

CITY OF MADISON, WISCONSIN

REPORT OF THE CITY ATTORNEY

AUTHOR: Jaime L. Staffaroni

DATED: 3/13/2018

TO THE MAYOR AND COMMON COUNCIL:

RE: UNLAWFUL TAXATION: R. Hill, Robert Hill Law LTD, for Wal-Mart, 7202 Watts Rd. – unlawful taxation - \$11,398.76.

Claimant, Wal-Mart Stores, Inc. is claiming a refund for excessive real property tax pursuant to Wis. Stat. § 74.37 for their 2017 taxes for their property located at 7202 Watts Road. The claimant alleges that the assessed value should be no higher than \$8,000,000 for 2017 and the property taxes should be no higher than \$186,636. The Claimant is seeking a refund in the amount of at least \$11,398.76.

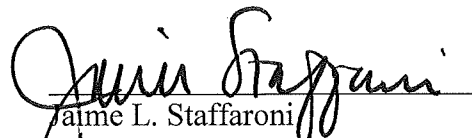
The Claimant challenged the 2017 assessment before the Board of Review. The City Assessor set the assessment at \$8,518,800 and the Board of Review determined the final value to be \$8,492,000. The 2017 real property taxes were \$198,034.76. The Claimant is also alleging that the assessed value of the 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.

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 2017.

For the foregoing reasons, I recommend denial of the subject claim.

Note: This claim was received on January 05, 2018, 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