

MORGAN PINKIE 110634 011685 TAC



2. That on June 4, 1983, the petitioner filed a petition for redetermination of said assessment with the respondent

3. That by notice dated December 1, 1983, the respondent mailed to petitioner its notice denying the petitioner's petition for redetermination.

4. That said notice of December 1, 1983, was sent to petitioner's last known address by registered mail, return receipt requested and was accepted and acknowledged by a W. Russell, the petitioner's brother, who was a member of petitioner's household at said time.

5. That the petitioner's petition for review of the respondent's action in denying the petition for redetermination was received in the office of this Commission on April 9, 1984.

6. That the 60-day period provided in Sec.73.01(5)(a) of the Wisconsin Statutes for filing a proper petition for review of the action of the respondent expired on February 1, 1984.

7. That the respondent's service on the petitioner of its denial of the petitioner's petition for redetermination was proper.

8. That this Commission does not have jurisdiction to review the complaints of the petitioner because her appeal was not filed with this Commission within the 60 day period provided by Sec.73.01(5)(a) of the Wisconsin Statutes.

Therefore,

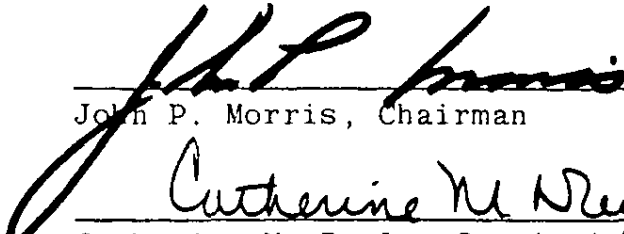
IT IS ORDERED .

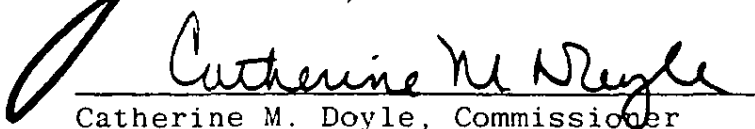
That the respondent's motion is granted and the above petition is hereby dismissed.

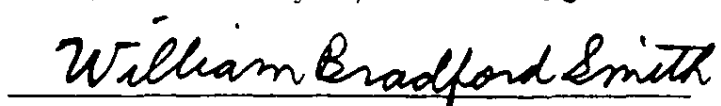
Dated at Madison, Wisconsin, this 16th day of January,

1985.

WISCONSIN TAX APPEALS COMMISSION

  
\_\_\_\_\_  
John P. Morris, Chairman

  
\_\_\_\_\_  
Catherine M. Doyle, Commissioner

  
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William Bradford Smith, Commissioner

Attachment: "NOTICE OF APPEAL INFORMATION"