

CITY OF MADISON, WISCONSIN

REPORT OF THE CITY ATTORNEY

AUTHOR: Jason Donker

DATED: March 18, 2025

TO THE MAYOR AND COMMON COUNCIL:

RE: UNLAWFUL TAXATION: Shawn E. Lovell, Reinhart Boerner Van Deuren, SC, attorney for 110 Bedford, LLC – Unlawful Taxation - \$23,891

Claimant 110 Bedford, LLC, claims a refund for excessive real property tax pursuant to Wis. Stat. § 74.35 for their 2024 taxes for their property located at 110 N. Bedford Street. The claimant alleges that the assessed value should be no higher than \$43,530,476 for 2024, and the property taxes should be no higher than \$770,534.85. The Claimant seeks a refund of \$23,891 plus interest.

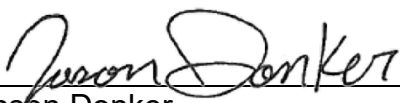
The City Assessor valued the property at \$40,985,000 for tax year 2024. Procedurally, the Claimant challenged the 2024 assessment before the Board of Assessors, who increased the value to \$46,340,000; the Board of Review subsequently reduced the assessment to \$44,880,000. The 2024 net real property taxes were \$794,425.85. The Claimant alleges that the assessed value of the property inappropriately included the value of exempt personal property. As such, an unlawful taxation claim is required in addition to the excessive assessment claim

I have consulted with the Office of the Assessor, and we are of the opinion that there is no basis for the exemption claim and the value sustained by the Board of Review was appropriate for 2024.

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

NOTE: This claim was received on January 31, 2025, 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,



Jason Donker
Assistant City Attorney