

CITY OF MADISON, WISCONSIN

REPORT OF THE CITY ATTORNEY

AUTHOR: Jaime L. Staffaroni

DATED: February 26, 2014

TO THE MAYOR AND COMMON COUNCIL:

RE: EXCESSIVE ASSESSMENT: Doty Street Partners LLC, 505 University Ave. – excessive taxation - \$100,751.44.

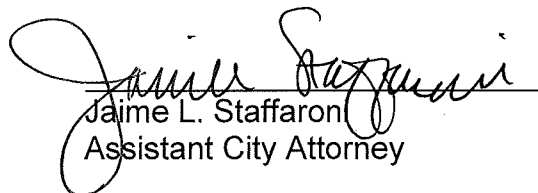
Claimant Doty Street Partners LLC/Orosz Properties is seeking recovery of allegedly unlawful tax pursuant to Wis. Stat. § 74.35 for a commercial property. The claim alleges that the assessment contains a mathematical error and the assessed value should be \$450,000 rather than \$4,500,000. The claim alleges the taxes were \$125,525.05 and should have been \$24,773.61 and therefore the error resulted in an overage of \$100,751.44

The City Attorney and Assessor have consulted on this matter and the Assessor confirms that the assessment of \$4,500,000 was incorrect as the property was only partially constructed on January 1, 2013. Pursuant to Wis. Stat. § 70.10 property is valued as of Jan. 1 of each year. The Assessor advises that the value of the property should have been \$450,000 and advises that a refund in the amount of \$100,751.44

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

Note: This claim was received on January 28, 2014, and pursuant to Wis. Stat. § 74.35(3)(a) if no action is taken on these claims by the Common Council within ninety(90) days of filing the claim, it is considered disallowed.

Respectfully submitted,


Jaime L. Staffaroni
Assistant City Attorney