

CITY OF MADISON, WISCONSIN

REPORT OF THE CITY ATTORNEY

AUTHOR: Jason Donker

DATED: March 18, 2025

TO THE MAYOR AND COMMON COUNCIL:

RE: UNLAWFUL TAXATION: Don M. Millis, Reinhart Boerner Van Deuren, SC,
attorney for Ascendium Education Group, Inc. – Unlawful Taxation - \$348,155.36

Claimant Ascendium Education Group, Inc., claims a refund for unlawful real property tax pursuant to Wis. Stat. § 74.35 for their 2024 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 \$348,155.36, plus interest.

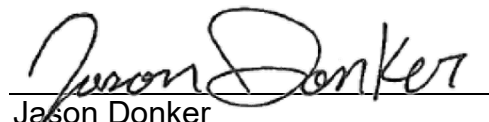
The City Assessor valued the property at \$18,643,800. for tax year 2024. The disputed claims from tax years 2022 and 2023 are still being litigated in Dane County Circuit Court, case numbers 2023CV001619 and 2024CV001663. The 2024 real property taxes were \$348,155.36. The claimant alleges that the Property qualifies for a property tax exemption pursuant to Wis. Stat. § 70.11(4)(a).

I have consulted with the Office of the Assessor, and we are of the opinion that this property is taxable and properly on the tax roll.

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

NOTE: This claim was received on January 29, 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