

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: Monica Wedgewood, Stroud, Willink & Howard, LLC, attorney for Hy-Vee, Inc. – Excessive Assessment - \$114,493.97

Claimant Hy-Vee, Inc., claims a refund for excessive real property tax pursuant to Wis. Stat. § 74.37 for their 2024 taxes for their property located at 3801 E. Washington Avenue. The claimant alleges that the assessed value should be no higher than \$19,290,000 for 2024, and the property taxes should be no higher than \$341,490.33. The Claimant seeks a refund of \$114,493.97, plus interest.


The City Assessor valued the property at \$25,757,500 for tax year 2024. The Claimant did not object to the Board of Review pursuant to an exception to Wis. Stat. § 74.37(2) if previous year's assessment was still pending and the assessment was the same amount as the previous year. (See *Walgreen Co. vs. City of Oshkosh*, 2014 WI App 54, ¶19, 354 Wis.2d 17, 27-28, 848 N.W.2d 314). The 2023 assessment is pending litigation in Dane County, *Madison Washington ZC Essential DST, et al. vs. City of Madison*, 2024CV001912 and remained at the same assessed value of \$25,757,500. The 2024 real property taxes were \$455,984.30.

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 30, 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