, Village of Bristol

Date of Tax Deed: 8/26/2019

Total Delinquent Tax  
owed to Kenosha County

Total Delinquent Tax Total

General Tax:	\$5,177.35	
Special Assessments:	\$3,346.41	
Interest:	\$2,494.17	Jan. 2020 Int
Penalty:	\$1,247.09	Jan. 2020 Pen
Estimated based off 2018 - Current 2019 Yr Tax:	\$2,574.45	
<b>TOTAL DELINQUENT TAX OWED:</b>	<b>\$14,839.47</b>	

**Cost incurred by Kenosha County in the Tax Deed process**

Treasurer's cost:	Tax Deed Fee	\$120.51
County Clerk costs:	Tax Deed Recording Fee	\$30.00
	Court Eviction Fees	\$94.50
	Corporation Counsel Costs	\$798.60
	Treasurer Personnel costs	\$237.48
	Sheriff Personnel costs	\$52.37
	Personnel costs	\$754.89
	<b>TOTAL EXPENSES:</b>	<b>\$2,088.35</b>
	<b>TOTAL AMOUNT GENERAL TAXES:</b>	<b>\$14,839.47</b>

**TOTAL AMOUNT DUE TO KENOSHA COUNTY:****\$16,927.82 JANUARY PAYOFF AMOUNT**

<b>Assessment as of:</b>	<b>1/1/2018</b>
Assessed Land:	\$39,000.00
Improvement:	\$35,200.00
<b>Assessment Total:</b>	<b>\$74,200.00</b>

**Total amount paid by the County:**  
**\$16,927.82**

**COUNTY CLERK SUGGESTED AUCTION PRICE:**

Auction

**SPECIAL INSTRUCTIONS/NOTES:**

Year Built:	1944
Style:	Single Family Ranch
Total Area:	720
Bedrooms:	1
Bathrooms:	1
Basement:	0
Heating:	Gas
Cooling:	Unknown

*11/16  
Repealed 1993*

*4/92 Reprinted due to  
conversion*

(1) Purchase Of.

- (a) The former owner of lands which are hereafter held by the County under tax deeds may be given preference in the purchase of such lands from the County as hereinafter set forth. Such preference of the former owner shall also extend to his or her heirs. This ordinance is enacted pursuant to section 75.35(3) of the Wisconsin Statutes.
- (b) The former owner or heirs may only exercise the option under this ordinance to purchase such lands for a period of 30 days following the date on which the county receives such land by tax deed.
- (c) At the time the former owner or his heirs exercise the option to purchase such land, he or they shall tender to the County or to its proper officers all taxes, interest, special assessments and special charges, and penalties levied or assessed against such lands plus the amount of taxes that would have been owed on the property if the County had not acquired the property together with the greater of \$75.00 or actual expenses to cover the costs of publication, recording fees, other related costs, service fees and service costs, and search of the title. Upon the tender of such sum, the County, by its proper officers, may execute, acknowledge, and deliver a quit claim deed covering such premises to the former owner or his heirs.
- (d) The tax deed lands sold by the County to the former owner of such lands or his heirs shall not be subject to the provisions of section 75.69 of the Wisconsin Statutes relating to the appraisal and sale of tax deed lands.
- (e) This section shall not apply to tax deeded lands which have been improved for or dedicated to a public use by the municipality subsequent to its acquisition thereof.
- (f) No former owner shall be eligible under this ordinance, if they had any mortgages, tax liens, judgments against the property at the time of tax deed unless then can give proof of reinstatement of said mortgages, state and federal tax liens, and/or judgments during the 30 day period. (3/20/90)

3.64 PUBLIC RECORDS AND PROPERTY

- (1) Declaration of Policy and Intent. It is the intent of the Kenosha County Board of Supervisors to enact legislation in compliance with sections 19.31 through 19.39 of the Wisconsin Statutes and all other provisions of state statutes relative to public records. In recognition of the fact that a representative government is dependent upon an informed electorate, it is declared to be the public policy of this county that all persons are entitled to the greatest possible information regarding the affairs of government and the official acts of those officers and



of the lands in such town exempt under this section. Nothing in this section shall be so construed as to apply to lands owned by minors or persons adjudged mentally incompetent.

**History:** 1977 c. 29 s. 1647 (6); 1977 c. 83, 203; 1987 a. 378.

**75.35 Sale of tax-deeded lands; purchase of adjacent lands.** (1) **DEFINITION.** In this section "tax-deeded lands" means lands which have been acquired by a county through enforcement of the collection of delinquent taxes by tax deed, foreclosure of tax certificate, deed in lieu of tax deed, action in rem under s. 75.521 or other means.

