

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 Marcus Hotels, Inc. – \$47,598.99

Claimant Marcus Hotels, Inc. is claiming a refund for excessive real property tax pursuant to Wis. Stat. § 74.37 for their 2020 taxes for their property located at 15 East Wilson Street. The claimant alleges that the assessed value should be no higher than \$29,572,000 for 2020, and the property taxes should be no higher than \$664,315.11. The Claimant is seeking a refund of \$47,598.99 plus interest.


The Claimant challenged the 2020 assessment before the Board of Review. The City Assessor set the assessment at \$31,690,000, and the Board of Review sustained the assessment. The 2020 real property taxes were \$711,914.10. 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.

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 2020.

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

Note: This claim was received on January 25, 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