

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 Lion's Gate, LLC - \$48,933

Claimant, Lion's Gate, LLC, is claiming a refund for excessive real property tax pursuant to Wis. Stat. § 74.37 for their 2019 taxes for his property located at 5801 Gemini Drive. The claimant alleges that the assessed value should be no higher than \$2,170,592 for 2019 and the real property taxes should be no higher than \$48,960. The Claimant is seeking a refund in the amount of \$48,933 plus interest.

For 2019, the assessed value of the property was set by the Assessor at \$4,000,000. The Claimant challenged the assessed value before the Board of Review. The Board of Assessors first heard the claim and raised the assessment to \$4,460,000. The Board of Review subsequently reduced the assessment to \$4,340,000. The taxes for 2019 were \$97,893.74. 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.

Furthermore, the records of the City of Madison Treasurer indicate that the appropriate amount of the first property tax installment was not timely paid and interest and penalties were added.

Wis. Stat. § 74.37(4)(a)(b) provides: No claim or action for an excessive assessment may be brought under this section unless the tax for which the claim is filed, or any authorized installment of the tax, is timely paid under s. 74.11 or 74.12.

Both the Wisconsin State Tax Statutes and Wisconsin Case law require strict procedural compliance prior to commencement of an action or claim.

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 2019.

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

Note: This claim was received on January 28, 2020, 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