

STRAPKO JACK 88139 072288 TAC

Summary

STATE OF WISCONSIN
TAX APPEALS COMMISSION

STATE OF WISCONSIN
DEPARTMENT OF REVENUE
JUL 25 1988
LEGAL DIVISION

JACK A. STRAPKO	*	
4930 Pretty Lake Road	*	
Dousman, WI 53118	*	
Petitioner,	*	DOCKET NO. 88-I-39
vs.	*	RULING AND ORDER
WISCONSIN DEPARTMENT OF REVENUE	*	ON MOTION TO DISMISS
P.O. Box 8933	*	
Madison, WI 53708	*	PETITION FOR REVIEW
Respondent.	*	

Pursuant to its notice, this Commission convened in Room 45, State Office Building, 819 North 6th Street, Milwaukee, Wisconsin, at 9:30 a.m., on July 21, 1988, 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 his petition for review.

The petitioner, Jack A. Strapko, failed to appear either in person or by representative. The respondent, Wisconsin Department of Revenue, appeared by its attorney, Veronica

Folstad.

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 April 6, 1987, the respondent made an assessment of income tax against the petitioner in the amount of \$15,310.31, including interest.

2. On June 3, 1987, the petitioner filed a petition for redetermination with the respondent.

3. By notice dated November 30, 1987, the respondent granted in part and denied in part the petitioner's petition for redetermination.

4. On February 1, 1988, the petitioner filed with this Commission a petition for review of respondent's partial denial.

5. This Commission served good and sufficient notice of hearing upon the petitioner at his 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 him 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 22nd day of July, 1988.

WISCONSIN TAX APPEALS COMMISSION


Kevin C. Potter, Chairperson


John P. Morris, Commissioner


Robert C. Junceau, Commissioner

pc: Petitioner
Respondent

ATTACHMENT: "NOTICE OF APPEAL INFORMATION"