

201006081204037

PARKER-HANNIFIN CORP 299MR81 111081 TAC

February

STATE OF WISCONSIN
DEPARTMENT OF REVENUE
RECEIVED
NOV 17 1981
LEGAL DIVISION

STATE OF WISCONSIN
TAX APPEALS COMMISSION

PARKER-HANNIFIN CORP.,	:	DOCKET NO. 299-MR-81
	:	
Petitioner,	:	MEMORANDUM OF ORAL
	:	
vs.	:	ORDER ON RESPONDENT'S
	:	
WISCONSIN DEPARTMENT OF REVENUE,	:	MOTION TO DISMISS
	:	
Respondent.	:	(Late filing)

DATE OF HEARING ON MOTION: November 10, 1981.

PRESENT: Chairman Thomas M. Boykoff, presiding.

APPEARANCES: The petitioner failed to appear either by a corporate officer or by a representative; the respondent appeared by its attorney, John R. Evans.

A stenographic report of the proceeding was taken.

When the matter was called for hearing, the Department of Revenue and Commission exhibits were introduced, and the respondent then moved for dismissal of the petitioner's objection to real property assessment for the reason that the petitioner failed to file a proper manufacturer's form of objection to real property assessment within 60 days after issuance of the respondent's notice of assessment, under the requirements of s. 73.01(5)(a), 70.995(8)(b) and (c), Wis. Stats., and therefore the Tax Appeals Commission lacks jurisdiction to review the

alleged grievances of the petitioner.

The Commission heard the oral argument presented by the respondent in support of its motion to dismiss.

Chairman Boykoff issued the Commission's oral Ruling and Order granting the respondent's motion and dismissing the petitioner's objection to real property assessment.

Date of entry of oral order: November 10, 1981.

WISCONSIN TAX APPEALS COMMISSION

Thomas M. Boykoff

Thomas M. Boykoff, Chairman

cc: Petitioner
Representative
Respondent