

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: Vincent J. Falcone, von Briesen & Roper, SC, attorney for Stalowski Family Limited Partnership – Excessive Assessment - \$40,683.39

Claimant Stalowski Family Limited Partnership is claiming a refund for excessive real property tax pursuant to Wis. Stat. § 74.37 for their 2022 taxes for their property located at 50 Schroeder Court. The claimant alleges that the assessed value should be no higher than \$4,332,600 for 2022, and the property taxes should be no higher than \$85,852.07. The Claimant seeks a refund of \$40,683.39 plus interest.

The City Assessor valued the property at \$5,561,000 for tax year 2022. The Claimant challenged the 2022 assessment before the Board of Review, and they raised the assessment to \$6,390,000. The 2022 real property taxes were \$126,535.46. Pursuant to litigation in *Stalowski Family Limited Partnership v. Board of Review of the City of Madison*, Dane County Circuit Court 22-CV-2906, the matter was remanded back to the Board of Review and pursuing the claim process set forth in Wis. Stat. § 74.37(2).

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 2022.

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,


ACA Jaime L. Staffaroni