

STATE OF WISCONSIN

CIRCUIT COURT
BRANCH 10

WAUKESHA COUNTY

MICHAEL LENZ,

Petitioner,

FILED
IN CIRCUIT COURT

v.

OCT 03 2014 Case No. 14-CV-1320

WISCONSIN DEPARTMENT OF
REVENUE,

WAUKESHA CO. WI
CIVIL DIVISION

Respondent.

14 SEP - 9 AM 10: 50

CLERK OF CIRCUIT COURT
CIVIL DIVISION

**ORDER GRANTING RESPONDENT'S MOTION TO DISMISS FOR THE COURT'S
LACK OF COMPETENCY TO EXERCISE ITS JURISDICTION TO PROCEED
AND DENYING PETITIONER'S MOTION FOR RECONSIDERATION**

Pursuant to Wis. Stat. § 802.06(1), upon consideration of the filings made in this case and the arguments of the parties at the motion hearing conducted August 25, 2014, and upon consideration of the Petitioner's Objection to Signing of Proposed Order and Motion to Reconsider filed September 3, 2014 ("motion to reconsider"), the Court finds as follows:

A petition for Wis. Stat. ch. 227 judicial review of a Wisconsin Tax Appeals Commission ("WTAC") decision must be served on both WTAC and the Wisconsin Department of Revenue ("DOR") pursuant to Wis. Stat. § 227.53(1)(a)1. and 227.53(1)(b)1.

Wisconsin Stat. § 227.53(1)(a)1. requires service of a petition for Wis. Stat. ch. 227 judicial review on both WTAC and DOR personally or by certified mail. No other means of service are authorized by Wis. Stat. § 227.53(1)(a)1.

Strict compliance with Wis. Stat. § 227.53(1)(a)1. service requirements is required.

Failure to comply with Wis. Stat. § 227.53(1)(a)1. service requirements deprives the Court of competency to exercise its jurisdiction to proceed.

Petitioner Michael Lenz ("Mr. Lenz") served his Wis. Stat. ch. 227 petition for judicial review on respondent DOR by regular U.S. Mail. Mr. Lenz did not serve his petition for judicial review on DOR either personally or by certified mail.

Mr. Lenz' failure to serve his petition for judicial review on DOR personally or by certified mail deprives this Court of competency to exercise its jurisdiction to proceed.

Lack of competency to exercise its jurisdiction to proceed requires this Court to dismiss Mr. Lenz' petition for judicial review.

Mr. Lenz filed his motion to reconsider on September 3, 2013.

The motion to reconsider makes arguments already considered and denied by the Court at the motion hearing conducted August 25, 2014, in this case.

THEREFORE, DOR's motion to dismiss for lack of the Court's competency to exercise its jurisdiction to proceed is GRANTED. Mr. Lenz' petition for judicial review is DISMISSED on the merits, with prejudice. Mr. Lenz' motion to reconsider is DENIED.

This is a final order that disposes of the entire matter in litigation and is intended by the Court to be an appealable order under Wis. Stat. § 808.03(1).

SO ORDERED.

BY THE COURT:

S/ LINDA VAN DE WATER

Date: 10/3/14

THE HONORABLE LINDA M. VAN DE WATER
Circuit Court Judge, Branch 10