

UNITED STATES DISTRICT COURT
FOR CENTRAL DISTRICT OF ILLINOIS

Robbie J. Perry and James Rex
Dukeman, on behalf of themselves
and others similarly situated as
Mattoon Township (Coles County,
Illinois) commercial and industrial
property owners,

Court File No. 17-CV-2133

JURY TRIAL DEMANDED

VERIFIED COMPLAINT

Plaintiffs,

vs.

Coles County,

Defendant.

Plaintiffs Robbie J. Perry and James Rex Dukeman on behalf of themselves and others similarly situated as Mattoon Township (Coles County, Illinois) commercial and industrial property owners for their Complaint allege as follows:

INTRODUCTION

1. In this lawsuit, the Plaintiffs who are Mattoon Township commercial and industrial property owners sue Coles County, State of Illinois, for real estate taxes, covering tax year 2016, which unconstitutionally violate the Fourteenth Amendment's Equal Protection Clause by placing a disproportionate tax on Mattoon Township commercial

and industrial properties as opposed to commercial and industrial properties elsewhere in the Mattoon School District and in the County.

2. Coles County under color of state law has violated the Fourteenth Amendment's Equal Protection Clause in its unlawful, intentional and arbitrary, discriminatory assessments against Plaintiffs for 2016 tax year.

3. Coles County failed in 2002, 2006, 2008, 2012 and 2016 to actually view and assess its commercial and industrial properties as required by Illinois law.

4. Instead, each year, Coles County would use the assessment from the prior year.

5. In 2015, Coles County ordered a county-wide re-assessment of commercial and industrial properties.

6. However, at the urging of the Mattoon School District and other taxing authorities to complete the Mattoon Township re-assessments in time for 2016 tax year, Coles County for tax year 2016 completed the reassessment for only the Mattoon township which is within the Mattoon School District – leaving the other Coles County townships using the prior assessments from 2015 tax year.

7. The result was a huge increase in reassessed values for Mattoon Township commercial and industrial properties.

8. For commercial properties, 2015 tax year assessed values of \$42,850,065 increased for 2016 tax year to \$53,507,033 (prior to the Board of Review proceedings). (Exhibit #21) The estimated increase for assessed values of commercial properties from 2015 to 2016 tax year is \$10,656,968 – a 25% increase. (Exhibit #21)

9. For industrial properties, 2015 tax year assessed values of \$7,322,680 increased for 2016 tax year to \$8,869,743 (prior to the Board of Review proceedings). (Exhibit #21) The estimated increase for assessed value for industrial properties from 2015 to 2016 tax year is \$1,547,063 – a 21% increase. (Exhibit #21)

10. Everywhere else in the County the assessments for 2015 tax year were used for 2016 tax year – resulting in no change in assessed values -- unless there was new construction, addition or improvement on the property.

11. The fact that the reassessment for 2016 tax year was only completed for Mattoon Township resulted in an unconstitutionally disproportionate amount of taxes paid by Mattoon Township commercial and industrial landowners for 2016 tax year.

12. Based on the County's data for industrial and commercial properties within the School District, Mattoon Township pays \$929,876.41 of the additional tax revenue collected of \$957,106.54 on these properties.

13. According to the real estate tax statements for 2016 tax year for Mattoon School District, Mattoon Township pays 97% of the additional taxes of \$957,106.54 collected from these properties for tax year 2016.

14. Mattoon's proportion of the taxes rose 5%. Whereas, the other large township in the Mattoon School District, Lafayette Township, had its proportion of taxes decreased by 5%.

15. The County's reassessment procedure led to at least 161 complaints being filed by Mattoon Township commercial and industrial property owners regarding the County's reassessment for the 2016 tax year.

16. The Coles County Chairman communicated to the Mattoon School District Superintendent that there were more tax protests than normal. (Exhibit #17)

17. The actions of Coles County under color of state law regarding real estate taxes, covering tax year 2016, unconstitutionally violate the Fourteenth Amendment's Equal Protection Clause placing a disproportionate tax on Mattoon Township commercial and industrial properties as opposed to commercial and industrial properties elsewhere in the Mattoon School District and in the County.

