

MICHAEL A. W. AND DIANA M. LENZ,

Petitioners,

**Decision
and
Order**

v.

WISCONSIN DEPARTMENT OF REVENUE,

Respondent.

Case # 11 CV 2481

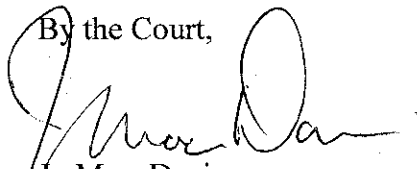
The Tax Appeals Commission granted summary judgment against the Lenz's on April 29, 2011 and the Lenz's seek judicial review under Chapter 227, Wis. Stat. The issue is whether, as Lenz's claim, what they denominate as "gross receipts for labor" constitute wage income for purposes of Wisconsin's income tax.

Lenz's convoluted and defective reasoning reflects misunderstanding of the interpretation of language and a misapplication of law. While Mr. Lenz's views, expressed in the brief signed only by him, may reflect the dream of certain anti-government activists and even anarchists, the laws applicable here were put in place by consent of the governed; to-wit, Wisconsin's tax laws were duly adopted by the constitutionally composed and elected Legislature with approval of the Governor of the state. Relief from state income taxes on wages resides in the hands of the elected representatives of the people, not the courts.

The Tax Appeals Commission has properly exercised its authority in this case and is therefore affirmed.

IT IS THEREFOR ORDERED THAT Lenz's petition is dismissed.

October 24, 2011

By the Court,

J. Mac Davis

This order is intended to be final for purposes of appeal.

Copy:

Michael A. W. Lenz
Atty. F. Thomas Creeron III

FILED
IN CIRCUIT COURT
OCT 24 2011
WAUKESHA CO. WI
CIVIL DIVISION