

CITY OF MADISON, WISCONSIN

REPORT OF THE CITY ATTORNEY

AUTHOR: Jaime L. Staffaroni

DATED: March 3, 2021

TO THE MAYOR AND COMMON COUNCIL:

RE: UNLAWFUL TAXATION: Don M. Millis, Reinhart Boerner Van Deuren, S.C., attorney for IA Crossroads, LLC – \$30,823.51

Claimant IA Crossroads, LLC is claiming a refund of unlawful real taxes (exemption) pursuant to Wis. Stat. § 74.35 for their 2020 taxes for their property located at 2222 Crossroads Drive. The claimant alleges that the assessed value should be no higher than \$442,900 for 2020, and the property taxes should be no higher than \$10,532.91. The Claimant is seeking a refund of \$30,823.51 plus interest.

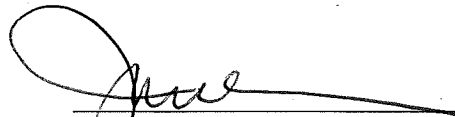
The City Assessor set the assessment at \$1,739,000, and Claimant did not challenge the assessment with the Board of Review. The 2020 real property taxes were \$41,356.42. The Claimant alleges that the assessed value of the property improperly includes the conveyance price of eleven additional parcels that accompanied Subject Property in a September, 2019 non-market transaction to a related entity for no consideration.

I have consulted with the Office of the Assessor, and we are of the opinion that this claim should have been brought as a claim for excessive assessment pursuant to Wis. Stat. § 74.37, rather than a claim for unlawful taxation, pursuant to Wis. Stat. § 74.35, as there is no evidence to suggest that the parcel is exempt. The Office of the Assessor will investigate the Plaintiff's claim that the City made an error in setting the assessment and will make any required corrections.

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. § 74.35(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