

CITY OF MADISON, WISCONSIN

REPORT OF THE CITY ATTORNEY

AUTHOR: Jason Donker

DATED: March 18, 2025

TO THE MAYOR AND COMMON COUNCIL:

RE: EXCESSIVE ASSESSMENT: Shawn E. Lovell, Reinhart Boerner Van Deuren, SC, attorney for 1423 Monroe, LLC – Excessive Assessment - \$14,223

Claimant 1423 Monroe, LLC, claims a refund for excessive real property tax pursuant to Wis. Stat. § 74.37 for their 2024 taxes for their property located at 1423 Monroe Street. The claimant alleges that the assessed value should be no higher than \$18,476,577. for 2024, and the property taxes should be no higher than \$327,090. The Claimant seeks a refund of \$14,223 plus interest.

The City Assessor valued the property at \$18,550,000 for tax year 2024. The Claimant challenged the 2024 assessment before the Board of Assessors, who increased the assessment to \$19,770,000; the Board of Review reduced the assessment to \$19,280,000. The 2024 real property taxes were \$341,313.30. 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 2024.

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

NOTE: This claim was received on January 31, 2025, 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,



Jason Donker
Assistant City Attorney