

CITY OF MADISON, WISCONSIN

REPORT OF THE CITY ATTORNEY

AUTHOR: Jaime L. Staffaroni

DATED: 2/27/2020

TO THE MAYOR AND COMMON COUNCIL:

RE: UNLAWFUL TAXATION: Eric Hatchell, Foley & Lardner LLP for Mirus Madison II LLC – Excessive Assessment \$59,001.32

Claimant, Mirus Madison II 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 1502 Troy Dr. The claimant alleges that the assessed value of the property is no greater than \$6,500,000. The Claimant is seeking a refund of \$59,001.32 plus interest.

The Claimant challenged the 2019 assessment before the Board of Review. The City Assessor set the assessment at \$8,750,000 and the Board of Review sustained the assessment. The 2019 real property taxes were \$197,287.61.

The Claimant alleges the capitalization rate utilized to set the assessment violates Wisconsin law. 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 this claim by the Common Council within ninety (90) days of filing the claim, it is considered disallowed.

Respectfully submitted,


Jaime L. Staffaroni
Assistant City Attorney