

No. 25-3268

UNITED STATES COURT OF APPEALS
FOR THE SEVENTH CIRCUIT

LEGEND LAKE PROPERTY OWNERS ASSOCIATION,
INC., et al.,

Plaintiffs-Appellants,

v.

MENOMINEE COUNTY, TOWN OF MENOMINEE AND
MENOMINEE INDIAN SCHOOL DISTRICT

Defendants-Appellees.

On Appeal from the United States District Court
for the Eastern District of Wisconsin, Green Bay Division
Case No. 1:24-cv-01369-WCG
The Honorable William C. Griesbach, Presiding

**BRIEF OF DEFENDANT-APPELLEE,
MENOMINEE INDIAN SCHOOL DISTRICT**

Anthony J. Steffek (Counsel of Record)
Wisconsin State Bar No. 1053615
Renning, Lewis & Lacy, s.c.
205 Doty Street, Suite 201
Green Bay, WI 54301
Tel. (920) 283-0714
Fax (608) 333-0829
asteffek@law-rl.com

*Attorneys for Defendant-Appellee,
Menominee Indian School District*

Circuit Rule 26.1 Disclosure Statement

Appellate Court No: 25-3268

Short Caption: Legend Lake Property Owners Association, Inc., et al. v. Menominee County, Wisconsin, Town of Menominee and Menominee Indian School District

To enable the judges to determine whether recusal is necessary or appropriate, an attorney for a non-governmental party or amicus curiae, or a private attorney representing a government party, must furnish a disclosure statement providing the following information in compliance with Circuit Rule 26.1 and Fed. R. App. P. 26.1.

The Court prefers that the disclosure statement be filed immediately following docketing; but, the disclosure statement must be filed within 21 days of docketing or upon the filing of a motion, response, petition, or answer in this court, whichever occurs first. Attorneys are required to file an amended statement to reflect any material changes in the required information. The text of the statement must also be included in front of the table of contents of the party's main brief. Counsel is required to complete the entire statement and to use N/A for any information that is not applicable if this form is used.

[] PLEASE CHECK HERE IF ANY INFORMATION ON THIS FORM IS NEW OR REVISED AND INDICATE WHICH INFORMATION IS NEW OR REVISED.

(1) The full name of every party that the attorney represents in the case (if the party is a corporation, you must provide the corporate disclosure information required by Fed. R. App. P 26.1 by completing item #3):

Menominee Indian School District

(2) The names of all law firms whose partners or associates have appeared for the party in the case (including proceedings in the district court or before an administrative agency) or are expected to appear for the party in this court:

Renning, Lewis & Lacy, s.c.

(3) If the party or amicus is a corporation:

i) Identify all its parent corporations, if any; and

None

ii) list any publicly held company that owns 10% or more of the party's or amicus' stock:

None

Attorney's Signature: s/ Anthony J. Steffek Date: 02/25/2026

Attorney's Printed Name: Anthony J. Steffek

Please indicate if you are Counsel of Record for the above listed parties pursuant to Circuit Rule 3(d). Yes X No

Address: 205 Doty Street, Suite 201, Green Bay, WI 54301

Phone Number: 920-283-0714 Fax Number: 608-333-0829

E-Mail Address: asteffek@law-rl.com

TABLE OF CONTENTS

Circuit Rule 26.1 Disclosure Statement i

TABLE OF CONTENTSiii

TABLE OF AUTHORITIES iv

JURISDICTIONAL STATEMENT1

STATEMENT REGARDING ORAL ARGUMENT2

COUNTER-STATEMENT OF THE ISSUES PRESENTED FOR REVIEW2

STATEMENT OF THE CASE3

 I. Appellants’ Allegations.....3

 II. Procedural History.....6

SUMMARY OF ARGUMENT9

ARGUMENT10

 I. Standard of Review – *De Novo*.....10

 II. Appellants Do Not Have Standing to Bring Their Claims Against MISD.....10

 A. Appellants Have Not Alleged a Standing-Sufficient Injury in Fact.....12

 1. Appellants do not possess municipal taxpayer standing.14

 2. Appellants have not alleged that they have suffered a concrete and particularized injury that is actual or imminent.....16

 B. Appellants’ Claims Are Not Redressable.18

 1. Appellants’ declaratory judgment request is not redressable.....19

 2. Appellants’ injunctive relief request is not redressable...21

 III. The District Court Does Not Have Jurisdiction Over Appellants’ Claims Due to the Tax Injunction Act and Comity Principles.....25

 IV. The District Court Properly Refused to Exercise Supplemental Jurisdiction Over Appellants’ State Law Claim.....28

CONCLUSION29

CERTIFICATION OF COMPLIANCE30

CERTIFICATE OF SERVICE.....31

TABLE OF AUTHORITIES

	<i>Page(s)</i>
Cases	
<i>Anderson v. Hardman</i> , 241 F.3d 544 (7th Cir. 2001)	22
<i>Barichello v. McDonald</i> , 98 F.3d 948 (7th Cir. 1996)	26
<i>Brown v. Bd. of Ed.</i> , 347 U.S. 483 (1954)	23
<i>Clapper v. Amnesty Int'l USA</i> , 568 U.S. 398 (2013)	17, 18, 21
<i>Conrad v. Boiron, Inc.</i> , 869 F.3d 536 (7th Cir. 2017)	21
<i>DaimlerChrysler Corp. v. Cuno</i> , 547 U.S. 332 (2006)	12
<i>Doremus v. Bd. of Ed.</i> , 342 U.S. 429 (1952)	15
<i>Freedom from Religion Found., Inc. v. Zielke</i> , 845 F.2d 1463 (7th Cir. 1988)	15
<i>Friends of the Earth, Inc. v. Laidlaw Env't Servs. (TOC), Inc.</i> , 528 U.S. 167 (2000)	11
<i>Food and Drug Admin. v. Alliance for Hippocratic Med.</i> , 602 U.S. 367, 381 (2024)	13-14, 16
<i>Franchise Tax Bd. of Cal. v. Alcan Aluminum Ltd.</i> , 493 U.S. 331 (1990)	27
<i>Gov't of Province of Manitoba v. Zinke</i> , 849 F.3d 1111 (D.C. Cir. 2017)	23
<i>Gray v. Morgan</i> , 371 F.2d 172 (7th Cir. 1966)	26
<i>Griffin v. Cty. Sch. Bd. of Prince Edward Cty.</i> ,	

377 U.S. 218 (1964) 23

Haaland v. Brackeen,
599 U.S. 255 (2023) 20

Hay v. Ind. St. Bd. of Tax Com'rs,
312 F.3d 876 (7th Cir. 2002) 26

Horne v. Flores,
557 U.S. 433 (2009) 23

Hutto v. Finney,
437 U.S. 678 (1978) 23

Jackson v. Los Lunas Commty. Program,
880 F.3d 1176 (10th Cir. 2018) 23

Juliana v. United States,
947 F.3d 1159 (9th Cir. 2020) 23, 24

Kohls v. Ellison,
--- F.4th --- (8th Cir. 2026) 22

Larkin v. Fin. Sys. of Green Bay, Inc.,
982 F.3d 1060 (7th Cir. 2020) 12, 13

Legend Lake Prop. Owners Ass'n Inc. v. U.S. Department of Interior,
Eastern District of Wisconsin Case No. 23-C-480 28

