

CITY OF MADISON, WISCONSIN

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**REPORT OF THE CITY ATTORNEY**

AUTHOR: Jason Donker

DATED: March 5, 2026

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TO THE MAYOR AND COMMON COUNCIL:

RE: Don M. Millis, Reinhart Boerner Van Deuren s.c. for Madison Property Owner, LLC  
(Tax Parcels 0810-154-0112-8) - excessive assessment- \$193,291.

Claimant, Madison Property Owner, LLC, claims a refund for excessive real property tax pursuant to Wis. Stat. § 74.37 for their 2025 taxes for their property located at 5020 American Parkway. The claimant alleges that the assessed value should be no higher than \$36,622,273 for 2025, and the property taxes should be no higher than \$685,910. The Claimant seeks a refund of \$193,291 plus interest.

The City Assessor valued the property at \$47,815,000 for tax year 2025. The Claimant challenged the 2025 assessment before both the Boards of Assessors and Review, and the Board of Assessors sustained the assessment, which the Board of Review then reduced to \$46,942,500. The 2025 real property taxes were \$879,200.52. The Claimant also alleges that the assessed value of the property as reduced 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***

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Jason Donker  
Assistant City Attorney