COURT OF APPEALS
DECISION
DATED AND FILED

December 23, 2009

David R. Schanker
Clerk of Court of Appeals

Appeal No. 2006AP424 **Cir. Ct. No. 1999PR143**

STATE OF WISCONSIN **IN COURT OF APPEALS**
DISTRICT IV

IN RE THE ESTATE OF DAVID R. SANDERS, DECEASED:

DIANA G. SANDERS,

APPELLANT,

V.

ESTATE OF DAVID R. SANDERS BY IVAN GRUETZMACHER, PERSONAL REPRESENTATIVE,

RESPONDENT.

APPEAL from orders of the circuit court for Waupaca County: PHILIP M. KIRK, Judge. *Affirmed.*

Before Dykman, P.J., Higginbotham and Bridge, JJ.

¶1 HIGGINBOTHAM, J. This is a probate case. Diana G. Sanders,[1] the wife of the deceased, David R. Sanders, challenges several non-final orders by the circuit court granting relief to the Estate of David R. Sanders and one of the beneficiaries, Derek Sanders, from a stipulation governing the disposition of the family farm. According to the terms of the stipulation, Diana was granted the right of first refusal to purchase the Estate's share of the farm at fifty percent of the fair market value to be established by the highest "valid" offer to purchase made within the first six months from the date of the stipulation. The dispute in this case centers on how the fair market value was established, and the price Diana was ultimately required to pay for the Estate's share of the farm. At issue is whether the circuit court properly exercised its discretion under WIS. STAT. § 806.07(1)(a) and (h) (2007-08)[2] in granting relief to the Estate and Derek Sanders from the terms of the challenged stipulation. We conclude that the court properly exercised its discretion under the statute and therefore affirm.

BACKGROUND

¶2 Diana and David Sanders were married and lived on a substantial working farm at the time of David's untimely death. David left two conflicting wills, resulting in a contest. The first will left all of David's estate to Diana. The second will left his estate to his brothers and nephews, and expressly excluded Diana as a beneficiary. Diana sought ownership of the farm and its contents,

[1] Because Diana Sanders and Derek Sanders share the same last name, we refer to them by their respective first names to avoid confusion.

[2] All references to the Wisconsin Statutes are to the 2007-08 version unless otherwise noted.

resulting in a stipulation between Diana and the Estate's beneficiaries on May 16, 2001.

¶3 In separate motions filed at different times, the Estate and Derek sought relief from the stipulation. The court granted their respective motions. As a result, Diana was required to pay a higher price than she anticipated for the Estate's fifty-percent share of the farm. The probate proceedings are closed except for Diana's appeal of four non-final court orders granting relief from the stipulation to the Estate and Derek, and granting a motion by a potential buyer of the farm to increase its offer to purchase. Additional facts are provided in the discussion section.

STANDARDS OF REVIEW

¶4 The central issue in this case is whether the circuit court properly exercised its discretion under WIS. STAT. § 806.07(1)(a) and (h)[3] by relieving the Estate and Derek from the terms of the May 16, 2001 stipulation. Whether to approve a stipulation is a matter left to the circuit court's discretion. ***Phone Partners, Ltd. P'ship v. C.F. Commc'ns Corp.***, 196 Wis. 2d 702, 709, 542

[3] WISCONSIN STAT. § 806.07(1) reads in pertinent part:

> (1) On motion and upon such terms as are just, the court, subject to subs. (2) and (3), may relieve a party or legal representative from a judgment, order or stipulation for the following reasons:
>
> (a) Mistake, inadvertence, surprise, or excusable neglect;
>
> ….
>
> (h) Any other reasons justifying relief from the operation of the judgment.

N.W.2d 159 (Ct. App. 1995). Once a court accepts a stipulation, it becomes the court's judgment, subject to the court's continuing jurisdiction to modify the order pursuant to § 806.07(1). ***Id***.