LJM Partners, Ltd. v. Barclays Capital, Inc.,
165 F.4th 552 (7th Cir. 2026) 10, 12

Lujan v. Defenders of Wildlife,
504 U.S. 555 (1992) passim

Minn-Chem, Inc. v. Agrium, Inc.,
683 F.3d 845 (7th Cir. 2012) 10

Murthy v. Missouri,
603 U.S. 43 (2024) 21

N. Carolina v. Rice,
404 U.S. 244 (1971) 19

Nat'l Private Truck Council, Inc. v. Oklahoma Tax Comm'n,
515 U.S. 582 (1995) 25

Perry v. Coles Cty., Ill.,
906 F.3d 583 (7th Cir. 2018) 26

Parents Protecting Our Children, UA v. Eau Claire Area Sch. Dist.,
95 F.4th 501 (7th Cir. 2024) 11

Perry v. Sheahan,
222 F.3d 309 (7th Cir. 2000) 19

Prairie Rivers Network v. Dynegy Midwest Generation, LLC,
2 F.4th 501 (7th Cir. 2024) 11

Preiser v. Newkirk,
422 U.S. 395 (1975) 19

Protect Our Parks, Inc. v. Chicago Park Dist.,
971 F.3d 722 (7th Cir. 2020) 15

Reid L. v. Ill. State Bd. of Educ.,
358 F.3d 511 (7th Cir. 2004) 10

Remijas v. Neiman Marcus Grp., LLC,
794 F.3d 688 (7th Cir. 2015) 10

Schneider Transp., Inc. v. Cattanach,
657 F.2d 128 (7th Cir. 1981) 25

Scott Air Force Base Props., LLC v. Cty. of St. Clair, Ill.,
548 F.3d 516 (7th Cir. 2008) 25, 27

Simon v. E. Ky. Welfare Rights Org.,
426 U.S. 26 (1976) 19, 21

Society of the Divine Word v. USCIS,
129 F.4th 437 (7th Cir. 2025) 11

Spokeo, Inc. v. Robins,
578 U.S. 330 (2016) 11, 12, 16

Steel Co. v. Citizens for Better Environ.,
523 U.S. 83 (1998) 12, 19, 20

Thompson v. Ortiz,
619 Fed. App. 542 (7th Cir. 2015) 19

TransUnion LLC v. Ramirez,
594 U.S. 413 (2021) 13

Valley Forge Christian College v. American United for Sep. of Church and State, Inc., 454 U.S. 464 (1982) 13

Vt. Agency of Nat. Res. v. U.S. ex rel. Stevens,
529 U.S. 765 (2000) 19

Warth v. Seldin,
422 U.S. 490 (1975) 19

Wells v. Johnson,
150 F.4th 289 (4th Cir. 2025) 19, 20

Williams Elec. Games, Inc. v. Garrity,
479 F.3d 904 (7th Cir. 2007) 29

Statutes

28 U.S.C. § 1341 passim

28 U.S.C. § 2201 1

28 U.S.C. § 2202 1

42 U.S.C. § 1988 1

28 U.S.C. § 1367 1

IRC § 501(c)(4) 15

Wis. Stat. § 70.44 26, 28

Wis. Stat. § 74.35 26, 27, 28

Rules

Fed. R. App. P. 28 22

Fed. R. App. P. 28(b) 3

Fed. R. App. P. 34(a) 2
Fed. R. Civ. P. 12(b)(1)..... passim
Fed. R. Civ. P. 65(d)(1)(C)..... 22

United States Constitution

Fifth Amendment 8
Fourteenth Amendment 7

Wisconsin Constitution

Article VIII, Section 1 8

JURISDICTIONAL STATEMENT

The jurisdictional statement in the appellants' brief appears complete and correct; however, the appellants' references to 28 U.S.C. § 2201, 28 U.S.C. § 2202, and 42 U.S.C. § 1988 under "District Court Jurisdiction" are not necessary, as those statutes are not jurisdictional.

STATEMENT REGARDING ORAL ARGUMENT

Per Fed. R. App. P. 34(a) and Circuit Rule 34(f), Defendant-Appellee Menominee Indian School District (“MISD”) believes oral argument is unnecessary in this matter because the dispositive issues have been authoritatively decided, the facts and legal arguments are adequately presented in the briefs and record, and the decisional process would not be significantly aided by oral argument.

COUNTER-STATEMENT OF THE ISSUES PRESENTED FOR REVIEW

The issues presented for review in this appeal are succinctly stated as follows:

1. In their Amended Complaint, did Plaintiffs-Appellants Legend Lake Property Owners Association, Inc. (“LLPOA”), Timothy J. Houselog (“Houselog”), Dawn Mauthe (“Mauthe”), Robert Klingelhoets (“Klingelhoets”) and Russell Timmers (“Timmers” and collectively with LLPOA, Houselog, Mauthe and Klingelhoets, “Appellants”), allege facts demonstrating an injury-in-fact for purposes of standing? The District Court answered “yes.”

2. In their Amended Complaint, did Appellants allege facts demonstrating that their federal claims against MISD, Defendant-Appellee the Town of Menominee (the “Town”) and Defendant-Appellee Menominee County (the “County” and collectively with MISD and the Town, “Appellees”) are redressable for purposes of standing? The District Court answered “no.”

3. Are Appellants’ federal claims against Appellees in this case barred by the Tax Injunction Act, 28 U.S.C. § 1341? The District Court answered “no.”

4. Are Appellants' federal claims against Appellees in this case against Appellees barred by principles of comity? The District Court answered "yes."

5. Upon its dismissal of Appellants' federal claims against Appellees in this case, should the District Court have retained supplemental jurisdiction over Appellants' remaining state law claim? The District Court answered "no."

STATEMENT OF THE CASE

This is an appeal from an order granting MISD's Fed. R. Civ. P. 12(b)(1) motion to dismiss all claims against it set forth in Appellants' Amended Complaint, all of which pertain, in some way, to property taxes paid by LLPOA's members, including Houselog, Mauthe, Klingelhoets and Timmers, that form a portion of the annual funding of MISD, a Wisconsin public school district. While all of the alleged facts upon which this appeal is based derive from Appellants' Amended Complaint, MISD provides its own statement of the case, including its own summary of the allegations against it and the proceedings held to date, pursuant to Fed. R. App. P. 28(b).

I. Appellants' Allegations.

In 1954, Congress terminated the federally recognized tribal status of the Menominee Indian Tribe of Wisconsin ("MITW"), with such termination becoming effective in 1958. (R.23 (1st Am. Compl.), ¶¶ 16-17.) Thereafter, ownership of the territory that had been the Menominee Indian Reservation (from which the state created Menominee County) was transferred to Menominee Enterprises, Inc.

(“MEI”), a private corporation owned by MITW’s enrolled members. (*Id.*, ¶¶ 18, 20, 21.)

In 1968, MEI developed the “Legend Lake” area within the County, creating 2,700 lots and 41 “beach club” lots (i.e., lots with lake frontage communally deeded to the owners of non-frontage lots). (*Id.*, ¶¶ 25-28.) MEI sold a significant portion of these lots to private purchasers, all of whom consequently became members of LLPOA, a Wisconsin non-stock 501(c)(4) corporation organized in 1972. (*Id.*, ¶¶ 1, 29.)

