

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: Don M. Millis, Reinhart Boerner Van Deuren, S.C., attorney for Park Central, LLC – Excessive Assessment - \$4,553.00

Claimant Park Central, LLC<sup>1</sup> is claiming a refund for excessive real property tax pursuant to Wis. Stat. § 74.37 for their 2022 taxes for their property located at 1030 Jenifer Street. The claimant alleges that the assessed value should be no higher than \$216,620.00 for 2022, and the property taxes should be no higher than \$4,292.00. The Claimant seeks a refund of \$4,553.00 plus interest.

The City Assessor valued the property at \$446,400 for tax year 2022. The Claimant did not file an objection before the Board of Review and has failed to satisfy the conditions precedent required prior to commencing this claim pursuant to Wis. Stat. §74.37(4)(a). The 2022 real property taxes were \$8,845.59. 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.

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

Note: This claim was received on January 30, 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

---

<sup>1</sup> Mistakenly listed as Colonial Corner, LLC on the original claim.