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MCKENZIE GERTRUDE A 84CV583 010384 ROCK CTY CIR CT

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STATE OF WISCONSIN

CIRCUIT COURT

ROCK COUNTY

GERTRUDE A. MCKENZIE,  
Petitioner,

v.

Case No. 84CV583

WISCONSIN DEPARTMENT OF REVENUE,  
Respondent.

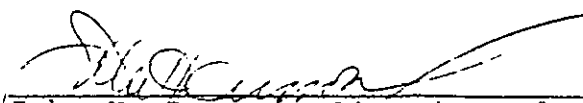
ORDER DISMISSING ACTION

The above-entitled judicial review under ch. 227, Stats., having come before this court for consideration; and the respondent, Wisconsin Department of Revenue, by Assistant Attorney General John C. Murphy, having moved to dismiss said action on several grounds; and the court having considered the response of petitioner and having rendered its memorandum decision wherein it concluded that the court lacks subject matter jurisdiction because the petitioner herein failed to timely serve her petition for judicial review on the Wisconsin Tax Appeals Commission;

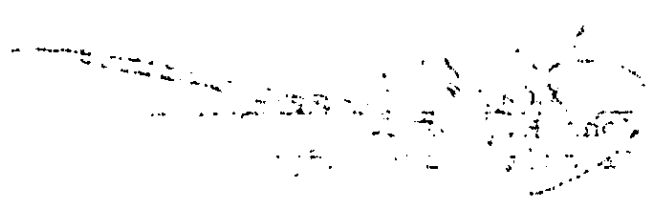
NOW, THEREFORE, IT IS ORDERED that the above-entitled action be and the same is hereby dismissed.

Dated at Janesville, Wisconsin, this 3 day of January, 1984.

BY THE COURT:

  
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John H. Jussow, Circuit Judge

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STATE OF WISCONSIN  
DEPARTMENT OF REVENUE  
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LEGAL DIVISION

STATE OF WISCONSIN      CIRCUIT COURT BRANCH 2      ROCK COUNTY

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Petitioner,

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CASE NO. 84CV583

WISCONSIN DEPARTMENT OF REVENUE,  
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M E M O R A N D U M    D E C I S I O N

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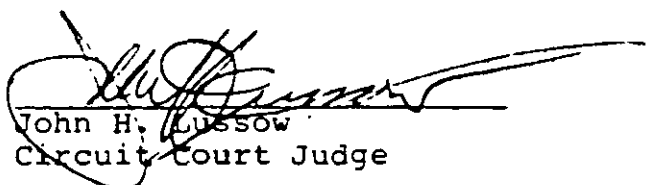
Respondent's motion to dismiss is granted.

Unless statutory requirements are strictly complied with, the party seeking review cannot invoke subject matter jurisdiction of the Circuit Court. Schiller v. Wisconsin ILHR Department, 103 Wis. 2d 353.

The facts herein are not in dispute. Petitioner failed to serve her petition for judicial review on the commission in a timely manner as required by statute. This court lacks subject matter jurisdiction.

Respondent is directed to prepare an appropriate order.

BY THE COURT:

  
John H. Lussow  
Circuit Court Judge

cc: John C. Murphy  
Assistant Atty. General  
P.O. Box 7857  
Madison, WI 53707-7857  
  
Gertrude A. McKenzie  
P.O. Box 602  
Janesville, WI 53547