

CITY OF MADISON, WISCONSIN

REPORT OF THE CITY ATTORNEY

AUTHOR: Jaime L. Staffaroni

DATED: March 14, 2023

TO THE MAYOR AND COMMON COUNCIL:

RE: EXCESSIVE TAXATION: Alan H. Marcuvitz, von Briesen & Roper, S.C., attorney for Northern Bluffs, LLC – Excessive Assessment - \$30,536.34

Claimant Northern Bluffs, LLC is claiming a refund for excessive real property tax pursuant to Wis. Stat. § 74.37 for their 2022 taxes for their property located at 57 Northridge Terrace. The claimant alleges that the assessed value should be no higher than \$3,464,679 for 2022, and the property taxes should be no higher than \$68,653.90. The Claimant seeks a refund of \$30,536.34 plus interest.

The City Assessor valued the property at \$5,010,000 for tax year 2022. The Claimant did not file an objection before the Board of Review or satisfy the necessary condition precedents prior to bringing this claim pursuant to Wis. Stat. § 74.37(4)(a). 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.

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

Note: This claim was received on January 26, 2023, 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