CITY OF MADISON, WISCONSIN

REPORT OF THE CITY ATTORNEY

AUTHOR: Jaime L. Staffaroni

DATED: 2/27/2019

TO THE MAYOR AND COMMON COUNCIL:

RE: EXCESSIVE ASSESSMENT: Don M. Millis Reinhart Boerner Van Deuren, S.C. for CP Stern, LLC and Star Investments, LLC - $33,841.00

Claimant, CP Stern, LLC is claiming a refund for excessive real property tax pursuant to Wis. Stat. § 74.37 for their 2018 taxes for his property located at 209 Cottage Grove Road. The claimant alleges that the assessed value should be no higher than $1,137,268 for 2018 and the real property taxes should be no higher than $25,611. The Claimant is seeking a refund in the amount of $33,841 plus interest.

For 2018, the assessed value of the property was $2,640,000 and the taxes were $59,374.49. The Claimant asserts that they appealed the 2018 assessment in accordance with Wis. Stat. § 70.47 with the Board of Review. The City Assessor's office has no record of any 2018 objection or hearing before the Board of Review. The Claimant is also alleging that the assessed value of the property established by the Office of the Assessor and sustained by the Board of Review violates Article VIII, Section 1 ("Uniformity Clause") of the Wisconsin Constitution.

Wis. Stat. § 74.37 (4)(a) provides: No claim or action for an excessive assessment may be brought under this section unless the procedures for objecting to assessments under s. 70.47, except under s. 70.47 (13), have been complied with. This paragraph does not apply if notice under s. 70.365 was not given.

Both the Wisconsin State Tax Statues and Wisconsin Case law require strict procedural compliance prior to commencement of an action or claim.

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

Note: This claim was received on January 29, 2019, 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