

STATE OF WISCONSIN
TAX APPEALS COMMISSION

DIDION MILLING INC.,

DOCKET NOS.

06-M-149

06-M-150

Petitioner,

vs.

WISCONSIN DEPARTMENT OF REVENUE,

Respondent.

Receipt is acknowledged of your petitions for review of the determinations by the State Board of Assessors and the payment of the filing fees on May 30, 2006. The above docket numbers have been assigned to your petitions and should be placed on all subsequent correspondence relating to these matters.

Copies of your petitions are being sent to the Office of General Counsel of the Wisconsin Department of Revenue and the clerk of the municipality listed on the Notice of Determinations.

Dated at Madison, Wisconsin, this 31st day of May, 2006.

WISCONSIN TAX APPEALS COMMISSION



Darlene Skolaski

Clerk

(608) 266-1391

06-M-150

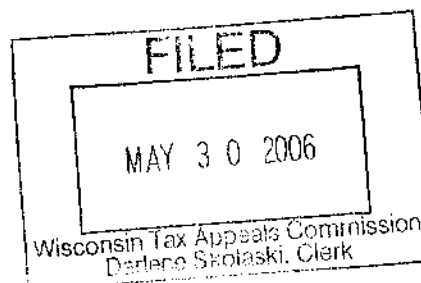


May 25, 2006

Margaret M. Derus, Esq.
Direct Dial: 414-298-8304

CERTIFIED MAIL –
RETURN RECEIPT REQUESTED

Wisconsin Tax Appeals Commission
Suite 110
5005 University Avenue
Madison, WI 53705



To the Wisconsin Tax Appeals
Commission:

Re: *Didion Milling, Inc., Petitioner v.
Wisconsin Department of Revenue,
Respondent*
Petition for Review

I am enclosing for filing documents to appeal the 2005 assessed value of the Didion Milling, Inc. property located at 501 South Williams Street, Cambria, Wisconsin (Computer No. 75-11-111-R000350) as follows:

1. An original and five copies of a Petition for Review of Determination by State Board of Assessors for Manufacturing Property (Notice of Determination dated March 28, 2006).
2. A check made payable to the Wisconsin Tax Appeals Commission in the amount of \$25 to cover the required filing fee.

I would appreciate it if you would stamp the extra copy of the Petition for Review indicating date of filing and return the date stamped copy to me in the enclosed self addressed envelope. Thank you.

Yours very truly,

Margaret M. Derus

MWA1317381MMD:LAC

Encs.

PO Box 2965, Milwaukee, WI 53201-2965 • 1000 North Water Street, Suite 2100, Milwaukee, WI 53202
Telephone: 414-298-1000 • Facsimile: 414-298-8097 • Toll Free: 800-553-6215

Denver, CO • Telephone: 303-843-6042
Madison, WI • Telephone: 608-229-2200 • Toll Free: 800-728-6239
Rockford, IL • Telephone: 815-484-1900 • Toll Free: 800-840-5420
Waukesha, WI • Telephone: 262-951-4500 • Toll Free: 800-928-5529

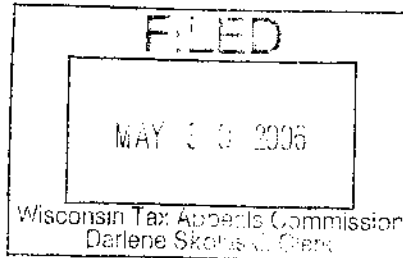
DIDION MILLING, INC.
520 HARTWIG BOULEVARD
P.O. BOX 400
JOHNSON CREEK, WI 53038

**PETITION FOR REVIEW OF
DETERMINATION BY STATE BOARD OF
ASSESSORS FOR MANUFACTURING
PROPERTY**
(Personal Property Assessment)
(Real Property Assessment)
(Manufacturing Penalty Assessment)

Petitioner,

vs.

WISCONSIN DEPARTMENT OF REVENUE
PO BOX 8907
MADISON, WISCONSIN 53708
Respondent.



TO: THE WISCONSIN TAX APPEALS COMMISSION:

The above named petitioner hereby petitions the Wisconsin Tax Appeals Commission for review of the determination of the State Board of Assessors dated: March 28, 2006

1. Full name, address & telephone number of petitioner: Didion Milling, Inc. 520 Hartwig Boulevard P.O. Box 400 Johnson Creek, WI 53038 920-699-3633	2. Computer nos. shown on Assessment notice: 75-11-111-R000350
---	---

3. Address of personal property: 501 South Williams Street Cambria, WI 53923	4. Assessment date: January 1, 2005
--	--

5. Value as determined by the State Board of Assessors: (Personal Property Assessment Only) Not Applicable	
Manufacturer's stock	Furniture & fixtures
Boats & watercraft	All others
Machinery & equipment	Total value

