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DISTRICT II

November 18, 2026

To:

Hon. Eugene A. Gasiorkiewicz
Circuit Court Judge
Electronic Notice

Amy Vanderhoef
Clerk of Circuit Court
Racine County Courthouse
Electronic Notice

Lynn Kristine Lodahl
Electronic Notice

Dawn Michele Frey
5300 South 108 St., Suite 15-135
Hales Corners, WI 53130

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

2025AP945 Dawn Michele Frey v. State of Wisconsin Department of Revenue (L.C. #2024CV1678)

Before Gundrum, Grogan, and LoCoco, JJ.

Summary disposition orders may not be cited in any court of this state as precedent or authority, except for the limited purposes specified in WIS. STAT. RULE 809.23(3).

Dawn Michele Frey, pro se, appeals from an order dismissing her 500-plus page Complaint against the Wisconsin Department of Revenue (DOR), Josh Kaul, and 100 "John Doe" State "agent/actors so conspiring."[1] She asserted over 20 causes of action based on common law, constitutional, state and federal statutes, and contract violations. Frey's Complaint in essence argued that she had previously contracted away her obligation to pay taxes and State jurisdiction over her, and therefore believes the DOR's collection action for delinquent taxes it says she owes was unlawful. She believes the circuit court erred when it granted the DOR's

[1] We will use Respondents when referring to all the Defendants-Respondents collectively, but use DOR when specifically referring to the DOR.

motion to dismiss. Based upon 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 (2023-24).[2] We affirm.

According to Frey's Complaint, in 2022 and 2023, she mailed various documents to government officials. One document titled "Notification of Record" stated she was barring "[a]ll others" (i.e., the State of Wisconsin) from handling "affairs in re DAWN MICHELE FREY©." Frey gave the recipient the choice to "rebut this notice … within 30 days or it will stand as fact prima facie." Frey sent another document to the Wisconsin Secretary of State, the Wisconsin Attorney General, and others wherein she stated: "[t]his is my official Express Notice whereby I knowingly and willingly act to remove myself from the elective franchise as a citizen of the United States, and as a Resident or a Citizen of STATE OF WISCONSIN." She stated that this document "served notice upon ALL agencies of government that they are ALL limited to proceedings against me only in harmony with the Constitutional Law[.]"

In October 2023, the DOR initiated collection efforts against Frey for failing to pay her taxes for the December 31, 2021 filing period. At the time, the DOR alleged she owed over $20,000, consisting of the tax/debt amount, interest, and penalties/fees. The DOR also garnished her wages from her private sector position through June 2024, and filed a notice of tax warrant (lien) against her.

In December 2024, Frey filed the Complaint at issue here in the circuit court. Again, she generally argued that she cannot be taxed and the DOR acted unlawfully in pursuing collection

[2] All references to the Wisconsin Statutes are to the 2023-24 version.

actions against her. She demanded that the court vacate the account balance with the DOR, return her "seized property," and reward her monetary damages of approximately half-a-billion dollars for federal constitutional and statutory claims. Respondents filed a motion seeking to dismiss her lawsuit for failure to state a claim pursuant to WIS. STAT. § 802.06(2)(a)6.

In March 2025, the circuit court held a hearing on Respondents' motion to dismiss, granted it, and dismissed the complaint with prejudice. The court stated that under ***Data Key Partners*** and ***John Doe 1***,[3] courts review whether a complaint is "legally sufficient." It explained that one cannot overcome a dismissal motion "based on conclusory statements" but rather there needs to be plausible facts that, "if true and if proven, would allow you to recover in a case." It rejected Frey's assertion that filing documents with the State created a contract for her to not be responsible for paying taxes as "just borderlines on frivolous from the [c]ourt's perspective." The court determined that "there is no plausibility in terms of a recovery under [WIS. STAT. §] 802.06(2)(a)6" and entered an order granting the Respondents' motion to dismiss Frey's complaint with prejudice. Frey appeals.

