

## **Anatomy of a Tax Assessment Case**

### **Michelle Drea**

Michelle Drea is an attorney with unique expertise that lies at the nexus of the property assessment and legal worlds. Currently, she is the Assessor for the City of Madison. Madison is a thriving market that includes the largest tax base in the state of Wisconsin.

Prior to her position with the City, Michelle served as an attorney charged with oversight of the Wisconsin Property Assessment Manual and Guides for the Wisconsin Department of Revenue. This position deepened her knowledge and subject matter expertise in property tax assessment in Wisconsin, including Boards of Review, assessment standards and law, and property tax exemptions.

Michelle serves on the Board that creates training for Board of Review members across the state on an annual basis. Through the State Bar Association, she teaches CLE courses on Property Tax Assessment and writes articles on the topic for the Wisconsin Lawyer. She sits on the Executive Board of the Wisconsin Association of Assessing Officers and is their Legislative Committee Chair. In this position, Michelle testifies frequently in the legislature as an expert regarding proposed property tax assessment legislation.

In her early career, Michelle had tenures as a supervisor in the prosecution unit for the City of Denver; casebook author, editor, and lecturer for West and Thomson Reuters; and as an attorney for small businesses.

### **Jason Donker**

Jason Donker is an attorney in the State of Wisconsin and employed as an Assistant City Attorney with the City of Madison—the state’s capitol. In this role, Jason is tasked with advising the Assessor’s Office on property tax assessment law and defending against property tax assessment appeals. The ability to focus solely on this niche area of law and garner expertise is a unique benefit due to the City’s large case load for property tax assessment appeals—repopulating each year with new assessments and new cases. Prior to entering the role of property tax litigator for the City, Jason worked as a prosecutor in the City Attorney’s Office and otherwise conducted research for the attorney who previously held the position for property tax litigation.

Jason Donker is a proud “Triple Badger”—having received his bachelor’s degree, master’s degree, and law degree all from the University of Wisconsin—Madison. His master’s degree in public affairs provided a substantial background in statistical analysis, which has proven

invaluable in the property tax assessment litigation space as knowing the law often requires understanding assessment methodology, and vice versa.