

REDACTED DECISION – DK# 19-285 PR-M

FILED

BY: A.M. "FENWAY" POLLACK, CHIEF ADMINISTRATIVE LAW JUDGE
SUBMITTED FOR DECISION ON APRIL 1, 2019
ISSUED ON NOVEMBER 4, 2019

2020 FEB 27 P 3:25
OFFICE WEST VIRGINIA
SECRETARY OF STATE

BEFORE THE WEST VIRGINIA OFFICE OF TAX APPEALS

FINAL DECISION AND ORDER OF DISMISSAL

The Petitioners in this matter pursued a previous appeal in Docket No. 16-023. A final decision was entered in Docket No. 16-023 on October 31, 2019. Normally, this Tribunal would have consolidated the two matters, and issued one final decision. We were unable to do so, because the Petitioners were represented by counsel in the previous case, and represented themselves in this matter.

Despite our inability to consolidate the two matters, we are dismissing this matter on the same grounds as our final decision in Docket No. 16-023.

Based upon the foregoing, it is the Final Decision of the West Virginia Office of Tax Appeals that the Refund Denial Letter issued to the Petitioners on May 14, 2019 is hereby **AFFIRMED**.

WEST VIRGINIA OFFICE OF TAX APPEALS

By: _____
A. M. "Fenway" Pollack
Chief Administrative Law Judge

OFFICE WEST VIRGINIA
SECRETARY OF STATE

2020 FEB 27 P 3:25

FILED

Date Entered