

CITY OF MADISON, WISCONSIN

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**REPORT OF THE CITY ATTORNEY**

AUTHOR: Jaime L. Staffaroni

DATED: 03-15-2017

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TO THE MAYOR AND COMMON COUNCIL:

RE: UNLAWFUL TAXATION: Don M. Millis, Reinhart Boerner Van Deuren S.C., for Glacier Valley I, LLC – unlawful taxation - \$147,469.00

Claimant Glacier Valley I, LLC is claiming a refund for excessive real property tax pursuant to Wis. Stat. § 74.37 for their 2016 taxes for their properties located at 6845, 6833, 6901 and 6913 Littlemore Dr. The claimant alleges that the assessed values should be no higher than:

\$3,862,176  
\$1,995,177  
\$3,478,672  
\$3,287,209

The property taxes should be no higher than:

\$92,583  
\$47,828  
\$83,390  
\$78,800

The Claimant is seeking a refund in the amount of at least \$147,469.

The Claimant challenged the 2016 assessments before the Board of Review. The City Assessor set the assessments at:

\$5,993,100.00  
\$3,096,000.00  
\$5,398,000.00  
\$5,100,900.00

Board of Review set the final assessments at:

\$5,701,000.00  
\$2,983,000.00  
\$5,139,000.00  
\$4,952,000.00

The 2016 real property taxes were:

\$136,663.36  
\$71,507.95  
\$123,191.08  
\$118,708.46

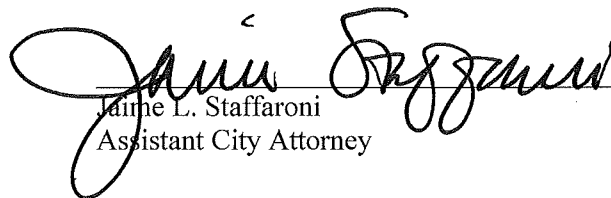
The Claimant is also alleging that the assessed value of the property established by the Office of the Assessor and sustained by the Board of Review violates Article VIII, Section 1 (“Uniformity Clause”) of the Wisconsin Constitution.

I have consulted with the Office of the Assessor and we are of the opinion that the Board of Review sustained the proper assessments for these properties.

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

Note: This claim was received on January 30, 2017, 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  
Assistant City Attorney