In 1973, Congress restored MITW’s recognized tribe status via the Federal Menominee Restoration Act. (*Id.*, ¶ 32.) MITW’s former reservation was not restored, and the territory continued on as the County and the Town, Wisconsin municipal corporations. (*Id.*, ¶¶ 9-10.) Later, the State of Wisconsin established MISD, a state public school district. (*Id.*, ¶ 11.)

Following restoration, MITW repurchased many properties within Appellees’ boundaries and transferred ownership of same to the United States of America to be held in trust for MITW pursuant to applicable laws. (*Id.*, 35-36.) According to Appellants, as of 2024, approximately 99% of Appellees’ territories is held in trust, which causes the owners of the remaining 1%, primarily LLPOA’s membership, to bear the burden of paying nearly 100% of Appellees’ annual property tax levies. (*Id.*, 37-38, 40.)

Describing their property tax rates as the highest in Wisconsin, and some of the highest in the nation, Appellants believe their property tax burden is too high, and

that it will only increase, because MITW, with its substantial monies, including federal and state monies, will purchase more property within Appellees' boundaries and removing it from the tax rolls. (*Id.*, ¶ 58.) Appellants contend Appellees have taken affirmative steps to facilitate such purchases, specifically alleging that: (a) the County has not created a commercial tax base; (b) the County and MITW agreed to remove MITW-owned property from the tax rolls before such property is transferred to the federal government to be held in trust; (c) MISD incurred \$52 million in referendum-approved debt without conducting a "rigorous needs analysis" and without concern for taxpayer approval; (d) MISD gave MITW a school building without receiving corresponding financial consideration; (e) the Town increased taxable properties' assessed values on short notice; and (f) MITW has allowed Legend Lake properties held in trust, or slated to be transferred into trust, to sit vacant and become dilapidated. (*Id.*, ¶¶ 46, 67-111.)

Appellants believe that these actions were part of an ongoing coercive scheme between Appellees and MITW designed to increase property taxes to levels so high, and to correspondingly drop property values to levels so low, that owners will be left with no choice but to sell their properties to MITW. (*Id.*, ¶¶ 103, 111, 117-118, 120-121, 126, 129, 132.) Appellants allege they have no legislative recourse to stop this (which they claim is founded on racial animus against them as non-MITW members) because nearly all voters, and thus nearly all members of Appellees' governing boards, do not pay property taxes. (*Id.*, ¶¶ 42, 43, 80, 81, 99, 101.)

Houselog, Mauthe, Klingelhoets and Timmers, all LLPOA members, provided details as to their properties, all located on Legend Lake, and related tax burdens. Houselog's primary residence had an assessed value in 2024 of \$460,000.00 (up from \$200,500 in 2015) and was assessed \$5,391.98 in property taxes. (*Id.*, ¶¶ 2-3.) Mauthe's property, which she describes as her secondary residence, had an assessed value that year of \$627,200 and was assessed \$7,667.16 in property taxes. (*Id.*, ¶¶ 3 (second such paragraph)-4.) Klingelhoets' property, also a second residence, was assessed property taxes of \$8,022.47 based on an assessed value of \$656,300. (*Id.*, ¶¶ 5-6.) Lastly, Timmers' property, yet another second residence, had an assessed value in 2024 of \$809,000.00 and was assessed \$9,886.96 in property taxes. (*Id.*, ¶¶ 7-8.)

II. Procedural History.

On October 25, 2024, LLPOA filed its Complaint against Appellees, asserting that their actions, and the resultant property tax/value/sale consequence, constitute violations of its members' Fourteenth Amendment equal protection and substantive due process rights, violations of the Wisconsin Constitution's uniformity rule, and unlawful takings in violation of both the Fifth Amendment and the Wisconsin Constitution. (R.1 (Compl.), ¶¶ 96-115.)

MISD moved to dismiss LLPOA's Complaint, arguing that: (a) LLPOA failed to allege an injury-in-fact necessary to establish standing; (b) it failed to meet the standards for associational standing; and (c) the District Court lacked subject matter jurisdiction over LLPOA's claims due to the Tax Injunction Act, 28 U.S.C. §

1341, and principals of comity. (R.8 (Not. of Mot. and Mot. to Dismiss of MISD); R.9 (Memo of Law in Supp. of Mot. to Dismiss of MISD).) The Town and the County joined in MISD’s motion. (R.11 (Cty.’s and Town’s Not. of Joinder of MISD’s Mot. to Dismiss and Br. in Supp. of Mot. to Dismiss.)

While hearing MISD’s motion on April 22, 2025, the District Court asked LLPOA’s counsel two critical questions: (a) how are LLPOA’s allegations redressable by a federal court; and (b) relatedly, what, exactly, was LLPOA asking the Court to do in this case. (R.22 (Oral Arg.)) In response, counsel stated that LLPOA was seeking an order enjoining Appellees from “undertaking a course of conduct that unconstitutionally favors [MITW] over” LLPOA and its members. (*Id.*) The District Court did not rule on MISD’s motion, instead providing LLPOA twenty-one days to amend its Complaint, with direction to be more specific as to the injunctive relief it was requesting. (*Id.*)

Appellants filed their First Amended Complaint on May 13, 2025, which added Houselog, Mauthe, Klingelhoets and Timmers as named plaintiffs and included a few additional factual allegations.¹ (R.23 (1st Am. Compl.)) Their causes of action remained the same, asserting that:

- Appellees deprived Appellants of their equal protection rights under the 14th Amendment by taxing Appellants “differently and excessively” in a “spiteful effort to ‘get’ [Appellants] for reasons wholly unrelated to any legitimate state interest[,] but, rather, with a motive to increase Appellants’ tax burden and

¹ The only substantive differences between the original and amended complaints were: (a) factual allegations describing the individual plaintiffs; (b) a paragraph explaining what Appellants claim they receive in exchange for their property taxes; (c) a paragraph claiming a prevalent animus against taxpaying citizens of the Town; (d) allegations pertaining to MISD’s finances and operations; and (e) allegations regarding the Town’s increasing of assessed property values and Legend Lake properties being left vacant and falling into disrepair. (See R.1 (Compl.); R.23 (1st Am. Compl.), ¶¶ 2-8, 12, 43, 75, 77, 104-11.)

that, if such actions are allowed to continue, Appellants' properties will be rendered valueless[,]” forcing them to sell their property to MITW (*id.*, ¶¶ 113-118);

- Appellees deprived Appellants of their substantive due process rights under the 14th Amendment because their alleged conduct resulted in “unfair and oppressive property taxes” and that if such conduct is “left unchecked,” Appellees’ conduct “will eventually render [Appellants’] properties valueless” and “will allow the de facto confiscation of [Appellants’] homes” (*id.*, ¶¶ 119-121);
- Appellees have subjected Appellants to non-uniform taxation in violation of Article VIII, Section 1 of the Wisconsin Constitution, which “if allowed to continue will eventually render [Appellants’] properties valueless” (*id.*, ¶¶ 122-126);
- Appellees are inversely condemning Appellants’ property in violation of the 5th Amendment and the Wisconsin Constitution “by increasing the tax burden on [Appellants’] properties, which has already decreased their value and cost significant sums, and if allowed to continue will eventually render their properties valueless” (*id.*, ¶¶ 127-129); and
- Through their alleged conduct, Appellees have taken Appellants’ “entire property ... for the benefit of MITW” in violation of the “public purpose” clauses of the 5th Amendment and the Wisconsin Constitution, “which if allowed to continue will eventually render [Appellants’] properties valueless” (*id.*, ¶¶ 130-132).