Frey appeals from an order dismissing her Complaint for failure to state a claim. In reviewing a motion to dismiss, "we accept as true all facts well-pleaded in the complaint and the reasonable inferences therefrom." ***Data Key Partners v. Permira Advisers LLC***, 2014 WI 86, ¶¶18-19, 356 Wis. 2d 665, 849 N.W.2d 693. We do not accept "legal conclusions stated in the complaint ... as true[.]" ***Id.***, ¶19. "Whether a complaint states a claim upon which relief can be

[3] ***Data Key Partners v. Permira Advisers LLC***, 2014 WI 86, 356 Wis. 2d 665, 849 N.W.2d 693; ***John Doe 1 v. Archdiocese of Milwaukee***, 2007 WI 95, 303 Wis. 2d 34, 734 N.W.2d 827.

granted is a question of law" that we review independently, although "we benefit from" the circuit court's discussion. ***Id.***, ¶17.

On appeal, Frey chiefly argues that DOR lacks jurisdiction over her; a sovereign immunity exception applies which allows her to sue the Respondents; and the Respondents waived any right to rely on sovereign immunity. She also claims the circuit court: (1) misunderstood how WIS. STAT. §§ 403.302 and 409.102 operate; (2) misunderstood the cases governing sovereign citizens as distinguished from Frey's status/claims; (3) ignored Frey's documents "showing she is tax-exempt by contract with the STATE"; (4) violated the First, Seventh, and Fourteenth Amendments; (5) misunderstood the Wisconsin Administrative Procedures Act; and (6) misunderstood federal regulations releasing Frey from "various STATE/U.S. contracts."

The Respondents' brief asserts that the merits of Frey's claims are all based on a false premise—that she cannot file documents with the government that "create a contract with the government that shields her from taxation." The Response brief then focuses on why the circuit court should be affirmed. It says: (1) Frey's Complaint makes conclusory statements and fails to state a plausible claim for relief as to what valid legal basis absolves her from tax obligations; (2) she failed to follow the administrative and judicial review process for challenging taxes owed and her claims were thus barred under "sovereign immunity principles"; (3) there is no legal decision or non-decision underlying her Complaint subject to judicial review under WIS. STAT. ch. 227; and (4) her Complaint failed to allege any specific factual allegations against the individual defendants.

We need not analyze the merits of Frey's issues, however, because she failed to file a Reply brief refuting the arguments the Respondents raised in their Response brief. *See* ***Apple Hill Farms Dev., LLP v. Price***, 2012 WI App 69, ¶14, 342 Wis. 2d 162, 816 N.W.2d 914 (failure to file a reply brief deemed a concession to respondent's argument.); *see also* ***United Co-op v. Frontier FS Co-op.***, 2007 WI App 197, ¶39, 304 Wis. 2d 750, 738 N.W.2d 578 (taking a party's lack of reply in a reply brief to a specific argument as a concession). WISCONSIN STAT. § 809.19(4)(a) states: "The appellant *shall* file a reply brief, or a statement that a reply brief will not be filed[.]" (Emphasis added.) Frey failed to follow this rule. She has thus conceded Respondents' arguments that: (1) Frey did not state a plausible claim for relief; (2) Respondents are immune from suit under sovereign immunity; (3) Frey failed to identify a decision or non-decision subject to judicial review; and (4) Frey's Complaint failed to plead particular facts against the individually named Respondents.

While we recognize that Frey is pro se, she must still abide by the same rules as attorneys. *See* ***Waushara County v. Graf***, 166 Wis. 2d 442, 452, 480 N.W.2d 16 (1992). An appellant bears the burden to demonstrate how the circuit court erred. ***Gaethke v. Pozder***, 2017 WI App 38, ¶36, 376 Wis. 2d 448, 899 N.W.2d 381. Frey has failed to meet that burden. Accordingly, we affirm the circuit court's order.

Therefore,

IT IS ORDERED that the order of the circuit court is summarily affirmed. *See* WIS. STAT. RULE 809.21.

IT IS FURTHER ORDERED that this summary disposition order will not be published.

Samuel A. Christensen
Clerk of Court of Appeals