

CITY OF MADISON, WISCONSIN

REPORT OF THE CITY ATTORNEY

AUTHOR: Jaime L. Staffaroni

DATED: 03-15-2017

TO THE MAYOR AND COMMON COUNCIL:

RE: UNLAWFUL TAXATION: Brian W. Mullins, Axley Brynelson, LLP for Veritas Village, LLC
– unlawful taxation - \$33,443.66.

Claimant Veritas Village, LLC. is claiming a refund for excessive real property tax pursuant to Wis. Stat. § 74.37 for their 2016 taxes for their property located at 110 North Livingston Street. The claimant alleges that the assessed value should be no higher than \$804,877 and the property taxes should be no higher than \$19,294.35. The Claimant is seeking a refund in the amount of at least \$33,443.66.

The Claimant challenged the 2016 assessment before the Board of Review. The City Assessor set the assessment at \$2,200,000 and the Board of Review sustained the City's value. The 2016 real property taxes were \$52,738.01. 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 sustained the proper assessment for this property.

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

Note: This claim was received on January 27, 2017, and pursuant to Wis. Stat. § 74.37(3)(a) if no action is taken on these claims by the Common Council within ninety(90) days of filing the claim, it is considered disallowed.

Respectfully submitted,


Jaime L. Staffaroni
Assistant City Attorney