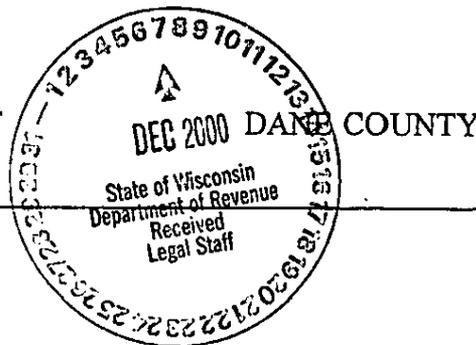


BORGE MICHAEL BETTY 00CV1633 112900 DANE CTY CIR CT

STATE OF WISCONSIN

CIRCUIT COURT
BRANCH 9



MICHAEL AND BETTY C. BORGE,

Petitioners,

v.

Case No. 00-CV-1633

WISCONSIN TAX APPEALS COMMISSION AND
WISCONSIN DEPARTMENT OF REVENUE,

Respondents.

DECISION AND ORDER

This case coming before the Court for oral arguments and decision on November 15, 2000, the petitioners appearing by Michael Borge, *pro se*, and the respondents appearing by Assistant Attorney General Stephen J. Nicks, the Court having reviewed the written submissions of the parties and heard their oral arguments,

IT IS HEREBY ORDERED AND ADJUDGED, for the reasons expressed on the record, that the Ruling and Order of the State of Wisconsin, Tax Appeals Commission dated May 22, 2000, is affirmed.

106608856-511

This is the final order or judgment for purposes of appeal. No subsequent document is contemplated by the Court. See *Radoff v. Red Owl Stores, Inc.*, 109 Wis. 2d 490, 494, 326 N.W.2d 240 (1982).

Dated this 29 day of November, 2000.

BY THE COURT:



THE HONORABLE GERALD C. NICHOL
Circuit Court Judge, Branch 9

nickssj\borge\pl\decision&order.doc