COURT OF APPEALS DECISION DATED AND FILED

March 8, 2016

Diane M. Fremgen Clerk of Court of Appeals

NOTICE

This opinion is subject to further editing. If published, the official version will appear in the bound volume of the Official Reports.

A party may file with the Supreme Court a petition to review an adverse decision by the Court of Appeals. *See* WIS. STAT. § 808.10 and RULE 809.62.

Appeal No. 2015AP1287 STATE OF WISCONSIN Cir. Ct. No. 2014CV240

IN COURT OF APPEALS DISTRICT III

WARREN SLOCUM,

PLAINTIFF-APPELLANT,

v.

STAR PRAIRIE TOWNSHIP, BOARD AND BOARD OF REVIEW,

DEFENDANT-RESPONDENT.

APPEAL from a judgment and orders of the circuit court for St. Croix County: EDWARD F. VLACK III, Judge. *Affirmed*.

Before Stark, P.J., Hruz and Seidl, JJ.

¶1 PER CURIAM. Warren Slocum continues a crusade against his tax assessments. We affirm the circuit court's dismissal of this action against Star Prairie Township, Board and Board of Review (collectively "Star Prairie"). We also affirm the sanctions for frivolous filings. In addition, we admonish Slocum

that further frivolous filings or rules violations may result in sanctions, including limiting future filings.

¶2 Slocum commenced the present lawsuit on May 6, 2014.¹ The entire complaint reads as follows:

This is an objection to 2013 property tax assessments which have resulted in payment of excessive taxes.

An s. 74.35 claim has been denied by the town board.

The relief sought by this action is a refund of the excessive tax payments of \$1400.

¶3 The circuit court concluded Slocum improperly named the Board of Review as a defendant and failed to state a claim for which relief may be granted as to the remaining defendants. The court also found Slocum had engaged in "a pattern of endless litigation and an abuse of process" that warranted sanctions for frivolous filings under WIS. STAT. § 802.05.² In doing so, the court emphasized the number of lawsuits Slocum filed over the years and the fact that he is not "an unlearned and unlettered pro se litigant." A subsequent motion for reconsideration was denied. Slocum appealed, followed by an "additional appeal" and a "second additional appeal."

¹ Slocum filed two other lawsuits in St. Croix County on or about the same date, seeking the same relief: case No. 2014CV238, *Slocum v. Star Prairie Township*; case No. 2014CV239, *Slocum v. Star Prairie Township*. All three lawsuits alleged "excessive taxes," albeit under three different statutes and demanded a refund in the amount of \$1400, reducing his total tax liability to \$0.48.

 $^{^{2}\,}$ All references to the Wisconsin Statutes are to the 2013-14 version unless otherwise noted.

¶4 Slocum's cause of action was based upon WIS. STAT. § 74.35, which provides a remedy to a taxpayer challenging an "unlawful tax." Subsection (1) provides as follows:

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.

¶5 The basis of Slocum's complaint is found in one sentence: "This is an objection to 2013 property tax assessment which have resulted in payment of excessive taxes." The circuit court concluded Slocum's complaint failed to state a claim against the Board of Review because it is not the taxing district, was not responsible for imposing taxes on Slocum's property or any resulting errors, and thus had no power over the granting or denial of a claim for excessive taxes under WIS. STAT. § 74.35. Slocum's claim of "excessive taxes," if any, was against the taxation district, which was the Town of Star Prairie. Accordingly, the court concluded no cause of action existed against the Board of Review, and it was dismissed as a party.

¶6 The circuit court also concluded that WIS. STAT. § 74.35, by its plain terms, did not apply to Slocum's claim:

WIS. STAT. § 74.35(1) plainly states that "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.[] That is and always has been Mr. Slocum's complaint—an excessive valuation. He failed to identify any part of WIS. STAT. § 74.35(1-6) that applies to his complaint. Plainly, the statute does not apply and Mr. Slocum has failed to state a claim upon which relief can be granted. No cause of action exists for excessive tax payments. The statute speaks only of an unlawful tax.

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¶7 On appeal, we can discern no legitimate justification from Slocum's briefs for reversing the circuit court's judgment. Slocum's arguments are underdeveloped, and fall below even liberal thresholds for a pro se appellant. We will not consider underdeveloped arguments. *See M.C.I., Inc. v. Elbin*, 146 Wis. 2d 239, 244-45, 430 N.W.2d 366 (Ct. App. 1988). Slocum also fails to identify what facts support his WIS. STAT. § 74.35 claim, or where such facts may be found in the record. This court will not search the record for evidence to support a party's argument.³ *See Stuart v. Weisflog's Showroom Gallery, Inc.*, 2006 WI App 109, ¶36, 293 Wis. 2d 668, 721 N.W.2d 127.

