

**2021 CLAIM FOR EXCESSIVE ASSESSMENT**

TO: Clerk, City of Madison  
210 Martin Luther King JR Blvd.  
Room 103, City-County Building  
Madison, WI 53703



*Via Process Server pursuant to Wis. Stat. § 801.11(4).*

*hand-delivered*

Now comes Claimant, **Russ Darrow-Madison LLC**, tenant of the property located at **6517 Odana Road, Madison, WI** (the "City") and identified in the City's tax records as tax key number **0708-252-0083-8** (the "Property"), by Claimant's attorneys, Michael Best & Friedrich LLP, and files this Claim for Excessive Assessment against the City, pursuant to WIS. STAT. § 74.37 and the Uniformity Clause of the Wisconsin Constitution.

1. Claimant is the tenant of the Property, located at 6517 Odana Road, Madison; Wisconsin, pursuant to a lease dated July 5, 2013 (the "Lease"). Claimant is authorized under the Lease to maintain this Claim against the City.
2. For 2021, property in the City was taxed at \$21.4979 per \$1,000 of assessed value.
3. The 2021 assessment of the Property was originally set by the City's Assessor at \$3,521,000. Timely objection was filed by Claimant.
4. The City's Board of Assessors notified Claimant of its determination to increase the 2021 assessment of the Property to \$4,600,000. Timely appeal of the Board of Assessors' determination to the City's Board of Review was filed by Claimant.
5. After a hearing, the City's Board of Review issued a Notice of Board of Review Determination dated August 25, 2021 decreasing the 2021 assessment of the Property to \$4,029,000.
6. Based on the 2021 assessment of the Property as set by the Board of Review, the City imposed a net property tax of \$86,529.86 on the Property.
7. The correct assessed value of the Property as of January 1, 2021 was no higher than \$1,615,000 and, as a result, the assessment of the Property as set by the Board of Review was excessive in at least the amount of \$2,414,000. The 2021 assessment of the Property as set by the Board of Review was further not uniform with the assessments of other properties in the City in violation of the Uniformity Clause of the Wisconsin Constitution.
8. The correct tax on the Property for 2021, net of the first dollar credit, is no higher than \$34,633.64.

