

FILED
10-04-2022
Clerk of Circuit Court
Brown County, WI
2022CV000721

DATE SIGNED: October 4, 2022

Electronically signed by Marc A. Hammer
Circuit Court Judge

STATE OF WISCONSIN CIRCUIT COURT BROWN COUNTY
BRANCH 5

MICHAEL CAIN,

Petitioner,

v.

Case No. 22-CV-721
Admin. Agency Review: 30607

WISCONSIN TAX APPEALS
COMMISSION,

Respondent,

FINAL ORDER

On June 17, 2022, Petitioner Michael Cain filed a Petition for Review naming the Wisconsin Tax Appeals Commission ("Commission") as Respondent and challenging the Commission's Status Conference Memorandum and Order for Dismissal dated May 17, 2022. On July 27, 2022, the Wisconsin Department of Revenue ("Department") filed a motion to dismiss on the grounds that Cain did not file his petition for review within 30 days of the decision he was challenging as required by Wis. Stat. § 227.53(1)(a), he incorrectly named the Commission as the respondent rather than the

Department as required by Wis. Stat. § 227.63(1)(b)1., and served his petition after the 30 days required by Wis. Stat. § 227.53(1)(a).

On August 1, 2022, the court entered a briefing order requiring Cain to file a response brief and supporting papers by August 26, 2022, and the Department to file a reply brief, if any, by September 9, 2022. Cain did not file a response brief and the Department did not file a reply brief.

For the reasons argued in the Department's motion and supporting papers:

IT IS HEREBY ORDERED that the Department's motion to dismiss is GRANTED and the Commission's Status Conference Memorandum and Order for Dismissal is AFFIRMED.

This is the final order for purposes of appeal.