¶5 Whether to grant relief from a stipulation is left to the sound discretion of the circuit court. ***Milwaukee Women's Med. Serv., Inc. v. Scheidler***, 228 Wis. 2d 514, 524, 598 N.W.2d 588 (Ct. App. 1999). "A discretionary determination, to be sustained, must demonstrably be made and based upon the facts appearing in the record and in reliance on the appropriate and applicable law." ***Hartung v. Hartung***, 102 Wis. 2d 58, 66, 306 N.W.2d 16 (1981). We review a circuit court's decision granting or denying a motion under WIS. STAT. § 806.07(1) under the erroneous exercise of discretion standard. *See* ***Phone Partners***, 196 Wis. 2d at 710. A court properly exercises its discretion when it applies the proper law to the facts of record, and reaches a reasonable result. ***Id.***

¶6 The interpretation of a stipulation must give effect to the intention of the parties. ***Stone v. Acuity***, 2008 WI 30, ¶67, 308 Wis. 2d 558, 747 N.W.2d 149 (citation omitted). Principles of contract law may apply in interpreting stipulations. ***Id.*** (citing ***Kocinski v. Home Ins. Co.***, 154 Wis. 2d 56, 67-68, 452 N.W.2d 360 (1990)). We determine the intent of the parties by giving the terms of a contract or stipulation their plain or ordinary meaning. ***Id.*** (citation omitted). "If the agreement is not ambiguous, ascertaining the intent of the parties ends with the four corners of the contract, without consideration of extrinsic evidence." ***Id.*** (citation omitted).

DISCUSSION

¶7 Diana challenges four orders. The first two orders relieved the Estate and Derek from certain provisions of the stipulation. The third order denied

Diana's motion for reconsideration of the second order. The fourth order allowed a third-party buyer to amend its offer to purchase from $800,000 to $863,000.

¶8 We focus most of our attention on the first order, made on February 25, 2002, because that order set the stage for the second and third order, and the grounds relied upon by the court in the first order were, for the most part, the same grounds relied upon in deciding the second and third orders. After analyzing the first three orders, we consider Diana's challenge to the fourth order. Finally, we address Diana's argument that Derek's motion for relief was untimely and that the court, by granting relief, violated public policy in support of out-of-court settlement of cases.

A. Additional Background

1. Adoption of the Stipulation

¶9 We begin with a brief review of the dispute leading up to the May 16, 2001 stipulation. This case began upon the filing of a petition for the informal administration of David Sanders' estate. As noted, Diana filed what was purportedly David's Last Will and Testament. In that will, David left Diana his entire estate. However, a second will executed by David subsequent to the first will was submitted, and a will contest ensued. In the second will, David left his entire estate to his three brothers and three nephews, and expressly excluded Diana as a beneficiary. The court admitted the second will into probate.

¶10 Diana then challenged the disposition of certain personal property she claimed was marital property. She also claimed that fifty percent of the farm belonged to her as marital property. This appeal involves the real estate claim.

¶11 Specifically, Diana contended that the 262-acre dairy farm that she and David lived and worked on was marital property and therefore she was entitled to receive her 50% share of the farm. She also sought to purchase the Estate's 50% share. The Estate asserted that David solely owned the farm and therefore Diana possessed no survivorship rights to the farm and its contents.

¶12 The Estate and Diana obtained separate appraisals of the farm. Diana's appraiser valued the farm at $465,000, explaining in her report that the presence of Indian effigy mounds on the property would restrict the property's potential uses, particularly for development. The farm includes over seventy effigy mounds occupying approximately eighty acres. The Estate's appraiser noted the existence of the Indian mounds on the property, but did not consider them in making his assessment, valuing the farm at $777,000.

