

FILED

STATE OF WISCONSIN  
TAX APPEALS COMMISSION

MAR 26 2026  
Wisconsin Tax Appeals Commission  
Drew Fox - Clerk

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DANIEL & JODIE WILLIAMSON,

DOCKET NO. 25-I-071

Petitioners,

v.

WISCONSIN DEPARTMENT OF REVENUE,

Respondent.

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**RULING AND ORDER**

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**JESSICA ROULETTE, COMMISSIONER:**

This case comes before the Tax Appeals Commission (“the Commission”) for decision on Respondent’s Motion to Dismiss Petitioners’ Petition for Review for failure to file within the statutory time limit and Petitioners’ Motion for Summary Judgment. The Petitioners, Daniel and Jodie Williamson, appear pro se. The Respondent, the Wisconsin Department of Revenue (“the Department”), is represented by Attorney Kasey Reese of Madison, Wisconsin. The Department has filed a Brief and Affidavit with five attached Exhibits in support of its Motion with the Commission, as well as a combined Response/Reply Brief. Petitioners have filed a Combined Motion for Summary Judgment and Brief both in Support of their Motion and in Response to the Department’s Motion to Dismiss with an Affidavit with seven attached Exhibits, as well as a Brief in Reply to the Department’s Brief in Response to Petitioners’ Motion for Summary

Judgment. Petitioners ask the Commission to determine whether their claim for refund for the 2017 tax year was properly denied by the Department as untimely filed, or whether fundamental fairness requires a different outcome for Petitioners. The Commission has no equitable powers and must confine its analysis to whether Petitioners' failure to file a refund claim within four years of the unextended due date of Petitioners' return for the relevant year results in a lack of jurisdiction to review the merits of Petitioners' claims. Having considered the entire record, the Commission determines that it must grant the Department's Motion to Dismiss.

#### **UNDISPUTED MATERIAL FACTS**

1. Petitioners own real property in River Falls, Wisconsin which was damaged by a storm in 2017. (Petition for Review at 4; Department's Proposed Findings of Fact in Initial Brief in Support of Motion to Dismiss ("Dept. PFOF"), ¶ 2.)

2. On April 14, 2018, Petitioners filed their 2017 income tax return, which did not include any claim of casualty and/or loss. (Petitioners' Proposed Findings of Fact in Initial Brief in Support of Motion for Summary Judgment ("Pet. PFOF"), ¶ 3; Pet. Ex. C.)

3. On July 31, 2024, Petitioners submitted an amended Wisconsin 2017 income tax return, which claimed a refund in the amount of \$4,367 relating to casualty loss from 2017 storm damage, and which was received by the Department on August 5, 2024. (Pet. PFOF, ¶ 7, Pet. Ex. F; Dept. PFOF, ¶¶ 1, 2, Dept. PFOF Ex. A.)

4. On September 26, 2024, the Department issued a denial of Petitioners' claim for refund. (Pet. PFOF, ¶8, Pet. Ex. E, p.1; Dept. PFOF, ¶ 3, Dept. Ex. B to September 5, 2025, Affidavit of Heidi Silvers ("Silvers Aff."))

5. On October 15, 2024, Petitioners sent a letter in response to the Department's denial of their claim for refund, which the Department treated as a Request for Redetermination. (Pet. PFOF, ¶ 8, Pet. Ex. E, p. 2; Dept. PFOF ¶ 4, Silvers Aff. Ex. D.)

6. On March 6, 2025, the Department issued a Notice of Action denying the Petitioners' Request for Redetermination, stating the amended tax return for 2017 was not received by the Department within four years of the unextended due date of the tax return. (Pet. Ex. E, p. 6; Dept. PFOF ¶ 5, Silvers Aff. Ex. D.)

7. On May 1, 2025, the Petitioners filed a timely Petition for Review with the Commission. (Commission file.)

#### APPLICABLE LAW

##### **Wis. Stat. § 71.75 Claims for refund.**

- (1) Except as provided in ss. 49.855, 71.77(5) and (7)(b) and 71.935, the provisions for refunds and credits provided in this section shall be the only method for the filing and review of claims for refund of income and surtaxes, and no person may bring any action or proceeding for the recovery of such taxes other than as provided in this section.
- (2) With respect to income taxes and franchise taxes, except as otherwise provided in subs. (5) and (9) and ss. 71.30(4) and 71.77(5) and (7)(b), refunds may be made if the claim therefor is filed within 4 years of the unextended date under this section on which the tax return was due.

