

CITY OF MADISON, WISCONSIN

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**REPORT OF THE CITY ATTORNEY**

AUTHOR: Jaime L. Staffaroni

DATED: February 25, 2014

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TO THE MAYOR AND COMMON COUNCIL:

RE: EXCESSIVE TAXATION: B. Hillbo - excessive taxation - \$18,000.00.

Claimant, Barbara Hillbo., is seeking recovery of allegedly excessive taxes pursuant to Wis. Stat. § 74.37 for her residential property located at 214 N. Blackhawk Ave. for tax year 2013. The Claimant asserts that her taxes have increased by \$600 a year and her assessed value is \$18,000 in excess.

The Claimant has not challenged her case before the Board of Review and sent this objection via email to the City Clerk on February 3, 2014.


Pursuant to Wis. Stat. § 74.37 (2)(a) for claims of excessive assessment the claim must be personally served on the Clerk of the taxation district by January 31 of the year in which the based upon the contested assessment is payable. Additionally, subsection (4)(a) of Wis. Stat. § 74.37 provides that the claim cannot be maintained if claimant did not first challenge their assessed value before the Board of Review.

The City Attorney and Assessor have consistently required strict compliance with statutory requirements in addressing claims for allegedly excessive taxes.

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

Note: This claim was received on January 16, 2014, 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