JURISIDICITION

18. The U.S. District Court has federal issue jurisdiction under 28 U.S.C. § 1331 and civil rights jurisdiction under 42 U.S.C. § 1983.

19. 42 U.S.C. § 1983 is a federal statute authorizing private persons to bring civil rights lawsuits against defendants who operate under state law and violate federal legal rights.

PARTIES

20. Robbie J. Perry and James Rex Dukeman own commercial and industrial parcels in the Mattoon Township.

21. Mr. Perry, with his spouse Linda S. Perry, owns parcel nos. 06-0-04766-000, 07-1-00961-002, 7-1-05119-000, 07-1-05254-000, 07-2-11754-000, 07-2-13856-000 within Mattoon Township, Coles County, Illinois. (App. 339, 454, 809, 823, 997, 1084).

22. Mr. Dukeman, with his spouse Charlene B. Dukeman, owns parcel no. 07-2-13801-000 within Mattoon Township, Coles County, Illinois.

23. The Defendant is Coles County, State of Illinois.

BACKGROUND

24. Illinois state law, 35 ICLS 200, et seq., covers property taxes in Illinois.

25. 35 ILCS 200, section 3-5, authorizes a County supervisor of assessments.

26. 35 ILCS 200, section 9-70 states “Local assessment officials shall assess all other property not exempted from taxation.”

27. 35 ILCS 200, section 9-145 provides valuation procedures for assessments.

28. 35 ILCS 200, section 9-215, provides that general assessments be done in 1994, 1998, 2002, 2006, 2010, 2014 and every fourth year thereafter:

General assessment years; counties of less than 3,000,000. Except as provided in Sections 9-220 and 9-225, in counties having the township form of government and with less than 3,000,000 inhabitants, the general assessment years shall be 1995 and every fourth year thereafter. In counties having the commission form of government and less than 3,000,000 inhabitants, the general assessment years shall be 1994 and every fourth year thereafter.

29. 35 ICLS 200, section 9-155 provides the method of valuation for every general assessment year including a requirement that the assessor actually view and determine the value of each property in that assessment year:

Sec. 9-155. Valuation in general assessment years. On or before June 1 in each general assessment year in all counties with less than 3,000,000 inhabitants, and as soon as he or she reasonably can in each general assessment year in counties with 3,000,000 or more inhabitants, or if any such county is divided into assessment districts as provided in Sections 9-215 through 9-225, as soon as he or she reasonably can in each general assessment year in those districts, the assessor, in person or by deputy, shall actually view and determine as near as practicable the value of each property listed for taxation as of January 1 of that year, or as provided in Section 9-180, and assess the property at 33 1/3% of its fair cash value, or in accordance with Sections 10-110 through 10-140 and 10-170 through 10-200, or in accordance with a county ordinance adopted under Section 4 of Article IX of the Constitution of Illinois. The assessor or deputy shall set down, in the books furnished for that purpose the assessed valuation of properties in one column, the assessed value of improvements in another, and the total valuation in a separate column.

30. Coles County did not conduct county-wide general assessments in 2002, 2006, 2010 and 2014 as required by state law.

31. Instead, Coles County failed for over 15 years to generally assess its commercial and industrial properties.

32. Each year, Coles County would use the assessment from the prior year.

33. Sometime prior to February 3, 2015, Coles County made the decision to reassess all commercial and industrial properties in the county under color of state law.

34. Coles County Regional Planning Executive Director Kelly Lockhart was a central figure in the planning of the reassessment.

35. Kelly's involvement cannot be understated as he was involved in several aspects of the process including: organizing and coordinating meetings between the taxing bodies of the county and the Coles County Board; recruiting the assessor Mr. Robert "Bob" Becker to do the reassessment work; IT related issues; purchase of the DEVNET assessment software upgrade; discussions with the Supervisor of Assessments Karen (Childress) Biddle on issues regarding the assessment process; and acting as a liaison for the county board.

