

CITY OF MADISON, WISCONSIN

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**REPORT OF THE CITY ATTORNEY**

AUTHOR: Jaime L. Staffaroni

DATED: March 14, 2023

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TO THE MAYOR AND COMMON COUNCIL:

RE: EXCESSIVE TAXATION: Eric J. Hatchell, Foley & Lardner, LLP, attorney for Lots 2 and 3, LLC – Excessive Assessment - \$16,174.02

Claimant Lots 2 and 3, 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 8101 Mayo Drive. The claimant alleges that the assessed value should be no higher than \$3,045,487 for 2022. The Claimant seeks a refund of \$16,174.02 plus interest.

The City Assessor valued the property at \$3,866,000 for tax year 2022. The Claimant challenged the 2022 assessment before the Board of Review, and they sustained the assessment. The 2021 real property taxes were \$76,521.47. The Claimant alleges that the City Assessor used an improper capitalization rate in establishing the assessed value. 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,

  
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Jaime L. Staffaroni  
Assistant City Attorney