(2) **POWER OF COUNTY TO SELL TAX-DEEDED LANDS.** (a) Except as provided in s. 75.69, any county shall have the power to sell and convey its tax-deeded lands in such manner and upon such terms as the county board may by ordinance or resolution determine, including without restriction because of enumeration, sale by land contract, or by quitclaim or warranty deed with mortgage from vendee to secure any unpaid balance of the purchase price. Such mortgage may be foreclosed in the same manner as any other mortgage. The title to lands conveyed by land contract shall remain in the county until fully paid for and in the event of default in such payment the county may foreclose the land contract with costs and reasonable attorney fees. When such land contract runs to a person or private corporation, the lands therein conveyed shall be placed on the tax roll and be subject to taxation the same as though absolute title thereto was vested in the purchaser under such land contract. Such purchaser shall be liable to pay all taxes against such land and in the event of failure to make such payment the county may pay the same and add the sum so paid to the amount due on the land contract.

(c) Any conveyance by land contract or deed or satisfaction of mortgage shall be executed by the county clerk under the clerk's hand and the seal of the county.

(d) The county board may delegate its power to manage and sell tax-deeded lands to a committee constituted of such personnel and in such manner and compensated at such rate as the county board may by ordinance determine, provided that the compensation and mileage of county board members serving on such committee shall be limited and restricted as provided in s. 59.13 (2), or the county board may delegate the power of acquisition, management and sale of tax-deeded lands or any part of such power to such officer and departments of the county as the county board may by ordinance determine. Such ordinance shall prescribe the policy to be followed in the acquisition, management and sale of tax-deeded land and shall prescribe generally the powers and duties of such committee, officers, departments, employees and agents. The county board is authorized to engage licensed real estate brokers and salespersons to assist in selling such lands and pay a commission for such service and to advertise such sale in such manner as it deems proper. The county board may appropriate such sums of money as may be necessary to carry out the provisions of this section.

(e) Any county acting either by its board or by delegated authority as provided in this section may sell and convey tax-deeded lands to the former owner or owners thereof and such conveyance shall not operate to revive any tax certificate lien or any other lien whatsoever which was cut off and rendered void by the tax deed, foreclosure of tax certificate, deed in lieu of tax deed, action in rem under s. 75.521 or other means by which the county acquired title to such land, nor shall it revive the lien of any tax certificate or tax dated subsequently to the date on which the county acquired its title. The enactment into statute law of the provisions of this paragraph shall not be deemed an expression of legislative intent that the prior common law of this state was otherwise than as herein provided.

(f) If special assessments, as defined in s. 75.36 (1), levied on the tax-deeded land have not been settled in full under s. 74.29 or otherwise paid to the taxing jurisdiction that levied the special assessments, the taxing jurisdiction may purchase the tax-deeded land by notifying the county of its intent to do so at any time within

one year after the period of redemption has expired but prior to the date upon which the tax-deeded land is sold to another person by the county. The amount for which the tax-deeded land may be purchased shall be the sum of the following:

1. All expenses incurred by the county to obtain marketable title to the property, except that the time of county employees and officers may not be included in those expenses. The county may establish a reasonable estimate of the average cost to obtain marketable title to property which it may use instead of determining the actual costs for any parcel sold by the county.

2. All amounts of unpaid general property taxes, special assessments, special charges and special taxes levied against the property sold, including interest and penalties imposed under s. 74.47 previously paid to taxing jurisdictions by the county.

3. Any withdrawal tax and any withdrawal fee due under s. 77.84 (3) (b).

4. Any unpaid special assessments or special charges that were not levied by the taxing jurisdiction purchasing the tax-deeded land. The county shall pay any amounts received under this subdivision to the taxing jurisdiction which levied the special assessment or special charge.

(3) **PREFERENCE TO FORMER OWNER TO REPURCHASE.** The county board may, at its option, by ordinance provide that in the sale of tax-deeded lands, the former owner who lost his or her title through delinquent tax collection enforcement procedure, or his or her heirs, may be given such preference in the right to purchase such lands as such ordinance shall provide. Such ordinance may provide that such sale be exempt from any or all provisions of s. 75.69 if the net proceeds from the sale to the former owner as determined under s. 75.36 (3) will be sufficient to pay all special assessments and special charges to which the property is subject, including interest imposed under s. 74.47, or if the county settles in full with the taxing jurisdiction for special assessments, as defined in s. 75.36 (1), to which the property is subject. Such ordinance shall not apply to tax-deeded lands which have been improved for or dedicated to a public use by the county subsequent to its acquisition thereof.

