

CITY OF MADISON, WISCONSIN

REPORT OF THE CITY ATTORNEY

AUTHOR: Jaime L. Staffaroni

DATED: March 12, 2024

TO THE MAYOR AND COMMON COUNCIL:

RE: EXCESSIVE ASSESSMENT: Monica A. Wedgewood, Stroud, Willink & Howard, LLC, attorney for Hy-Vee, Inc. – Excessive Assessment - \$333,218.21, \$6,644.22

Claimant Hy-Vee, Inc., is claiming a refund for excessive real property tax pursuant to Wis. Stat. § 74.37 for their 2023 taxes for their properties located at 3801 E. Washington Avenue and 3809 E. Washington Avenue. The claimant alleges that the assessed value of the former should be no higher than \$7,527,400 and that the assessed value of the latter should be no higher than \$593,000 respectively for 2023. The Claimant seeks refunds of \$333,218.21 and \$6,644.22 plus interest.

The City Assessor valued the properties at \$25,757,400 and \$593,000 respectively for tax year 2023. The Claimant challenged the 2023 assessments before the Board of Review, and they sustained the assessments. The 2023 real property taxes were \$470,807.51. The Claimant also alleges 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 2023.

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

NOTE: This claim was received on January 30, 2024, 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