

CITY OF MADISON, WISCONSIN

REPORT OF THE CITY ATTORNEY

AUTHOR: Jason Donker

DATED: March 5, 2026

TO THE MAYOR AND COMMON COUNCIL:

RE: Don M. Millis, Reinhart Boerner Van Deuren s.c. for SLJ II, LLC (Tax Parcels 0810-221-0607-6) - excessive assessment- \$90,266.

Claimant, SLJ II, LLC, claims a refund for excessive real property tax pursuant to Wis. Stat. § 74.37 for their 2025 taxes for their property located at 4750 South Biltmore Lane. The claimant alleges that the assessed value should be no higher than \$15,588,797 for 2025, and the property taxes should be no higher than \$271,581. The Claimant seeks a refund of \$90,266 plus interest.

The City Assessor valued the property at \$22,000,000 for tax year 2025. The Claimant challenged the 2025 assessment before both the Boards of Assessors and Review, and the Board of Assessors reduced the value to \$20,770,000 which the Board of Review sustained. The 2025 real property taxes were \$361,865.81. The Claimant also alleges that the assessed value of the property 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 2025.

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

NOTE: This claim was received on January 29, 2026, 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,

Electronically Signed By:
Jason Donker

Jason Donker
Assistant City Attorney