CITY OF MADISON, WISCONSIN

REPORT OF THE CITY ATTORNEY

AUTHOR: Jason Donker

DATED: March 18, 2025

TO THE MAYOR AND COMMON COUNCIL:

RE: EXCESSIVE ASSESSMENT: Shawn E. Lovell, Reinhart Boerner Van Deuren, SC,

attorney for The Meadowlands, LP - Excessive Assessment - \$22,522

Claimant The Meadowlands, LP, claims a refund for excessive real property tax pursuant to Wis. Stat. § 74.37 for their 2024 taxes for their property located at 2 Wind Stone Drive. The claimant alleges that the assessed value should be no higher than \$5,953,784 for 2024, and the property taxes should be no higher than \$105,400. The Claimant seeks a refund of \$22,522 plus interest.

The City Assessor valued the property at \$7,226,000 for tax year 2024. The Claimant challenged the 2024 assessment before both the Boards of Assessors and Review, and they each sustained the assessment. The 2024 real property taxes were \$127,921.68. 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.

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 2024.

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

NOTE: This claim was received on January 29, 2025, 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,

Jagon Donker

Assistant City Attorney