

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: EXCESSIVE ASSESSMENT: Don M. Millis, Reinhart Boerner Van Deuren, S.C. for Beltline Hotel Partners II, LLC- \$101,422.

Claimant, Beltline Hotel Partners II, LLC is claiming a refund for excessive real property tax pursuant to Wis. Stat. § 74.37 for their 2019 taxes for his property located at 4802 Tradewinds Parkway. The claimant alleges that the assessed value should be no higher than 3,680,569 for 2019 and the real property taxes should be no higher than \$83,020. The Claimant is seeking a refund in the amount of \$101,422 plus interest.

For 2019, the assessed value of the property was set by the Assessor at \$8,177,000 The Claimant challenged the assessment before the Board of Review and they sustained the value. The taxes for 2019 were \$184,441.73. 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.

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 2019.

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

Note: This claim was received on January 28, 2020, 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