For relief, Appellants requested “the following prospective injunctive relief: (a) [e]nter judgment making the following orders and declarations: 1) that [Appellees] are engaging in an illegal or unconstitutional course of conduct in respect to [Appellants]; [and] (b) [e]njoin any further unconstitutional actions of the type pled in this Complaint[.]” (*Id.*, p. 29.)

MISD moved to dismiss the First Amended Complaint, arguing (a) that Appellants still had not established standing, specifically by failing to adequately plead injury-in-fact or redressability, (b) that their claims remained barred by the

Tax Injunction Act and comity principles, and (c) that the District Court should decline to exercise supplemental jurisdiction over the Wisconsin constitutional claim. (R.27 (MISD's Memo. of Law in Supp. of Mot. to Dismiss 1st Am. Compl.), pp. 6-18.) The Town and the County filed a similar motion. (R.28 (Town's and Cty.'s Not. of Mot. and Mot. to Dismiss Am. Compl.); R.29 (Cty.'s and Town's Br. in Supp. of their Mot. to Dismiss Am. Compl.).)

By order dated November 26, 2025, the District Court granted Appellees' motions and dismissed the case. (R.28 (Decision and Order).) While the District Court determined that Appellants had alleged an injury-in-fact, it concluded that their federal claims were not redressable (other than possibly their claim involving the removal of non-trust properties from the tax rolls, although the court did not expressly find such claim redressable). (*Id.*, p. 13–23.) The District Court also found that, even if Appellants had established standing, the comity doctrine barred the court from considering their claims, declaring that Appellants have avenues to advance their claims against Appellees in Wisconsin state court. (*Id.*, pp. 23-26.) As it dismissed Appellants' federal claims, the District Court also dismissed their state law claim, declining to exercise supplemental jurisdiction. (*Id.*, p. 27). This appeal followed.

SUMMARY OF ARGUMENT

The District Court correctly dismissed Appellants' claims against MISD pursuant to Federal Rule of Civil Procedure 12(b)(1). Appellants' claims against MISD are not redressable via the federal courts, and they are barred by comity

principles. In addition, despite the District Court's rulings to the contrary, Appellants' allegations against MISD do not satisfy standing's injury-in-fact requirement, and their claims are barred by both comity and the Tax Injunction Act. As the dismissal of Appellants' federal claims against MISD was correct, so, too, was the District Court's refusal to exert supplemental jurisdiction over the remaining state law claim.

ARGUMENT

I. Standard of Review – *De Novo*.

Review of the grant of a motion to dismiss pursuant to Federal Rule of Civil Procedure 12(b)(1) is *de novo*. *LJM Partners, Ltd. v. Barclays Capital, Inc.*, 165 F.4th 552, 565 (7th Cir. 2026). “Under Rule 12(b)(1), ‘the district court must accept as true all material allegations of the complaint, drawing all reasonable inferences therefrom in the plaintiff’s favor, unless standing is challenged as a factual matter.’” *Remijas v. Neiman Marcus Grp., LLC*, 794 F.3d 688, 691 (7th Cir. 2015) (quoting *Reid L. v. Ill. State Bd. of Educ.*, 358 F.3d 511, 515 (7th Cir. 2004)). “The burden of proof on a 12(b)(1) issue is on the party asserting jurisdiction.” *United Phosphorus, Ltd. v. Angus Chem. Co.*, 322 F.3d 942, 946 (7th Cir. 2003) (overruled on other grounds by *Minn-Chem, Inc. v. Agrium, Inc.*, 683 F.3d 845 (7th Cir. 2012)).

II. Appellants Do Not Have Standing to Bring Their Claims Against MISD.

Before the District Court, MISD challenged Appellants' standing to bring their federal claims on two grounds: (1) they did not allege an injury-in-fact; and (2) their claims are not redressable.

It is black letter law that to maintain a federal lawsuit, a plaintiff must have standing. “Standing doctrine implements Article III’s Case or Controversy requirement.” *Parents Protecting Our Children, UA v. Eau Claire Area Sch. Dist.*, 95 F.4th 501, 505 (7th Cir. 2024). If a plaintiff lacks standing, the federal court lacks jurisdiction. *Prairie Rivers Network v. Dynegy Midwest Generation, LLC*, 2 F.4th 1002, 1007 (7th Cir. 2021). The plaintiff seeking to avail itself of the federal court system “bears the burden of establishing the required elements of standing.” *Lee v. City of Chicago*, 330 F.3d 456, 468 (7th Cir. 2003).

Standing requires a plaintiff to allege the following:

(i) an injury in fact, which is an invasion of a legally protected interest that is concrete and particularized and, thus, actual or imminent, not conjectural or hypothetical; (ii) a causal relationship between the injury and the challenged conduct, such that the injury can be fairly traced to the challenged action of the defendant; and (iii) a likelihood that the injury will be redressed by a favorable decision.

Id. These elements commonly are referred to as the “injury in fact,” “traceability” and “redressability” elements of standing. See *Society of the Divine Word v. USCIS*, 129 F.4th 437, 445 (7th Cir. 2025). “[A] plaintiff must demonstrate standing separately for each form of relief sought.” *Friends of the Earth, Inc. v. Laidlaw Env’t Servs. (TOC), Inc.*, 528 U.S. 167, 185 (2000). *Id.* When a plaintiff’s standing is challenged pursuant to Federal Rule of Civil Procedure 12(b)(1), the operative complaint must “clearly allege facts demonstrating” each of standing’s elements. *Spokeo, Inc. v. Robins*, 578 U.S. 330, 338 (2016).

MISD challenges Appellants’ standing on two grounds: (a) they have not alleged an injury in fact; and (b) their claims are not redressable. (R.27 (MISD’s Memo. of

Law in Supp. of Mot. to Dismiss 1st Am. Compl.), pp. 6-13.) While the District Court disagreed with MISD as to injury in fact, it agreed that Appellants failed to meet “the redressability requirement for Article III standing.” (R.38 (Decision and Order), p. 18.) As MISD now explains, the District Court’s decision on injury in fact should be reversed, and its decision on redressability should be affirmed.

A. Appellants Have Not Alleged a Standing-Sufficient Injury in Fact.

Injury in fact is “the ‘[f]irst and foremost’ of standing’s three elements.” *Spokeo, Inc.*, 578 U.S. at 338 (quoting *Steel Co. v. Citizens for Better Environ.*, 523 U.S. 83, 103 (1998)). “To establish injury in fact, a plaintiff must show that he or she suffered ‘an invasion of a legally protected interest’ that is ‘concrete and particularized’ and ‘actual or imminent, not conjectural or hypothetical.’” *Id.* at 339 (quoting *Lujan v. Defenders of Wildlife*, 504 U.S. 555, 560 (1992)).

To be concrete, an injury “must be *de facto*; that is, it must actually exist.” *Larkin v. Fin. Sys. of Green Bay, Inc.*, 982 F.3d 1060, 1064 (7th Cir. 2020) (quoting *Spokeo*, 578 U.S. at 340). “Put slightly differently, a concrete injury is one that is ‘real, ... not abstract.’” *Id.* (citations omitted). Allegations of injury in the abstract do not satisfy this requirement. *LJM Partners, Ltd.*, 165 F.4th at 565.