¶13 A hearing was held on May 16, 2001, to determine the legal question of whether the farm was marital property. The parties reached a stipulated settlement at the hearing. The Estate's attorney stated the following terms of the stipulation between the parties on the record and in open court:

> Your Honor, the parties agree that ***the property*** that would be considered the home farm, that is, excepting the eighty acres that was jointly owned by and between David and Diana ***will be listed for sale, and it would remain for sale for a period of one year. After six months we will look at all offers that have been gathered and examine to see if there has been what we call a legitimate offer, that is, an offer that is [from] a ready, willing and able buyer.*** Excluded from that listing contract would be the personal representative or the other heirs, if they wanted to make an offer. We would not be liable for a commission. And the petitioner, Diana Sanders, if she would make an offer, would not be liable for a commission. ***In six months we will look at the offer. Diana Sanders would retain a right of first refusal. She would be able to buy the property at fifty percent of the price established by the market or – and if she is unable to come up with fifty percent, if she***

> ***does come up with the fifty percent, that fifty percent will go to the other heirs.*** If she cannot come up with it, it would be sold pursuant to the offer to purchase. The proceeds would be divided fifty-fifty, the net proceeds. There is a provision that, if it would have no negative effect on the estate's share of the proceeds, the petitioner, Diana Sanders, would be welcome to negotiate purchase of the homestead. ***One of the conditions of the sale would be the portion of the property along the river, which contains the documented and remaining [I]ndian mounds, would be donated to the archaeological conservatory, and Diana would agree, if she purchases the property, she would provide that that portion of the property would be donated to the archaeological conservatory upon her death.*** Also, the [I]ndian artifacts that remain in the homestead that were found on the property and have been inventoried likewise would be given to the archaeological conservatory at her death.… (Emphasis added to highlight pertinent parts.)

¶14 Diana's attorney and the guardian ad litem for Derek agreed to the accuracy of the oral stipulation. The court found the stipulation to be "fair and reasonable" and approved it.[4]

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[4] The court entered a written stipulation and order on December 24, 2001. The terms of the written stipulation are, in pertinent part:

> The real estate which is presently held in the name of David R. Sanders will be listed for sale for one year. The heirs of David Sanders and Diana Sanders will be excluded from the listing contract so that if one of them would purchase the land, no commission would be due.
>
> If, after the expiration of six months, a valid offer from a willing and able buyer has been received, the offer price will be considered the market value. Diana Sanders will have a right of first refusal to match that offer at fifty percent (50%) and purchase the estate's share of the estate. If she does not exercise this right, the offer may be accepted and the real estate sold pursuant thereto.…
>
> Prior to any sale, the Indian mounds of the property will be identified and surveyed at the cost of the estate. …. The portion of the real estate containing the mounds will be deeded to the conservancy at the time of the sale if a third party purchases the real estate. Said donation will happen upon the death of Diana

(continued)

2. February 25, 2002 Oral Ruling Granting Relief to the Estate

¶15 Apparently, sometime between December 2001 and February 25, 2002, the Estate filed a motion seeking relief from the part of the stipulation and order concerning the Indian effigy mounds, and for an order allowing it to pursue a recently submitted offer to purchase by a business owned by Patricia Marriott called Cool Green World. The offer was for $800,000, and was made approximately three weeks after the six-month period for considering offers established by the stipulation had expired. In the six-month period for considering offers, the Estate had received only one offer to purchase in the amount of $375,000. Unlike the $375,000 offer, Cool Green World's offer contained a number of contingencies, including the elimination of the portion of the stipulation and order requiring a third-party buyer to donate the Indian mounds to the archaeological conservancy.

¶16 On February 25, 2002, a hearing was held on the Estate's motion for relief. At the conclusion of the hearing, the court found that the stipulation was a product of mistake and that denying the motion would harm the Estate. The court explained that, when it approved the stipulation, it did not consider the impact of the Indian mounds provision on the market value of the property. The court was persuaded that the Indian mounds provision was preventing the Estate from obtaining the best price for the farm and relieved the Estate from the provision. The court was satisfied that the Indian mounds provision was unnecessary to ensure preservation of the mounds because such sites are protected under

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> Sanders if she buys the property. All inventoried Indian artifacts are to be donated to the archaeological conservancy at the time of the donation of the real estate.

Wisconsin law. The court also observed that the stipulation contained no "minimum upset price" against which to determine the appropriateness of an offer. The court was particularly concerned with the harm the Estate would suffer by foreclosing its opportunity to pursue the $800,000 offer to purchase.

