

CLAIM FOR EXCESSIVE ASSESSMENT

TO: City Clerk
City of Madison
215 Martin Luther King Jr Blvd, Room 153
Madison, WI 53703

Claimant Northland Preserve, LLC, by its attorneys Mallery s.c., asserts it is the owner of parcel number 0709-303-0117-5 (the Property) located at 5925 Schroeder Road, Madison, Wisconsin, 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 the property, located at 5925 Schroeder Road, Madison, Wisconsin, and is responsible for taxes on the Property and is authorized to bring this claim in its own name.
2. For the 2023 tax year, property in the City was assessed at .9944 of its fair market value as of January 1, 2023, and was taxed at \$18.278 per \$1,000 of assessed value. A copy of the 2023 tax bill is attached as Exhibit A.
3. For the 2023 tax year, the value of the Property was set by the Assessor's office at \$14,555,000.00.
4. Claimant made a timely objection to the Board of Assessor's and Board of Review.
5. Based on this assessment, the City imposed a tax of \$265,954.88 on the Property, which has been paid.
6. The assessed value of the Property as of January 1, 2023, should be no higher than \$10,754,853.00. This value is derived from sales of comparable properties and appraisal of property. Additionally, the Property was not assessed uniformly in compliance with Article VIII, Section 1 of the Wisconsin Constitution.
7. Based on the assessment ratio set forth in paragraph 2, the correct assessment of the Property for the 2023 assessment should be no higher than \$10,754,853.00, and the correct tax on the Property for 2023 should be no higher than \$196,577.20.
8. As a result of the excessive assessment of the Property for the 2023 tax year, an excess tax in at least the amount of \$69,377.68 was imposed on the Property.

9. The amount of this claim is \$69,377.68, plus interest thereon at the applicable statutory rate.

Dated this 31st day of January, 2024.

MALLERY, s.c.

By:



CHRISTOPHER L. STROHBEHN

State Bar No. 1041495

E: cstrohbahn@mallerysc.com

RUSSELL J. KARNES

State Bar No. 1054982

E: rkarnes@mallerysc.com

SAMANTHA S. BAILEY

State Bar No. 1118995

E: sbailey@mallerysc.com

Attorneys for Claimant

POST OFFICE ADDRESS:

Mallery s.c.

731 North Jackson Street, Suite 900

Milwaukee, Wisconsin 53202

Phone: (414) 271-2424

Fax: (414) 271-8678

City of Madison Property Information**Property Address:** 5952 Schroeder Rd**Parcel Number:** 070930301175**REAL PROPERTY TAX INFORMATION FOR 2023****Information current as of:** 1/31/24 07:00AM

Category	Assessed Value	Average Assessment Ratio	Est. Fair Market Value
Land	1,660,000	99.440000%	1,669,348
Improvements	12,895,000	99.440000%	12,967,619
Total	14,555,000	99.440000%	14,636,967
Net Assessed Value Rate (mill rate)			0.018278463
School Levy Tax Credit			-27,214.17

Taxing Jurisdiction	2022 Net Tax	2023 Net Tax	% Tax Change
DANE COUNTY	22,259.97	36,790.75	65.3%
MATC	6,486.41	9,685.12	49.3%
CITY OF MADISON	66,264.33	103,433.97	56.1%
MADISON SCHOOL	75,599.61	116,133.19	53.6%
Total	170,610.32	266,043.03	55.9%
First Dollar Credit	-84.75	-88.15	4.0%
Lottery & Gaming Credit	0.00	0.00	0.0%
Net Property Tax	170,525.57	265,954.88	56.0%

Total Due

Installment	Due Date	
First Installment	1/31/2024	\$66,488.66
Second Installment	3/31/2024	\$66,488.74
Third Installment	5/31/2024	\$66,488.74
Fourth Installment	7/31/2024	\$66,488.74
Full Amount	1/31/2024	\$265,954.88

Transaction Information

Date	Amount	Type	Receipt Number
01/25/2024	\$66,488.66	payment	22368474

Tax Information Questions?**Treasurer's Office**

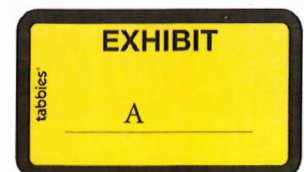
210 Martin Luther King, Jr. Boulevard, Room 107

Madison, Wisconsin 53703-3342

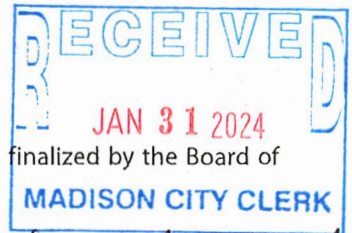
Phone: (608) 266-4771

Email: treasurer@cityofmadison.com

Disclaimer: The City of Madison collects and displays tax payments only for the current tax season of December through July 31st. If you have questions regarding property taxes for prior tax years, please contact the Dane County Treasurer's Office at (608) 266-4151 or for tax payment history, go to Dane County's [Access Dane](#).



Notice of Board of Review Determination



Under state law (sec. 70.47(12), Wis. Stats.), your property assessment for the current year 2023 as finalized by the Board of Review (BOR) is listed below.

Property Owner	General Information
NORTHLAND PRESERVE LLC 2150 WASHINGTON ST NEWTON MA 02462	Date issued 9-27-2023 Parcel no. 0709-303-0117-5 Address 5952 SCHROEDER RD Legal description _____ <input type="checkbox"/> Town <input type="checkbox"/> Village <input checked="" type="checkbox"/> City Municipality <u>MADISON</u>

hand-delivered CO

Assessment Information			
20 <u>23</u> Original Assessment		20 <u>23</u> Final Assessment <small>(determined by BOR)</small>	
Land	\$ 1,660,000	Land	\$ 1,660,000
Improvements	\$ 12,895,000	Improvements	\$ 12,895,000
Personal property	\$	Personal property	\$
Personal property	\$	Personal property	\$
Personal property	\$	Personal property	\$
Total personal property	\$ 0	Total personal property	\$ 0
Total all property	\$ 14,555,000	Total all property	\$ 14,555,000

Appeal Information

If you are not satisfied with the BOR's decision, there are appeal options available. Note: Each appeal option has filing requirements. For more information on the appeal process, review the [Guide for Property Owners](#).

Appeal to:

Department of Revenue (DOR) – must file within 20 days after receipt of the BOR's determination notice or within 30 days after the date specified on the affidavit if there is no return receipt. A \$100 filing fee is required. It is not available for properties with an assessed value over \$1 million or properties located in first-class cities (Milwaukee). DOR may revalue the property any time before November 1 of the assessment year or within 60 days after receiving the appeal, whichever is later. If adjusted, the value is substituted for the original value and taxes paid accordingly. (sec. 70.85, Wis. Stats.)

Circuit Court - Action for Certiorari – must file within 90 days after receiving the determination notice. The Court decides based on the written record from the BOR. You cannot submit new evidence. (sec. 70.47(13), Wis. Stats.)

Municipality - Excessive Assessment – must first appeal to the BOR and have not appealed the BOR's decision to Circuit Court or to DOR. You cannot claim an excessive assessment under sec. 74.37, Wis. Stats., unless the tax is timely paid. A claim under section 74.37 must be filed with the municipality by January 31 of the year the tax is payable.