

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: Alan H. Marcuvitz, von Briesen & Roper, S.C.,
attorney for Madison Joint Venture LLC #500 – \$435,898.74

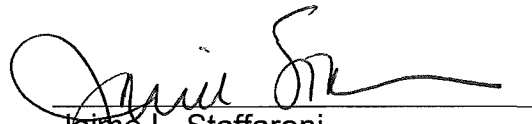
Claimant Madison Joint Venture LLC #500 is claiming a refund for excessive real property tax pursuant to Wis. Stat. § 74.37 for their 2020 taxes for their property located at 66 West Towne Mall. The claimant alleges that the assessed value should be no higher than \$69,500,000 for 2020, and the property taxes should be no higher than \$1,561,377.49. The Claimant is seeking a refund of \$435,898.74 plus interest.

The City Assessor set the assessment at \$88,900,000; the 2020 real property taxes were \$1,997,276.23. The Claimant sued the City of Madison for excessive assessment for tax year 2019 which is currently still pending in Dane County Circuit Court case number 2020CV001071, and the Plaintiff has moved to add the 2020 claim to that matter. 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.

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

Note: This claim was received on January 5, 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