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YOUNG ROBERT D 90163 121294 TAC

*Legal  
February*

STATE OF WISCONSIN  
TAX APPEALS COMMISSION

FILED  
Wisconsin Tax Appeals Commission  
DEC 12 1994  
Darlene Skolaski  
Deputy Clerk

\*\*\*\*\*

ROBERT D. YOUNG \*  
1107 "E" Birch Ave. \*  
Grand Forks AFB, ND 58204 \*

Petitioner, \*

vs. \*

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

Respondent. \*

DOCKET NO. 90-I-63

RULING AND ORDER

ON MOTION TO DISMISS

PETITION FOR REVIEW

A  
DEC 1994  
State of Wisconsin  
Department of Revenue  
Received  
Legal Staff  
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Pursuant to its notice, this commission convened in its Hearing Room, 6th Floor, 101 E. Wilson St., Madison, Wisconsin, at 1:30 pm., on December 8, 1994, 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 § 71.89(2), Wis. Stats., and §§ 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, Robert D. Young, failed to appear either in person or by representative. The respondent, Wisconsin Department of Revenue, appeared by its attorney, Michael J. Buchanan.

The respondent introduced exhibits, presented a prima facie case on the merits, made motion to dismiss the petition for review on the grounds stated above, and offered oral argument.

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 26, 1989, the respondent made an assessment of estimated income tax against the petitioner in the amount of \$5,595.

2. On August 22, 1989, the petitioner filed a petition for redetermination with the respondent.

3. By notice dated January 8, 1990, the respondent denied the petitioner's petition for redetermination.

4. On February 19, 1990, 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 § 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 § 71.89(2), Wis. Stats., and §§ 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.

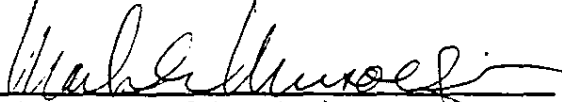
Therefore,

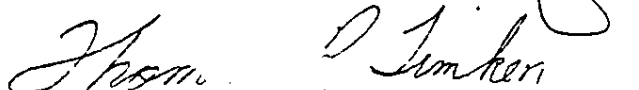
**IT IS ORDERED**


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

Dated at Madison, Wisconsin, this 12th day of December, 1994.

WISCONSIN TAX APPEALS COMMISSION

  
\_\_\_\_\_  
Mark E. Musolf, Chairperson

  
\_\_\_\_\_  
Thomas R. Timken, Commissioner

  
\_\_\_\_\_  
Joseph H. Mettner, Commissioner

pc: Petitioner  
Respondent

ATTACHMENT: "NOTICE OF APPEAL INFORMATION"