36. Plaintiff does not understand why Mr. Lockhart was so actively involved in the planning of the real estate tax reassessment process or to what extent his official job description and duties required him, if at all, to be involved.

37. Sometime prior to February 4, 2015, administrators from the City of Charleston met with several other administrators and officials from various taxing bodies and organizations regarding the County's proposed commercial reassessment.

38. Emails state that the representatives of the taxing authorities met regarding "assessment issues."

39. It is unclear exactly what those "assessment issues" were and why there was a need for the City of Charleston to meet with other taxing bodies at this time.

40. However, related email communications between the City of Charleston's City Manager Scott Smith and Coles County Regional Planning Director Kelly Lockhart suggest that the City of Charleston, behind the scenes, was attempting to petition the various taxing bodies to arrange a meeting with the Coles County Board to address these "assessment issues."

41. Kelly Lockhart, acting as a liaison for the Coles County Board arranged a meeting between representatives of the taxing bodies and the County Board Office/Rules Committee.

42. As a show of solidarity, Scott Smith informs Kelly Lockhart that all of the officials the City of Charleston has met with regarding the “assessment issues” should be invited to the board meeting and be given the opportunity to present their concerns and/or issues to the board.

43. Kelly agrees to send official notice to the various taxing bodies and asks Scott Smith for their contact information. (Exhibit #1)

44. On Monday, February 9, 2015 Coles County Regional Planning Executive Director Kelly Lockhart exchanges email addresses with appraiser Robert Becker. (Exhibit #2)

45. On Monday, February 23, 2015 the Coles County Board Office/Rules Committee holds a special meeting at 10:00AM to discuss the commercial reassessment with select representatives of the taxing bodies of the county.

46. Invitations went out to the Charleston Superintendent of Schools James Littleford, Mattoon Superintendent of Schools, Larry Lilly, Mattoon Assistant Superintendent of Schools Tom Sherman, Lake Land College President Josh Bullock, Lakeland College VP of Business Services Ray Rieck, City of Mattoon Mayor Tim Gover, City of Mattoon City Administrator Kyle Gill, City of Charleston Mayor Larry Rennels, City of Charleston City Manager Scott Smith, City of Charleston City Planner Steve Pamperin, and City of Charleston City Comptroller Heather Kuykendall.

47. Also invited to this meeting was Coles County Supervisor of Assessments Karen (Childress) Biddle, Coles County Board Secretary Elaine Komada, Coles County Regional Planning Executive Director Kelly Lockhart, and the County Office/Rules Committee chaired by county board member Cory Sanders. (Exhibit #1 and Exhibit #19).

48. Presentations were given by the City of Charleston Comptroller Heather Kaykendall and Mattoon School District Assistant Superintendent Tom Sherman on the benefits of updating the current equalized assessed value (EAV) as it relates to the cities and school districts. Commenting on the issue were representatives from the City of Charleston and Lake Land College. (Exhibit #19)

49. This meeting was never publicized in accordance with the Open Meetings Act of Illinois as the agenda was not available for 48 continuous hours prior to the meeting, and happened without giving public notice to the commercial and industrial property owners/taxpayers of Coles County.

50. There was no record in the county archives on the website showing there was a meeting on this date (see Exhibit #18)

51. On February 24, 2015, the day after the Coles County Board special meeting with the taxing bodies, Coles County Regional Planning Executive Director Kelly Lockhart emails Coles County Supervisor of Assessments Karen (Childress) Biddle.

52. In the email exchanges Kelly Lockhart states he is “Trying to figure out how to divide this up using the numbers from our GIS.” He suggests reassessing the City of Mattoon in the first year.

53. Karen Biddle says that the law requires they “...have to follow township lines,...” and Kelly responds that “...Champaign County pulled out the City of Champaign out for year 4.”

