

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: Christopher L. Strohbahn, Gimbel, Reilly, Guerin & Brown, LLP, attorney for Wal-Mart Real Estate Business Trust – Excessive Assessment - \$70,928.04

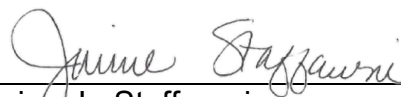
Claimant Wal-Mart Real Estate Business Trust is claiming a refund for excessive real property tax pursuant to Wis. Stat. § 74.37 for their 2022 taxes for their property located at 7202 Watts Road. The claimant alleges that the assessed value should be no higher than \$4,800,000 for 2022, and the property taxes should be no higher than \$95,040.00. The Claimant seeks a refund of \$70,928.04 plus interest.

The City Assessor valued the property at \$8,380,000 for tax year 2022. The 2022 real property taxes were \$165,968.04. The Claimant did not file an objection with the Board of Review for 2022 nor did they pay their installment of property tax failing to satisfy the necessary conditions precedent prior to bringing this claim pursuant to Wis. Stat. § 74.37 (4)(a)(b). 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 27, 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