6. Value as determined by the State Board of Assessors: (Real Property Assessment Only) - Full Value Assessment	
Land	134,700
Improvement	4,422,400
Total	4,557,100

7. Penalty amount: (Manufacturing Penalty Assessment Only) Not Applicable Date Wisconsin Standard Manufacturing Property Report Form was filed:

8.	On a separate sheet, please provide a statement of the nature of the petitioner's objection and the facts upon which petitioner relies. See Statement I attached hereto.							
9.	Petitioner's opinion of the value as of the assessment date: (Real Property Assessment Only)							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%;">Land</td> <td style="text-align: right;">76,200</td> </tr> <tr> <td>Improvements</td> <td style="text-align: right;">1,510,976</td> </tr> <tr> <td>Total</td> <td style="text-align: right;">1,587,176</td> </tr> </table>	Land	76,200	Improvements	1,510,976	Total	1,587,176	
Land	76,200							
Improvements	1,510,976							
Total	1,587,176							
10.	Petitioner's opinion of the value as of the assessment date: (Personal Property Assessment Only) Not Applicable							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Manufacturer's stock</td> <td style="width: 50%;">Furniture & fixtures</td> </tr> <tr> <td>Boats & watercraft</td> <td>All others</td> </tr> <tr> <td>Machinery & equipment</td> <td>Total value</td> </tr> </table>	Manufacturer's stock	Furniture & fixtures	Boats & watercraft	All others	Machinery & equipment	Total value	
Manufacturer's stock	Furniture & fixtures							
Boats & watercraft	All others							
Machinery & equipment	Total value							
11.	<p>Was subject property appraised within the past 5 years? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>If Yes</p> <p>A. Date of appraisal:</p> <p>B. Appraised value:</p> <p>C. Name and address of appraiser:</p> <p>D. Will testimony concerning this appraisal be presented at the hearing?</p> <p style="padding-left: 40px;"><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>E. If so, will a copy of the appraisal be offered? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>F. Will comparable sales be offered as evidence at the hearing?</p> <p style="padding-left: 40px;"><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p style="padding-left: 40px;">If yes, attach a schedule listing the seller's name, the purchaser's name, address of the property, date of sale, purchase price, and any special circumstances surrounding the sale.</p>							
12.	Name, address and telephone number of the petitioner's representative, if any: Margaret M. Derus, Esq., Reinhart Boerner Van Deuren s.c. 1000 North Water Street, Suite 2100 Milwaukee, WI 53202 414-298-8304	Signature of owner/representative: <i>Margaret M. Derus</i> <i>Attorney for Petitioner</i>						

This form must be filed with the Tax Appeals Commission within 60 days from the date of the determination of the State Board of Assessors. A \$25.00 filing fee payable to the Tax Appeals Commission must be filed with this form. The Tax Appeals Commission Address is:

Dated: May 25, 2004

Wisconsin Tax Appeals Commission
 Suite 110
 5005 University Avenue
 Madison, WI 53705

(608) 266-1391

**PETITION FOR REVIEW OF DETERMINATION BY STATE BOARD OF
ASSESSORS FOR MANUFACTURING PROPERTY**

DIDION MILLING, INC., PETITIONER

**STATEMENT I
(Question No. 8)**

Petitioner objects to the "full value assessment" made by the Wisconsin Department of Revenue and as determined by the State Board of Assessors because it is substantially in excess of the fair market value of the property at issue, in violation of Wisconsin Statutes §§ 70.995(5), (7)(b) and 70.32(1).

Based on information and belief, the Department of Revenue included Petitioner's silos located at its Cambria, Wisconsin manufacturing plant in the assessed value of the real estate at issue in this appeal. The silos are personal property and were properly reported as personal property for 2005 on the Form MP filed by Didion Milling, Inc. for the subject location. Those silos, as well as related property qualify for exemption under the Wisconsin Statutes including Wisconsin Statute § 70.11(27), and related tax exemption statutes. In addition to the silos, related equipment also should have been exempt from property tax and, on information and belief, such equipment has been erroneously included in the assessed value of the real estate. Many of the facts on which Petitioner relies have been presented to the Department of Revenue, State Board of Assessors. Additional facts on which Petitioner relies will be provided and proffered at the hearing in this matter.

ED MAIL



7107 6160 8117 6161 2197

PS Form 3800, 6/02



FILED

MAY 3 0 2006

Wisconsin Tax Appeals Commission
Dellena Skolaski, Clerk

First Class Mail

R REINHART
BOERNER • VAN DEUREN SC
ATTORNEYS AT LAW

CERTIFIED MAIL -
RETURN RECEIPT REQUESTED

Wisconsin Tax Appeals Commission
Suite 110
5005 University Avenue
Madison, WI 53705

P.O. Box 2965, Milwaukee, WI 53201-2965 • 1000 North Water Street, Suite 2100, Milwaukee, WI 53202

