

CITY OF MADISON, WISCONSIN

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**REPORT OF THE CITY ATTORNEY**

AUTHOR: Jason Donker

DATED: March 9, 2026

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TO THE MAYOR AND COMMON COUNCIL:

RE: Kristina E. Somers, Reinhart Boerner Van Deuren s.c. for Slipstream Group, Inc (Tax Parcels 0709-302-1001-1) - unlawful taxation - \$55,832.58.

Claimant Slipstream Group, Inc., claims a refund for unlawful real property tax pursuant to Wis. Stat. § 74.35 for both their 2024 and 2025 taxes for their property located at 431 Catalyst Way, Unit E. The claimant alleges that the land value assessed should be exempt from taxation. The Claimant seeks a refund of \$55,832.58, plus interest.

The City Assessor valued the property at \$5,089,000 for tax year 2024 based on a land value of \$1,689,000 and an improvement value of \$3,400,000. Subsequently, the City applied an exemption to the improvements and retained only the assessed value of the land at \$1,689,000 due to it being a building on leased land. The 2024 real property taxes were \$29,900.32 and, due to the delayed action on the exemption, were applied to tax year 2025's assessment roll as an omitted property.

The City Assessor valued the property at \$1,390,000 for tax year 2025 based on a land value of \$1,390,000 and exempted the improvement value from taxation. The 2025 real property taxes were \$25,932.27.

The Claimant alleges that the Property qualifies for exemption under Wis. Stat. § 70.11, including and without limitation under Wis. Stat. § 70.11(4), as property owned and used exclusively by educational or benevolent associations. As an additional ground and upon information and belief, Claimant also alleges that the City's failure to exempt the Property violates Article VIII, Section 1 (i.e., the Uniformity Clause) of the Wisconsin Constitution.

I have consulted with the Office of the Assessor, and we are of the opinion that the land value was not exempt from taxation and properly assessed for both tax year 2024 and 2025.

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

**NOTE:** This claim was received on January 29, 2026, 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,

***Electronically Signed By:***  
***Jason Donker***

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Jason Donker  
Assistant City Attorney