(4) **PURCHASE OF ADJACENT LANDS.** A county may purchase lands adjacent to tax-deeded lands in cases where the county board determines that such purchase will improve the salability of such tax-deeded lands or will create access to streets or highways for lands lacking such access.

(7) **LIABILITY PRECLUDED.** Absent fraud, no county is liable for acts or omissions associated with the sale of property under this section.

**History:** 1987 a. 27, 378; 1989 a. 104; 1993 a. 184; 1995 a. 201; 2003 a. 228.

**Cross-reference:** See s. 59.52 (6) for power of county to direct county clerk to sell or contract for sale and conveyance of land owned by county, whether acquired by tax deed or otherwise.

An ordinance under sub. (3) allowed a mortgagor to reacquire foreclosed property free of the mortgage lien. *Bank of Commerce v. Waukesha County*, 89 Wis. 2d 715, 279 N.W.2d 237 (1979).

**75.36 County acquisition and sale of property.** (1) **DEFINITION.** In this section, "special assessments" means unpaid installments of special assessments which were levied on real property prior to the date that the county acquired the real property by taking of a tax deed under this chapter. "Special assessments" includes amounts delinquent when the property became subject to a tax certificate, installments which became delinquent during the time the property is subject to a tax certificate and all installments payable after the date the county takes a tax deed under this chapter. "Special assessments" does not include unpaid amounts of special assessments deferred under s. 66.0715 (2), unless the taxing jurisdiction has acted under s. 66.0715 (2) (b).

(2) **ACQUISITION OF PROPERTY BY COUNTY, EFFECT ON LIABILITIES.** (a) If property is acquired by a county taking a tax deed under this chapter, the county is not required to pay any special charges or special assessments until the property is sold by the county. In the case of lands designated as forest croplands or managed-forest lands, the county is not required to pay any taxes under



the dwelling was owned and occupied by the person who owns and occupies the building at the beginning of the deferral period. If the owner ceases to occupy the dwelling during the deferral period, the city treasurer shall foreclose the tax certificate on the dwelling as soon as practicable. A city adopting an ordinance under this section may require the dwelling owner to submit proof that the owner is eligible for a deferral under this section.

History: 1981 c. 322; 1987 a. 378.

**75.20 Limitations on certificates and issue of deeds; life of tax certificate liens.** (1) TAX CERTIFICATES; WHEN VOID. Tax certificates shall be void after 11 years following December 31 of the year in which such certificates were dated.

(2) COUNTY TREASURER TO CANCEL ALL OUTLAWED TAXES. No deed shall be issued or action commenced on any tax certificate whatever after it shall have become void by virtue of the statute of limitations provided in this section. The interest in the land represented by such certificate shall terminate upon the last date upon which a deed could have been issued thereon, or an action could have been commenced thereon if no summons and complaint was served and filed prior to such date. The county treasurer shall cancel all tax certificates which have become void by limitation and shall make an entry in the treasurer's record of unredeemed property subject to a tax certificate evidencing such cancellation.

(3) CANCELLATION TO LOCAL TREASURER. Whenever the county treasurer shall cancel a tax certificate which has become void by virtue of any statutes of limitation the county treasurer shall within 30 days thereafter in writing certify such cancellation to the proper town, city or village treasurer who shall make entry thereof in his or her records. Such cancellation need not be so certified in cases where the county has settled in full with the town, city or village.

(4) STAY BY INJUNCTION NOT PART OF LIMITATION. When the issuing of a deed on a tax certificate or certificates or the commencement of an action thereon shall be stayed by injunction, the time of the continuance of such injunction shall not be a part of the time hereinabove limited in this section as the life of a tax certificate.

History: 1975 c. 198; 1981 c. 390 s. 252; 1983 a. 189; 1987 a. 378.

**75.22 Validity; immaterial errors.** If after the issuance of a tax certificate or conveyance to the county of any lands subject to a tax certificate and within the time hereinafter prescribed it shall be discovered that the certificate was invalid, the county board shall make an order, briefly stating the reason therefor, directing that the certificate, as it applies to the affected lands, or deed be canceled. But no certificate or conveyance shall be deemed invalid within the meaning of this section by reason of any mistake or irregularity in any of the tax proceedings not affecting the groundwork of the tax; nor shall any county be liable to pay or refund any moneys by reason of any such mistake or irregularity.

History: 1987 a. 378.

