



STATE OF WISCONSIN
TAX APPEALS COMMISSION

PATRICIA TYUNAITIS,

DOCKET NO. 18-I-056

Petitioner,

vs.

MEMORANDUM OF ORAL

WISCONSIN DEPARTMENT OF REVENUE,

RULING AND ORDER ON

Respondent.

MOTION TO DISMISS

On January 15, 2019, the Commissioner called the above-entitled matter for hearing. The Respondent appeared by Attorney Sheree Robertson. The Petitioner appeared *pro se*.

A digital recording of the hearing was taken. The parties agreed to an oral ruling.

At the hearing, after the close of the Petitioner's presentation of evidence and testimony, Respondent made a motion to dismiss based on Petitioner having not proved the Department's Notice of Refund to be incorrect by clear and satisfactory evidence.

In accordance with § 73.01(4)(dn), Wis. Stat., an oral ruling and order was rendered granting the Respondent's motion. Pursuant to the oral ruling, this case is hereby dismissed.

In accordance with § 227.48(2), Wis. Stat., the "Notice of Appeal Information" is attached.

IT IS ORDERED THAT

The Respondent's motion to dismiss is granted.

Dated at Madison, Wisconsin, this 18th day of January, 2019.

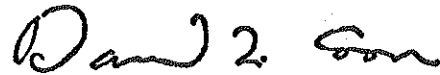
WISCONSIN TAX APPEALS COMMISSION



Lorna Hemp Boll, Chair



David D. Wilmoth, Commissioner



David L. Coon, Commissioner

ATTACHMENT: NOTICE OF APPEAL INFORMATION

WISCONSIN TAX APPEALS COMMISSION
5005 University Avenue - Suite 110
Madison, Wisconsin - 53705

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. Alternatively, 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 Appeals 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 <http://wicourts.gov>.

This notice is part of the decision and incorporated therein.