

CITY OF MADISON, WISCONSIN

REPORT OF THE CITY ATTORNEY

AUTHOR: Jaime L. Staffaroni

DATED: 2/27/2019

TO THE MAYOR AND COMMON COUNCIL:

RE: EXCESSIVE ASSESSMENT: Don M. Millis, Reinhart Boerner Van Deuren S.C., for Capitol Spring, LLC - \$168,491.00

Claimant, Capital Spring, LLC is claiming a refund for excessive real property tax pursuant to Wis. Stat. § 74.37 for their 2018 taxes for their property located at 1216 Spring Street. The claimant alleges that the assessed value should be no higher than \$6,718,037 for 2018 and the property taxes should be no higher than \$151,288. The Claimant is seeking a refund in the amount of at least \$168,491 plus interest.

The Claimant challenged the 2018 assessment before the Board of Review. The City Assessor set the assessment at \$14,400,000. Board of Assessors reduced the assessment to \$14,200,000 and the Board of Review sustained the value. The 2018 real property taxes were \$319,779.61. 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.


Additionally, the Claimant has sued for excessive assessment for the 2017 assessment in the Dane County Circuit Court case number 2018CV1716, which is currently pending.

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 2018.

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

Note: This claim was received on January 29, 2019, and pursuant to Wis. Stat. § 74.37(3)(a) if no action is taken on this claim by the Common Council.

Respectfully submitted,


Jaime L. Staffaroni
Assistant City Attorney