54. To which Karen responds “...they did didn’t they...” This email suggests that the City of Mattoon was targeted because of the large number of parcels and in particular Mattoon Township and possibly by unknown concerns expressed in the previous day’s county board meeting with the taxing bodies from Mattoon Township (i.e. Mattoon School District). (Exhibit #3)

55. On March 10, 2015, the Coles County Board passes a resolution establishing the division of Coles County into four assessment districts. (Exhibit #4)

56. On Saturday March 14, 2015, an article in the Times Courier, a local newspaper, informs the public that the county plans on reassessing all commercial and industrial property. It also states that the last time commercial property was reassessed was the year 2001.

57. Kelly Lockhart says in the article “he’s trying to locate someone to do the reassessment and get an estimate on the projects costs.” (Exhibit #5)

58. On Monday, March 16, 2015, an email communication between City of Charleston City Manager Scott Smith and City of Mattoon Mayor Tim Gover commented about the March 14 Times Courier article and the February 23, 2015 County Board meeting:

Scott Smith: ...I think our meeting may have finally brought the importance of this matter to the County Board and.....

Tim Gover: ...Let’s see if something REALLY happens. We’ve heard that before.

(Exhibit #6)

59. On March 30, 2015, Mr. Robert “Bob” Becker submits a bid proposal to the Coles County Board for his services to reassess the commercial and industrial properties in the county.

60. Mr. Becker outlined contingencies and conditions in his bid proposal which were not met after he was hired by the Cole County Board.

61. One of the contingencies was that the county would purchase and switch to DEVNET a Computer Assisted Mass Appraisal (CAMA) software vendor. Mr. Becker’s commission was to start in August of 2015 contingent upon a fully functioning DEVNET CAMA software.

62. As of June of 2016 (10 months after his hiring), DEVNET was still not functional due to problems with data conversion from the PROVAL software the county had been using (Exhibit #7, Exhibit #8, Exhibit #9)

63. Mr. Becker also stated in his bid proposal that he had no experience conducting mass appraisals of commercial and industrial properties. In fact, the current reassessment of Coles County commercial and industrial properties is Mr. Becker's first experience in mass appraisals.

64. Mr. Becker admits in his bid submitted to the county board that he is not qualified to conduct such a mass appraisal. These quotes come directly from the bid proposal:

My experience has been limited to single property analysis...

To ensure competency in mass appraisal development I will attend two classes offered by the International Association of Assessing Officers (IAAO) and read the Fundamentals of Mass Appraisal. I believe this to be sufficient to adapt single property appraisal methodology to mass appraisal.

65. Mr. Becker finished the reassessment of Mattoon Township in mid October 2016. He admitted in a March 29, 2017 email obtained via FOIA request that he never completed the courses on mass appraisal outlined in the bid proposal. (Exhibit #10).

66. Mr. Becker states in his proposal that:

I currently own two properties which will be the subject of this reassessment. I have talked with Ms. Childress and she will provide the reassessment on them.

67. FOIA requests show that the Supervisor of Assessments Karen Biddle admitting the Sales Comp Spreadsheet submitted by Bob Becker was used for comparable sales of his own property.

68. In essence, Becker assessed his own property! (Exhibit #11)

69. On May 12, 2015, the Coles County Board officially hires Mr. Becker to do the reassessment. (Exhibit #12)

70. The Coles County Board NEVER had the legal authority under Illinois state law to hire Mr. Becker to do the job of the Supervisor of Assessments Karen Biddle. (Exhibit #13)

71. In June of 2015, the Mattoon School District had to implement a deficit reduction plan to the Illinois State Board of Education because tax revenues anticipated in fiscal year 2015 were not going to be received until fiscal year 2016.(Exhibit #14)

72. At a June 30, 2015 Special Board Meeting of the Mattoon School Board, the Mattoon School District acknowledges that they may not get General State Aid from Illinois and that they will be receiving property tax money late.

