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Dept of Revenue

Library

12-21-89

STATE OF WISCONSIN  
DEPARTMENT OF REVENUE

STATE OF WISCONSIN  
TAX APPEALS COMMISSION

DEC 22 1989

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CAROL COVELLI \*  
6751 Locksley Lane \*  
Cedarburg, WI 53012 \*

Petitioner, \*

DOCKET NO. 89-I-175

vs. \*

RULING AND ORDER

WISCONSIN DEPARTMENT OF REVENUE \*  
P.O. Box 8933 \*  
Madison, WI 53708 \*

Respondent. \*

ON MOTION TO DISMISS

PETITION FOR REVIEW

\*\*\*\*\*

Pursuant to its notice, this Commission convened in Room 45, Milwaukee State Office Building, 819 N. 6th Street, Milwaukee, Wisconsin, at 3:30 p.m., on December 14, 1989, for the purpose of hearing the above-entitled matter on its merits. At the hearing, the respondent made motion to dismiss the petition for review in this matter on the following grounds:

That the petitioner failed to meet the personal appearance requirements of s. 71.12(3), Wis. Stats., and ss. TA 1.03 and 1.51(2), Wis. Adm. Code; therefore, this Commission lacks jurisdiction to hear the matters of which the petitioner complains in her petition for review.

The petitioner, Carol Covelli, failed to appear either in person or by representative. The respondent, Wisconsin Department of Revenue, appeared by its attorney, Sheree Robertson.

The respondent introduced exhibits, made motion to dismiss the petition for review on the grounds stated above, and offered oral argument in support of its motion.

Having considered the pleadings, the record, the motion and the argument of the respondent thereon, this Commission finds as

#### FINDINGS OF FACT

1. By notice dated June 21, 1988, the respondent denied petitioner's claim for refund in the amount of \$4,301.00 for the years 1984 through 1986.

2. On July 21, 1988, the petitioner filed a petition for redetermination of such denial with the respondent.

3. By notice dated January 10, 1989, the respondent denied the petitioner's petition for redetermination.

4. On March 7, 1989, the petitioner filed with this Commission a petition for review of respondent's denial.

5. This Commission served good and sufficient notice of hearing upon the petitioner at her last known address (see s. 73.01(5)(b), Wis. Stats.).

6. The petitioner failed to appear at the hearing before this Commission and make full disclosure under oath.

7. The respondent refused to waive the appearance of the petitioner at the hearing.

8. Under the provisions of s. 71.12(3), Wis. Stats., and ss. TA 1.03 and 1.51(2), Wis. Adm. Code, the petitioner's failure to appear at the hearing before this Commission bars her

from questioning the assessment at issue.

9. The respondent has shown good cause and sufficient grounds for the granting of its motion.

Therefore,

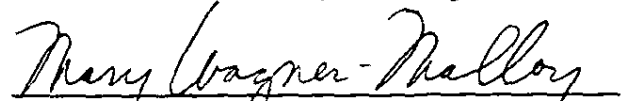
**IT IS ORDERED**

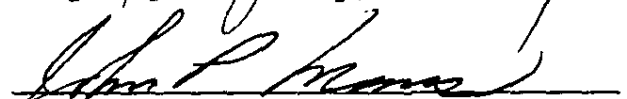
That the petition for review in the above-entitled matter be dismissed.

Dated at Madison, Wisconsin, this 21st day of December, 1989.

WISCONSIN TAX APPEALS COMMISSION

  
Thomas R. Timken, Chairperson

  
Mary Wagner-Malloy, Commissioner

  
John P. Morris, Commissioner

pc: Petitioner  
Respondent

ATTACHMENT: "NOTICE OF APPEAL INFORMATION"