

CITY OF MADISON, WISCONSIN

REPORT OF THE CITY ATTORNEY

AUTHOR: Jaime L. Staffaroni

DATED: 2/27/2019

TO THE MAYOR AND COMMON COUNCIL:

RE: UNLAWFUL TAXATION: E. McLeod, Husch Blackwell, for Veritas Village, LLC – Excessive Assessment \$247,214.50.

Claimant, Veritas Village, LLC. is claiming a refund for excessive real property tax pursuant to Wis. Stat. § 74.37 for their 2018 taxes for their property located at 110 Livingston. The claimant alleges that the assessed value has been exceeded by no less than \$10,980,000 for 2018. The Claimant is seeking a refund of \$247, 214.50 plus interest. The Claimant does not specifically state their opinion as 2018 value of the subject property.


The Claimant challenged the 2018 assessment before the Board of Review. The City Assessor set the assessment at \$17,780,000 and the Board of Review sustained the assessment. The 2018 real property taxes were \$400,322.62.

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 2018. Additionally, Wis. Stat. §74.37(2) b)(3) requires that the claimant state as accurately as possible the amount of the claim. Claimant only alleges that the value has been exceed by not less than \$10,980,000 and has therefore not satisfied this statutory requirement. Both Wisconsin State Statutes and case law require strict compliance with condition precedents.

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

Note: This claim was received on January 29, 2019, 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