

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 - \$3,594.47

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 41 Northridge Terrace. The claimant alleges that the assessed value should be no higher than \$332,925 for 2022, and the property taxes should be no higher than \$6,597.03. The Claimant seeks a refund of \$3,594.47 plus interest.

The City Assessor valued the property at \$420,000 for tax year 2022. The Claimant filed an objection before the Board of Assessors, who increased the assessment to \$518,600; the Claimant filed an objection before the Board of Review, who sustained the increased assessment. 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 2022.

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