

**COURT OF APPEALS
DECISION
DATED AND FILED**

March 19, 2002

Cornelia G. Clark
Clerk of Court of Appeals

NOTICE

This opinion is subject to further editing. If published, the official version will appear in the bound volume of the Official Reports.

A party may file with the Supreme Court a petition to review an adverse decision by the Court of Appeals. See WIS. STAT. § 808.10 and RULE 809.62.

**Appeal No. 01-1487
STATE OF WISCONSIN**

Cir. Ct. No. 99-CV-69

**IN COURT OF APPEALS
DISTRICT III**

**LAWRENCE PIECZYNSKI,

PLAINTIFF-APPELLANT,

V.

TOWN OF BIRCHWOOD,

DEFENDANT-RESPONDENT.**

APPEAL from a judgment of the circuit court for Washburn County:
EUGENE D. HARRINGTON, Judge. *Affirmed.*

Before Cane, C.J., Hoover, P.J., and Peterson, J.

¶1 PER CURIAM. Lawrence Pieczynski appeals a judgment upholding his 1999 property tax assessment.¹ He argues that the Town lacked authority to reassess his property before the trial court rendered its order requiring reassessment. He also challenges the assessor's methodology. We affirm the judgment.

¶2 Pieczynski appealed both his 1998 and 1999 property tax assessments. After the trial court ruled in Pieczynski's favor on his 1998 assessment, the Town defaulted on Pieczynski's challenge to the 1999 assessment and, in a letter to the court dated September 27, 1999, stated that it did not object to an order for reassessment as to 1999 as well. The Town indicated it would reassess the property for both years and convene the board of review.

¶3 Pieczynski filed a motion for default judgment on September 29, 1999. At that time, he also requested a stay of the board of review hearing scheduled for November 12. The court denied the stay. The board then conducted a hearing on Pieczynski's 1998 and 1999 assessments with his full participation. The court's judgment ordering the reassessment for 1999 was not entered until December 29. Pieczynski contends that the board lacked authority to grant the relief he requested until the trial court formally ruled on his motion for default judgment.

¹ The notice of appeal purports to appeal an order denying Pieczynski's "Motion For Judgment On The Record" and his motion for relief from the judgment under WIS. STAT. § 806.07(1)(c). That order appears to be the first written document affirming the reassessment for 1999. The Town contends that Pieczynski's challenge to the reassessment was not timely. Because we reject his challenge on other grounds, we need not address that issue.

¶4 The trial court’s delay in entering a formal order granting the relief Pieczynski requested does not provide any basis for challenging the reassessment. The Town had defaulted on Pieczynski’s action, invited judgment against itself and made arrangements to comply with the anticipated court order. From the onset, the trial court treated this as a default judgment in Pieczynski’s favor. As the trial court noted in its order denying Pieczynski’s postjudgment motions, the “actual effective date” of the order for reassessment was September 27, 1999. The judgment was entered merely to clean up the court’s calendar. Under these circumstances, the board properly heard Pieczynski’s challenges to both his 1998 and 1999 assessments at the November 12 hearing.

¶5 In addition, Pieczynski has not established any prejudice from the board’s review of the 1999 assessment before entry of the default judgment. If he prevailed on this appeal, Pieczynski would merely be entitled to another hearing before the board at which the same witnesses could present the same evidence with the same results. Pieczynski has not established that the board’s hearing conducted before entry of the default judgment affected his substantial rights. *See* WIS. STAT. § 805.18(1).

¶6 Pieczynski’s remaining arguments repeat the issues he raised in his challenge to the 1998 assessment. We rejected those arguments in his previous appeal (00-3523). Because this appeal involves identical methodology by the same assessor, we need not repeat our analysis of those issues.

By the Court.—Judgment affirmed.

This opinion will not be published. *See* WIS. STAT. RULE 809.23(1)(b)5.