A defect in the groundwork of the tax means a defect or irregularity that necessarily affects the principle of the tax and shows that it must be unjust and unequal or an illegality or irregularity that results in an inequitable burden. In order for a county to argue that it has the authority to set aside a tax deed under this section, it would be required to show the property was inequitably taxed resulting in the property owner paying more than its equitable share of the tax. *Jackson County v. DNR*, 2006 WI 96, 293 Wis. 2d 497, 717 N.W.2d 713, 04-2582.

**75.23 Canceled deeds, certificates of county clerk.** Whenever the county board shall order the cancellation of any tax deed, the county clerk shall furnish to the owner of the lands described in such deed, upon request therefor, a certificate in writing, executed under the clerk's hand and official seal, stating the fact of such cancellation, the date thereof, the description of the lands as to which such deed is canceled, the date of such deed, the date of the issuance of the tax certificate upon which such deed is based and the reason for such cancellation. Such certificate may be recorded in the office of the register of deeds of the county where the lands therein described are located, and such record shall be prima facie evidence of the facts therein stated and of the

cancellation of the tax deed therein mentioned as to the lands therein described.

History: 1987 a. 378.

**75.24 Limitation, claims under illegal deed or certificate.** Every action brought or claim presented against any county for the recovery of any sum of money on account of any defective or void tax certificate or tax deed made or issued by any such county shall be commenced or presented during the life of such tax certificates on which such deed was issued in accordance with the limitations as provided in s. 75.20; and whenever an action relating to the validity of a tax certificate or tax deed shall have been commenced within the time above limited and a final judgment shall not be rendered in such action until after the expiration of the time so limited, in such case an action may be commenced or claim presented on account of such certificate or deed within one year after final judgment declaring the same void.

History: 1987 a. 378.

**75.25 Lien of reassessed tax.** (1) If the county board, on making an order directing the refunding of money on account of the invalidity of any tax certificate or tax deed, shall be satisfied that the lands described in such certificate or deed were justly taxable for such tax or some portion thereof, it shall fix the amount of such tax justly chargeable thereon on each parcel thereof, and direct the same to be assessed in the next assessment of county taxes, with interest thereon at the same rate that would have applied had the tax been collected before the tax certificate was issued, or the land been redeemed from the time when such tax was due and payable to the end of the tax levy year in which such tax will be placed on the tax roll as a reassessment; and the county clerk, in the clerk's next apportionment of county taxes, shall charge the same as a special tax to the town, city or village in which such lands are situated, specifying the particular tract of land upon which the same are to be assessed and the amount chargeable to each parcel and the year when the original tax was assessed, and certify the same to the clerk of the proper town, city or village; and the clerk receiving such certificate shall enter the same on the tax roll accordingly. The lien of any tax reassessed as provided in this section shall attach to the land as of the date when such tax as originally levied became a lien and shall continue and constitute the lien of any tax certificate issued upon such lands for such reassessed tax. Such lien shall be superior to the lien of any tax certificate issued upon such land dated after the date of the lien of such reassessed tax but prior to the date of the tax certificate issued upon such land for such reassessed tax.

(2) Whenever the county board cancels a defective or void tax certificate or tax deed and such lands cannot be justly taxed for the item in question, the county clerk shall charge the respective town, city or village wherein such lands are situated in the clerk's next apportionment of county taxes with the amount of the refund, if any, occasioned by the invalidity of such tax certificate or tax deed. That charge shall be in the amount of the tax without interest.

History: 1987 a. 378.

**75.26 Limitation.** (1) GRANTEE IN DEED. (a) No action may be maintained by the grantee or anyone claiming under the grantee to recover the possession of any land or any interest in land which has been conveyed by deed for the nonpayment of taxes unless one of the following conditions is met:

1. The action is brought within 3 years next after the date of the execution of the deed.

2. The land demanded is, when conveyed, vacant and unoccupied and remains so, unless the action is brought within 3 years next after the date of the recording of the deed.

3. The grantee or those claiming under the grantee have been in actual, not constructive, possession of the land demanded for 3 successive years during the 5 years next after the recording of the deed.

(b) Notwithstanding par. (a), if the former owner takes possession of any land conveyed by deed for the nonpayment of taxes at



to the county, and the county treasurer shall settle for that share under s. 74.29. As part of that distribution, the taxation district treasurer shall retain for the taxation district and for each tax incremental district within the taxation district and each environmental remediation tax incremental district created by the taxation district its proportionate share of real property taxes. The taxation district treasurer shall also distribute to the county the proportionate share of real property taxes for each environmental remediation tax incremental district created by the county.

