



FILED
GA. TAX TRIBUNAL

JAN - 4 2022

**IN THE GEORGIA TAX TRIBUNAL
STATE OF GEORGIA**

TIMOTHY JANKOWSKI


Petitioner,

v.

**ROBYN A. CRITTENDEN, in her official
capacity as COMMISSIONER, GEORGIA
DEPARTMENT OF REVENUE,**

Respondent.

*
*
*
*
*
*
*
*
*
*


Chantal Mathurin, Tax Tribunal Administrator

Docket No.: 2121927

DECISION

I. Introduction

Timothy Jankowski ("Petitioner") challenged the Commissioner of the Georgia Department of Revenue's ("Respondent") Official Assessment and Demand for Payment (Letter ID No. L1643330632) for individual income tax for tax year 2016. A hearing was held before the Georgia Tax Tribunal on December 7, 2021. Joseph Bearden, Esq. appeared on behalf of the Department, and Mr. Jankowski represented himself pro se on behalf of Petitioner. For the reasons discussed below, Respondent's Motion to Dismiss for lack of subject matter jurisdiction is hereby GRANTED.

II. Conclusions of Law

Petitioner filed their Petition to initiate this matter on March 1, 2021. Respondent filed their answer on July 12, 2021 and raised the issue of subject matter jurisdiction to the Tribunal therein. At the hearing, Respondent raised the issue of subject matter jurisdiction again, specifically stating that the petition was not filed timely. Under O.C.G.A. § 48-2-59(b), a taxpayer is required to "commence an appeal by filing a petition with the Georgia Tax Tribunal in accordance with

Chapter 13A of Title 50 . . . within 30 days from the date of decision by the commissioner."

Here, the Official Assessment and Demand for Payment letters for tax year 2016 was issued on January 25, 2021, but Petitioner signed his appeal on March 1, 2021, which is over 30 days after the assessment was issued. Petitioner did not present any evidence, either with testimony or documentary evidence, to show any reason for not appealing the Official Assessment and Demand for Payment letters within 30 days as required by Code Section 48-2-59(b). Given the lack of evidence for any reason as to why Petitioner was unable to appeal the Official Assessments within 30 days as required by Code Section 48-2-59(b), this Court further finds that this case must be dismissed for lack of subject matter jurisdiction.

SO ORDERED, this 4th day of January, 2022.



LAWRENCE E. O'NEAL, JR.
CHIEF JUDGE
GEORGIA TAX TRIBUNAL