

CITY OF MADISON, WISCONSIN

REPORT OF THE CITY ATTORNEY

AUTHOR: Jaime L. Staffaroni

DATED: March 3, 2021

TO THE MAYOR AND COMMON COUNCIL:

RE: EXCESSIVE ASSESSMENT: Don M. Millis, Reinhart Boerner Van Deuren, S.C., attorney for 8Twenty Park, LLC – \$30,525

Claimant 8Twenty Park, LLC is claiming a refund for excessive real property tax pursuant to Wis. Stat. § 74.37 for their 2020 taxes for their property located at 903 Delaplaine Court. The claimant alleges that the assessed value should be no higher than \$1,510,289 for 2020, and the property taxes should be no higher than \$33,932. The Claimant is seeking a refund of \$30,525 plus interest.

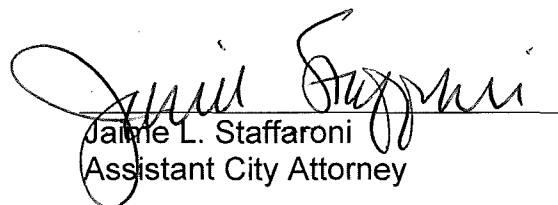
For 2020, the assessed value of the property was set by the Assessor at \$3,268,900. The Claimant challenged the assessment before the Board of Review reduced the value to \$2,868,900. The taxes for 2020 were \$64,456.83. The Claimant is also alleging that the assessed value of the property established 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 also currently involved in a suit with the Claimant for tax year 2019 in *8Twenty Park, LLC v. City of Madison*, Dane County Circuit Court case number 2020CV001069.

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 2020.

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

Note: This claim was received on January 27, 2021, 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