

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: Eric J. Hatchell, Foley & Lardner, LLP, attorney for Mirus Madison II, LLC – \$53,765.70

Claimant Mirus Madison 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 1520 Troy Drive. The claimant alleges that the assessed value should be no higher than \$5,401,946 for 2020 and seeks a refund of \$53,765.70 plus interest.

The Claimant challenged the 2020 assessment before the Board of Review. The City Assessor set the assessment at \$9,188,000, and the Board of Assessors reduced the assessment to \$8,240,000. The Claimant challenged the reduced assessment before the Board of Review who reduced the assessment to \$7,795,000. The 2020 real property taxes were \$175,133.68.

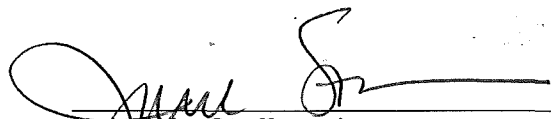
The Claimant alleges the capitalization rate utilized to set the assessment violates Wisconsin law. The Claimant has also brought suit for the 2019 assessment in the Dane County Circuit Court case number 2020CV001245, which is currently pending.

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 28, 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,



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Jaime L. Staffaroni  
Assistant City Attorney