

CITY OF MADISON, WISCONSIN

REPORT OF THE CITY ATTORNEY

AUTHOR: Jaime L. Staffaroni

DATED: March 14, 2023

TO THE MAYOR AND COMMON COUNCIL:

RE: EXCESSIVE TAXATION: Eric J. Hatchell, Foley & Lardner, LLP, attorney for 1000 Mifflin Street, LLC – Excessive Assessment - \$33,242.20

Claimant 1000 Mifflin Street, LLC is claiming a refund for excessive real property tax pursuant to Wis. Stat. § 74.37 for their 2022 taxes for their property located at 1003 East Mifflin Street. The claimant alleges that the assessed value should be no higher than \$3,231,126 for 2022. The Claimant seeks a refund of \$33,242.20 plus interest.

The City Assessor valued the property at \$4,913,000 for tax year 2022. The Claimant challenged the 2022 assessment before the Board of Review, and they sustained the assessment. The 2022 real property taxes were \$97,268.16. The Claimant alleges that the City Assessor used an improper capitalization rate in establishing the assessed value. Claimant and the City are currently involved in litigation in Dane County Circuit Court regarding the 2020 and 2021 assessments: *1000 Mifflin Street, LLC vs. City of Madison*, 21-CV-1423 and 22-CV-1845.

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 27, 2023, 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