73. This forced the Mattoon School District to seek approval for Tax Anticipation Warrants to make sure they can meet their financial obligations. (Exhibit #15)

74. On July 14, 2015, Mattoon School Assistant Superintendent Tom Sherman crafts a letter to be sent out to all Coles County Board members.

75. The letter is first sent to Mattoon Superintendent Larry Lilly for approval. The letter is sent to all Coles County Board members. In the letter, Tom Sherman expresses his concerns that he hopes "...that this delay in the property tax cycle does not occur next summer as well" and that "[i]t also causes the school district concern as we look forward to fiscal year 2016 and 2017 if this lateness in the property tax cycle were to continue." (Exhibit #16)

76. Communications continue between the Coles County Board and the Mattoon School District into 2016 and through 2017.

77. In an email, dated Wednesday March 30, 2016, from Coles County Board Chairman Stan Metzger to Mattoon Assistant Superintendent Tom Sherman, Stan Metzger explains that property tax bills for 2016 will be delayed one month. Metzger also goes on to state that "Our target for next year is to get the publishing done on or before December 1, 2016. This should push us forward sixty days next year..." (Exhibit #17)

78. All along, the plan stated by Coles County Board Chairman Stan Metzger was to get the reassessment of Mattoon Township done and publish the notice so the taxes would get out 60 days earlier.

79. The County accomplished the earlier date as the tax bills were mailed out for the first time in the month of May, earlier than anyone can ever remember.

80. This is why the County Board refused to take the “legal way out” that they said they would to make it fair.

81. The County Board Chairman Stan Metzger was not interested in being fair and equitable with the reassessment.

82. The County Board Chairman was more concerned with appeasing the Mattoon School District than he was with doing what was right for the taxpayers of the county.

83. Mr. Metzger wanted the commercial property owners to pay for the county’s mistakes of failing to get the tax bills out on time the past two years and failing to generally assess the commercial properties for over 15 years.

84. The fact that the assessment for 2016 tax year was only completed for Mattoon Township resulted in an unconstitutionally disproportionate amount of taxes paid by Mattoon Township commercial and industrial landowners.

85. Based on the data available, the following chart for commercial and industrial properties shows by township within the Mattoon School District the different taxes for tax year 2015 and tax year 2016:

Lafayette 2015 Total	Lafayette 2016 Total	Difference Between Tax Year 2015 and Tax Year 2016
\$3,067,340.59	\$3,082,067.77	\$14,727.18
Mattoon 2015 Total	Mattoon 2016 Total	Difference Between Tax Year 2015 and Tax Year 2016
\$4,035,118.61	\$4,964,995.02	\$929,876.41
North Okaw 2015 Total	North Okaw 2016 Total	Difference Between Tax Year 2015 and Tax Year 2016
\$4,732.62	\$31,159.32	\$26,426.70
Paradise 2015 Total	Paradise 2016 Total	Difference Between Tax Year 2015 and Tax Year 2016
\$248,761.39	\$233,947.90	(\$14,813.49)
2015 Grand Total (whole dollars)	2016 Grand Total	Difference Between Tax Year 2015 and Tax Year 2016
\$7,355,953.21	\$8,312,170.02	\$956,216.80

86. True and correct copies of the 2016 tax year statements for the commercial and industrial properties within Mattoon Township and a summary of the difference in taxes paid for 2015 and 2016 tax years is attached hereto as Exhibit 20.

87. For tax year 2016, Mattoon Township pays \$929,876.41 of the additional tax revenue collected of \$956,216.80.

88. That means that Mattoon Township pays 97% of the additional revenues collected for tax year 2016.

89. For illustration purposes, the following chart presents the percentages that the townships pay of the total tax revenues collected from the commercial and industrial land owners.

