

# **Bond Case Briefs**

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## **TAX - WISCONSIN**

### **CED Properties, LLC v. City of Oshkosh**

**Supreme Court of Wisconsin - March 6, 2014 - N.W.2d - 2014 WI 10**

Property owner sought judicial review of special assessments levied by city against owner's corner lot. The Circuit Court granted partial summary judgment in favor of city. Property owner appealed. The Court of Appeals affirmed. Owner sought review.

The Supreme Court of Wisconsin held that owner's complaint was sufficient to put city on notice that owner was seeking review of entire amount of assessments, even though complaint mentioned only \$19,000 levied as to first street that lot faced and failed to mention another \$19,000 levied as to cross-street. The complaint included lot's parcel number, which was the only parcel number assigned to the lot, and also included reference to names of both street and cross-street.