

CITY OF MADISON, WISCONSIN

REPORT OF THE CITY ATTORNEY

AUTHOR: Jaime L. Staffaroni

DATED: 2/27/2019

TO THE MAYOR AND COMMON COUNCIL:

RE: UNLAWFUL TAXATION: A. Marcuvitz, von Briesen & Roper, S.C., attorney for Joint Venture LLC# 500, 89 East Towne Mall – Excessive Assessment - \$28,799.78

Claimant, Joint Venture LLC #500 is claiming a refund for excessive real property tax pursuant to Wis. Stat. § 74.37 for their 2019 taxes for their property located at 89 East Towne Mall. The claimant alleges that the assessed value should be no higher than \$62,444,000 for 2019 and the property taxes should be no higher than \$1,408,400. The Claimant is seeking a refund of \$28,799.78 plus interest.


The Claimant challenged the 2019 assessment before the Board of Review. The City Assessor set the assessment at \$63,944,000. The Board of Assessors reduced the assessment to \$63,720,000 and the Board of Review sustained the assessment. The 2019 real property taxes were \$1,437,199.78. 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.

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 06, 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