

CITY OF MADISON, WISCONSIN

REPORT OF THE CITY ATTORNEY

AUTHOR: Jaime L. Staffaroni

DATED: March 3, 2021

TO THE MAYOR AND COMMON COUNCIL:

RE: EXCESSIVE ASSESSMENT: Don M. Millis, Reinhart Boerner Van Deuren, S.C., attorney for Roger Charley – Excessive Assessment - \$20,315

Claimant Roger Charley is claiming a refund for excessive real property tax pursuant to Wis. Stat. § 74.37 for their 2020 taxes for their property located at 1134 Regent Street. The claimant alleges that the assessed value should be no higher than \$748,826 for 2020, and the property taxes should be no higher than \$16,824. The Claimant is seeking a refund of \$20,315 plus interest.

The City Assessor set the assessment at \$1,653,000, and the 2020 real property taxes were \$37,138.68. The Claimant challenged the 2020 assessment before the Board of Review, and they appropriately denied Claimant a hearing on the assessment. 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.

Wis. Stat. § 74.37 (4)(a) requires strict compliance with objection before the Board of Review prior to commencing suit.

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 2020.

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

Note: This claim was received on January 27, 2021, 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