	2015	2016	Difference
Mattoon	55%	60%	5%
Lafayette	42%	37%	(5%)
Paradise	3%	3 %	0%
North Okaw	< 1%	< 1%	0%

Mattoon's proportion of the taxes rose 5%. Whereas, the other large township, Lafayette Township, had its proportion of taxes decrease by 5%.

90. For 2016 tax year, Mattoon Township commercial and industrial property owners have been treated differently than similarly situated property owners in the County.

91. Coles County, under color of state law, has violated the Fourteenth Amendment's Equal Protection Clause in its unlawful, intentional, arbitrary and discriminatory assessment actions against Plaintiffs for tax year 2016.

CLASS ACTION ALLEGATIONS

92. Plaintiffs restate and reallege all previous paragraphs as if fully stated herein.

93. Plaintiffs bring this class action on behalf of themselves and all others similarly situated as Mattoon Township commercial and industrial property owners under Rule 23 of the Federal Rules of Civil Procedure.

94. The Proposed Class Plaintiffs seek to represent is composed of: All property owners of Mattoon Township commercial and industrial property for tax year 2016.

95. Plaintiffs specifically exclude from the Class employees or authorized representatives of Defendants Coles County, and any or all of its employees, affiliates, legal representatives, heirs, successors, and assignees.

96. Plaintiffs also specifically exclude the persons responsible for the County appraisal and assessments, their employees, representatives, successors, affiliates, and assignees from the Class.

97. Plaintiffs also specifically exclude from the Class the U.S. District Court Judge assigned to this case, and any member of their immediate families.

98. As set forth below, this class action satisfies all requirements under Rule 23 of the Federal Rules of Civil Procedure, including, but not limited to, the elements commonly known as numerosity, commonality, typicality, adequacy, and superiority.

- a. The Proposed Class is so numerous that joinder of all members is impracticable. The Class is believed to exceed 500 members.
- b. The claims of the Proposed Class share common questions of law or fact. Defendant has engaged in a common course of misconduct toward Plaintiffs and members of the Proposed Class

by fostering a disproportionate share of tax for the 2016 tax year to be paid by Plaintiffs. The common course of misconduct and resultant injury to Plaintiffs and the other members of the Class and the commonality of remedies available demonstrate the propriety of class certification.

- c. The claims of the proposed Class Representatives are typical of the class. Each Plaintiff is being charged by Defendant, for tax year 2016, a disproportionate share of taxes. Plaintiffs' individual claims arise out of the same misconduct perpetrated by Defendant against each Plaintiff and other members of the Class. Thus, Plaintiffs' theories and evidence will be practically identical to those underlying the claims of the other members of the Class.
- d. Plaintiffs will fairly and adequately protect the interests of the class. Plaintiffs have no adverse or conflicting interests, and have retained experienced and competent counsel to adequately litigate this class action.
- e. In addition, adjudication by individual members of the Class would create a risk of inconsistent adjudications with respect to individual members of the class, and as a practical matter, would be dispositive of the interests of other members not parties to the

adjudications. If Plaintiffs prevailed against Defendants, the claims of the other members of the Class would be substantially affected.

- f. Further, the common questions of law or fact predominate over any questions affecting individual members, and the class action is superior to other available methods, considering the amount in controversy. Adjudication of this class action in a single forum would obviate the potential for inconsistent results for Class members. Plaintiffs are not aware of any difficulties likely to be encountered in managing this litigation as a class action.
- g. Proper and sufficient notice of this action may be provided to the Class members through actual notice to the Mattoon Township commercial and industrial property owners who are identified in the County's real estate tax documents.
- h. Plaintiffs and other members of the Class have suffered damages as a result of Defendants' unconstitutional conduct. Absent representative action, the members of the Class will continue to suffer losses if Defendants' violations of the law are allowed to continue.

COUNT I
42 U.S.C. § 1983 civil rights action
based on the U.S. Constitution Fourteenth Amendment
Equal Protection Clause

99. All of the above paragraphs are incorporated herein as if they were stated in their entirety.

100. The actions of Coles County regarding real estate taxes, covering tax year 2016, unconstitutionally violate the Fourteen Amendment's Equal Protection Clause placing a disproportionate tax on Mattoon Township commercial and industrial properties as opposed to commercial and industrial properties elsewhere in the Mattoon School District and in the County.