¶17 In an effort to expedite matters, the court ordered Cool Green World to meet or waive the contingencies contained in its offer to purchase by July 1, 2002, at which time the court would decide which offers, if any, it would accept.

B. Discussion of Challenges to the February 25, 2002 Oral Ruling

¶18 Diana contends that the circuit court lacked a sufficient basis under WIS. STAT. § 806.07(1)(a) for relieving the Estate from the stipulation. She argues generally that the court should have enforced the stipulation by applying principles of contract law, holding each party to their respective promises and applying the plain terms of the agreement. She also asserts that the court erred in finding that the stipulation was a product of mistake because the parties were informed of the possible negative impact the Indian mounds would have on the value and marketability of the property. We are not persuaded by either argument.

1. *Applicability of the Principles of Contract Law to Requests for Relief from a Stipulation under WIS. STAT. § 806.07(1).*

¶19 Diana argues that by "invading the settlement contract" the court ignored the fundamental right to contract. There are two problems with this argument.

¶20 First, although stipulations such as the one at issue here have occasionally been viewed as contracts, they are not necessarily governed by contract law. ***Burmeister v. Vondrachek***, 86 Wis. 2d 650, 664, 273 N.W.2d 242

(1979). To Diana's credit, we recognize that courts may apply principles of contract law in interpreting such stipulations. *See* ***Phone Partners***, 196 Wis. 2d at 710-11. However, it was within the circuit court's discretion to refuse to strictly adhere to contract law principles. ***Id.*** at 710. In ***Phone Partners***, we explained that, because the question whether to grant relief from a stipulation is a matter left to the discretion of the trial court, a trial court is not required to apply principles of contract law in deciding whether to grant relief from a stipulation. ***Id.*** Consequently, the circuit court was entitled to ignore contract principles and, instead, apply the factors under WIS. STAT. § 806.07(1) in determining whether to grant relief to the Estate.

¶21 The second problem with Diana's argument is that an order entered pursuant to a stipulation becomes an order of the court, and, as such, is subject to the court's continuing jurisdiction to modify it pursuant to WIS. STAT. § 806.07(1). *See* ***Phone Partners***, 196 Wis. 2d at 709; *see also* ***Milwaukee Women's Med. Serv.***, 228 Wis. 2d at 524. Thus, the court had continuing jurisdiction under § 806.07(1) to modify the stipulation in order to achieve justice once the court entered an order approving the stipulation.

2. *The Stipulation was a Product of Mistake*

¶22 Diana argues that the record does not support the court's finding of mistake and that there is no legal justification for granting relief from the stipulation. She contends that both parties were aware of the potential difficulties the Indian mounds posed with respect to the value and marketing of the property. She points out that these concerns were expressed in her appraiser's report, which all parties received, and therefore the personal representative and the beneficiaries were properly informed of the potential negative impact the Indian mounds

presented. Sanders also argues that by entering into the agreement, the Estate willingly and knowingly accepted the possible risk that a low offer would be made during the first six-month period, and that the court "had no business" relieving the Estate from the stipulation when it was apparent that indeed a low offer had been submitted.[5] We disagree.

¶23 The circuit court's finding that the stipulation was the product of mistake reasonably focused on the uninformed assumption by both parties that donating the Indian mounds would not affect the value or the marketability of the property. We agree with Diana that all parties were likely apprised of the possible negative effect the presence of the Indian mounds would have on the value and marketability of the property. However, the appraiser's report did not address the possible affect *donating* the mounds to an archeological conservatory would have on selling the property at the best price. It appears that, unbeknownst to the parties, the Indian mounds had value to a certain type of buyer, which nobody had contemplated when the Indian mounds provision was included in the stipulation. The court, after being informed that a buyer was interested in purchasing the farm but only if the Indian mounds were included in the deal, aptly observed that none of the parties had considered the possibility that a potential buyer would want to purchase the farm with the Indian mounds included.

