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 - \$1,043

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 45 Wind Stone Drive. The claimant alleges that the assessed value should be no higher than \$893,068 for 2024, and the property taxes should be no higher than \$15,810. The Claimant seeks a refund of \$1,043 plus interest.

The City Assessor valued the property at \$1,120,000 for tax year 2024. The Claimant challenged the 2024 assessment before the Board of Assessors, who reduced the assessment to \$952,000; the Board of Review subsequently sustained the lowered assessment. The 2024 real property taxes were \$16,853.23. 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,

Assistant City Attorney