

CITY OF MADISON, WISCONSIN

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**REPORT OF THE CITY ATTORNEY**

AUTHOR: Jaime L. Staffaroni

DATED: 3/13/2018

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TO THE MAYOR AND COMMON COUNCIL:

RE: UNLAWFUL TAXATION: Don M. Millis, Reinhart Boerner Van Deuren S.C., for Core Campus Madison, LLC – unlawful taxation - \$379,906.00.

Claimant, Core Campus Madison, LLC is claiming a refund for excessive real property tax pursuant to Wis. Stat. § 74.37 for their 2017 taxes for their property located at 437 N. Frances St. The claimant alleges that the assessed value should be no higher than \$81,035,464 for 2017 and the property taxes should be no higher than \$1,890,517. The Claimant is seeking a refund in the amount of at least \$379,906.

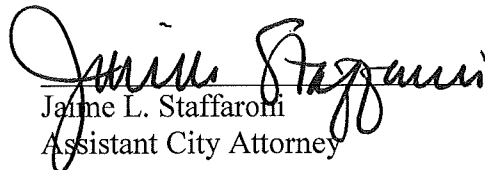
The Claimant challenged the 2017 assessment before the Board of Review. The City Assessor set the assessment at \$115,890,000 and the Board of Review determined the final value to be \$97,320,000. The 2017 real property taxes were \$2,270,422.66. The Claimant is also alleging that the assessed value 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 2017.

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

Note: This claim was received on January 30, 2018, 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