

CITY OF MADISON, WISCONSIN

REPORT OF THE CITY ATTORNEY

AUTHOR: Jaime L. Staffaroni

DATED: 2/27/2019

TO THE MAYOR AND COMMON COUNCIL:

RE: EXCESSIVE ASSESSMENT: Don M. Millis, Reinhart Boerner Van Deuren, S.C. for CP Stern, LLC and Star Investments, LLC - \$26,926

Claimant, CP Stern, LLC is claiming a refund for excessive real property tax pursuant to Wis. Stat. § 74.37 for their 2019 taxes for his property located at 209 Cottage Grove Road. The claimant alleges that the assessed value should be no higher than \$1,206,283 for 2019 and the real property taxes should be no higher than \$27,209. The Claimant is seeking a refund in the amount of \$26,926 plus interest.


For 2019, the assessed value of the property was set by the Assessor at \$2,640,000. The Claimant challenged the assessed value before the Board of Review and they reduced the assessment to \$2,400,000. The taxes for 2019 were \$54,134.79. 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. CP Stern and the City of Madison are currently involved in an excessive assessment action for 2018 in the Dane County Circuit Court. *CP Stern, LLC & Star Investments, LLC v. City of Madison*, 2019CV1658.

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 2019.

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

Note: This claim was received on January 28, 2020, 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