(c) Pay to each taxing jurisdiction within the district its proportionate share of taxes on improvements on leased land, except that the treasurer shall pay the state's proportionate share to the county. As part of that distribution, the taxation district treasurer shall allocate to each tax incremental district within the taxation district its proportionate share of taxes on improvements on leased land.

(3) **APPROVAL OF PAYMENT NOT REQUIRED.** The taxation district treasurer shall make payments required under subs. (1) and (2) whether or not the governing body of the taxation district has approved those payments. Following a payment required under subs. (1) and (2), the taxation district treasurer shall prepare and transmit a voucher for that payment to the governing body of the taxation district.

**History:** 1987 a. 378; 1991 a. 39; 1995 a. 408; 2001 a. 16; 2003 a. 33, 228; 2005 a. 241, 418; 2007 a. 97; 2009 a. 171; 2013 a. 54, 81; 2013 a. 151 s. 28; 2015 a. 191, 216, 358.

**74.31 Failure to settle timely.** If the taxation district treasurer or county treasurer does not settle as required under ss. 74.23 to 74.30:

(1) **INTEREST CHARGE.** The taxation district or county which has not settled shall pay 12 percent annual interest on the amount not timely paid to the taxing jurisdiction, including this state, to which money is due, calculated from the date settlement was required.

(2) **PENALTY.** The taxing jurisdiction, including this state, to which money is due may demand, in writing, payment from the taxation district or county which has not settled. If, within 3 days after receipt of a written demand, settlement is not made, the taxation district or county shall pay the taxing jurisdiction, including this state, making the demand a 5 percent penalty on the amount remaining unpaid.

**History:** 1987 a. 387; 1991 a. 39.

**74.315 Omitted property. (1) SUBMISSION.** No later than October 1 of each year, the taxation district clerk shall submit to the department of revenue, on a form prescribed by the department, a listing of all the omitted taxes under s. 70.44 to be included on the taxation district's next tax roll, if the total of all such taxes exceeds \$5,000.

(2) **EQUALIZED VALUATION.** After receiving the form under sub. (1), but no later than November 15, the department of revenue shall determine the amount of any change in the taxation district's equalized valuation that results from considering the valuation represented by the taxes described under sub. (1). The department's determination under this subsection is subject to review only under s. 227.53.

(3) **NOTICE AND DISTRIBUTION.** If the department of revenue determines under sub. (2) that the taxation district's equalized valuation changed as a result of considering the valuation represented by the taxes described under sub. (1), the department shall notify the taxation district and the taxation district shall distribute the resulting collections under ss. 74.23 (1) (a) 5., 74.25 (1) (a) 4m., and 74.30 (1) (dm).

**History:** 2009 a. 171.

## SUBCHAPTER V

### ADJUSTMENT

**74.33 Sharing and charging back of taxes due to palpable errors. (1) GROUNDS.** After the tax roll has been delivered to the treasurer of the taxation district under s. 74.03, the gov-

erning body of the taxation district may refund or rescind in whole or in part any general property tax shown in the tax roll, including agreed-upon interest, if:

(a) A clerical error has been made in the description of the property or in the computation of the tax.

(b) The assessment included real property improvements which did not exist on the date under s. 70.10 for making the assessment.

(c) The property is exempt by law from taxation, except as provided under sub. (2).

(d) The property is not located in the taxation district for which the tax roll was prepared.

(e) A double assessment has been made.

(f) An arithmetic, transpositional or similar error has occurred.

(2) **EXCEPTIONS.** The governing body of a taxation district may not refund or rescind any tax under this section if the alleged error may be appealed under s. 70.995 (8) (c) or if the alleged error is solely that the assessor placed a valuation on the property that is excessive.

(3) **CHARGING BACK AND SHARING TAXES.** If an error under sub. (1) has been discovered, the governing body of the taxation district shall proceed under s. 74.41.

**History:** 1987 a. 378; 1991 a. 39; 1993 a. 307; 1995 a. 408.

A potential error in classifying a mobile home as real, not personal, property was not a clerical error under sub. (1) (a), nor could it be considered to be the inclusion of a real property improvement that did not exist under sub. (1) (b), as the property did exist. *Ahrens v. Town of Fulton*, 2000 WI App 268, 240 Wis. 2d 124, 621 N.W.2d 643, 99-2466.

Affirmed on other grounds. 2002 WI 29, 251 Wis.2d 135, 641 N.W.2d 423, 99-2466.

