CITY OF RICHLAND CENTER
AGENDA ITEM DATA SHEET

Agenda Item: Status Update on the Walmart Property Tax Assessment Challenge (Wal-Mart Real Estate Business Trust v. City of Richland Center, Richland County Case No. 2026CV000074)

Meeting Date: General Government Committee on 10/27/2026

Prepared by: Ashley Oliphant, City Administrator

Background: Wal-Mart Real Estate Business Trust has sued the City in Richland County Circuit Court, claiming the City's property tax assessment of the Richland Center Walmart is excessive under Wis. Stat. § 74.37. Walmart has challenged the City's assessment in prior years as well. The case is assigned to Judge Lisa A. McDougal.

Court record to date:

July 24, 2026: Walmart filed the summons and complaint.

September 2, 2026: The City was served.

September 21, 2026: City Attorney Michael Windle filed the City's answer and affirmative defenses.

September 28, 2026: Walmart filed an amended complaint and its claim for excessive assessment.

October 1, 2026: The City filed its answer and affirmative defenses to the amended complaint.

No hearings or trial dates have been scheduled.

Change in counsel: On October 21, 2026, Attorney Windle reported that the City's insurance carrier has retained Attorney Kevin Landgraf of the Crivello law firm to defend the City going forward. The defense is expected to be covered under the City's existing insurance coverage at no additional cost to the City. Attorney Windle has provided case materials to Attorney Landgraf and will step back once the new firm completes its conflict checks.

Financial Impact: Legal defense costs are expected to be covered by the City's insurance. Any impact from the outcome of the case is unknown at this time.

Recommended Action: None. Informational only.

Attachment(s): None.