

CITY OF MADISON, WISCONSIN

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**REPORT OF THE CITY ATTORNEY**

AUTHOR: Jaime L. Staffaroni

DATED: 2/27/2019

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TO THE MAYOR AND COMMON COUNCIL:

RE: EXCESSIVE ASSESSMENT: Don M. Millis, Reinhart Boerner Van Deuren, S.C. for  
8Twenty Park- \$22,645

Claimant, 8 Twenty Park, LLC is claiming a refund for excessive real property tax pursuant to Wis. Stat. § 74.37 for their 2019 taxes for his property located at 903 Delaplaine Ct Unit TIF. The claimant alleges that the assessed value should be no higher than \$2,264,965 for 2019 and the real property taxes should be no higher than \$51,089. The Claimant is seeking a refund in the amount of \$22,645 plus interest.

For 2019, the assessed value of the property was set by the Assessor at \$3,268,900. The Claimant challenged the assessment before the Board of Review and they sustained the value. The taxes for 2019 were \$73,733.83. 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 2019.

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

Note: This claim was received on January 28, 2020, 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