

STATE OF WISCONSIN
TAX APPEALS COMMISSION

EP 55
MAY 26 2026
Wisconsin Tax Appeals Commission
Drew Fox - Clerk

GREGORY MUELLER

DOCKET NO. 25-I-120

Petitioner,

v.

WISCONSIN DEPARTMENT OF REVENUE,

Respondent.

DECISION & ORDER

KENNETH P. ADLER, COMMISSIONER:

This case comes before the Commission for decision on Respondent's Motion to Dismiss as untimely. Petitioner, Gregory Mueller, appears pro se. The Wisconsin Department of Revenue ("the Department"), is represented by Attorney Bridget Laurent. A hearing was held on the Department's Motion to Dismiss. For the reasons stated below, we find for the Department.

FINDING OF FACTS

1. Petitioner has filed no income tax returns with the Department since 2005. The Department has sent over 100 pieces of correspondence to Petitioner regarding his failure to file income tax returns with the Department.
2. On March 2, 2011, the Department issued two Notices of Estimated Tax Amount Due - one for the period ending December 31, 2007, in the Amount of \$4219

and one for the period ending December 31, 2008, in the Amount of \$3782.76. Both Notices were mailed to N3071 Willow Rd., Lake Geneva, Wisconsin. The Notices informed Mr. Mueller of his right to appeal the assessments to the Department within 60 days. The address was taken from Petitioner's 2005 tax return which was the most recent on file for Petitioner. The Notices were returned as undeliverable. (Hearing Ex. A.)

3. On September 12, 2012, the Department mailed a Notice of Estimated Tax Amount Due, for the period ending December 31, 2009, in the amount of \$4016.77. That Notice was mailed to N9358 Glacier Drive, Eagle, Wisconsin. The Notice informed Mr. Mueller of his right to appeal the assessment to the Department within 60 days. The Department obtained this address from the Department of Transportation records reported by Mr. Mueller for a vehicle purchase or trade completed by Petitioner in 2011. The Notice was not returned as undeliverable. Mr. Mueller made no appeal of the assessment within 60 days. (Hearing Ex. B.)

4. The N9358 Glacier Drive, Eagle, Wisconsin is where Mr. Mueller grew up and remained his father's address. It was the only address Petitioner used for mail receipt as he was travelling "constantly" doing concrete work. Petitioner's driver's license was also attached to that address. Although Petitioner used this address for contact - and was the only mail address available for contact - he did not have an established procedure with his father to notify him of mail received there on his behalf. Petitioner would be gone for six months at a time and was not checking his mail or asking his father if mail had been delivered on his behalf.

5. Also on September 12, 2012, the Department issued a Notice of Estimated Tax Amount Due, for the period ending December 31, 2010, and the Amount of \$3717.55. That Notice was also mailed to N9358 Glacier Drive, Eagle, Wisconsin. The Notice informed Mr. Mueller of his right to appeal the assessment to the Department within 60 days. The Notice was not returned as undeliverable. Mr. Mueller made no appeal of the assessment within 60 days. (Hearing Ex. C.)

6. On August 15, 2013, Petitioner contacted the Department and spoke to an agent who informed Petitioner he needed to file his tax returns. His address was confirmed at that time.

7. On October 31, 2013, the Department mailed a Notice of Estimated Tax Amount Due, for the period ending December 31, 2011, the Amount of \$3675.42. That Notice was mailed to N9358 Glacier Drive, Eagle, Wisconsin. The Notice was not returned as undeliverable. Mr. Mueller made no appeal of the assessment within 60 days. (Hearing Ex. D.)

8. On November 28, 2014, the Department mailed a Notice of Estimated Tax Amount Due, for the period ending December 31, 2012, in the amount of \$3699.06. That Notice was mailed to N9358 Glacier Drive, Eagle, Wisconsin. The Notice was not returned as undeliverable. Mr. Mueller made no appeal of the assessment within 60 days. (Hearing Ex. E.)

9. On December 3, 2015, the Department mailed a Notice of Estimated Tax Amount Due, for the period ending December 31, 2013, in the amount of \$3543.18. That Notice was mailed to N9358 Glacier Drive, Eagle, Wisconsin. The Notice was not returned

as undeliverable. Mr. Mueller made no appeal of the assessment within 60 days. (Hearing Ex. F.)

10. In October 2016 the Department changed addresses for Petitioner based upon a Power of Attorney Form signed by him on October 25, 2016. That form reported an address of 221 N. Washington St., Elkhorn, Wisconsin.

