

CITY OF MADISON, WISCONSIN

REPORT OF THE CITY ATTORNEY

AUTHOR: Jaime L. Staffaroni

DATED: March 3, 2021

TO THE MAYOR AND COMMON COUNCIL:

RE: EXCESSIVE ASSESSMENT: Eric J. Hatchell, Foley & Lardner, LLP, attorney for Bird Dog Hospitality IV, LLC – \$47,968.52

Claimant Bird Dog Hospitality IV, LLC is claiming a refund for excessive real property tax pursuant to Wis. Stat. § 74.37 for their 2020 taxes for their property located at 4801 Annamark Drive. The claimant alleges that the assessed value should be no higher than \$6,500,000 for 2020 and seeks a refund of \$47,968.52 plus interest.

The City Assessor set the assessment at \$8,500,000; the 2020 real property taxes were \$202,549.57. The Claimant filed suit regarding for the 2019 tax year, which is currently still pending in Dane County Circuit Court case number 2020CV001316. The Claimant did not file an objection before the Board of Review for 2020. The Claimant asserts they qualify for an exception for compliance with the procedures set forth under Wis. Stat. § 70.47 based on the holding in *Walgreen Co. v. City of Oshkosh*, 2014 WI APP 54, ¶¶17-19, 354 Wis.2d 17,26-28, 848 N.W.2d 314.

I have consulted with the office of the City Assessor and we are of the opinion the facts in this matter do not qualify for the exception and Wis. Stat. § 70.47(4)(a) requires strict compliance.

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

Note: This claim was received on January 28, 2021, 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