

STATE OF WISCONSIN  
TAX APPEALS COMMISSION

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ZONIA ZETTA,

DOCKET NO. 14-I-024

Petitioner,

vs.

RULING AND ORDER

WISCONSIN DEPARTMENT OF REVENUE,

Respondent.

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**ROGER W. LEGRAND, COMMISSIONER:**

This matter comes before the Commission on a Motion to Dismiss filed by the Respondent, Wisconsin Department of Revenue (“the Department”), on the ground that the matter is *res judicata*. Petitioner, Zonia Zetta, appears *pro se*. The Department is represented by Attorney Axel F. Candelaria. Attorney Candelaria, filed a brief in support of the Motion. Petitioner filed a response to the Motion.

Based upon the content of the file and the submissions of both parties, the Motion to Dismiss is granted and the case is dismissed.

This case involves the same party and the same issues as the cases of *Janet Abhold v. Dep’t. of Revenue*, Docket Nos. 10-I-155 and 10-I-156-SC. In Petitioner’s Petition for Review and in her responsive filing to the Motion to Dismiss, Petitioner makes it clear that she is the same person as Janet Abhold and that she is appealing the same issues she raised in her earlier cases, those being whether she was domiciled in Wisconsin in 2005 and 2006. The doctrine of *res judicata* is called “claim preclusion” in

Wisconsin. *Northern States Power v. Bugher*, 189 Wis. 2d 541, 550 (Wis. 1995). Under this doctrine, a final judgment or order is conclusive and bars the right to bring or maintain an action on the same claim or cause. A final order in *Janet Abhold v. Dep't. of Revenue*, Docket Nos. 10-I-155 and 10-I-156, was issued on April 25, 2011, dismissing both cases with prejudice.

In the present case, Petitioner also claims that she has been harassed by the State of Wisconsin and that she was discriminated against because she used an attorney from Freedom Law School in her earlier appeals. However, she and her attorney were the ones who moved to dismiss the earlier cases with prejudice. Her own motion stated that she understood the dismissal would result in a determination against her and in favor of the Department of Revenue. The dismissal occurred in 2011. Her cases concluded at that time. The present case is barred by the doctrine of *res judicata* and is therefore dismissed pursuant to Wis. Stat. 802.06(2)(a)8.

**IT IS ORDERED**

1. Respondent's Motion to Dismiss is granted.
2. The Petition for Review in this matter is dismissed.

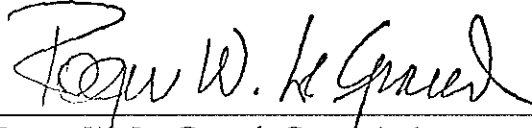
Dated at Madison, Wisconsin, this 8<sup>th</sup> day of January, 2015.

WISCONSIN TAX APPEALS COMMISSION



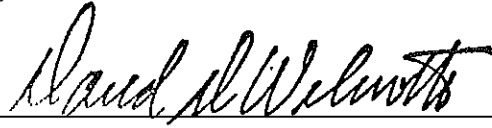
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Lorna Hemp Boll, Chair



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Roger W. Le Grand, Commissioner



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David D. Wilmoth, 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 either in-person, by certified mail, or by courier, and served upon the other party (which usually is the Department of Revenue) 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.