To be particular, an injury must affect the plaintiff “in a personal and individual way.” *Larkin*, 982 F.3d at 1064 (quoting *Lujan*, 504 U.S. at 560 n.1). “The claimed injury cannot be a generalized grievance shared by all members of the public” or by members of a specific group, such as a common group of taxpayers. *Id.* (see also *DaimlerChrysler Corp. v. Cuno*, 547 U.S. 332, 342-344 (2006)). “Rather, the plaintiff

himself must have *personally* suffered an actual injury or an imminent threat of injury.” *Id.* (emphasis in original).

For standing purposes, “actual” injuries include “traditional tangible harms, such as physical harms and monetary harms[,]” as well as intangible harms such as “reputational harms, disclosure of private information, and intrusion upon seclusion.” *TransUnion LLC v. Ramirez*, 594 U.S. 413, 425 (2021). An injury is “imminent” only if it is “*certainly* impending,” and allegations that an injury will occur at “some indefinite future time” do not satisfy this standard. *Lujan*, 504 U.S. at 564 n.2.

In the injury-in-fact context, the Supreme Court has made clear that “the Art. III requirements of standing are not satisfied by ‘the abstract injury in nonobservance of the Constitution asserted by ... citizens.’” *Valley Forge Christian College v. American United for Sep. of Church and State, Inc.*, 454 U.S. 464, 482 (1982). Standing cannot be predicated, per the Supreme Court, “on ‘the right, possessed by every citizen, to require that the Government be administered according to law’” *Id.* at 482-83 (citations omitted). “Such claims amount to little more than attempts ‘to employ a federal court as a forum in which to air ... generalized grievances about the conduct of government.’” *Id.* at 483 (citations omitted).

Relatedly, “[b]y requiring the plaintiff to show an injury in fact, Article III standing screens out plaintiffs who might have only a general legal, moral, ideological, or policy objection to a particular government action.” *Food and Drug*

Admin. v. Alliance for Hippocratic Med., 602 U.S. 367, 381 (2024). “For example, a citizen does not have standing to challenge a government regulation simply because the plaintiff believes that the government is acting illegally.” *Id.* “Nor may citizens sue merely because their legal objection is accompanied by a strong moral, ideological, or policy objection to a government action.” *Id.* “Vindicating ‘the *public* interest (including the public interest in Government observance of the Constitution and laws) is the function of” the legislative and executive branches of government. *Id.* at 382 (quoting *Lujan*, 504 U.S. at 576).

Turning to the matter at hand, Appellants believe their First Amended Complaint alleges an injury in fact. In support, they first refer to the municipal taxpayer standing doctrine, claiming that “[i]t is simply beyond dispute that a property owner has standing to challenge his own real estate taxes.” (App.R.11 (Br. and Short App’x of Ps.-Appellants), p. 27.) They further contend they have pled a satisfactory injury in fact by alleging they have been charged “inequitably high taxes” as part of a “discriminatory campaign.” (*Id.*, p. 30.) Neither support holds weight.

1. Appellants do not possess municipal taxpayer standing.

As stated, Appellants believe “[i]t is simply beyond dispute that a property owner has standing to challenge his own real estate taxes.” (App. Dkt. 11 (Br. and Short Appendix of Plaintiffs-Appellants), p. 27.) The municipal taxpayer standing doctrine is not that broad, however.

“Municipal taxpayer standing has two threshold requirements.” *Protect Our Parks, Inc. v. Chicago Park Dist.*, 971 F.3d 722, 734 (7th Cir. 2020). “First, and most obviously, the plaintiff must actually be a taxpayer of the municipality that she wishes to sue.” *Id.* While LLPOA, a non-profit organization under IRC § 501(c)(4), cannot satisfy this threshold requirement, the other Appellants pay property taxes that benefit MISD, so MISD does not dispute that this element is satisfied. (R.23 (1st Am. Compl.), ¶¶ 1-8.)

“Second, the plaintiff must establish that the municipality has spent tax revenues on the allegedly illegal action.” *Protect Our Parks*, 971 F.3d at 734. This requirement “comes from the Supreme Court’s decision in *Doremus v. Board of Education*, which requires a plaintiff to show that ‘the taxpayer’s action ... is a good-faith pocketbook action.’” *Id.*, quoting *Doremus v. Bd. of Ed.*, 342 U.S. 429, 434 (1952). “[I]f no tax money is spent on the allegedly [illegal] activity,’ then ‘[a] plaintiff’s status as a municipal taxpayer is irrelevant for standing purposes.’” *Id.* (quoting *Freedom from Religion Found., Inc. v. Zielke*, 845 F.2d 1463, 1470 (7th Cir. 1988)).

Appellants’ allegations do not satisfy this requirement. Nowhere in any paragraph in their First Amended Complaint do Appellants allege any spending of tax revenues by MISD, much less any spending on any allegedly illegal activities. (See R.23 (1st Am. Compl.).) They allege that MISD advanced a construction-related referendum without a “real needs analysis,” whatever that is; they allege MISD decided to increase its annual operating budget; they allege MISD “gave

away” a building to MITW. (*Id.*, ¶¶ 72-103.) Nowhere do Appellants allege that any such referendum, budget increase or property transfer was illegal; nowhere else do they allege that MISD spent any already-paid tax dollars on any illegal activities. (See *id.*) As such, the fact that the non-LLPOA Appellants are municipal taxpayers is irrelevant for standing purposes, and, consequently, an injury-in-fact cannot be found to exist based on the municipal taxpayer standing doctrine.

2. Appellants have not alleged that they have suffered a concrete and particularized injury that is actual or imminent.

In explaining why Appellants’ allegations against MISD fail to plead a standing-requisite injury in fact, it is important to first note that Appellants’ belief that certain actions they attribute to MISD were unconstitutional does not give them *carte blanche* entrée to the federal courts, as such courts do not “operate as an open forum for citizens ‘to press general complaints about the way in which government goes about its business.’” *Alliance for Hippocratic Med.*, 602 U.S. at 379 (citations omitted). Rather, Appellants’ allegations must demonstrate that such actions caused them to sustain, or certainly will cause them to sustain, a concrete and particularized injury. *Spokeo*, 578 U.S. at 339; *Lujan*, 504 U.S. at 564 n.2.

Appellants’ allegations against MISD fail to meet this requirement. While their allegations are lengthy, the injury Appellants claim to have sustained, or that they claim they will sustain, is the “inevitable” destruction of value of their properties within Appellees’ boundaries as a result of high property taxes, which will “drive them out of their properties.” (R.23 (1st Am. Compl.), ¶¶ 118, 121, 126, 129, 132;

App.R.11 (Br. and Short App'x of Ps.-Appellants), p. 30.) This alleged injury does not meet standing's injury in fact requirement.

