

CITY OF MADISON, WISCONSIN

REPORT OF THE CITY ATTORNEY

AUTHOR: Jaime L. Staffaroni

DATED: 3/13/2018

TO THE MAYOR AND COMMON COUNCIL:

RE: UNLAWFUL TAXATION: Don M. Millis, Reinhart Boerner Van Deuren S.C. for Genesis Commons, LLC – unlawful taxation - \$55,738.00.

Claimant, Genesis Commons, LLC. is claiming a refund for excessive real property tax pursuant to Wis. Stat. § 74.37 for their 2017 taxes for fourteen properties located on Tradewinds Pkwy and Agriculture Dr. The Claimant is seeking a refund for the properties in the total amount of \$55,738.

The Claimant challenged the 2017 assessments before the Board of Review. The Board of Review reduced the assessments on each of the fourteen parcels. The Claimant is also alleging that the assessed values of the properties 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.

Additionally, 13 out of the 14 parcels are currently delinquent on the payment of their 2017 taxes. The parcel located at 5003 Tradewinds Pkwy is current on the payment of the 2017 taxes, however the City Assessor has the listed owner of this parcel is Lions Eyebank of Wisconsin, Inc.

Pursuant to Wis. Stat. § 74.37 4(b) No claim or action for an excessive assessment may be brought or maintained under this section unless the tax for which the claim is filed, or any authorized installment of the tax, is timely paid under s. 74.11 or 74.12.


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 2017.

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

Note: This claim was received on January 30, 2018, 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