

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: Don M. Millis, Reinhart Boerner Van Deuren, S.C., attorney for 8Twenty Park, LLC – Excessive Assessment - \$16,896.00

Claimant 8Twenty Park, LLC is claiming a refund for excessive real property tax pursuant to Wis. Stat. § 74.37 for their 2021 taxes for their property located at 903 Delaplaine Court. The claimant alleges that the assessed value should be no higher than \$2,433,300.00 for 2022, and the property taxes should be no higher than \$46,175. The Claimant seeks a refund of \$16,896 plus interest.

The City Assessor valued the property at \$3,010,000 for tax year 2022. The Claimant challenged the 2022 assessment before the Board of Assessors, and they increased the assessment to \$3,182,900. The Claimant then challenged that assessment before the Board of Review, who sustained the increased assessment. The 2022 real property taxes were \$63,070.33. 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. Claimant and the City are currently involved in litigation in Dane County Circuit Court regarding the 2019 and 2020 assessment: *8Twenty Park, LLC vs. City of Madison*, 20-CV-1069.

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 30, 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,

  
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Jaime L. Staffaroni  
Assistant City Attorney