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STATE OF WISCONSIN  
DEPARTMENT OF REVENUE

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LEGAL DIVISION

STATE OF WISCONSIN  
TAX APPEALS COMMISSION

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GWENDOLYN McGEE \*  
2424 West Brown \*  
Milwaukee, WI 53205 \*

Petitioner, \*

DOCKET NO. 89-I-507

vs. \*

RULING AND ORDER

WISCONSIN DEPARTMENT OF REVENUE \*  
P.O. Box 8933 \*  
Madison, WI 53708 \*

ON MOTION TO DISMISS

PETITION FOR REVIEW

Respondent. \*

\*\*\*\*\*

Pursuant to its notice, this Commission convened in its Hearing Room, Suite 501, 217 South Hamilton Street, Madison, Wisconsin, at 9:30 a.m., on April 12, 1990, for the purpose of hearing the above-entitled matter on its merits. At the hearing, the respondent made motion to dismiss the petition for review in this matter on the following grounds:

That the petitioner failed to meet the personal appearance requirements of s. 71.12(3), Wis. Stats., and ss. TA 1.03 and 1.51(2), Wis. Adm. Code; therefore, this Commission lacks jurisdiction to hear the matters of which the petitioner complains in her petition for review.

The petitioner, Gwendolyn McGee, failed to appear either in person or by representative. The respondent, Wisconsin Department of Revenue, appeared by its attorney, Deborah

Rychlowski.

The respondent introduced exhibits, made motion to dismiss the petition for review on the grounds stated above, and offered oral argument in support of its motion.

Having considered the pleadings, the record, the motion and the argument of the respondent thereon, this Commission finds as

#### FINDINGS OF FACT

1. By notice dated March 20, 1989, the respondent made an estimated assessment of income tax against the petitioner in the amount of \$3,321.00.

2. On May 22, 1989, the petitioner filed a petition for redetermination with the respondent.

3. By notice dated August 28, 1989, the respondent granted in part and denied in part the petitioner's petition for redetermination.

4. On October 23, 1989, the petitioner filed with this Commission a petition for review of respondent's partial denial.

5. This Commission served good and sufficient notice of hearing upon the petitioner at her last known address (see s. 73.01(5)(b), Wis. Stats.).

6. The petitioner failed to appear at the hearing before this Commission and make full disclosure under oath.

7. The respondent refused to waive the appearance of the petitioner at the hearing.

8. Under the provisions of s. 71.12(3), Wis. Stats.,

and ss. TA 1.03 and 1.51(2), Wis. Adm. Code, the petitioner's failure to appear at the hearing before this Commission bars her from questioning the assessment at issue.

9. The respondent has shown good cause and sufficient grounds for the granting of its motion.

Therefore,

**IT IS ORDERED**

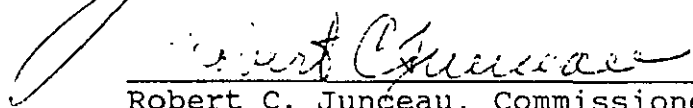
That the petition for review in the above-entitled matter be dismissed.

Dated at Madison, Wisconsin, this 12th day of April, 1990.

WISCONSIN TAX APPEALS COMMISSION

  
Thomas R. Timken, Chairperson

  
John P. Morris, Commissioner

  
Robert C. Junceau, Commissioner

pc: Petitioner  
Respondent

ATTACHMENT: "NOTICE OF APPEAL INFORMATION"