

CITY OF MADISON, WISCONSIN

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**REPORT OF THE CITY ATTORNEY**

AUTHOR: Jaime L. Staffaroni

DATED: March 7, 2022

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TO THE MAYOR AND COMMON COUNCIL:

RE: UNLAWFUL TAXATION: Don M. Millis, Reinhart Boerner Van Deuren, S.C., attorney for Madison Yards Block 1, LLC – Excessive Assessment - \$45,756

Claimant Madison Yards Block 1, 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 4702 Sheboygan Avenue. The claimant alleges that the assessed value should be no higher than \$2,789,628 for 2021, and the property taxes should be no higher than \$59,971. The Claimant seeks a refund of \$45,759 plus interest.

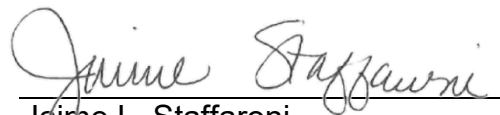
The City Assessor valued the property at \$4,918,000 for tax year 2021. The Claimant challenged the 2021 assessment before the Board of Review, and they sustained the assessment. The 2021 real property taxes were \$105,727.03. The Claimant also alleges that the assessed value of the property established 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 28, 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