

CHAMBERS THERESA 110728 122084 TAC

1. By notice from the Wisconsin Department of Revenue dated September 19, 1983 an income tax assessment was made against the petitioner in the amount of \$1,911.75 for the years 1979, 1980, and 1981.

2. The petitioner filed a petition for redetermination with the Wisconsin Department of Revenue entitled "Administrative Law Demand under the First, Ninth, and Tenth Amendments."

3. By notice dated April 25, 1984, mailed to petitioner by certified mail, return receipt requested, and received by petitioner on April 28, 1984, the respondent denied the petitioner's petition for redetermination of the assessment.

4. The petitioner's "Special Appearance to Challenge Jurisdiction" was received in the offices of the Wisconsin Tax Appeals Commission on June 18, 1984, the filing fee of \$5.00 received on June 22, 1984, but these items were not accompanied by a proper petition for review as required by Sections 71.12(1)(c) and 73.01(5)(b) of the Wisconsin Statutes and TA 1.15 of the Wisconsin Administrative Code. Petitioner's "Special Appearance to Challenge Jurisdiction" is on file herein.

5. Petitioner failed to present any evidence to overcome the presumption of correctness inherent in respondent's notice of denial.

6. The contentions made by petitioner in this matter has been consistently rejected by the courts of this state and are totally frivolous.

7. Respondent has shown good and sufficient cause for the granting of its motion for summary judgment in that there is no genuine issue as to any material fact, and the respondent is entitled to an order affirming its notice of action as a matter of law pursuant to section 802.06(3) of the Wisconsin Statutes, or in the alternative, pursuant to section 802.08 of the Wisconsin Statutes.

SEE: Daniel T. Betow v. Wisconsin Department of Revenue, Wisconsin Tax Appeals Commission, Docket NO. I-8737, OCH Wisconsin State Tax Reporter, New Matters (Part II), 1979-82, para. 202-032 (June 10, 1982), affirmed by the Rock County Circuit Court, Branch 5, Case No. 82-CV-311 (January 14, 1983),

affirmed by Court of Appeals, Case No. 83-264 (unpublished, November 22, 1983).

Paul W. and Yvonne D. Christian v. Wisconsin Department of Revenue, Circuit Court for Marathon County, Branch IV, Case No. 82-CV-1208 (May 4, 1984).


Therefore,

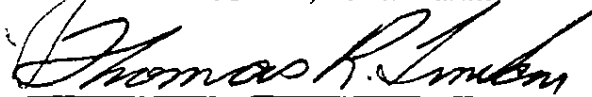
IT IS ORDERED

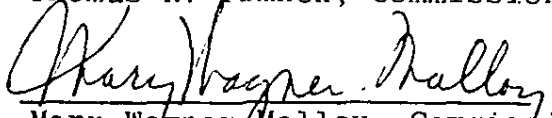
That the respondent's motion for summary judgment is hereby granted.

Dated at Madison, Wisconsin, this 20th day of December, 1984.

WISCONSIN TAX APPEALS COMMISSION


John P. Morris, Chairman


Thomas R. Timken, Commissioner


Mary Wagner Malloy, Commissioner

CC: Petitioner
Respondent

Attachment: Notice of Appeal Information.