**CLAIM FOR EXCESSIVE ASSESSMENT**

TO: City Clerk  
City of Madison  
215 Martin Luther King Jr Blvd, Room 153  
Madison, WI 53703

Claimant Northland Preserve, LLC, by its attorneys Mallery s.c., asserts it is the owner of parcel number 0709-303-0116-7 (the Property) located at 48 Kessel Court, Madison, Wisconsin, and files this Claim for Excessive Assessment against the City of Madison (the "City"), pursuant to WIS. STAT. § 74.37.

1. Claimant is the owner of the property, located at 48 Kessel Court, Madison, Wisconsin, and is responsible for taxes on the Property and is authorized to bring this claim in its own name.
2. For the 2023 tax year, property in the City was assessed at .9944 of its fair market value as of January 1, 2023, and was taxed at \$18.278 per \$1,000 of assessed value. A copy of the 2023 tax bill is attached as Exhibit A.
3. For the 2023 tax year, the value of the Property was set by the Assessor's office at \$12,710,000.00.
4. Claimant made a timely objection to the Board of Assessor's and Board of Review.
5. Based on this assessment, the City imposed a tax of \$232,231.11 on the Property, which has been paid.
6. The assessed value of the Property as of January 1, 2023, should be no higher than \$9,391,562.00. This value is derived from sales of comparable properties and appraisal of property. Additionally, the Property was not assessed uniformly in compliance with Article VIII, Section 1 of the Wisconsin Constitution.
7. Based on the assessment ratio set forth in paragraph 2, the correct assessment of the Property for the 2023 assessment should be no higher than \$9,391,562.00, and the correct tax on the Property for 2023 should be no higher than \$171,658.97.
8. As a result of the excessive assessment of the Property for the 2023 tax year, an excess tax in at least the amount of \$60,572.14 was imposed on the Property.

9. The amount of this claim is \$60,572.14, plus interest thereon at the applicable statutory rate.

Dated this 31<sup>st</sup> day of January, 2024.

MALLERY, s.c.

By: 

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### City of Madison Property Information

Property Address: 48 Kessel Ct

Parcel Number: 070930301167

#### REAL PROPERTY TAX INFORMATION FOR 2023

Information current as of: 1/31/24 07:00AM

| Category                            | Assessed Value | Average Assessment Ratio | Est. Fair Market Value |
|-------------------------------------|----------------|--------------------------|------------------------|
| Land                                | 750,000        | 99.440000%               | 754,224                |
| Improvements                        | 11,960,000     | 99.440000%               | 12,027,353             |
| Total                               | 12,710,000     | 99.440000%               | 12,781,577             |
| Net Assessed Value Rate (mill rate) |                |                          | 0.018278463            |
| School Levy Tax Credit              |                |                          | -23,764.48             |

| Taxing Jurisdiction     | 2022 Net Tax | 2023 Net Tax | % Tax Change |
|-------------------------|--------------|--------------|--------------|
| DANE COUNTY             | 21,096.55    | 32,127.13    | 52.3%        |
| MATC                    | 6,147.40     | 8,457.42     | 37.6%        |
| CITY OF MADISON         | 62,801.04    | 90,322.62    | 43.8%        |
| MADISON SCHOOL          | 71,648.42    | 101,412.09   | 41.5%        |
| Total                   | 161,693.41   | 232,319.26   | 43.7%        |
| First Dollar Credit     | -84.75       | -88.15       | 4.0%         |
| Lottery & Gaming Credit | 0.00         | 0.00         | 0.0%         |
| Net Property Tax        | 161,608.66   | 232,231.11   | 43.7%        |

#### Total Due

| Installment        | Due Date  |              |
|--------------------|-----------|--------------|
| First Installment  | 1/31/2024 | \$58,057.74  |
| Second Installment | 3/31/2024 | \$58,057.79  |
| Third Installment  | 5/31/2024 | \$58,057.79  |
| Fourth Installment | 7/31/2024 | \$58,057.79  |
| Full Amount        | 1/31/2024 | \$232,231.11 |

#### Transaction Information

| Date       | Amount      | Type    | Receipt Number |
|------------|-------------|---------|----------------|
| 01/25/2024 | \$58,057.74 | payment | 22368473       |

#### Tax Information Questions?

##### Treasurer's Office

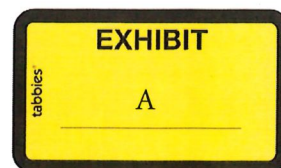
210 Martin Luther King, Jr. Boulevard, Room 107

Madison, Wisconsin 53703-3342

Phone: (608) 266-4771

Email: [treasurer@cityofmadison.com](mailto:treasurer@cityofmadison.com)

**Disclaimer:** The City of Madison collects and displays tax payments only for the current tax season of December through July 31st. If you have questions regarding property taxes for prior tax years, please contact the Dane County Treasurer's Office at (608) 266-4151 or for tax payment history, go to Dane County's [Access Dane](#).



## Notice of Board of Review Determination

Under state law (sec. 70.47(12), Wis. Stats.), your property assessment for the current year 2023 as finalized by the Board of Review (BOR) is listed below.

| Property Owner  | General Information  |
|---|--|
| <div style="border: 1px solid black; border-radius: 15px; padding: 10px; width: fit-content;">                     NORTHLAND PRESERVE LLC<br/>                     2150 WASHINGTON ST<br/>                     NEWTON MA 02462                 </div> | Date issued 9-27-2023<br>Parcel no. 0709-303-0116-7<br>Address 48 KESSEL CT<br>Legal description _____<br><br><input type="checkbox"/> Town <input type="checkbox"/> Village <input checked="" type="checkbox"/> City<br>Municipality <u>MADISON</u> |

| Assessment Information           |               |   |               |
|----------------------------------|---------------|---|---------------|
| 20 <u>23</u> Original Assessment |               | 20 <u>23</u> Final Assessment<br><small>(determined by BOR)</small> |               |
| Land                             | \$ 750,000    | Land  | \$ 750,000    |
| Improvements                     | \$ 11,960,000 | Improvements  | \$ 11,960,000 |
| Personal property                | \$            | Personal property   | \$            |
| Personal property                | \$            | Personal property   | \$            |
| Personal property                | \$            | Personal property   | \$            |
| Total personal property          | \$ 0          | Total personal property   | \$ 0          |
| Total all property               | \$ 12,710,000 | Total all property  | \$ 12,710,000 |

### Appeal Information

If you are not satisfied with the BOR's decision, there are appeal options available. Note: Each appeal option has filing requirements. For more information on the appeal process, review the [Guide for Property Owners](#).

**Appeal to:**

**Department of Revenue (DOR)** – must file within 20 days after receipt of the BOR's determination notice or within 30 days after the date specified on the affidavit if there is no return receipt. A \$100 filing fee is required. It is not available for properties with an assessed value over \$1 million or properties located in first-class cities (Milwaukee). DOR may revalue the property any time before November 1 of the assessment year or within 60 days after receiving the appeal, whichever is later. If adjusted, the value is substituted for the original value and taxes paid accordingly. (sec. 70.85, Wis. Stats.)

**Circuit Court - Action for Certiorari** – must file within 90 days after receiving the determination notice. The Court decides based on the written record from the BOR. You cannot submit new evidence. (sec. 70.47(13), Wis. Stats.)

**Municipality - Excessive Assessment** – must first appeal to the BOR and have not appealed the BOR's decision to Circuit Court or to DOR. You cannot claim an excessive assessment under sec. 74.37, Wis. Stats., unless the tax is timely paid. A claim under section 74.37 must be filed with the municipality by January 31 of the year the tax is payable.