

CITY OF MADISON, WISCONSIN

REPORT OF THE CITY ATTORNEY

AUTHOR: Jaime L. Staffaroni

DATED: 3/12/2020

TO THE MAYOR AND COMMON COUNCIL:

RE: UNLAWFUL TAXATION: C. Strohbehn, Gimbel, Reilly, Guerin & Brown LLP, attorney for Wal-Mart Real Estate Business Trust, 4198 Nakoosa Trail – Excessive Assessment - \$140,073.96

Claimant Wal-Mart Stores, Inc. is claiming a refund for excessive real property tax pursuant to Wis. Stat. § 74.37 for their 2019 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 2019 and the property taxes should be no higher than \$158,039.69. The Claimant is seeking a refund of \$140,073.96 plus interest.


The Claimant challenged the 2019 assessment before the Board of Review. The City Assessor set the assessment at \$13,220,000 and the Board of Review sustained the assessment. The 2019 real property taxes were \$298,113.65. 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 2019.

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

Note: This claim was received on January 27, 2020, 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