**74.35 Recovery of unlawful taxes. (1) DEFINITIONS.** In this section "unlawful tax" means a general property tax with respect to which one or more errors specified in s. 74.33 (1) (a) to (f) were made. "Unlawful tax" does not include a tax in respect to which the alleged defect is solely that the assessor placed a valuation on the property that is excessive.

(2) **CLAIM AGAINST TAXATION DISTRICT. (a)** A person aggrieved by the levy and collection of an unlawful tax assessed against his or her property may file a claim to recover the unlawful tax against the taxation district which collected the tax.

(b) A claim filed under this section shall meet all of the following conditions:

1. Be in writing.

2. State the alleged circumstances giving rise to the claim, including the basis for the claim as specified in s. 74.33 (1) (a) to (e).

3. State as accurately as possible the amount of the claim.

4. Be signed by the claimant or his or her agent.

5. Be served on the clerk of the taxation district in the manner prescribed in s. 801.11 (4).

(2m) **EXCLUSIVE PROCEDURE.** A claim that property is exempt, other than a claim that property is exempt under s. 70.11 (21) or (27), may be made only in an action under this section. Such a claim may not be made by means of an action under s. 74.33 or an action for a declaratory judgment under s. 806.04.

(3) **ACTION ON CLAIM. (a)** In this subsection, to "disallow" a claim means either to deny the claim in whole or in part or to fail to take final action on the claim within 90 days after the claim is filed.

(b) The taxation district shall notify the claimant by certified or registered mail whether the claim is allowed or disallowed within 90 days after the claim is filed.

(c) If the governing body of the taxation district determines that an unlawful tax has been paid and that the claim for recovery of the unlawful tax has complied with all legal requirements, the governing body shall allow the claim. The taxation district treasurer shall pay the claim not later than 90 days after the claim is allowed.

(d) If the taxation district disallows the claim, the claimant may commence an action in circuit court to recover the amount of the



claim not allowed. The action shall be commenced within 90 days after the claimant receives notice by certified or registered mail that the claim is disallowed.

(4) **INTEREST.** The amount of a claim filed under sub. (2) or an action commenced under sub. (3) may include interest computed from the date of filing the claim against the taxation district, at the rate of 0.8 percent per month.

(5) **LIMITATIONS ON BRINGING CLAIMS.** (a) Except as provided under par. (b), a claim under this section shall be filed by January 31 of the year in which the tax is payable.

(b) A claim under this section for recovery of taxes paid to the wrong taxation district shall be filed within 2 years after the last date specified for timely payment of the tax under s. 74.11, 74.12 or 74.87.

(c) No claim may be filed or maintained under this section unless the tax for which the claim is filed, or any authorized installment payment of the tax, is timely paid under s. 74.11, 74.12 or 74.87.

(d) No claim may be made under this section based on the contention that the tax was unlawful because the property is exempt from taxation under s. 70.11 (21) or (27).

(6) **COMPENSATION FOR TAXATION DISTRICT.** If taxes are refunded under sub. (3), the governing body of the taxation district may proceed under s. 74.41.

**History:** 1987 a. 378; 1989 a. 104; 1991 a. 39; 1997 a. 237; 2007 a. 19.

This section only authorizes courts to determine whether a taxpayer is exempt from taxes already paid, not taxes that might be assessed in the future. Tax exempt status, once granted, is not automatic. It is subject to continuing review, a notion inconsistent with a declaration that property is exempt from future property taxes. Northwest Wisconsin Community Services Agency, Inc. v. City of Montreal, 2010 WI App 119, 328 Wis. 2d 760, 789 N.W.2d 392, 09-2568.

**74.37 Claim on excessive assessment. (1) DEFINITION.** In this section, a "claim for an excessive assessment" or an "action for an excessive assessment" means a claim or action, respectively, by an aggrieved person to recover that amount of general property tax imposed because the assessment of property was excessive.

(2) **CLAIM.** (a) A claim for an excessive assessment may be filed against the taxation district, or the county that has a county assessor system, which collected the tax.

(b) A claim filed under this section shall meet all of the following conditions:

1. Be in writing.
2. State the alleged circumstances giving rise to the claim.
3. State as accurately as possible the amount of the claim.
4. Be signed by the claimant or his or her agent.
5. Be served on the clerk of the taxation district, or the clerk of the county that has a county assessor system, in the manner prescribed in s. 801.11 (4) by January 31 of the year in which the tax based upon the contested assessment is payable.

(3) **ACTION ON CLAIM.** (a) In this subsection, to "disallow" a claim means either to deny the claim in whole or in part or to fail to take final action on the claim within 90 days after the claim is filed.