First, in no way could this alleged injury qualify as “concrete,” “particularized” or “actual.” Nowhere in their First Amended Complaint do Appellants allege that the value of any of their properties has been destroyed or that they already have been driven out of the properties.² (See R.23 (1st Am. Compl.)) Consequently, this purported injury also cannot be considered concrete or particularized, as it clearly is an abstract concept that has not impacted any Appellant in a particular way and that would come into existence only if a significant chain of undescribed events, which necessarily would involve Appellants and MITW, all occur at some unknown future time. (See *id.*)

In that regard, even if Appellants' alleged injury qualified as concrete and particularized, it is not imminent. As explained above, an injury is imminent for standing purposes only if it is “certainly impending.” *Lujan*, 504 U.S. at 564 n.2. Theories based on “highly speculative fear” that would materialize only upon the occurrence of “a highly attenuated chain of possibilities” do not satisfy standing's injury in fact requirement. *Clapper v. Amnesty Int'l USA*, 568 U.S. 398, 410 (2013). The First Amended Complaint makes clear that Appellants' alleged injury in fact is based on a highly speculative fear that their properties will be rendered valueless due to the following highly attenuated chain of possible actions and behaviors,

² Nor could they; as they allege in the First Amended Complaint, the assessed value of each of the individual Appellants' properties went up significantly in 2024, and while Appellants take umbrage with the manner in which the Town set the new assessed values, nowhere do Appellants allege that such values are inaccurate or otherwise unfounded. (R.23 (1st Am. Compl.), ¶¶ 2-8, 104-108.

specifically that: (1) the County will continue to fail to create a commercial tax base; (2) the County and MITW will continue to collaborate in removing properties from the tax rolls but without having them placed in trust; (3) MISD will continue acquiring debt “without a rigorous needs analysis and without concern for taxpayer approval;” (4) MISD will continue to structure transactions to MITW’s benefit and Appellants’ detriment; (5) MITW will continue to allow Legend Lake properties held in trust, or slated to be held in trust, to be left vacant and to become dilapidated; (6) these activities will facilitate MITW’s purchase of additional properties and removal of same from the tax rolls; (7) Appellants’ property taxes consequently will rise to incomprehensible levels; (8) due to such taxes, their property values will fall to zero; and (9) because their properties became valueless, they will be forced to sell them to MITW. (See R.23 (1st Am. Compl).) This is the exact type of circumstance that the Supreme Court made clear, in *Clapper*, cannot satisfy standing’s injury in fact requirement, and, as such, cannot do so for Appellants in this case. As a result, Appellants have no standing, and dismissal of their federal claims against MISD is required.

B. Appellants’ Claims Are Not Redressable.

Even if Appellants had alleged an injury in fact, they still must prove that their sought-after relief—a judgment declaring that MISD is “engaging in an illegal or unconstitutional course of conduct” with respect to Appellants and an injunction “[e]njoining any further unconstitutional actions of the type” pled in this lawsuit—satisfies standing’s redressability prong. It does not.

“Art. III judicial power exists only to redress or otherwise protect against injury to the complaining party.” *Vt. Agency of Nat. Res. v. U.S. ex rel. Stevens*, 529 U.S. 765, 771-72 (2000) (quoting *Warth v. Seldin*, 422 U.S. 490, 499 (1975)). Redressability exists only when a plaintiff establishes “a ‘substantial likelihood’ that the requested relief will remedy the alleged injury in fact.” *Id.* at 771 (quoting *Simon v. E. Ky. Welfare Rights Org.*, 426 U.S. 26, 45 (1976)). As such, “[r]elief that does not remedy the injury [allegedly] suffered cannot bootstrap a plaintiff into federal court; that is the very essence of the redressability requirement.” *Perry v. Sheahan*, 222 F.3d 309, 314 (7th Cir. 2000) (quoting *Steel Co.*, 523 U.S. at 107).

1. Appellants’ declaratory judgment request is not redressable.

When a plaintiff requests declaratory judgment, redressability is lacking if the requested judgment “will provide no relief.” *Thompson v. Ortiz*, 619 Fed.Appx. 542, 544 (7th Cir. 2015). Put another way, redressability exists only if the sought-after declaratory judgment would “affect the rights of the litigants in the case.” *Preiser v. Newkirk*, 422 U.S. 395, 401 (1975) (quoting *N. Carolina v. Rice*, 404 U.S. 244, 246 (1971)). “If it does not—if it comes with no future consequences—then *declaratory judgment* is just another way of saying *advisory opinion*.” *Wells v. Johnson*, 150 F.4th 289, 301 (4th Cir. 2025) (emphasis in original). This is because “[r]edressability requires that the court be able to afford relief *through the exercise of its power*, not through the persuasive or even awe-inspiring effect of the opinion *explaining* the exercise of its power.” *Id.* (emphasis in original) (quoting *Haaland v. Brackeen*, 599 U.S. 255, 294 (2023)).

In this vein, the fact that a declaratory judgment may provide a plaintiff gratification, vindication, hope or another form of “psychic satisfaction” is inconsequential; unless the declaratory judgment remedies the alleged injury in fact, redressability is lacking. *Steel Co.*, 523 U.S. at 106-07.

Despite Appellants’ contrary belief, the District Court properly focused its attention concerning declaratory judgment and redressability on Appellants’ alleged harm, diminution of property values, not on the conduct they claim caused such harm (not developing a commercial tax base, conducting a referendum, etc.). (R.38 (Decision and Order), p. 18.) The declaratory judgment Appellants seek, i.e., an order declaring that Appellants’ behaviors were unconstitutional, would have no effect on the values of Appellants’ properties. Appellants concede as much to this Court, stating “[a] declaratory judgment that some or all of [Appellees’] conduct is violating [Appellants’] right to equal protection and other constitutional rights *would likely serve to change [Appellees’] ongoing conduct*, and would therefore remedy [Appellants’] ongoing injuries.” (App.R.11 (Br. and Short App’x of Ps.-Appellants), pp. 34, 35 (emphasis added).) “Would likely serve to change” is equivalent to “we hope it would cause change,” meaning that such an order would not come with any future enforceable consequence to MISD or the other Appellees. Accordingly, any such declaratory judgment would not redress Appellants’ alleged harm, i.e., property value reduction, so its request in this regard fails to satisfy standing’s redressability prong.

2. Appellants' injunctive relief request is not redressable.

For standing purposes, a request for injunctive relief is redressable only if the injunction would prevent the complained-of injury. See *Conrad v. Boiron, Inc.*, 869 F.3d 536, 542 (7th Cir. 2017) (“[n]o injunction could therefore re-dress any potential injury for him, and that lack of redressability defeats standing”).

Importantly, federal courts cannot redress concerns or fears of future injury via injunctive relief if the feared future injury would “result[] from the independent action of some third party not before the court.” *Murthy v. Missouri*, 603 U.S. 43, 55 (2024) (quoting *Simon*, 426 U.S. at 41-42). Thus, the Supreme Court has “been reluctant to endorse standing theories that require guesswork as to how independent decisionmakers will exercise their judgment.” *Id.* (quoting *Clapper*, 568 U.S. at 413 (2013)).

