

CITY OF MADISON, WISCONSIN

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**REPORT OF THE CITY ATTORNEY**

AUTHOR: Jaime L. Staffaroni

DATED: 03-15-2017

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TO THE MAYOR AND COMMON COUNCIL:

RE: UNLAWFUL TAXATION: Robert Hill Law Ltd., for Shopko - unlawful taxation - \$170,295.92

Claimant Shopko is claiming a refund for excessive real property tax pursuant to Wis. Stat. § 74.37 for their 2016 taxes for their property located at 7401 Mineral Point Road. The claimant alleges that the assessed value should be no higher than \$4,325,358 and the property taxes should be no higher than \$100,681.56. The Claimant is seeking a refund in the amount of at least \$170,295.92.

The Claimant challenged the 2016 assessment before the Board of Review. The City Assessor set the assessment at \$11,304,000 and the Board of Review sustained the City's value. The 2016 real property taxes were \$270,977.48. 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 sustained the proper assessment for this property.

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

Note: This claim was received on January 17, 2017, and pursuant to Wis. Stat. § 74.37(3)(a) if no action is taken on these claims by the Common Council within ninety(90) days of filing the claim, it is considered disallowed.

Respectfully submitted,

  
Jaime L. Staffaroni  
Assistant City Attorney