

STATE OF WISCONSIN

CIRCUIT COURT  
BRANCH 2

WALWORTH COUNTY

JASON K. SANDBERG,

Petitioner,

v.

Case No. 12-CV-00535

WISCONSIN DEPARTMENT OF REVENUE,

Respondent.



**FILED**  
CIRCUIT COURT

OCT 1 - 2012

JUDGMENT

CLERK OF COURTS - WALWORTH CO.  
BY ELISABETH YAZBEG

This matter having come on for written decision by the Court on September 19, 2012, petitioner having appeared *pro se* in this action and the respondent Wisconsin Department of Revenue having appeared by F. Thomas Creeron III, Assistant Attorney General, and the Court having carefully considered the briefs of the parties and thoroughly reviewed the record, and for the reasons stated in the Court's memorandum decision of September 19, 2012:

IT IS ORDERED AND ADJUDGED that the Wisconsin Tax Appeals Commission's February 8, 2012 decision and order in Docket No. 08-W-143, in which the Commission held that petitioner is not entitled to costs and attorneys fees against the Wisconsin Department of Revenue under Wis. Stat. § 227.485(3), including the findings of fact ("FACTS"), legal reasoning and any and all legal conclusions of the Commission contained therein, are AFFIRMED.

IT IS FURTHER ORDERED AND ADJUDGED that the Wisconsin Tax Appeals Commission's March 29, 2012 order denying rehearing from its February 8, 2012 decision and order in Docket No. 08-W-143, including the legal reasoning and any and all legal conclusions of the Commission contained therein, are AFFIRMED.

This document constitutes a final judgment for the purposes of appeal under Wis. Stat.

§ 808.03(1).

Dated this 15<sup>th</sup> day of October, 2012.

BY THE COURT:

*James L. Carlson*

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THE HONORABLE JAMES L. CARLSON  
Circuit Court Judge, Br. 2