[5] Diana argues, applying principles of contract law, that to the extent the court has a duty to maximize the value of the estate's assets, that duty is subject to the terms of the stipulation. We disagree. First, as we have explained, a court is not required to apply principles of contract law in determining whether to grant relief from a stipulation. Second, as we have also explained, accepting a stipulation is a judicial act. Thus, once a court accepts a stipulation, it becomes the court's judgment, subject to the court's continuing jurisdiction to modify the order under WIS. STAT. § 806.07(1). *See supra* ¶4. Here, upon finding that the requirements for relieving the Estate from the terms of the stipulation had been met under § 806.07(1), the court was free to ignore the terms of the stipulation and to exercise its discretion in a manner that maximized the value of the farm as an asset of the Estate.

¶24 The best example of this mistake was demonstrated by Cool Green World's offer to purchase for $800,000, which contained a firm contingency that the provision in the stipulation requiring donating the mounds to a conservancy be withdrawn. Had the court refused to grant relief from the Indian mounds provision, it is undisputed that Cool Green World would have withdrawn its offer, thereby leaving the $375,000 offer as the only viable offer on which to base Diana's purchase price for the farm.

¶25 We agree with the Estate that the circuit court reasonably concluded that denying the Estate the right to pursue the Cool Green World offer would harm the estate. As the court concluded, it would have been harmful to the beneficiaries to settle for the smaller offer when a much larger offer was on the table. The court, recognizing the personal representative's fiduciary duty to the beneficiaries to obtain the best price for the estate's assets that can be reasonably obtained,[6] *see* ***State v. Hartman***, 54 Wis. 2d 47, 54, 194 N.W.2d 653 (1972); ***Robert Hill Foundation v. Learman***, 30 Wis. 2d 116, 119-20, 140 N.W.2d 196 (1966), reasonably permitted the Estate to pursue the $800,000 offer.

¶26 For the foregoing reasons, we conclude that the circuit court properly exercised its discretion under WIS. STAT. § 806.07(1) in granting relief to the Estate from the Indian mounds provision of the stipulation and allowing the

[6] The circuit court expressed its understanding that, as a probate court, it had a duty separate from the personal representative to ensure that the Estate maximized the value of its assets. It is not apparent to us what the source of that authority is, aside from the court's general authority over probate matters. Nonetheless, whether the court possesses any specific authority similar to the personal representative's authority to maximize the value of an estate's assets in a probate proceeding does not affect our conclusion in this case that the court reasonably concluded that granting the Estate relief from the stipulation was appropriate in order to obtain the best price for the farm.

Estate to pursue the $800,000 offer to purchase made by Cool Green World. The court reasonably concluded that the stipulation was a product of mutual mistake in that neither party contemplated the potential negative impact donating the mounds would have on the value and the marketability of the property. In addition, we conclude that the court's finding that denying relief to the Estate would harm the Estate is supported by the record and serves as an equitable basis under § 806.07(1) to grant relief.

C. July2, 2002 Order Granting Relief to Derek Sanders

¶27 Derek Sanders, one of David's nephews, filed a motion seeking relief from the May 16, 2001 stipulation and December 24, 2001 order approving the settlement agreement. As grounds, Derek contended that the agreement failed to set a minimum upset price for the farm and therefore the stipulation was based on a mistake and was illusory. A hearing was held on July 2, 2002, to address this motion and a motion filed by Diana asking the court to set the value of the farm and to enter an order requiring the Estate to comply with the stipulation.[7]

¶28 In addition to arguing that the stipulation was based on a mistake and was illusory, Derek renewed the argument the Estate made at the February 25, 2002 hearing, which was that Diana's interest in obtaining the lowest offer price conflicted with the Estate's interest and the personal representative's duty in maximizing the value of the farm. Derek reminded the court that it had, in effect,

[7] The Estate also filed a motion seeking an order to remove Diana from the property. The court denied this motion, and the Estate does not appeal this decision.

already granted his motion in February when it granted the Estate's motion for relief.[8]

¶29 Diana argued that Cool Green World's offer was not a valid offer within the meaning of the stipulation because the contingencies were "undoable," and, furthermore, the contingencies had not been satisfied or waived by the July 1 "drop dead date" set by the court in February 2002. Therefore, she argued, the offer should fail under the terms of the stipulation and the court's February order and that, consequently, the $375,000 offer was the only offer that should have been considered in setting the fair market price.

