

CITY OF MADISON, WISCONSIN

REPORT OF THE CITY ATTORNEY

AUTHOR: Jaime L. Staffaroni

DATED: 3/13/2018

TO THE MAYOR AND COMMON COUNCIL:

RE: UNLAWFUL TAXATION: N. Ringwala, Comfort Inn & Suites – unlawful taxation - \$79,488.13.


Claimant, Comfort Inn & Suites is claiming a refund for excessive real property tax pursuant to Wis. Stat. § 74.37 for their 2017 taxes for their property located at 4822 E. Washington Ave. The claimant alleges that the assessed value should be no higher than \$5,810,000 and the property taxes should be no higher than \$135,465.15. The Claimant is seeking a refund in the amount of \$79,488.13.

The Claimant contacted the office of the assessor in December of 2017 claiming that they did not receive a notice of change in assessment pursuant to Wis. Stat. § 70.365. The statute provides that if the Assessor attaches a statement to the assessment roll that all required notices have been mailed; the property owner's failure to receive the notice does not relieve them of their obligations to object and proceed with a hearing before the Board of Review. However, the Claimant and the Office of the Assessor have discussed the change in assessment and the Claimant provided the Assessor with actual income and expense information along with the City-wide hotel revaluation completed for tax year 2017. Based on the further information provided by the Claimant, the Assessor's office has agreed to the assessed value and refund sought by the Claimant.

Therefore, I recommend the approval of this claim as it supports the principles of uniform taxation.

Note: This claim was received on January 29, 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