

CITY OF MADISON, WISCONSIN

REPORT OF THE CITY ATTORNEY

AUTHOR: Jaime L. Staffaroni

DATED: March 3, 2021

TO THE MAYOR AND COMMON COUNCIL:

RE: EXCESSIVE ASSESSMENT: Don M. Millis, Reinhart Boerner Van Deuren, S.C., attorney for Beltline Hotel Partners II, LLC – Excessive Assessment - \$64,020

Claimant Beltline Hotel Partners II, 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 4802 Tradewinds Parkway. The claimant alleges that the assessed value should be no higher than \$3,650,528 for 2020, and the property taxes should be no higher than \$82,018. The Claimant is seeking a refund of \$64,020 plus interest.

For 2020, the value of the property was assessed to be \$8,177,000. The Claimant challenged the assessment before the Board of Review, and they reduced the assessed value to \$ 6,500,000. The real property taxes for 2020 were \$146,038.35. The Claimant also alleges 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. The Claimant has also brought suit for the 2019 assessment in Dane County Circuit Court case number 2020CV001279, which is currently pending.

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