

CITY OF MADISON, WISCONSIN

REPORT OF THE CITY ATTORNEY

AUTHOR: Jaime L. Staffaroni

DATED: 3/13/2018

TO THE MAYOR AND COMMON COUNCIL:

RE: UNLAWFUL TAXATION: Don M. Millis, Reinhart Boerner Van Deuren S.C., for Capitol Spring, LLC – unlawful taxation - \$175,537.00.

Claimant, Capitol Spring, LLC is claiming a refund for excessive real property tax pursuant to Wis. Stat. § 74.37 for their 2017 taxes for their property located at 1216 Spring Street. The claimant alleges that the assessed value should be no higher than \$6,875,736 for 2017 and the property taxes should be no higher than \$160,407. The Claimant is seeking a refund in the amount of at least \$175,537.


The Claimant challenged the 2017 assessment before the Board of Review. The City Assessor set the assessment at \$16,471,000 and the Board of Review determined the final value to be \$14,400,000. The 2017 real property taxes were \$335,944.17. 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 determined the appropriate assessed value for 2017.

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

Note: This claim was received on January 30, 2018, 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