

STATE OF WISCONSIN
TAX APPEALS COMMISSION

SEEMA M. LILANI
2723 Colony Drive
Sugar Land, TX 77479,
03-I-193

DOCKET NO.

Petitioner,

vs.

RULING AND ORDER

WISCONSIN DEPARTMENT OF REVENUE
P.O. Box 8907
Madison, WI 53708-8907,

Respondent.

DIANE E. NORMAN,

COMMISSIONER:

This matter comes before the Commission on a motion by respondent, Wisconsin Department of Revenue (“respondent”), to dismiss the petition for review of petitioner Seema M. Lilani for failure to prosecute her appeal in this action and for failing to comply with Commission orders. Petitioner appears *pro se*. Respondent appears by Deputy Chief Counsel Robert J. Hackman, who has submitted an affidavit with the motion.

Having considered the entire record before it, the Commission finds, rules, and orders as follows:

FINDINGS OF FACT

1. Mohammadali G. Lilani (“Mr. Lilani”) and petitioner Seema M. Lilani (“Ms. Lilani”) filed joint Wisconsin income tax returns for the years 1990 through 1998.

2. Respondent issued an assessment, dated February 13, 2001, against Mr. Lilani and Ms. Lilani for additional taxes due, plus interest and penalty, in the amount of \$233,205.66 for the years 1990 through 1998.

3. Mr. Lilani and Ms. Lilani appealed the assessment by a petition for redetermination received by respondent on March 2, 2001.

4. The petition for redetermination was denied by respondent's Notice of Action dated May 2, 2003.

5. Mr. Lilani and Ms. Lilani filed a timely petition for review with the Commission on July 3, 2003.

6. On August 4, 2003, Ms. Lilani telephoned the Commission because she had received a copy of the acknowledgement of the petition and wanted to know what this matter was about. Ms. Lilani stated that the petition must have been filed on her behalf by her ex-husband and that she did not want to be involved in the proceeding. Ms. Lilani refused to leave her telephone number.

7. The initial telephone status conference in this matter took place on October 29, 2003. Attorney Stuart R. Schroeder appeared on behalf of Ms. Lilani and Mr. Lilani. Attorney Schroeder informed the Commission that Mr. Lilani and Ms. Lilani were divorced.

8. The second telephone status conference took place on February 3, 2004. Attorney Schroeder informed the Commission that he represented Mr. Lilani, but no longer represented Ms. Lilani. Attorney Schroeder informed the Commission that he had advised Ms. Lilani to obtain another lawyer, but that she had hung up on him.

9. On February 6, 2004, Attorney Schroeder filed a letter with the Commission in which he stated that he had attempted to contact Ms. Lilani, that she was unresponsive, and that he had no choice but to withdraw as her counsel. Attorney Schroeder stated that he continued to represent Mr. Lilani.

10. The Commission issued an Order, dated February 17, 2004, which ordered:

1. That either petitioner Seema M. Lilani or a representative on her behalf participate in the **telephone status conference** in this matter at **2:00 p.m. on April 7, 2004**. (Emphasis in original.)
2. That prior to the April 7, 2004 telephone status conference, either petitioner Seema M. Lilani or a representative on her behalf provide the Commission with a telephone number where she or the representative

may be reached to

participate in the conference.

11. Neither Ms. Lilani nor anyone representing Ms. Lilani participated in the April 7, 2004 telephone status conference.

12. Neither Ms. Lilani nor anyone representing Ms. Lilani participated in the next telephone status conference held on June 14, 2004.

13. Neither Ms. Lilani nor anyone representing Ms. Lilani participated in the next telephone status conference held on September 13, 2004.

14. The Commission issued a Status Conference Memorandum and Order, dated September 15, 2004, which set the date for the next telephone status conference for October 4, 2004 and stated, in pertinent part, as follows:

Other matters discussed:

...
Petitioner Seema M. Lilani again failed to appear, despite being notified by the Commission of the September 13, 2004 conference. Should she fail to appear at the next scheduled conference, the Commission will entertain recommendations by Attorneys Hackman and Schroeder regarding disposition of the case with respect to Ms. Lilani.

IT IS ORDERED THAT

1. The parties or their representatives shall participate in this status conference. Failure to comply with the terms of this order may result in any sanction authorized by law, including dismissal of the petition for review.

15. Neither Ms. Lilani nor anyone representing Ms. Lilani participated in the telephone status conference held on October 4, 2004.

16. The Commission issued a Status Conference Memorandum and Order, dated October 5, 2004, which set the date for the next telephone status conference for November 15, 2004 and stated, in pertinent part, as follows:

Other matters discussed:

... Ms. Lilani has again failed to appear and is again encouraged to obey this Commission's orders so that her interests may be represented.

IT IS ORDERED THAT

1. The parties or their representatives shall participate in this status conference. Failure to comply with the terms of this order may result in any sanction authorized by law, including dismissal of the petition for review.

17. Neither Ms. Lilani nor anyone

representing Ms. Lilani participated in the telephone status conference held on November 15, 2004.

18. The Commission issued a Status Conference Memorandum and Order, dated November 17, 2004, which set the date for the next telephone status conference for December 22, 2004 and stated, in pertinent part, as follows:

Other matters discussed:

The parties anticipate submission of a settlement stipulation and order prior to the next scheduled conference. Attorney Schroeder will attempt to obtain Ms. Lilani's signature on the stipulation. If he is unable to do so, Attorney Hackman anticipates moving to dismiss the petition for review with respect to Ms. Lilani at the next scheduled conference.

IT IS ORDERED

(1) The parties or their representatives shall participate in the next scheduled status conference. Failure to comply with the terms of this order may result in any sanction authorized by law, including dismissal of the petition for review.

19. On January 11, 2005, a Stipulation signed by Mr. Lilani, Attorney Schroeder, and Attorney Hackman was filed with the Commission. The Stipulation stated that the parties had agreed to settle the appeal only as to Mr. Lilani. Ms. Lilani did not sign the Stipulation.

20. The Commission signed an Order on January 20, 2005 dismissing Mr. Lilani's petition for review of the assessment at issue.

21. Respondent filed a motion to dismiss Ms. Lilani's petition for review on March 17, 2005, based upon her failure to prosecute and failure to comply with Commission orders.

22. The Commission issued a Briefing Order, dated March 22, 2005, which ordered Ms. Lilani to file a response to the Motion to Dismiss no later than April 22, 2005.

23. Ms. Lilani failed to file any response to the Motion to Dismiss.

OPINION

The Commission, respondent, and attorney

for Mr. Lilani have made numerous attempts to contact Ms. Lilani regarding the appeal filed in this case on July 3, 2003, to no avail. Her failure to provide a current telephone number for scheduled telephone status conferences and to participate in those telephone conferences constitutes both a violation of Commission orders and a failure to prosecute this appeal. Therefore, the Commission will dismiss the petition for review relating to Ms. Lilani pursuant to §§ 802.10(7) and 805.03 of the Wisconsin Statutes.

IT IS ORDERED

That respondent's motion is granted, and the petition for review of Seema M. Lilani is dismissed.

Dated at Madison, Wisconsin, this 3rd day of June, 2005.

TAX APPEALS COMMISSION

WISCONSIN

Nashold, Chairperson

Jennifer E.

Norman, Commissioner

Diane E.

ATTACHMENT: "NOTICE OF APPEAL INFORMATION"