



City Attorney's Office

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Common Council
City of West Allis

RE: City Attorney's Report of Claim – **Juan Flores**

Dear Council Members:

The enclosed claim has been referred to this office in accordance with Section 3.05(8) of the Revised Municipal Code. This office has examined the facts of the claim and the applicable law. This office's recommendation is to deny the claim based on the summary below:

Claim: Juan Flores appears to be requesting \$616.00 regarding a claim for excessive assessment of his 2017 taxes for the property tax key number 438-0110-000.

Facts: Investigation has revealed that the subject property is an income-restricted property. Previous Assessment staff had incorrectly adjusted the assessed value beyond what current staff has now determined to be appropriate. The 2018 assessment has been corrected to reflect the appropriate value based on the income-restriction on the property.

Analysis: It is the City Attorney's recommendation to deny this claim. Although the City Assessor's Office has corrected the assessment on the property for the 2018 year, the claimant has failed to follow the statutorily mandated process to recover for the 2017 year. Pursuant to Wisconsin Statute Sections 74.37(2)(b)5, 74.37(4)(a) and 74.47, a claimant is required to proceed first through the board of review process and/or file a claim by January 31st of the year in which the tax based upon the contested assessment is payable. Statutorily, the claimant is unable to recover the requested amount for failure to comply with required process and timelines.

Therefore, based on the above analysis, the City Attorney Office's recommendation is to deny this unmeritorious claim.

Respectfully submitted,

Nicholas Cerwin
Assistant City Attorney