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DISTRICT II

March 11, 2015

To:

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William Tadisch
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You are hereby notified that the Court has entered the following opinion and order:

2014AP1433

William Tadisch v. State of Wisconsin (L.C. #2014CV200)

Before Brown, C.J., Reilly and Gundrum, JJ.

William Tadisch appeals pro se from a circuit court order dismissing his petition for judicial review of a decision by the Tax Appeals Commission. Based on our review of the briefs and record, we conclude at conference that this case is appropriate for summary disposition. *See* WIS. STAT. RULE 809.21 (2013-14).¹ We affirm the order of the circuit court.

¹ All references to the Wisconsin Statutes are to the 2013-14 version.

On April 21, 2014, Tadisch filed a petition for judicial review of a decision by the Tax Appeals Commission dated December 27, 2013.² The decision concerned a claim for refund from Tadisch's 2007 income tax.

The circuit court dismissed Tadisch's petition on two grounds: (1) the matter had not been diligently prosecuted and (2) Tadisch had failed to properly serve the relevant parties as required by statute. This appeal follows.

When seeking judicial review of a decision by the Tax Appeals Commission, a party must file and serve a petition within thirty days of the relevant decision or order. *See* WIS. STAT. § 227.53(1)(a)2. If the petition does not comply with these requirements, the circuit court lacks competency to proceed and dismissal is required. *See Wisconsin Power & Light Co. v. Public Serv. Comm'n of Wis.*, 2006 WI App 221, ¶¶10-11, 296 Wis. 2d 705, 725 N.W.2d 423.

Here, it is undisputed that Tadisch failed to file and serve his petition within thirty days of the decision by the Tax Appeals Commission.³ Accordingly, the circuit court lacked competency to hear the case and dismissal was appropriate.

Upon the foregoing reasons,

² Although the decision of the Tax Appeals Commission is not in the record, the State has included a copy of it in its supplemental appendix. We take judicial notice of the decision pursuant to WIS. STAT. § 902.01 and *Sisson v. Hansen Storage Co.*, 2008 WI App 111, ¶11, 313 Wis. 2d 411, 756 N.W.2d 667 (an appellate court may take judicial notice when appropriate).

³ Although Tadisch claims that the circuit court clerk's office misinformed him about the proper filing procedure, there is no evidence in the record to support his allegations.

IT IS ORDERED that the order of the circuit court is summarily affirmed, pursuant to
WIS. STAT. RULE 809.21.

Diane M. Fremgen
Clerk of Court of Appeals