11. On March 27, 2017, the Department mailed a Notice of Estimated Tax Amount Due, for the period ending December 31, 2014, in the amount of \$3606.26. That Notice was mailed to 221 N. Washington St., Elkhorn, Wisconsin. The Notice was not returned as undeliverable. Mr. Mueller made no appeal of the assessment within 60 days. (Hearing Ex. G.)

12. On December 28, 2017, the Department mailed a Notice of Estimated Tax Amount Due, for the period ending December 31, 2015, in the amount of \$3494.63. That Notice was mailed to 221 N. Washington St., Elkhorn, Wisconsin. The Notice was not returned as undeliverable. Mr. Mueller made no appeal of the assessment within 60 days. (Hearing Ex. H.)

13. On April 25, 2018, the Department mailed a Notice of Estimated Tax Amount Due, for the period ending December 31, 2016, in the amount of \$6375.21. That Notice was mailed to 221 N. Washington St., Elkhorn Wisconsin. The Notice was not returned as undeliverable. Mr. Mueller made no appeal of the assessment within 60 days. (Hearing Ex. I.)

14. On March 20, 2019, the Department mailed a Notice of Estimated Tax Amount Due, for the period ending December 31, 2017, in the amount of \$6250.51. That

Notice was mailed to 221 N Washington St., Elkhorn, Wisconsin. The Notice was not returned as undeliverable. Mr. Mueller made no appeal of the assessment within 60 days. (Hearing Ex. J.)

15. On August 23, 2021, the Department issued two Notices of Estimated Tax Amounts Due - one for the period ending December 31, 2018, in the amount of \$6903.53, and the other for the period ending December 31, 2019, in the amount of \$4444.42. Both Notices were mailed to 221 N Washington St., Elkhorn, Wisconsin. The Notices were not returned as undeliverable. Mr. Mueller made no appeal of the assessment within 60 days. (Hearing Ex. K.)

16. On February 16, 2022, the Department mailed a Notice of Estimated Tax Amount Due, for the period ending December 31, 2020, in the amount of \$4088.11. The Notice was mailed to 221 N Washington St., Elkhorn, Wisconsin. The Notice was not returned as undeliverable. Mr. Mueller made no appeal of the assessment within 60 days. (Hearing Ex. L.)

17. On July 28, 2025, the Department issued a Notice of Wage Attachment (garnishment) of Petitioner's wages based upon an amount due of \$268,997.62. That Notice was issued to 221 N Washington St., Elkhorn, Wisconsin. (Commission file.)

18. On October 7, 2025, Petitioner filed a Petition for Review with the Commission based upon the wage garnishment initiated by the Department. The July 28, 2025, Notice of Wage Attachment was included with the Petition for Review. (Commission file.)

19. On November 5, 2025, the Department submitted a Motion to Dismiss, asserting (1) Petitioner's appeal to the Commission should be dismissed as the Commission does not have jurisdiction because Petitioner did not complete the appeal process (did not file Petitions for Redetermination) with the Department first as required by Wis. Stat. § 71.88(1)(a) and (2) the Department's assessment and action on Petitioner's case should be upheld. Submitted with the Motion to Dismiss was an Affidavit verifying each Notice of Estimated Tax Amounts Due.

APPLICABLE LAW

A motion to dismiss will be granted if the Commission finds it does not have proper jurisdiction. Without jurisdiction to hear the matter, the Commission has no alternative other than to dismiss the action. *See Alexander v. Dep't of Revenue*, Wis. Tax Rptr. (CCH) ¶ 400-650 (WTAC 2002). The specific statutes at issue here outline the requirements for filing a valid and timely petition for review with the Commission:

Wis. Stats. § 73.01(5)(a): Any person who is aggrieved . . . by the redetermination of the department of revenue may, within 60 days of the redetermination . . . but not thereafter, file with the clerk of the commission a petition for review of the action of the department of revenue.

ANALYSIS

The Department filed a Motion to Dismiss Petitioners' appeal as he failed to complete the appeal process available at the Department (by filing Petitions for Redetermination) before filing his Petition for Review with the Commission. Therefore, the Department asserts Petitioner was not aggrieved by a redetermination of the Department and the Commission lacks jurisdiction to review his Petition for Review. Regarding

Petitioner's assertion he did not recall receiving any of the notices which informed him of the process for filing Petitions for Redetermination with the Department if he did not agree with the notices, the Department's witness testified there were some Department phone conversations regarding some of the Notices of Estimated Tax Amount Due, which would indicate receipt. In addition, none of the Notices issued by the Department after Hearing Ex. A, were returned as undeliverable. The record indicates the Department has received no Petition for Redetermination from Petitioner at any time during the period under review in this appeal.

