

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: Don M. Millis, Reinhart Boerner Van Deuren, SC,  
attorney for West Place Three, LLC – Excessive Assessment - \$36,463

Claimant West Place Three, LLC, claims a refund for excessive real property tax pursuant to Wis. Stat. § 74.37 for their 2024 taxes for their property located at 202 S. Gammon Road. The claimant alleges that the assessed value should be no higher than \$1,960,283 for 2024, and the property taxes should be no higher than \$34,703. The Claimant seeks a refund of \$36,463 plus interest.


The City Assessor valued the property at \$4,055,000 for tax year 2024. The Claimant challenged the 2024 assessment before the Board of Assessors, who reduced the assessed value to \$4,020,000; the Board of Review subsequently sustained lowered the assessment. The 2024 real property taxes were \$71,165.94. 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,

  
\_\_\_\_\_  
Jason Donker  
Assistant City Attorney