

CITY OF MADISON, WISCONSIN

REPORT OF: **City Attorney**  
TITLE: **Eric Ziegler-Claim for Refund of Excessive Taxes**  
AUTHOR: **Jaime Staffaroni Assistant City Attorney**  
DATED: **February 19, 2013**

PRESENTED \_\_\_\_\_  
REFERRED \_\_\_\_\_  
REREFERRED \_\_\_\_\_  
REPORTED BACK \_\_\_\_\_  
ADOPTED \_\_\_\_\_ POF \_\_\_\_\_  
RULES SUSPENDED \_\_\_\_\_  
ID NUMBER \_\_\_\_\_

TO THE MAYOR AND COMMON COUNCIL:

RE: Eric Ziegler, 1010 Northland Drive, Madison, WI 53704  
Claim for Refund of Excessive Taxes  
Amount of Claim: 3,678.04  
Claim / Legistar No. 28738

Claimant Eric Zeigler, is seeking recovery of allegedly excessive taxes pursuant to Wis. Stat. § 74.37 for his residential property for tax year 2012. The Claimant states that he is paying his property taxes under protest but does not assert a value.

Wis. Stat. § 74.37(4)(a), requires that no claim or action may be brought unless the taxpayer has presented his case before the Board of Review. The Office of the Assessor has advised that this assessment was not challenged before the Board of Review.

Additionally, Wis. Stat. § 74.37(2)(a)(5) requires that a claim for excessive tax be served on the clerk of the taxation district. This claim was originally received by the Office of the Treasurer. Furthermore, Wis. Stat. §74.37(2)(a)(3) requires the claim state as accurately as possible the amount of the claim.

The City Attorney and Assessor have consistently required strict compliance with statutory requirements in addressing claims for allegedly excessive taxes.

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

  
Jaime Staffaroni  
Assistant City Attorney

JS:sob

Note: This claim was received on December 28, 2013, and pursuant to Wis. Stat. § 74.37(3)(a) if no action is taken on these claims by the Common Council within ninety(90) days of filing the claim, it is considered disallowed.