

CITY OF MADISON, WISCONSIN

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**REPORT OF THE CITY ATTORNEY**

AUTHOR: Jaime L. Staffaroni

DATED: March 12, 2024

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TO THE MAYOR AND COMMON COUNCIL:

RE: EXCESSIVE ASSESSMENT: Robert E. Schumacher, DeWitt, LLP, attorney for S&M Warehousing, LLC – Excessive Assessment - \$44,869.98

Claimant S&M Warehousing, LLC, is claiming a refund for excessive real property tax pursuant to Wis. Stat. § 74.37 for their 2023 taxes for their property located at 1422 Packers Avenue. The claimant alleges that the assessed value should be no higher than \$1,585,200 for 2023, and the property taxes should be no higher than \$28,886.86. The Claimant seeks a refund of \$44,869.98 plus interest.

The City Assessor valued the property at \$1,905,200 for tax year 2023. The Claimant challenged the 2023 assessment before the Board of Assessors, and they increased the assessment to \$4,040,000. The Claimant then challenged the new assessment before the Board of Review, and they sustained the assessment. The 2023 real property taxes were \$73,756.84. The Claimant also alleges 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.

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 2023.

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

**NOTE:** This claim was received on January 31, 2024, 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