(b) The taxation district or county that has a county assessor system shall notify the claimant by certified or registered mail whether the claim is allowed or disallowed within 90 days after the claim is filed.

(c) If the governing body of the taxation district or county that has a county assessor system determines that a tax has been paid which was based on an excessive assessment, and that the claim for an excessive assessment has complied with all legal requirements, the governing body shall allow the claim. The taxation district or county treasurer shall pay the claim not later than 90 days after the claim is allowed.

(d) If the taxation district or county disallows the claim, the claimant may commence an action in circuit court to recover the amount of the claim not allowed. The action shall be commenced

within 90 days after the claimant receives notice by registered or certified mail that the claim is disallowed.

(4) **CONDITIONS.** (a) No claim or action for an excessive assessment may be brought under this section unless the procedures for objecting to assessments under s. 70.47, except under s. 70.47 (13), have been complied with. This paragraph does not apply if notice under s. 70.365 was not given.

(b) No claim or action for an excessive assessment may be brought or maintained under this section unless the tax for which the claim is filed, or any authorized installment of the tax, is timely paid under s. 74.11 or 74.12.

(c) No claim or action for an excessive assessment may be brought or maintained under this section if the assessment of the property for the same year is contested under s. 70.47 (13) or 70.85. No assessment may be contested under s. 70.47 (13) or 70.85 if a claim is brought and maintained under this section based on the same assessment.

(5) **INTEREST.** The amount of a claim filed under sub. (2) or an action commenced under sub. (3) may include interest at the average annual discount rate determined by the last auction of 6-month U.S. treasury bills before the objection per day for the period of time between the time when the tax was due and the date that the claim was paid.

(7) **COMPENSATION.** If taxes are refunded under sub. (3), the governing body of the taxation district or county that has a county assessor system may proceed under s. 74.41.

**History:** 1987 a. 378; 1989 a. 104; 1993 a. 292; 1995 a. 408; 2007 a. 86; 2017 a. 207 s. 5; 2017 a. 358.

Sections 70.47 (13), 70.85, and 74.37 provide the exclusive method to challenge a municipality's bases for assessment of individual parcels. All require appeal to the board of review prior to court action. There is no alternative procedure to challenge an assessment's compliance with the uniformity clause. *Hermann v. Town of Delavan*, 215 Wis. 2d 370, 572 N.W.2d 855 (1998), 96-0171.

Claimants who never received notice of a changed assessment under s. 70.365 were exempt from the obligation to proceed before the board of review. However, they were required to meet the January 31 filing date in sub. (2), regardless of the fact that they never received the notice. *Reese v. City of Pewaukee*, 2002 WI App 67, 252 Wis. 2d 361, 642 N.W.2d 596, 01-0850.

While certiorari review of an assessment is limited to the review of the board of assessment's record, sub. (3) (d) allows the court to proceed without regard to any determination made at an earlier proceeding. The assessor's assessment is presumed correct only if the challenging party does not present significant contrary evidence. The court may hear new evidence and can enter a judgment if it is in the best interest of the parties. *Bloomer Housing Limited Partnership v. City of Bloomer*, 2002 WI App 252, 257 Wis. 2d 883, 653 N.W.2d 309, 01-3495.

After *Nankin*, the state-wide application of this section must prevail over any statutes that would defeat its implementation. Special rules help harmonize provisions that were once fully compatible with this section but, as a result of *Nankin*, conflict with this section. *U.S. Bank National Association v. City of Milwaukee*, 2003 WI App 220, 267 Wis. 2d 718, 672 N.W.2d 722, 03-0724.

When a taxpayer brings an action to recover excessive taxes under this section, the least favorable outcome for the taxpayer, and the best possible outcome for the taxation authority, is for the court to conclude there were no excessive taxes. The court cannot impose a greater tax burden than the one the taxation authority already agreed to when it accepted the taxpayer's payment. Although the court need not defer to the board of review's determination, and there is a statutory presumption that the assessor's determination is correct, when the board of review reduces the original assessment the court cannot reinstate the assessor's original assessment. *Trailwood Ventures, LLC v. Village of Kronenwetter*, 2009 WI App 18, 315 Wis. 2d 791, 762 N.W.2d 841, 08-1221.

When a city assessor correctly applies the Property Assessment Manual and statutes, and there is no significant evidence to the contrary, courts will reject a party's challenge to the assessment. *Allright Properties, Inc. v. City of Milwaukee*, 2009 WI App 46, 317 Wis. 2d 228, 767 N.W.2d 567, 08-0510.