¶30 The circuit court granted Derek's motion on largely the same grounds that it had granted the Estate's motion for relief in February 2002, finding that the stipulation was a product of mistake and was illusory, and that extraordinary circumstances existed under WIS. STAT. § 806.07(1)(h), based on the personal representative's duty to the Estate to maximize the value of the assets. The court found, moreover, that it would be "facially ludicrous" to ignore the $800,000 offer, in light of the much lower offer of $375,000.[9] The court further recognized that it had already resolved this issue by granting the Estate relief from the stipulation in February 2002.

[8] We observe that Derek's motion seeks relief from the entire stipulation, while the Estate sought relief from just the Indian mound provision and the provision stating that legitimate offers to purchase made during the first six months would be examined to set the farm's fair market value. However, it is apparent by Derek's motion and brief in support of his motion that the relief he was seeking was essentially the same as the relief sought by the Estate.

[9] The court also found, and the Estate argues, that the stipulation was ambiguous, and therefore unenforceable. We do not address this issue because we affirm the court's ruling on other grounds.

¶31 On appeal, Diana renews the argument she made with respect to the February 25, 2002 order, maintaining that there was no basis to find mistake. She also argues that the circumstances in this case do not meet the test for extraordinary circumstances under WIS. STAT. § 806.07(1)(h), citing ***Connor v. Connor***, 2001 WI 49, 243 Wis. 2d 279, 627 N.W.2d 182. In determining whether extraordinary circumstances exist to relieve a party from a judgment, a circuit court considers the following factors:

> [W]hether the judgment was the result of the conscientious, deliberate and well-informed choice of the claimant; whether the claimant received the effective assistance of counsel; whether relief is sought from a judgment in which there was no judicial consideration of the merits and the interest of deciding the particular case on the merits outweighs the finality of judgments; whether there is a meritorious defense to the claim; and whether there are intervening circumstances making it inequitable to grant relief.

Id., ¶41 (quoting ***State ex rel. M.L.B. v. D.G.H.***, 122 Wis. 2d 536, 552-53, 363 N.W.2d 419 (1985).

¶32 The problem with this argument—aside from the fact that Diana relies on the wrong test[10]—is that we have already rejected the same argument with respect to the February 25, 2002 order. It is also notable that the court characterized its decision here as simply a restatement of the February decision and order. We recognize that the court did not expressly find extraordinary circumstances in its February decision. However, the grounds for finding

[10] The test in ***Connor*** applies when a party is seeking relief from a judgment under WIS. STAT. § 806.07(1). ***Connor v. Connor***, 2001 WI 49, ¶41, 243 Wis. 2d 279, 627 N.W.2d 182. In this case, the Estate seeks relief from a stipulation. We set forth the standards for granting relief from a stipulation in this opinion at ¶¶4-6. *See* ***Phone Partners***, 196 Wis. 2d at 709-10.

extraordinary circumstances in its July 2, 2002 decision are essentially the same grounds on which the court relied in granting relief in February, which was to maximize the value of the Estate's assets. Thus, we affirm this ruling for the same reasons we affirmed the court's February ruling.

¶33 Diana argues that the court improperly ignored its own order setting July 1, 2002, as the "drop dead" date for Cool Green World to either satisfy the outstanding contingencies or waive them. We disagree. The court has broad discretion in amending its own orders and it properly exercised its discretion in doing so here. ***Allstate Ins. Co. v. Konicki***, 186 Wis. 2d 140, 151-52, 519 N.W.2d 723 (Ct. App. 1994). In any event, the court learned at the hearing that most of the contingencies had either been waived or were in the process of being met. After hearing testimony from the owner of Cool Green World, its realtor, and a representative from the bank providing the financing regarding the contingencies, the court was satisfied that Cool Green World's offer remained viable. It was reasonable for the court to believe that providing more time to satisfy the contingencies was in the beneficiaries' best interest.

