



TAGLaw International Lawyers

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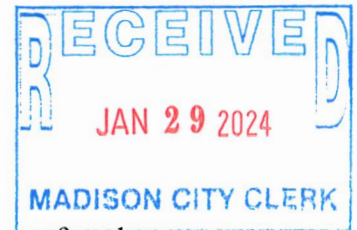
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### CLAIM FOR EXCESSIVE ASSESSMENT

TO: Clerk, City of Madison  
210 Martin Luther King Jr. Blvd.  
Madison, WI 53703



Now comes Stalowski Family Limited Partnership (“Claimant”) owner of real property located at 50 Schroeder Court, Madison, Wisconsin, Tax Key No. 0709-303-0101-8 (the “Property”), by Claimant’s attorneys, von Briesen & Roper, s.c., and files this Claim for Excessive Assessment against the City of Madison (the “City”), pursuant to Wis. Stat. § 74.37.

1. Claimant is the owner of Property located at 50 Schroeder Court, Madison, Wisconsin.
2. For 2022, property in the City was assessed at 95.76% of its fair market value as of January 1, 2022, and was taxed at \$19.81537 per \$1,000 of assessed value.
3. The 2022 assessment of the Property was set by the City Assessor at \$5,561,000. Timely objection was filed.
4. In August, 2022, the Board of Assessors increased the assessment to \$6,390,000.
5. Despite Claimant’s requests, the Board of Review declined to hold a hearing on Claimant’s objection. In September 2022 correspondence, Claimant was informed that the Board of Review would not hold a hearing on Claimant’s objection, citing Wis. Stat. § 70.075(6).
6. In November, 2022, Claimant commenced an action for certiorari review in Dane County Circuit Court. The action challenged the refusal to grant Claimant a valuation hearing before the Board of Review on Claimant’s objection. *Stalowski Family Limited Partnership v. Board of Review of the City of Madison* (Dane County Case No. 22-CV-2906) has been dismissed and both parties stipulated to remand the matter back to the Board of Review.
7. In October, 2023, the Board issued a determination sustaining the 2022 assessment.
8. Based on the 2022 assessment, the City had imposed a net tax of \$126,535.46 on the Property.
9. The value of the Property for 2022 is no higher than \$4,332,600. This value is derived from the income and expenses generated by the Property.

10. The correct total property tax on the Property for 2022 should be no higher than \$85,852.07.

11. Upon information and belief, the 2022 assessment of the Property is not uniform with 2022 assessments of similar properties in the City, and therefore violates the Uniformity Clause of the Wisconsin Constitution.

12. As a result of the excessive assessment of the Property for 2022, excess tax in the amount of \$40,683.39 was imposed on the Property.

13. On December 30, 2022, Claimant paid the full amount of 2022 taxes on the Property in the amount of \$126,535.46.

14. The City has agreed to allow this Claim to proceed following standard statutory procedure, and as such, this Claim is timely filed.

15. The total amount of this claim for 2022 is \$40,683.39, plus interest thereon.

Dated at Madison, Wisconsin, this 26<sup>th</sup> day of January, 2024.

von Briesen & Roper, s.c.

A handwritten signature in blue ink, appearing to be 'Alan Marcuvitz', written over a horizontal line.

Alan Marcuvitz  
Vincent J. Falcone  
Joseph J. Rolling