

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: Steven J. Frassetto, Menn Law Firm, Ltd., attorney for Veritas Village, LLC – Excessive Assessment - \$203,214.83

Claimant Veritas Village, 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 110 North Livingston Street. The claimant alleges that the assessed value should be no higher than \$22,833,250.70 for 2021, and the property taxes should be no higher than \$490,869.22. The Claimant seeks a refund of \$203,214.83 plus interest.

The City Assessor valued the property at \$32,290,000 for tax year 2021. The Claimant challenged the 2021 assessment before the Board of Review, and they sustained the assessment. The 2021 real property taxes were \$694,084.05. 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. Claimant and the City are currently involved in litigation in Dane County Circuit Court regarding the 2018, 2019, and 2020 assessments: *Veritas Village, LLC vs. City of Madison*, 2019CV001469, 2020CV001290, and 2021CV001404.

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 26, 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