

CITY OF MADISON, WISCONSIN

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**REPORT OF THE CITY ATTORNEY**

AUTHOR: Jaime L. Staffaroni

DATED: March 14, 2023

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TO THE MAYOR AND COMMON COUNCIL:

RE: EXCESSIVE TAXATION: Eric J. Hatchell, Foley & Lardner, LLP, attorney for City Row Apartments, LLC – Excessive Assessment - \$24,199.61

Claimant City Row Apartments, LLC is claiming a refund for excessive real property tax pursuant to Wis. Stat. § 74.37 for their 2022 taxes for its property located at 602 East Johnson Street. The claimant alleges that the assessed value should be no higher than \$6,982,603 for 2022. The Claimant seeks a refund of \$24,199.61 plus interest.

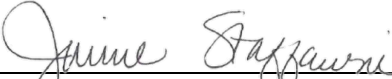
The City Assessor valued the property at \$8,072,000 for tax year 2022. The Claimant challenged the 2022 assessment before the Board of Review, and they sustained the assessment. The 2022 real property taxes were \$162,562.47. The Claimant alleges that the City Assessor used an improper capitalization rate in establishing the assessed value. Claimant and the City are currently involved in litigation in Dane County Circuit Court regarding the 2020 and 2021 assessments: *City Row Apartments, LLC vs. City of Madison*, 21-CV-1422 and 22-CV-1849.

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 2022.

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

Note: This claim was received on January 27, 2023, 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,

  
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Jaime L. Staffaroni  
Assistant City Attorney