

CITY OF MADISON, WISCONSIN

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**REPORT OF THE CITY ATTORNEY**

AUTHOR: Jaime L. Staffaroni

DATED: 2/27/2019

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TO THE MAYOR AND COMMON COUNCIL:

RE: UNLAWFUL TAXATION: R. Hill, Robert Hill Law, LTD, attorney for Wal-Mart Real Estate Business Trust, 4198 Nakoosa Trail – Excessive Assessment - \$72,513.00

Claimant, Wal-Mart Stores, 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 4198 Nakoosa Trail. The claimant alleges that the assessed value should be no higher than \$10,000,000 for 2018 and the property taxes should be no higher than \$225,197. The Claimant is seeking a refund of \$72,513 plus interest.

The Claimant challenged the 2018 assessment before the Board of Review. The City Assessor set the assessment at \$13,220,000 and the Board of Review sustained the assessment. The 2018 real property taxes were \$297,710.32. 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.


The City is involved in a pending case for excessive assessment for tax year 2017 for the Watts Road property in Dane County Circuit Court case *Walmart v. City of Madison*, 18CV1651.

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