

CITY OF MADISON, WISCONSIN

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**REPORT OF THE CITY ATTORNEY**

AUTHOR: Jason Donker

DATED: March 9, 2026

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TO THE MAYOR AND COMMON COUNCIL:

RE: Don M Millis, Reinhart Boerner Van Deuren s.c. for Ascendium Education Group, Inc. - unlawful taxation - \$348,372.70.

Claimant Ascendium Education Group, Inc., claims a refund for unlawful real property tax pursuant to Wis. Stat. § 74.35 for their 2025 taxes for their property located at 38 Buttonwood Court. The claimant alleges that the property is a non-profit, non-stock corporation organized and validly existing under Chapter 181 of the Wisconsin Statutes and § 501(c)(3) of the Internal Revenue Code ("IRC"), thus exempting it from taxation. The Claimant seeks a refund of \$348,372.70 plus interest.

The City Assessor valued the property at \$18,022,300. for tax year 2025. The disputed claims from tax years 2022, 2023, and 2024 are still being litigated in Dane County Circuit Court, case numbers 2023CV001619, 2024CV001663, and 2025CV001878. The 2025 real property taxes were \$337,545.20. The claimant alleges that the Property qualifies for a property tax exemption pursuant to Wis. Stat. § 70.11(4)(a) because it is owned and exclusively used by Ascendium for its educational, benevolent, and philanthropic purposes.

I have consulted with the Office of the Assessor, and we are of the opinion that the property was properly assessed.

For the foregoing reasons, I recommend denial of the subject claim.

**NOTE:** This claim was received on January 9, 2026, 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,

***Electronically Signed By:***

***Jason Donker***

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Jason Donker

Assistant City Attorney