

CITY OF MADISON, WISCONSIN

REPORT OF THE CITY ATTORNEY

AUTHOR: Jaime L. Staffaroni

DATED: March 11, 2024

TO THE MAYOR AND COMMON COUNCIL:

RE: UNLAWFUL TAXATION: Don M. Millis, Reinhart Boerner Van Deuren, SC, attorney for Ascendium Education Group, Inc. – Excessive Assessment - \$341,227.94

Claimant Ascendium Education Group, Inc. is claiming a refund for unlawful real property tax pursuant to Wis. Stat. § 74.35 for their 2023 taxes for their property located at 38 Buttonwood Court. The claimant alleges the property is exempt for 2023. The Claimant seeks a refund of \$341,227.94 plus interest.

The City Assessor denied the Claimant's exemption request as a benevolent association property pursuant to Wis. Stat. § 70.11(4)(a).

I have consulted with the Office of the Assessor, and we are of the opinion that the property is precluded from exemption by the plain language of Wis. Stat. § 70.11(4)(a). For the foregoing reasons, I recommend denial of the subject claim.

NOTE: This claim was received on January 11, 2024, and pursuant to Wis. Stat. § 74.35(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,



Jaime L. Staffaroni
Assistant City Attorney