CITY OF MADISON, WISCONSIN

REPORT OF THE CITY ATTORNEY

AUTHOR: Jaime L. Staffaroni

DATED: March 14, 2023

TO THE MAYOR AND COMMON COUNCIL:

RE: UNLAWFUL TAXATION: Nicholas J. Boerke, Michael Best & Friedrich LLP attorney for Ascendium Education Group, Inc. – Excessive Assessment -

\$363,213.95.

Claimant Ascendium Education Group, Inc. is claiming a refund for unlawful taxation pursuant to Wis. Stat. § 74.35 for their 2022 taxes for their property located at 38 Buttonwood Court. The claimant alleges that the property is exempt from taxation as a benevolent or educational facility pursuant to Wis. Stat. § 74.35.

I have consulted with the Office of the Assessor, and we are of the opinion that the property does not qualify for exemption as a benevolent or educational organization pursuant to Wis. Stat. § 74.35.

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

Note: This claim was received on January 18, 2023, 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