**Wis. Stat. 73.01 Tax appeals commission.**

**(4) POWERS AND DUTIES DEFINED.**

(a) Subject to the provisions for judicial review contained in s. 73.015, the commission shall be the final authority for the hearing and determination of all questions of law and fact arising under sub. (5) and s. 72.86(4), 1985 stats., and ss. 70.38(4)(a), 70.937, 70.64, and 70.995(8), s. 76.38(12)(a), 1993 stats., ss. 76.39(4)(c), 76.48(6), 77.26(3), 77.59(5m) and (6)(b), 78.01, 78.22, 78.40, 78.555, 139.02, 139.03, 139.06, 139.31, 139.315, 139.33, 139.76, 139.78, 177.1103, 177.1206(3), 341.405, and 341.45, subch. XIV of ch. 71, and subch. VII of ch. 77. . . .

**(5) APPEALS TO COMMISSION.**

(a) Any person who . . . has filed a petition for redetermination with the department of revenue and who is aggrieved by the redetermination of the department of revenue may, within 60 days of the determination of the state board of assessors or of the department of revenue or, in all other cases, within 60 days after 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**

Under Wis. Stat. § 71.75(2), a claim for refund of income tax must be filed within four (4) years of the unextended date on which the tax return was due for the time period for which a refund is sought. In this appeal, the unextended due date for the claim for refund for the 2017 tax year is four (4) years from April 17, 2018. This means that the claim for refund must have been filed no later than April 17, 2022. Petitioners state that they filed their amended tax return on July 31, 2024. The Department states it received Petitioners' amended tax return on August 5, 2024. Taking the date most favorable to Petitioners, the amended 2017 tax return was filed more than four (4) years past the statutory deadline for filing a claim for refund for 2017.

The statute allows certain exceptions to the four-year rule, none of which apply to this case: Petitioners' claim was not made within four years of an audit, it was not subject to attachment under delinquent child support laws or maintenance obligations or debts to other state entities, it did not concern a defense contract, it did not involve an IRS adjustment of their 2017 federal income tax returns, and the Department did not agree in writing to an extension before the expiration of the deadline. Therefore, the Department cannot grant the requested refunds, and the Commission cannot examine the merits of Petitioners' appeals of those denials. The Commission's jurisdiction is granted by statute, and the Commission may only exercise jurisdiction as allowed by statute.

It is most unfortunate that there was no change to the filing deadlines related to tax matters during the unprecedented COVID-19 pandemic. The Commission was itself deemed essential and remained open to the public throughout the pandemic, despite the closure of many other offices and even some courts within the state. Petitioners argued in great detail that the circumstances surrounding business and other closures during 2020 and 2021 made it quite difficult to complete repair work and obtain the documentation necessary to claim the refund which is the subject of this appeal. Unfortunately for Petitioners, the Commission is bound by the statutory timelines as they are written, and we follow those timelines in this ruling.

When a refund claim is untimely, the Commission lacks subject matter jurisdiction. This lack of jurisdiction bars the Commission from considering the merits of the refund claim. *See Spear v. Dep't of Revenue*, Wis. Tax Rptr. (CCH) ¶ 401-537 (WTAC 2012), and *Bower v. Dep't of Revenue*, Wis. Tax Rptr. (CCH) ¶ 400-421 (WTAC 1999). In this appeal,

the Commission does not have the power to grant the refund sought by Petitioners. While many due dates have been extended due to the coronavirus pandemic, statutory jurisdictional deadlines have not. This is not a matter for discretion; the Commission has no choice in the matter. *Alexander v. Dep't of Revenue*, Wis. Tax Rptr. (CCH) ¶ 400-650 (WTAC 2002).

### CONCLUSIONS OF LAW

1. For the 2017 tax year, Petitioners' time to file a claim for refund on an amended tax return expired on April 17, 2022, pursuant to Wis. Stat. § 71.75(2). Because Petitioners' claim for refund was filed at the earliest on July 31, 2024, the claim for refund was untimely.

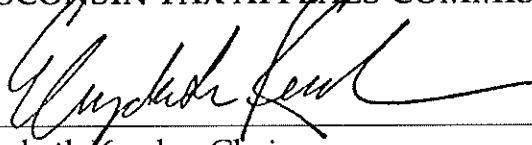
2. The Commission lacks jurisdiction over the Petition for Review under Wis. Stat. § 71.75(2) because the claims for refund were untimely. Therefore, the Department is entitled to dismissal of the Petition as a matter of law.

**ORDER**

Based on the foregoing, it is the order of this Commission that the Department's denial of the petition for redetermination is affirmed, and that Petitioners' appeal is dismissed with prejudice to refiling.

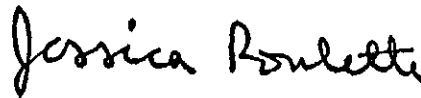
Dated at Madison, Wisconsin, this 26<sup>th</sup> day of March, 2026.

**WISCONSIN TAX APPEALS COMMISSION**



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Elizabeth Kessler, Chair



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Jessica Roulette, Commissioner



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Kenneth Adler, Commissioner

ATTACHMENT: NOTICE OF APPEAL INFORMATION

WISCONSIN TAX APPEALS COMMISSION  
101 E Wilson St, 5<sup>th</sup> 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.