Under s. 70.49 (2), each assessment "shall, in all actions and proceedings involving such values, be presumptive evidence that all such properties have been justly and equitably assessed." For a taxpayer to challenge the assessment, the taxpayer is required to present sufficient evidence to persuade the circuit court that the assessed value is probably not the fair market value of the property. A failure to provide that persuasive evidence would entitle the city to judgment based on the statutory presumption. *Bonstores Realty One, LLC v. City of Wauwatosa*, 2013 WI App 131, 351 Wis. 2d 439, 839 N.W.2d 893, 12-1754.

Under sub. (4), a taxpayer must challenge an assessment in front of the board of review before filing an excessive assessment claim, unless the taxing authority failed to provide a notice of assessment under circumstances where notice was required. Under s. 70.365, a notice of assessment is required only when the property's assessed value has changed. After reading these statutes, it should have been clear to the taxpayer that: 1) because it did not receive a notice of assessment, its property's assessed value for 2011 would be unchanged from 2010; and 2) if the taxpayer wanted to challenge the 2011 assessment, it needed to object before the board of review. These requirements did not violate the taxpayer's rights to due process. *Northbrook Wisconsin, LLC v. City of Niagara*, 2014 WI App 22, 352 Wis. 2d 657, 843 N.W.2d 851, 13-1322.

Under sub. (3) (b), a taxing district has 90 days after a claim for excessive assessment has been filed to either allow it or disallow it. If the taxing authority fails to act

notice of  
changed  
assessment  
(muni/taxation  
district must  
notify owner if  
assmt changes  
from prior year)

75  
Prop  
same  
by 0



(http://www.co.kenosha.wi.us/)

Search powered by

# Kenosha County Property Information Web Portal

(http://www.gcssoftware.co)

Tax Year	Prop Type	Parcel Number	Municipality	Property Address	Billing Address
2018	Real Estate	37-4-121-312-0272	104 - VILLAGE OF BRISTOL	11713 212TH AVE	JOHN F SIMMERS 11713 212TH AVE BRISTOL WI 53104-9680

**Tax Year Legend:** = owes prior year taxes = not assessed = not taxed Delinquent Current

## Tax Summary

Bill #: 404801944

Net Mill Rate:

## Lottery Credits

Claims	Date	Amount
1	11/01/2018	190.72

## Installments

Due Date	Amount
1/31/2019	1629.31
7/31/2019	754.42

## Payments

No payments were found

**Key:** Property Type: RE - Real Estate, PP - Personal Property

Payment Type: A - Adjustment, R - Redemption, T - Current Tax, Q - Quit Claim, D - Write Off Deeded, B - Write Off Bankruptcy

## Details

Description	Amount	Paid	Due
Gross Tax	1733.58	-	-
School Credit	146.20	-	-
<input checked="" type="checkbox"/> Total	1587.38	-	-
First Dollar Credit	78.53	-	-
Lottery Credit	190.72	-	-
Net Tax	1318.13	0.00	1318.13
Special Assessments	0.00	0.00	0.00
<input checked="" type="checkbox"/> Special Charges	190.80	0.00	190.80
<input checked="" type="checkbox"/> Delinquent Utility	874.80	0.00	874.80
PrivateForest Crop	0.00	0.00	0.00
Woodland Tax Law	0.00	0.00	0.00
Managed Forest Land	0.00	0.00	0.00
Other Charges	0.00	0.00	0.00
Interest	-	0.00	190.70
Penalty	-	0.00	95.35
<b>TOTAL</b>	<b>2383.73</b>	<b>0.00</b>	<b>2669.78</b>

Interest/Penalty Date 09/27/2019

Search powered by



## Tax History

Year	Amount	Interest Paid	Penalties Paid	Paid	Last Paid	Amount Due	Status
2018	2383.73	0.00	0.00	0.00	N/A	2669.76	No Payment Collected
2017	2354.56	0.00	0.00	0.00	N/A	3060.93	No Payment Collected
2016	1450.06	0.00	0.00	0.00	N/A	2146.09	No Payment Collected
2015	2455.92	0.00	0.00	0.00	N/A	3997.29	No Payment Collected
2014	2294.87	826.16	413.07	3534.10	1/10/2018	0.00	Paid
2013	2358.95	660.50	330.27	3349.72	5/16/2016	0.00	Paid
<b>TOTAL</b>	<b>13298.09</b>	<b>1486.66</b>	<b>743.34</b>	<b>6883.82</b>	-	<b>11874.09</b>	-

\* The totals shown here represent only the items in the grid. For more detailed information see 'Tax Balance Report'.