Such circumstances are present here. Appellants' First Amended Complaint, Appellants make clear that their hoped-for outcome of this case is not to obtain an injunction forcing MISD to conduct future referenda, levy property taxes or manage property in certain ways. Rather, their central goal in bringing this lawsuit is obvious—they want to obtain a court order that somehow prevents MITW from purchasing property within Appellees' boundaries and subsequently removing it from the tax rolls. No injunction entered in this case can do that; regardless of what the Court can order Appellees to do, or not do, regarding their respective operations, it cannot prohibit MITW from purchasing property or landowners from selling it property. As Appellants' sought-after injunctive relief will not bind MITW in any

way or otherwise stop the behavior Appellants wish would cease, this relief request fails to satisfy standing's redressability requirement.³

Before turning to the other reasons why dismissal of this matter should be affirmed, the District Court's determination that the injunctive relief Appellants request would fail to comply with Federal Rule of Civil Procedure 65(d)(1)(C) and that the requested injunction would "in effect place the court in the position of the elected officers of [Appellees]" warrants brief discussion. Regarding the latter, Appellants' sole argument on appeal is to contend that "federal district courts do have the authority to order relief when a plaintiff is suffering a constitutional injury with no possibility of redress at the ballot box, and sometimes this relief will involve overseeing the operations of a school district or local government entity to some extent." (App.R.11 (Br. and Short App'x of Ps.-Appellants), pp. 38-39.) Appellants provide no legal authority in support of this contention, however, so they have waived any opposition to this conclusion of the District Court pursuant to Federal Rule of Appellate Procedure 28. *Anderson v. Hardman*, 241 F.3d 544, 545 (7th Cir. 2001) ("a brief must contain an argument consisting of more than a generalized assertion of error, with citations to supporting authority").

Regarding the former, the District Court properly concluded that issuing the injunctive relief Appellants requested would not comply with Federal Rule of Civil Procedure 65(d)(1)(C), which requires that "[e]very order granting an injunction ...

³ While it is true that third-party presence or involvement does not automatically preclude a finding of redressability, see *Kohls v Ellison*, --- F.4th --- (8th Cir. 2026), MITW's status as a sovereign entity precludes any argument that an injunction entered in this case would effect MITW's rights in any way.

must ... describe in reasonable detail—and not by referring to the complaint or other document—the act or acts restrained or required.” All Appellants requested was an injunction “enjoining ‘any further unconstitutional actions of the type pled in this Complaint[.]’” (R.38 (Decision and Order), p. 18.) Appellants failed to convince the District Court that case law allows a court to enter broad injunctive relief when constitutional questions are involved, see *id.* at 19-20, and similarly fails to do so on appeal. The controlling cases Appellants primarily cite, *Hutto v. Finney*, 437 U.S. 678 (1978) and *Brown v. Board of Education*, 347 U.S. 483 (1954), which focus on cruel and unusual punishment and school desegregation, respectively, do not dictate that vague injunctions that simply order a party to stop taking unconstitutional actions satisfy standing’s redressability requirement. See *id.* Neither do the other appellate cases Appellants cite in support of this position. See *Horne v. Flores*, 557 U.S. 433 (2009) (redressability of subject injunction was not being challenged); *Gov’t of Province of Manitoba v. Zinke*, 849 F.3d 1111 (D.C. Cir. 2017) (same); *Jackson v. Los Lunas Commt’y. Program*, 880 F.3d 1176 (10th Cir. 2018) (same); *Griffin v. Cty. Sch. Bd. of Prince Edward Cty.*, 377 U.S. 218 (1964) (standing was not being challenged).

Similarly, Appellants fail to demonstrate that the District Court’s reliance on *Juliana v. United States*, 947 F.3d 1159 (9th Cir. 2020), was misplaced. The Ninth Circuit’s decision in that case is directly on point here. As the District Court explained, the plaintiffs in that case, a group of citizens convinced that the government’s behavior toward fossil fuel violated their constitutional rights, asked

the district court for an injunction “requiring the government not only to cease permitting, authorizing, and subsidizing fossil fuel use, but also to prepare a plan subject to judicial approval to draw down harmful emissions.” *Id.* at 1170. The Ninth Circuit refused to take those plaintiffs up on their offer, finding that while a scheme to decrease fossil fuel emissions would be good, the federal courts have no power to order, supervise, or implement any such plan. *Id.* at 1171. Those types of decisions “must be made by the People’s ‘elected representatives, rather than by federal judges interpreting the basic charter of Government for the entire country.’” *Id.* at 1172 (citations omitted).

That conclusion rings true here. Appellants clearly want the property taxation processes and procedures applicable to their properties within Appellees’ boundaries changed, and they want the Court to enter an order dictating how Appellees should design, implement and enforce such processes and procedures. But as the Ninth Circuit emphasized in *Juliana*, that is not a job for the federal courts. If Appellants want change, it must come from their elected officials (whether the governing boards of Appellees, the Wisconsin legislature, or Congress). Only those bodies have the power to redress the injuries Appellants claim they suffer by owning property within Appellees’ boundaries.

As Appellants have failed to satisfy standing’s injury in fact and redressability requirements, the District Court’s dismissal of their federal claims against Appellees was proper and should be affirmed.

III. The District Court Does Not Have Jurisdiction Over Appellants' Claims Due To The Tax Injunction Act and Comity Principles.

While Federal courts ordinarily possess subject matter jurisdiction over constitutional claims, such jurisdiction is limited by, or can be declined pursuant to, various statutes and common law principles. Two such statutes and principles apply to Appellants' federal claims against MISD, which are based on either the Fifth or the Fourteenth Amendment – the Tax Injunction Act and comity.

The Tax Injunction Act (the “Act”), 28 U.S.C. § 1341, provides that the federal courts “shall not enjoin, suspend or restrain the assessment, levy or collection of any tax under State law where a plain, speedy and efficient remedy may be had in the courts of such State.” “[T]he Act applies to *any* state tax, including municipal and local taxes” and “strips the [federal] courts of the power to hear suits seeking not only injunctive but also declaratory relief from” municipal and local taxes. *Scott Air Force Base Props., LLC v. Cty. of St. Clair, Ill.*, 548 F.3d 516, 520 (7th Cir. 2008) (emphasis in original). This applies even if a plaintiff challenges the municipal or local taxes on constitutional grounds. *Schneider Transp., Inc. v. Cattanach*, 657 F.2d 128, 131 (7th Cir. 1981).

The Act is a partial codification of the comity doctrine. *Nat'l Private Truck Council, Inc. v. Oklahoma Tax Comm'n*, 515 U.S. 582, 590 (1995). Per this doctrine, “absent unusual circumstances, a federal court must refrain from entertaining injunctive relief which might interfere with” state functions or other functions involving important state interests. *Barichello v. McDonald*, 98 F.3d 948, 954 (7th Cir. 1996).

Under both the Act and the comity doctrine, a federal lawsuit challenging municipal or local taxes can survive only if the plaintiff proves there is no “plain, adequate, and complete state remedy available” to address his or her claim. *Gray v. Morgan*, 371 F.2d 172, 174 (7th Cir. 1966) (the Act); *Perry v. Coles Cty., Ill.*, 906 F.3d 583, 588 (7th Cir. 2018) (comity). So long as a state remedy provides a “full hearing and judicial determination at which [a taxpayer] may raise any and all constitutional objections” to a tax, such remedy is plain, adequate and complete. *Hay v. Ind. St. Bd. of Tax Com’rs*, 312 F.3d 876, 880 (7th Cir. 2002) (citations omitted).

