

CITY OF MADISON, WISCONSIN

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**REPORT OF THE CITY ATTORNEY**

AUTHOR: Jaime L. Staffaroni

DATED: March 14, 2023

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TO THE MAYOR AND COMMON COUNCIL:

RE: EXCESSIVE TAXATION: Alan H. Marcuvitz, von Briesen & Roper, S.C., attorney for Stalowski Family Limited Partnership – Excessive Assessment - \$40,683.39

Claimant Stalowski Family Limited Partnership is claiming a refund for excessive real property tax pursuant to Wis. Stat. § 74.37 for their 2022 taxes for their property located at 50 Schroeder Court. The claimant alleges that the assessed value should be no higher than \$4,332,600 for 2022, and the property taxes should be no higher than \$85,852.07. The Claimant seeks a refund of \$40,683.39 plus interest.

The City Assessor valued the property at \$5,561,000. The Claimant filed an objection before the Board of Assessors, who increased the assessment to \$6,390,000 for tax year 2022. The Claimant then, however, failed to timely request a hearing of its objection before the Board of Review, thus failing to satisfy the necessary conditions precedent of Wis. Stat. § 74.37(4)(a) for a review. 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.

Currently, this same action is pending in the Dane County Circuit Court 22-CV-2906 for a claim of common law certiorari. Pursuant to Wis. Stat. § 74.37(4)(a), the Claimant has not satisfied the conditions precedent of Wis. Stat. § 70.47.

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