

MEWS JAMES 87M489 090688 TAG

*Legal Division*

STATE OF WISCONSIN  
TAX APPEALS COMMISSION

STATE OF WISCONSIN  
DEPARTMENT OF REVENUE

SEP 1 1988  
**RECEIVED**  
LEGAL DIVISION

JAMES L. MEWS  
Mews Companies, Inc.  
5400 North 124th Street  
Milwaukee, Wisconsin 53225

Petitioner,

vs.

DOCKET NO. 87-M-489

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

Respondent.

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RULING AND ORDER

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Appearances:

For petitioner: Pro se

For respondent: Verouica Folstad, Esq.  
Wisconsin Department of Revenue

Bartley, Commissioner:

I.  
ISSUE

Whether taxpayer failed to file with the state board of assessors a proper objection to the board's assessement within 60 days of the issuance of the assessment?

II.  
FINDINGS OF FACT

This case is before the commission on taxpayer's appeal of the state board's denial of his objection to the board's assessment.

Department has moved for dismissal of the case on the grounds that taxpayer didn't file his objection on time.

On June 18, 1987, department mailed to taxpayer, by first class mail, a manufacturing property tax assessment. On August 19, 1987, department received taxpayer's objection to the assessment, which objection was postmarked August 18, 1987, 61 days after the issuance of the assessment.

III.  
CONCLUSIONS OF LAW

Section 70.995 (8)(c) provides that objections to assessments "must be filed with the state board of assessors within 60 days of issuance of the notice of assessment . . . ."


Here because the objection was not postmarked until the 61st day after issuance, it could not have been filed within the 60-day period.

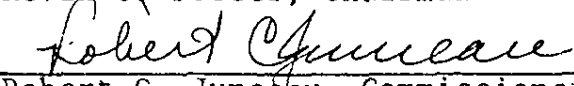
IV.  
ORDER


Accordingly, the state board's denial of taxpayer's objection is affirmed.

Dated at Madison, Wisconsin, this 6th day of Sept., 1988.

WISCONSIN TAX APPEALS COMMISSION

  
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Kevin C. Potter, Chairman

  
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Robert C. Juncosa, Commissioner

  
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Douglass H. Bartley, Commissioner

Attachment: "Notice of Appeal Information"