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: Eric J. Hatchell, Foley & Lardner, LLP, attorney for Bird Dog Hospitality IV, LLC – Excessive Assessment - \$67,255.49

Claimant Bird Dog Hospitality IV, 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 4801 Annamark Drive. The claimant alleges that the assessed value should be no higher than \$4,750,000 for 2022. The Claimant seeks a refund of \$67,255.49 plus interest.

The final assessment of \$8,000,000 was set by the Board of Review for tax year 2022. The 2022 real property taxes were \$161,378.50. Claimant and the City are currently in litigation of the 2021 assessment in Dane County Circuit Court: *Bird Dog Hospitality IV, LLC vs. City of Madison*, 22-CV-1847.

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 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