

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: Vincent J. Falcone, von Briesen & Roper, SC,
attorney for Marcus Hotels, Inc. – Excessive Assessment - \$104,962.36

Claimant Marcus Hotels, Inc., claims a refund for excessive real property tax pursuant to Wis. Stat. § 74.37 for their 2024 taxes for their property located at 15 East Wilson Street. The claimant alleges that the assessed value should be no higher than \$23,586,700 for 2024, and the property taxes should be no higher than \$417,554.69. The Claimant seeks a refund of \$104,962.36 plus interest.


The City Assessor valued the property at \$29,650,000 for tax year 2024. The Claimant challenged the 2024 assessment before the Board of Assessors, who revised the assessment to \$29,520,500; the Board of Review subsequently sustained that assessment. The 2024 real property taxes were \$522,517.05. 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 27, 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