Petitioner testified he did not recall receiving any of the Department's Notices of Estimated Tax Amounts Due and that he did not understand that they contained information explaining his right to appeal. For the period 2012 through 2016 Mr. Mueller confirmed N9358 Glacier Drive, Eagle, Wisconsin was his mailing address. However, he testified he was moving from house to house, spending a night here, a night there. He further explained that, for any time-sensitive mail sent to him at that address while he was residing in Texas for a time, he "just would not have received it."

Petitioner testified that from 2017 through 2022, the 221 N. Washington Street address was the appropriate place to send him mail, although he did not recall receiving the Notices of Estimated Tax Due with the appeal notices. Petitioner asserted he had some mail issues - but did not take any action to address those delivery issues such as securing a post office box. Petitioner again testified he did not *remember* receiving the Notices issued by the Department during the period at issue - versus asserting he did not *receive* the Notices.

Based upon the above, the Commission finds no reason to deny the

Department's Motion to Dismiss. Petitioner did not deny receipt of the Department's numerous Notices issued over a period of many years, and he provided no persuasive testimony that would lead the Commission to conclude he was not properly informed of his right to appeal those Notices within 60 days if he was not in agreement with their content.

CONCLUSIONS OF LAW

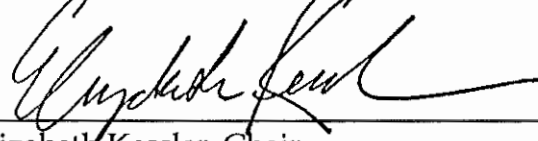
The Commission lacks jurisdiction over this Petition for Review because Petitioner failed to file a Petitions for Redetermination with Respondent within 60 days of his receipt of Notices of Estimated Tax Amounts Due, and thus was not aggrieved by a Department redetermination, which is required to confer jurisdiction on the Commission under Wis. Stat. § 73.01(5).

ORDER

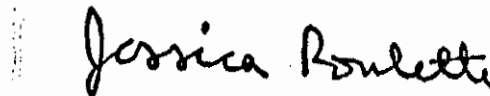
That the Department's Motion to Dismiss is granted.

Dated at Madison, Wisconsin, this 26th day of May, 2026.

WISCONSIN TAX APPEALS COMMISSION



Elizabeth Kessler, Chair



Jessica Roulette, Commissioner



Kenneth P. Adler, Commissioner

ATTACHMENT: NOTICE OF APPEAL INFORMATION

WISCONSIN TAX APPEALS COMMISSION
101 E Wilson St, 5th Floor
Madison, Wisconsin 53703

NOTICE OF APPEAL INFORMATION

NOTICE OF RIGHTS FOR REHEARING, OR JUDICIAL REVIEW, THE TIMES ALLOWED FOR EACH, AND THE IDENTIFICATION OF THE PARTY TO BE NAMED AS RESPONDENT

A taxpayer has two options after receiving a Commission final decision:

Option 1: PETITION FOR REHEARING BEFORE THE COMMISSION

The taxpayer has a right to petition for a rehearing of a final decision within 20 days of the service of this decision, as provided in Wis. Stat. § 227.49. The 20-day period commences the day after personal service on the taxpayer or on the date the Commission issued its original decision to the taxpayer. The petition for rehearing should be filed with the Tax Appeals Commission and served upon the other party (which usually is the Department of Revenue). The Petition for Rehearing can be served either in-person, by USPS, or by courier; however, the filing must arrive at the Commission within the 20-day timeframe of the order to be accepted. Alternately, the taxpayer can appeal this decision directly to circuit court through the filing of a petition for judicial review. It is not necessary to petition for a rehearing first.

AND/OR

Option 2: PETITION FOR JUDICIAL REVIEW

Wis. Stat. § 227.53 provides for judicial review of a final decision. Several points about starting a case:

1. **The petition must be filed in the appropriate county circuit court and served upon the Tax Appeal Commission and the other party (which usually is the Department of Revenue) either in-person, by certified mail, or by courier, within 30 days of this decision if there has been no petition for rehearing or, within 30 days of service of the order that decides a timely petition for rehearing.**
2. **If a party files a late petition for rehearing, the 30-day period for judicial review starts on the date the Commission issued its original decision to the taxpayer.**
3. **The 30-day period starts the day after personal service, or the day we mail the decision.**
4. **The petition for judicial review should name the other party (which is usually the Department of Revenue) as the Respondent, but not the Commission, which is not a party.**

For more information about the other requirements for commencing an appeal to the circuit court, you may wish to contact the clerk of the appropriate circuit court or, the Wisconsin Statutes. The website for the courts is <https://wicourts.gov>.

This notice is part of the decision and incorporated therein.