

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: Ad Valorem Tax, Inc., for Extended Stay America, 55 Junction Ct. – unlawful taxation - \$23,726.07.

Claimant, Extended Stay America is claiming a refund for excessive real property tax pursuant to Wis. Stat. § 74.37 for their 2017 taxes for their property located at 55 Junction Court. The claimant alleges that the assessed value should be no higher than \$3,229,000 and the property taxes should be no higher than \$75,251.82. The Claimant is seeking a refund in the amount of \$23,726.07.

The Claimant contacted the office of the assessor in April of 2017 to appeal their assessment and their claim was inadvertently misplaced and they were not afforded a hearing before the Board of Review. The misplaced appeal was brought to the attention of the Assessor's Office in December of 2017 after Board of Review had adjourned. The Office of the Assessor sought the advice of the Department of Revenue on how to resolve this issue and they recommended that the taxpayer file a claim. The Claimant discussed his appeal with the Assessor's and brought this claim. The Office of the Assessor and the Claimant have agreed on the 2017 value of the subject property and the refund of tax.

Additionally the claimant did not serve the Claim on the City of Madison as prescribed in 74.37 (2)(b)(5), however in light of the circumstances I recommend approval of the subject claim.

Note: This claim was received on January 26, 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