101. 42 U.S.C. § 1983 provides persons a federal cause of action based on state violations of federal law:

Every person who, under color of any statute, ordinance, regulation, custom, or usage, of any State or Territory or the District of Columbia, subjects, or causes to be subjected, any citizen of the United States or other person within the jurisdiction thereof to the deprivation of any rights, privileges, or immunities secured by the Constitution and laws, shall be liable to the party injured in an action at law, suit in equity, or other proper proceeding for redress...

102. The Fourteenth Amendment does not require precise equality or uniformity in taxation, or prohibit inequality in taxation which results from mere mistake or error in judgment of tax officials.

103. However, the Fourteenth Amendment does secure every person within the state's jurisdiction against intentional and arbitrary discrimination, whether occasioned by express terms of a statute or by its improper execution through duly constituted agents.

104. Stated differently, the Fourteenth Amendment protects only against taxation which is palpably arbitrary or grossly unequal in its application to the persons concerned.

105. As detailed above, the Mattoon Township commercial and industrial property owners are paying a palpably arbitrary and grossly unequal amount of taxes for tax year 2016.

106. As illustrated in the chart above, Mattoon Township is pay \$929,876.41 in 2016 tax year; whereas, the neighboring Lafayette Township is only paying \$14,727.18 more in 2016 tax year.

107. As illustrated in the chart above, Mattoon's proportion of the taxes rose 5%. Whereas, the other large township in the Mattoon School District, Lafayette Township, had its proportion of the taxes decreased by 5%.

108. The Defendants' actions under color of state law have violated the Equal Protection Clause of the Fourteenth Amendment to the United States Constitution.

109. The Defendants' violative actions have caused damages to Plaintiffs for tax year 2016 in an amount of \$929,876.41 plus pre-judgment interest and post-judgment interest.

**COUNT II
DECLARATORY JUDGMENT**

110. All of the above paragraphs are incorporated herein as if they were stated in their entirety.

111. The Court has inherent and statutory authority to issue declaratory judgments.

112. Based on the above facts, the Court should issue a declaratory judgment that the County under color of state law has violated the Equal Protection Clause of the Fourteenth Amendment to the United States Constitution and Plaintiffs are entitled to \$929,876.41 from the County as a refund of the violative property taxes.

DEMAND FOR JURY TRIAL

113. A jury trial is demanded.

PRAYER FOR RELIEF

The Plaintiffs Robbie J. Perry and James Rex Dukeman pray for the following relief:

1. a 42 U.S.C. § 1983 judgment awarding damages against Defendants in an amount of \$929,876.41 plus pre-judgment and post-judgment interest;
2. a declaratory judgment declaring that Plaintiffs' constitutional rights under the Equal Protection Clause of the Fourteenth Amendment have been violated;
3. an award under 42 U.S.C. § 1988 and other applicable laws against Defendant for attorney's fees, costs, witness fees, expenses, etc.; and
4. any other legal or equitable relief which the Court awards.

Dated: June 9, 2017

/s/Erick G. Kaardal
Erick G. Kaardal, 229647
Mohrman, Kaardal & Erickson, P.A.
150 South Fifth Street, Suite 3100
Minneapolis, Minnesota 55402
Telephone: 612-341-1074
Facsimile: 612-341-1076
Email: kaardal@mklaw.com

VERIFICATION OF COMPLAINT

I declare that the foregoing is true and correct to the best of my knowledge.

Dated: June 9, 2017

/s/Robbie J. Perry
Robbie J. Perry

VERIFICATION OF COMPLAINT

I declare that the foregoing is true and correct to the best of my knowledge.

Dated: June 9, 2017

/s/James Rex Dukeman
James Rex Dukeman