

STATE OF WISCONSIN
TAX APPEALS COMMISSION

GARY C. LIZALEK,

DOCKET NOS. 11-I-09, 11-I-010,
11-I-011, 11-I-012, 11-I-013,
AND 11-I-014

Petitioner,

vs.

FINAL ORDER

WISCONSIN DEPARTMENT OF REVENUE,

Respondent.

Per Curiam.

On January 5, 2011, Petitioner, Gary C. Lizalek, appearing *pro se*, filed Petitions for Review dated January 5, 2011, alleging that various tax assessments against him for the years 2001 through 2006 were paid and, therefore, discharged under Wis. Stat. § 403.603. The Respondent in these matters, the Wisconsin Department of Revenue, represented by Attorney Peter D. Kafkas, moved to dismiss the actions pursuant to Wis. Stat. § 802.06(a)2 on the grounds that the Commission lacks jurisdiction over the subject matters. The Commission grants Respondent's motion to dismiss.

The powers and jurisdiction of the Tax Appeals Commission are set forth in Wis. Stats. §§ 73.01(4) and (5). They do not include the power to declare tax debts discharged by the tender of gold coins for payment, which is the subject matter of the relief asked for in the Petitions.

The Commission lacks subject matter jurisdiction to hear the appeals and the cases are dismissed.

Petitioner and Respondent have filed several discovery demands and requests for protective orders. Because the cases have been dismissed for lack of jurisdiction, it is not necessary for the Commission to address these matters. Therefore,

IT IS ORDERED THAT the Petitions for Review in these matters are hereby dismissed.

Dated at Madison, Wisconsin, this 16th day of March, 2012.

WISCONSIN TAX APPEALS COMMISSION

Lorna Hemp Boll, Chair

Roger W. LeGrand, Commissioner

Thomas J. McAdams, Commissioner

ATTACHMENT: **"NOTICE OF APPEAL INFORMATION"**