

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 800 South, LLC – \$69,104

Claimant 800 South, 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 811 East Washington Avenue. The claimant alleges that the assessed value should be no higher than \$8,424,295 for 2020, and the property taxes should be no higher than \$189,272. The Claimant is seeking a refund of \$69,104 plus interest.

The Claimant challenged the 2020 assessment before the Board of Review. The City Assessor set the assessment at \$11,500,000, and the Board of Review appropriately dismissed Claimant's objection without a hearing. The 2020 real property taxes were \$258,375.54. 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.

Wis. Stat. § 74.37 (4)(a) requires strict compliance with objection before the Board of Review prior to commencing suit.

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