

CITY OF MADISON, WISCONSIN

REPORT OF THE CITY ATTORNEY

AUTHOR: Jaime L. Staffaroni

DATED: March 7, 2022

TO THE MAYOR AND COMMON COUNCIL:

RE: UNLAWFUL TAXATION: Christopher L. Strohbehn, Gimbel, Reilly, Guerin & Brown, LLP, attorney for Wal-Mart Real Estate Business Trust – Excessive Assessment - \$105,590.72

Claimant Wal-Mart Real Estate Business Trust is claiming a refund for excessive real property tax pursuant to Wis. Stat. § 74.37 for their 2021 taxes for their property located at 4198 Nakoosa Trail. The claimant alleges that the assessed value should be no higher than \$7,008,347 for 2021, and the property taxes should be no higher than \$150,665.44. The Claimant seeks a refund of \$105,590.72 plus interest.

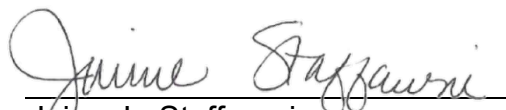
The City Assessor valued the property at \$11,920,000 for tax year 2021. The Claimant challenged the 2021 assessment before the Board of Review, and they sustained the assessment. The 2021 real property taxes were \$256,170.36. The Claimant also alleges that the assessed value of the property established 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 2021.

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

Note: This claim was received on January 18, 2022, 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