

CITY OF MADISON, WISCONSIN

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**REPORT OF THE CITY ATTORNEY**

AUTHOR: Jaime L. Staffaroni

DATED: March 14, 2023

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TO THE MAYOR AND COMMON COUNCIL:

RE: EXCESSIVE TAXATION: Alan H. Marcuvitz, von Briesen & Roper, S.C., attorney for 1801 East Washington Madison Apartments, LLC – Excessive Assessment - \$163,363.00

Claimant 1801 East Washington Madison Apartments, 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 1827 East Washington Avenue. The claimant alleges that the assessed value should be no higher than \$41,684,000 for 2022, and the property taxes should be no higher than \$825,983.88. The Claimant seeks a refund of \$125,069.08 plus interest.

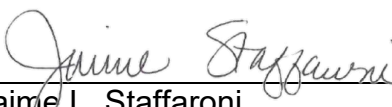
The City Assessor valued the property at \$48,000,000.00 for tax year 2022. The Claimant challenged the 2022 assessment before the Board of Review, and they sustained the assessment. The 2021 real property taxes were \$237,763.21. The Claimant also alleges that the assessed value of the property established by the Office of the Assessor and sustained by the Board of Review violates Article VIII, Section 1 (“Uniformity Clause”) of the Wisconsin Constitution. Claimant and the City are currently involved in litigation in Dane County Circuit Court regarding the 2021 assessment: *1801 East Washington Madison Apartments, LLC vs. City of Madison*, 22-CV-945.

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 20, 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,

  
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Jaime L. Staffaroni  
Assistant City Attorney