¶8 As the circuit court properly observed, Slocum failed to meet his burden to identify any of one or more of the procedural errors enumerated in WIS. STAT. §§ 74.33(1)(a) to (f) that apply to his complaint. Slocum provides no statement of circumstances, occurrences and events in support of the claim presented. Quite simply, the complaint states no facts. A complaint cannot be void of factual allegations. *See Doe v. Archdiocese of Milwaukee*, 2005 WI 123, ¶36, 284 Wis. 2d 307, 700 N.W.2d 180. The court properly recognized Slocum's complaint was merely a bare conclusion, deficient as a matter of law.

¶9 On Slocum's motion for reconsideration, Slocum asserted "evidence was apparently overlooked or disregarded," and he insists the circuit court should have considered certified survey maps, parcel descriptions, and property record

³ We also note Slocum fails to conform to the requirements of WIS. STAT. RULE 809.19. For example, Slocum cites generally to multi-hundred page documents. He argues, "Excerpts from the Wisconsin Property Assessment Manual (WPAM) clearly identify errors in the assessors' work." Slocum often provides no pin-point citation whatsoever for citations to legal authority, and insufficient record citations. These shortcomings have unnecessarily complicated our review in this and other appeals Slocum filed.

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cards, among other things. The court concluded, "After a careful review of Mr. Slocum's claims of error, this court finds no newly discovered evidence has been presented nor has a manifest error of law or fact occurred." Disregarding for purposes of argument questions concerning authenticity, Slocum fails on appeal to explain why any of this "evidence" fulfills the criteria for newly discovered evidence. The issue is therefore deemed conceded. *See Charolais Breeding Ranches, Ltd. v. FPC Secs. Corp.*, 90 Wis. 2d 97, 109, 279 N.W.2d 493 (Ct. App. 1979).

¶10 The circuit court found "it is quite clear that Mr. Slocum has advanced a frivolous cause of action." The court noted fifteen prior St. Croix County lawsuits Slocum filed since 2007, invariably naming Star Prairie Township, the Town of Star Prairie, and the Town of Star Prairie Board of Review as defendants. Moreover, the court found "[a]ll of these civil cases center around the same basic issues as are presented in this case and in 14CV238 and 14CV239; namely, that his property taxes are too high."

¶11 Slocum initiated appeals from many of the St. Croix County cases, which have also resulted in a finding of frivolousness on appeal. *See, e.g., Slocum v. Rivard*, No. 2008AP2256, unpublished slip op. ¶¶10-11 (WI App Aug. 18, 2009). Indeed, as mentioned previously, the present lawsuit resulted in an appeal, followed by an "additional appeal," and a "second additional appeal." In another case decided this date involving his 2012 tax assessment, Slocum filed an appeal and two "additional appeals." *See Slocum v. Star Prairie Township Board*, Nos. 2014AP2075, 2014AP2894, unpublished slip op. (WI App Mar. 8, 2016). We note this latter case also resulted in a finding of frivolousness.

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¶12 The circuit court specifically found, "The filing of this complaint (14CV240), case 14CV238 and case 14CV239 is part of a pattern of endless litigation and an abuse of process by Mr. Slocum." The court stated, "this Court finds and concludes that Mr. Slocum has clearly engaged in the improper use of civil process to harass the Town of Star Prairie, the Town Board and the Board of Review." The court's findings in this regard are not clearly erroneous. *See* WIS. STAT. § 805.17(2).

¶13 We are very troubled by the vast amount of public resources expended on Slocum's matters that have occupied the court system for years. Slocum's frivolous and extensive filings are now distressingly common. This court, as well as the circuit court, has a very high caseload, and yet great patience has been shown to Slocum in the face of his barrage of filings. We have been lenient in the face of Slocum's pro se filings that fail to conform to the rules of appellate procedure. However, Slocum's abuse of the judicial system has the cumulative effect of clogging the processes of the courts and placing unwarranted burdens on judges and staff, to the detriment of other litigants having meritorious and deserving claims. We will not allow Slocum's endless filings to continue. Slocum's abuse of the judicial process must end.

¶14 We therefore admonish Slocum that a court faced with a litigant who brings frivolous litigation has the authority to limit that litigant's access to the court. There have been a number of cases in which we have limited future filings as a sanction, or affirmed the circuit court's decision to do so, based upon the inherent authority of the courts to efficiently and effectively provide for the fair administration of justice. *See, e.g., State v. Casteel*, 2001 WI App 188, 247 Wis. 2d 451, 634 N.W.2d 338; *Puchner v. Hepperla*, 2001 WI App 50, 241 Wis. 2d 545, 625 N.W.2d 609.

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¶15 Furthermore, Slocum is now an experienced litigator and failure to conform to the requirements of WIS. STAT. RULE 809.19 regarding briefing on appeal may also result in sanctions including dismissal of the appeal, summary reversal, striking of a paper, imposition of a penalty or costs, or other action as the court considers appropriate. *See* WIS. STAT. RULE 809.83(2).

By the Court.—Judgment and orders affirmed.

This opinion will not be published. See WIS. STAT. RULE 809.23(1)(b)5.