

CITY OF MADISON, WISCONSIN

REPORT OF THE CITY ATTORNEY

AUTHOR: Jaime L. Staffaroni

DATED: March 12, 2024

TO THE MAYOR AND COMMON COUNCIL:

RE: EXCESSIVE ASSESSMENT: Eric J. Hatchell, Foley & Lardner, LLP, attorney for Madison on Broadway, LLC – Excessive Assessment - \$15,209.75

Claimant Madison on Broadway, LLC, is claiming a refund for excessive real property tax pursuant to Wis. Stat. § 74.37 for their 2023 taxes for their property located at 2232 W. Broadway. The claimant alleges that the assessed value should be no higher than \$3,637,886 for 2023, and the property taxes should be no higher than \$66,406.84. The Claimant seeks a refund of \$15,209.75 plus interest.

The City Assessor valued the property at \$4,470,000 for tax year 2023. The Claimant did not challenge the 2023 assessment before the Board of Review because the 2022 assessment was currently pending in the Dane County Circuit Court, *Madison on Broadway, LLC vs. City of Madison*, 23-CV-1599. The 2023 real property taxes were \$81,616.59.

The Claimant also alleges 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 2023.

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

NOTE: This claim was received on January 29, 2024, 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