

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: Robert Hill Law LTD, attorney for Woodman's Food Market, Inc., 3817 Milwaukee Street – Excessive Assessment - \$29,149.00

Claimant, Woodman's Food Market, Inc. is claiming a refund for excessive real property tax pursuant to Wis. Stat. § 74.37 for their 2018 taxes for their property located at 3817 Milwaukee St. The claimant alleges that the assessed value should be no higher than \$9,865,660 for 2018 and the property taxes should be no higher than \$222,171. The Claimant is seeking a refund in the amount of at least \$29,149 plus interest.

The Claimant challenged the 2018 assessment before the Board of Review. The City Assessor set the assessment at \$11,160,000 and the Board of Review sustained the value. The 2018 real property taxes were \$251,319.75. 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.

Additionally, the Claimant commenced an action for excessive assessment for tax year 2017 in Dane County Circuit Court case number 2018cv1650. This matter is currently pending.

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 2018.

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

Note: This claim was received on January 17, 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