CITY OF MADISON, WISCONSIN

REPORT OF THE CITY ATTORNEY

AUTHOR:

Jaime L. Staffaroni

DATED:

2/27/2020

TO THE MAYOR AND COMMON COUNCIL:

RE: EXCESSIVE ASSESSMENT:

E. Hatchell, Foley & Lardner LLP for Esker

Apartments LLC- \$13,478.77

Claimant Esker Apartments, LLC is claiming a refund for excessive real property tax pursuant to Wis. Stat. § 74.37 for their 2019 taxes for their property located at 2801 Hickory Ridge Road. The Claimant alleges the assessment for 2019 should not exceed \$1,357,808.90. The Claimant seeks a refund in the amount of \$13,478.77 plus interest.

The City Assessor assessed the property at \$1,950,000 for tax year 2019. The Claimant challenged the assessment before the Board of Review and the Board reduced the assessment to \$1,879,000. The Claimant alleges that the City Assessor utilized an improper sale and the assessment violates uniformity. I have consulted with the Office of the Assessor and we are of the opinion that the Board of Review determined the appropriate assessed value for 2019.

For the foregoing reasons, I recommend denial of the subject claim.

Note: This claim was received on January 30, 2020, and pursuant to Wis. Stat. § 74.37(3)(a) if no action is taken on these claims by the Common Council within ninety(90) days of filing the claim, it is considered disallowed.

Respectfully submitted,

Jaime L. Staffaroni (Aseistant City Attorney