

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 Shopko, 2201 Zeier Rd.
– unlawful taxation - \$128,764.29.

Claimant, Shopko is claiming a refund for excessive real property tax pursuant to Wis. Stat. § 74.37 for their 2017 taxes for their property located at 2201 Zeier Road. The claimant alleges that the assessed value should be no higher than \$3,870,000 and the property taxes should be no higher than \$92,856.40. The Claimant is seeking a refund in the amount of at least \$128,764.29.

The Claimant challenged the 2017 assessment before the Board of Review. The City Assessor set the assessment at \$9,790,800 and the Board of Review reduced the value to \$9,240,000. The 2017 real property taxes were \$221,620.69. 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.

Additionally, the City is currently engaged in litigation for the 2016 property tax assessment for this property *Shopko Stores Operating Co., LLC v. City of Madison*, 17CV1248.

I have consulted with the Office of the Assessor and we are of the opinion that the Board of Review sustained the proper assessment for this property.

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