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BISKOBING AGNES EDWARD 84CV324 84CV325 030485 WASHINGTON CTY CIR CT

STATE OF WISCONSIN

CIRCUIT COURT

WASHINGTON COUNTY

AGNES M. BISKOBING,

Petitioner,

v.

Case No. 84-CV-324

STATE OF WISCONSIN, sub nom  
WISCONSIN DEPT. OF REVENUE  
(WDOR), and WISCONSIN TAX  
APPEALS COMMISSION, et al.  
(Government),

Respondent.

STATE OF WISCONSIN  
DEPARTMENT OF REVENUE  
RECEIVED  
AUG 9 1985  
LEGAL DIVISION

EDWARD F. BISKOBING,

Petitioner,

v.

Case No. 84-CV-325

STATE OF WISCONSIN, sub nom  
WISCONSIN DEPT. OF REVENUE  
(WDOR), and WISCONSIN TAX  
APPEALS COMMISSION, et al.  
(Government),

Respondent.

JUDGMENT AND ORDER

The above-entitled proceedings for review were consolidated for purposes of review by order of this Court dated July 27, 1984. The proceedings were brought under ch. 227, Stats., to review a June 4, 1984 ruling and order of the State of Wisconsin Tax Appeals Commission granting summary judgment against Edward F. Biskobing in proceedings before said Commission designated Docket No. I-10,445 and to review a ruling and order of the Commission granting summary judgment against Agnes M. Biskobing in proceedings before said Commission designated Docket No. I-10,446. The matters having

been submitted to the Honorable James B. Schwalbach, Circuit Judge, upon briefs of the parties and upon the record made before the said Commission, the respondents having been represented by its attorneys, Bronson C. La Follette, Attorney General, and Gerald S. Wilcox, Assistant Attorney General; and the petitioners having been represented by themselves; and the Court having made and filed its decision, dated January 21, 1985, and a hearing having been held on February 18, 1985 in Room 316 of the Washington County Courthouse, West Bend, Wisconsin, to determine the amount of any costs recoverable by respondent, Wisconsin Department of Revenue;

NOW, THEREFORE, upon motion of Gerald S. Wilcox, one of the attorneys for the respondents;

IT IS HEREBY ORDERED AND ADJUDGED that the rulings and orders of the Wisconsin Tax Appeals Commission, dated June 4, 1984, in proceedings before it designated as Docket Nos. I-10,445 and I-10,446 under review herein be and the same are hereby affirmed.

IT IS FURTHER ORDERED AND ADJUDGED that the respondent, Wisconsin Department of Revenue, does have and recover from the petitioners, Edward F. Biskobing and Agnes M. Biskobing, W164 N9441 Water Street, Post Office Box 727, Menomonee Falls, Wisconsin 53051, occupations unknown, the amount of \$320, as and for its costs and reasonable attorneys' fees, under the provisions of sec. 814.025, Stats.

Dated this 4<sup>th</sup> day of March, 1985.

BY THE COURT:

/s/JAMES B. SCHWALBACH  
JAMES B. SCHWALBACH  
Circuit Judge