

CITY OF MADISON, WISCONSIN

REPORT OF THE CITY ATTORNEY

AUTHOR: Jaime L. Staffaroni

DATED: March 14, 2023

TO THE MAYOR AND COMMON COUNCIL:

RE: EXCESSIVE TAXATION: Don M. Millis, Reinhart Boerner Van Deuren, S.C., attorney for Constellation Project, LLC – Excessive Assessment - \$51,102.00

Claimant Constellation Project, LLC is claiming a refund for excessive real property tax pursuant to Wis. Stat. § 74.37 for their 2022 taxes for their property located at 22 N. Livingston Street. The claimant alleges that the assessed value should be no higher than \$1,321,075 for 2022, and the property taxes should be no higher than \$26,178. The Claimant seeks a refund of \$51,102.00 plus interest.

The City Assessor valued the property at \$3,900,000 for tax year 2022. The Claimant challenged the 2022 assessment before the Board of Review, and they sustained the assessment. The 2022 real property taxes were \$77,279.94. 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 2022.

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

Note: This claim was received on January 30, 2023, 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