

CITY OF MADISON, WISCONSIN

REPORT OF THE CITY ATTORNEY

AUTHOR: Jaime L. Staffaroni

DATED: 2/27/2019

TO THE MAYOR AND COMMON COUNCIL:

RE: EXCESSIVE ASSESSMENT: J. Gesbeck \$145.00

Claimant, James Gesbeck, is claiming a refund for excessive real property tax pursuant to Wis. Stat. § 74.37 for their 2018 taxes for his property located at 9302 Harvest Moon Lane. The claimant alleges in a draft Complaint that the assessed value should be no higher than \$302,750.99 for 2018. The Claimant is seeking a refund in the amount of at least \$145.00.

The Claimant challenged the 2018 assessment before the Board of Review. The City Assessor set the assessment at \$309,100 and the Board of Review sustained the assessors value. The 2018 real property taxes were \$6,747.06.

The claim was received via mail on February 2, 2019, by the Madison City Clerk. Wis. Stat. § 74.37(2)(a)5 provides that the claim "be served on the clerk of the taxation district, or the clerk of the county that has a county assessor system, in the manner prescribed in s. 801.11 (4) by January 31 of the year in which the tax based upon the contested assessment is payable." Wis. Stat. § 801.11(4)(a) requires personal service of the claim.

Both the Wisconsin State Tax Statues and Wisconsin Case law require strict procedural compliance prior to commencement of an action or claim.

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

Note: This claim was received on February 2, 2019, 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