

CITY OF MADISON, WISCONSIN

REPORT OF THE CITY ATTORNEY

AUTHOR: Jaime L. Staffaroni

DATED: March 7, 2022

TO THE MAYOR AND COMMON COUNCIL:

RE: UNLAWFUL TAXATION: Nicholas J. Boerke, Michael Best & Friedrich, LLP, attorney for Russ Darrow-Madison, LLC – Excessive Assessment - \$51,896.22

Claimant Russ Darrow-Madison, LLC is claiming a refund for excessive real property tax pursuant to Wis. Stat. § 74.37 for their 2021 taxes for their property located at 6517 Odana Road. The claimant alleges that the assessed value should be no higher than \$1,615,000 for 2021, and the property taxes should be no higher than \$34,633.64. The Claimant seeks a refund of \$51,896.22 plus interest.

The City Assessor valued the property at \$3,521,000 for tax year 2021. The Claimant challenged that before the Board of Assessors (“BOA”), who increased the assessment to \$4,600,000. The Claimant then challenged the BOA’s ruling before the Board of Review, and they reduced the assessed value to \$4,029,000. The 2021 real property taxes were \$86,529.86. 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 2021.

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

Note: This claim was received on January 25, 2022, 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