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STATE OF WISCONSIN
DEPARTMENT OF REVENUE

STATE OF WISCONSIN
TAX APPEALS COMMISSION

JAN 30 1991
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LEGAL DIVISION

JAMES R. TITZKOWSKI	*	
37333-109		
P.O. Box 150-160	*	
Lakewood Station		
Atlanta, GA 30315-0182	*	
Petitioner,	*	DOCKET NO. I-12024
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 its Hearing Room, Suite 501, 217 South Hamilton Street, Madison, Wisconsin, at 9:30 a.m., on January 25, 1991, 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. 71.89(2), 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, James R. Titzkowski, failed to appear either in person or by representative. The respondent, Wisconsin

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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 March 31, 1986, the respondent made an assessment of estimated income tax against the petitioner in the amount of \$6,570.00.

2. The petitioner filed a petition for redetermination with the respondent.

3. By notice dated June 16, 1986, the respondent denied the petitioner's petition for redetermination.

4. On August 1, 1986, 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 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. 71.89(2), Wis. Stats., and ss. TA 1.03 and 1.51(2), Wis. Adm. Code, the petitioner's

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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,

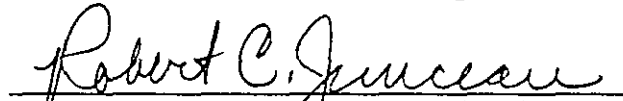
IT IS ORDERED

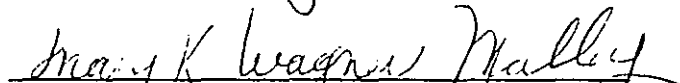
That the petition for review in the above-entitled matter be dismissed.

Dated at Madison, Wisconsin, this 29th day of January, 1991.

WISCONSIN TAX APPEALS COMMISSION


Thomas R. Timken, Chairperson


Robert C. Junceau, Commissioner


Mary Wagner-Malloy, Commissioner

pc: Petitioner
Respondent

ATTACHMENT: "NOTICE OF APPEAL INFORMATION"

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