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STATE OF WISCONSIN  
DEPARTMENT OF REVENUE

SEP 14 1993

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LEGAL DIVISION

STATE OF WISCONSIN  
TAX APPEALS COMMISSION

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MADISON-KIPP CORPORATION \*  
201 Waubesa Street \*  
Madison, WI 53704-5728 \*

Petitioner, \* DOCKET NO. 93-M-246

vs. \* RULING AND ORDER

WISCONSIN DEPARTMENT OF REVENUE \* ON MOTION TO DISMISS  
P.O. Box 8933 \*  
Madison, WI 53708 \* PETITION FOR REVIEW

Respondent. \* (Late filing)

\*\*\*\*\*

Pursuant to its notice, this Commission convened in the Large Conference Room of the Marathon County Courthouse, University Extension, 500 Forest Street, Wausau, Wisconsin, at 1:30 p.m., on September 2, 1993, for the purpose of hearing the respondent's motion to dismiss the petition for review in this matter on the following grounds:

That the petitioner failed to meet the requirements of § 73.01(5), Wis. Stats., to timely file a petition for review with the Wisconsin Tax Appeals Commission objecting to the Notice of Determination issued by the Wisconsin State Board of Assessors, and, therefore, the Wisconsin Tax Appeals Commission lacks jurisdiction to review the alleged grievances of the petitioner.

The petitioner, Madison-Kipp Corporation, appeared by Attorney Robert D. Reid of Terwilliger, Wakeen, Piehler & Conway,

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S.C. The respondent, Wisconsin Department of Revenue, appeared by Attorney Veronica Folstad.

The respondent made motion to dismiss the petition for review on the grounds stated above. The petitioner objected to the granting of the motion. The parties offered oral arguments in support of and in opposition to the motion.

Having considered the pleadings, the record, the motion, and the arguments of the parties thereon, this Commission finds as

**FINDINGS OF FACT**

1. By notice dated July 2, 1992, the respondent issued a 1992 Notice of Assessment to petitioner relating to Parcel No. 76-13-251-R001030 indicating a total value of \$897,700 for real property.

2. The petitioner filed an objection to the Notice of Assessment with the State Board of Assessors by certified mail in an envelope postmarked August 14, 1992, and received by the State Board of Assessors on August 17, 1992.

3. Under date of August 18, 1992, the State Board of Assessors mailed to petitioner an Acknowledgement of Objection form and an explanation of statutory appeal provisions.

4. By notice dated September 28, 1992, sent by certified mail, return receipt requested, the State Board of Assessors mailed to petitioner a copy of its Notice of Determination, which notice was received by petitioner on September 29, 1992.

5. The 60-day period provided in § 73.01(5)(a), Wis. Stats., for filing a timely petition for review with this

Commission objecting to the Notice of Determination expired at midnight on Monday, November 30, 1992.

6. The petition for review on file in this matter was mailed by certified mail, in an envelope postmarked March 25, 1993, and filed by the clerk of the Wisconsin Tax Appeals Commission on March 26, 1993.

7. The respondent has shown good cause for the granting of its motion.

8. Under the provisions of § 73.01(5)(a), Wis. Stats., the petitioner failed to file a proper petition for review within 60 days after receipt of the Notice of Determination by the State Board of Assessors; therefore, the Wisconsin Tax Appeals Commission lacks jurisdiction to review the alleged grievances of the petitioner.

Therefore,

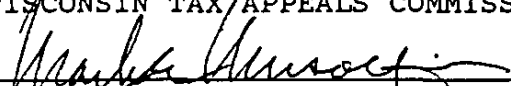
**IT IS ORDERED**

That the petition for review in the above-entitled matter be and the same is hereby dismissed.

Dated at Madison, Wisconsin, this 13th day of September, 1993.

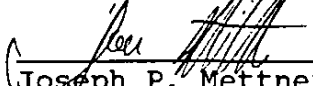
WISCONSIN TAX APPEALS COMMISSION

pc: Petitioner  
Representative  
Respondent

  
Mark E. Musolf, Chairperson

  
Thomas R. Tinken, Commissioner

ATTACHMENT: "NOTICE OF APPEAL INFORMATION"

  
Joseph P. Mettner, Commissioner