The District Court found that various Wisconsin statutes provide Appellants an avenue to advance their claims against MISD in state court, specifically Wis. Stat. §§ 74.35 (which allows Wisconsin taxpayers to file claims to recover unlawful taxes) and 70.44 (which allows taxpayers to file claims over the non-assessment of property taxes). (R.38 (Decision and Order), pp. 25-26.⁴) Appellants disagree, urging reversal because Appellees and the District Court did not explain how Wis. Stat. § 74.35 would provide Appellants the relief they seek in this matter and because Appellees challenged the applicability of Wis. Stat. § 74.35 in a state court

⁴ The District Court did find that “[o]rdering the inclusion of other parcels on the tax rolls” would not violate the Act. (R.38 (Decision and Order), p. 23. This statement relates to Appellants’ allegations that the County and MITW entered into an agreement pursuant to which the County removed certain MITW-purchased parcels from the County’s tax rolls before such parcels were formally transferred to the United States to be held in trust. (R.23 (1st Am. Compl.), ¶¶ 67-71.) Any discussion or analysis relating to that issue is irrelevant to whether the Act bars Appellants’ claims against MISD, however. MISD is a public school district, and under Wisconsin law, only “taxation districts,” statutorily defined as “a city, village or town or, if a city or village lies in more than one county, that portion of the city or village which lies within a county,” prepare tax rolls. Wis. Stat. §§ 70.65, 74.01.

case brought against them by a third party. (App.R.11 (Br. and Short App'x of Ps.-Appellants), pp. 47-50.)

Neither Appellees nor the Court bear any such burden; that burden is Appellants' to bear. "A plaintiff who seeks to surmount the jurisdictional bar of [the Act and comity principles] bears the burden of demonstrating the insufficiency of the remedy available in the state court system." *Scott Air Force Base Props., LLC*, 548 F.3d at 521. To meet this burden, Appellants had to produce a Wisconsin decision or other authority dictating that no Wisconsin state court can allow claims such as Appellants' to proceed. See *Franchise Tax Bd. of Cal. v. Alcan Aluminum Ltd.*, 493 U.S. 331, 340-41 (1990). They did not do so. (App.R.11 (Br. and Short App'x of Ps.-Appellants), pp. 46-53.)

Appellants also argue that, regardless of the availability of any state remedies, this matter is properly before the federal courts because "[t]he troubles engulfing the litigants in this case are deeply intertwined with the federal cause of these problems: the Menominee Termination and Restoration Acts[,]" which they claim "can only be adequately addressed on the federal level." (*Id.*, p. 51.) Not so. Appellants are not challenging the legality of Congress's 1954 termination of MITW's status as a federally recognized Indian tribe or the 1973 reinstatement of its recognized tribal status. (See R.23 (1st Am. Compl.). They also are not challenging the ability or authority of MITW to purchase property located within the bounds of its former reservation and transferring ownership of same into trust (which it already attempted to stop via *Legend Lake Property Owners Association*

Inc. v. U.S. Department of Interior,⁵ a separate action before the United States District Court for the Eastern District of Wisconsin that also was terminated via motion to dismiss). (See *id.*) Rather, their claims in this case boil down to one thing—their idea that if MITW continues to purchase property and transfer it into trust, purchases they claim Appellees are aiding and abetting in various ways, their property taxes will become so incredibly high that their properties will be rendered valueless. (See *id.*, pp. 27-29.) If Appellants truly believe that, then, pursuant to Wis. Stat. § 74.35(2), they can opine themselves to be “person[s] aggrieved by the levy and collection of an unlawful tax assessed against [their] property” and thus “file a claim to recover the unlawful tax against the taxation district which collected the tax.”

To conclude the discussion of the Act’s and comity’s impact on Appellants’ claims, the District Court properly found that Appellants do not require federal court adjudication of their property tax-related gripes against MISD. If they so choose, Appellants could file state court claims pursuant to various statutes, including Wis. Stat. §§ 70.44 and 74.35, and see whether a state court judge will grant them the relief they seek. Accordingly, the dismissal of Appellants’ federal claims against MISD should be affirmed.

IV. The District Court Properly Refused to Exercise Supplemental Jurisdiction over Appellants’ State Law Claim.

Upon dismissing Appellants’ federal claims against MISD, the District Court followed this Court’s guidance and refused to exercise supplemental jurisdiction

⁵ *Legend Lake Prop. Owners Ass’n Inc. v. U.S. Dept. of Interior*, Eastern District of Wisconsin Case No. 23-C-480.

over Appellants' remaining state law claim. (R.38 (Decision and Order), p. 27.) As the District Court's dismissal of Appellants' federal claims is prime to be affirmed, so, too, is its refusal to exercise supplemental jurisdiction. *Williams Elec. Games, Inc. v. Garrity*, 479 F.3d 904, 907 (7th Cir. 2007) ("the sensible presumption [is] that if the federal claims drop out *before trial*, the district court should relinquish jurisdiction over the state-law claims").

CONCLUSION

Respondents do not have standing to assert their federal claims against MISD; they failed to allege a requisite injury in fact, and their claims are not redressable. Even if Respondents had standing, their claims are barred by the Tax Injunction Act and principles of comity. The District Court, accordingly, properly dismissed Respondents' federal claims against MISD pursuant to Fed. R. Civ. P. 12(b)(1) and, in conjunction, properly refused to entertain Appellants' remaining state law claim. MISD asks that these dismissals be affirmed.

Dated: February 25, 2026.

s/ Anthony J. Steffek
Anthony J. Steffek (Counsel of Record)
Wisconsin State Bar No. 1053615
Renning, Lewis & Lacy, s.c.
205 Doty Street, Suite 201
Green Bay, WI 54301
Tel. (920) 283-0714
Fax (608) 333-0829
asteffek@law-rl.com

*Attorneys for Defendant-Appellee,
Menominee Indian School District*

CERTIFICATE OF COMPLIANCE

This brief complies with the type-volume limitation of Fed. R. App. P. 32(a)(7)(B) because this brief contains 7,333 words, excluding the parts of the brief exempted by Fed. R. App. P. 32(f), and this brief complies with the typeface requirements of Fed. R. App. P. 32(a)(5) and the type style requirements of Fed. R. App. P. 32(a)(6) because it has been prepared in a proportionally spaced typeface (Century) using Microsoft Office Word for Microsoft Office 365 and further has been prepared in 12 point for the text and 11 point for the footnotes, pursuant to Cir. R. 32(b).

s/ Anthony J. Steffek

Anthony J. Steffek

Anthony J. Steffek (Counsel of Record)

Wisconsin State Bar No. 1053615

Renning, Lewis & Lacy, s.c.

205 Doty Street, Suite 201

Green Bay, WI 54301

Tel. (920) 283-0714

Fax (608) 333-0829

asteffek@law-rl.com

*Attorneys for Defendant-Appellee,
Menominee Indian School District*

CERTIFICATE OF SERVICE

The undersigned, counsel for Defendant-Appellee Menominee Indian School District, hereby certifies that on February 25, 2026, this brief was filed with the Clerk of the Court for the United States Court of Appeals for the Seventh Circuit by using the CM/ECF system and that fifteen copies of same will be sent to the Clerk upon the Clerk's acceptance and filing of this brief. The undersigned further certifies that all participants in this case are registered CM/ECF users and will be served by the CM/ECF system:

Erik S. Olsen
Eminent Domain Services, LLC
6515 Grand Teton Plaza, Suite 241
Madison, WI 53719
erik@eminentdomainservices.com

Dated: February 25, 2026

s/ Anthony J. Steffek
Anthony J. Steffek

*Attorneys for Defendant-Appellee,
Menominee Indian School District*