

CITY OF MADISON, WISCONSIN

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**REPORT OF THE CITY ATTORNEY**

AUTHOR: Jason Donker

DATED: March 18, 2025

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TO THE MAYOR AND COMMON COUNCIL:

RE: EXCESSIVE ASSESSMENT: Shawn E. Lovell, Reinhart Boerner Van Deuren, SC, attorney for Oak Park Nursing and Rehabilitation Center, LLC – Excessive Assessment - \$47,064

Claimant Oak Park Nursing and Rehabilitation Center, LLC, claims a refund for excessive real property tax pursuant to Wis. Stat. § 74.37 for their 2024 taxes for their property located at 718 Jupiter Drive. The claimant alleges that the assessed value should be no higher than \$4,961,487 for 2024, and the property taxes should be no higher than \$87,833. The Claimant seeks a refund of \$47,064, plus interest.

The City Assessor valued the property at \$8,970,000 for tax year 2024. The Claimant challenged the 2024 assessment before the Board of Assessors, who reduced the assessed value to \$7,620,000; the Board of Review subsequently sustained the lowered assessment. The 2024 real property taxes were \$134,896.66. 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.

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 2024.

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

**NOTE:** This claim was received on January 29, 2025, 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,

  
Jason Donker  
Assistant City Attorney