

CITY OF MADISON, WISCONSIN

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**REPORT OF THE CITY ATTORNEY**

AUTHOR: Jaime L. Staffaroni

DATED: March 3, 2021

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TO THE MAYOR AND COMMON COUNCIL:

RE: EXCESSIVE ASSESSMENT: Don M. Millis, Reinhart Boerner Van Deuren, S.C., attorney for 8Twenty Park, LLC – \$30,525

Claimant 8Twenty Park, LLC is claiming a refund for excessive real property tax pursuant to Wis. Stat. § 74.37 for their 2020 taxes for their property located at 903 Delaplaine Court, Unit TIF. The claimant alleges that the assessed value should be no higher than \$1,510,289 for 2020, and the property taxes should be no higher than \$33,932. The Claimant is seeking a refund of \$30,525 plus interest.

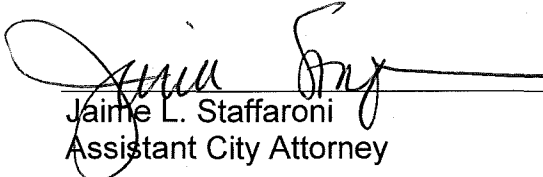
The Claimant challenged the 2020 assessment before the Board of Review. The City Assessor set the assessment at \$3,268,900, and the Board of Review reduced the value to \$2,868,900. The 2020 real property taxes were \$64,456.83. The Claimant also alleges that the assessed value of the property established by the Office of the Assessor and reduced by the Board of Review violates Article VIII, Section 1 (“Uniformity Clause”) of the Wisconsin Constitution. The City is also currently involved in a suit with the Claimant for tax year 2019 in *8Twenty Park, LLC v. City of Madison*, Dane County Circuit Court case number 2020CV001069.

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 2020.

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

Note: This claim was received on January 27, 2021, 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