CITY OF MADISON, WISCONSIN

REPORT OF THE CITY ATTORNEY

AUTHOR: Jaime L. Staffaroni

DATED: March 14, 2023

TO THE MAYOR AND COMMON COUNCIL:

RE: UNLAWFUL TAXATION: Daryl L. Ohland, agent for UW Medical Foundation, Inc.,

- Excessive Assessment - \$24,222.00

Claimant UW Medical Foundation, Inc., is claiming a refund for excessive real property tax pursuant to Wis. Stat. § 74.37 for their 2022 taxes for its property located at located at 21 S. Park Street. The claimant alleges that the assessed value should be no higher than \$3,850,000 for 2022, and the property taxes should be no higher than \$68,658.18. The Claimant seeks a refund of \$24,222 plus interest.

The City Assessor valued the property at \$4,690,000 for tax year 2022. The Claimant challenged the 2022 assessment before the Board of Review, and they sustained the assessment. The 2022 real property taxes were \$92,880.18.

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 31, 2023, and pursuant to Wis. Stat. § 74.35(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