D. Order Denying Reconsideration of the July 12, 2002 Order

¶34 Diana moved for reconsideration of the court's July 12, 2002 order relieving Derek from the stipulation. The court denied the motion on two grounds: that the on-the-record stipulation and the written stipulation were inconsistent and therefore the stipulation was ambiguous; and that extraordinary circumstances continued to exist.

¶35 On appeal, Diana argues that the court erred in concluding that there was a discrepancy between the on-the-record stipulation of May 16, 2001, and the December 24, 2001 written order. She maintains that, to the extent there is any

discrepancy, it is minimal and that the "core of the agreement" was found in both stipulations, which was that any offer received in the first six months after being listed would set the market value for the farm, on which Diana could exercise her right of first refusal. She further argues that, if there is a discrepancy, it should be resolved in Diana's favor because the Estate's counsel read the "original" stipulation into the record and drafted the initial version of the order signed by the court in December 2001. Diana also argues that if there was a discrepancy, the appropriate solution would have been to reform the agreement, not rewrite it. We reject these arguments.

¶36 Assuming for the sake of argument that the circuit court wrongly concluded that the stipulation was ambiguous, Diana ignores the fact that the court denied her motion for reconsideration on a second ground as well: namely, that the personal representative has a fiduciary duty to the beneficiaries to obtain the best obtainable price for the farm. The court observed that compelling the sale of the farm at the $375,000 price would specifically benefit Diana to the detriment of the beneficiaries. As we have previously concluded, maximization of the value of the Estate's assets was a reasonable basis for granting Derek relief from the stipulation.[11]

[11] We also observe that Diana fails to analyze the court's denial of her motion for reconsideration under the applicable legal standard. *See* ***Koepsell's Olde Popcorn Wagons, Inc. v. Koepsell's Festival Popcorn Wagons, Ltd.***, 2004 WI App 129, ¶44, 275 Wis. 2d 397, 685 N.W.2d 853 ("To prevail on a motion for reconsideration, the movant must present either newly discovered evidence or establish a manifest error of law or fact.")

F. July 9, 2003 Order

¶37 Diana challenges the circuit court's July 9, 2003 order allowing Cool Green World to amend its offer to purchase to $863,000. She argues that this order had the effect of requiring her to match the increased offer should she choose to exercise her right of first refusal. This argument is not fully developed, however, and we therefore do not consider it. *See* ***State v. Pettit***, 171 Wis. 2d 627, 646-47, 492 N.W.2d 633 (Ct. App. 1992) (court of appeals may decline to address inadequately developed arguments).

G. Timeliness of Derek Sanders' Motion

¶38 Diana argues that the Estate's June 25, 2002 motion for relief under WIS. STAT. § 806.07(1)(a) and (2) was untimely. She asserts that § 806.07(2)[12] requires that a motion seeking relief under subsection (1)(a) be filed within one year after the stipulation, and that the Estate's motion was filed after this deadline had passed. We reject this argument.

¶39 First, the motion Diana refers to was filed by Derek, not the Estate. Second, as the circuit court noted, it had already addressed the issues raised by Derek in its order granting the Estate relief from the stipulation. That is, by

[12] WISCONSIN STAT. § 806.07(2) states:

> The motion shall be made within a reasonable time, and, if based on sub. (1) (a) or (c), not more than one year after the judgment was entered or the order or stipulation was made. A motion based on sub. (1) (b) shall be made within the time provided in s. 805.16. A motion under this section does not affect the finality of a judgment or suspend its operation. This section does not limit the power of a court to entertain an independent action to relieve a party from judgment, order, or proceeding, or to set aside a judgment for fraud on the court.

granting the Estate relief, the court effectively granted relief to Derek, as one of the Estate's beneficiaries. When viewed in this light, Derek's motion for relief under WIS. STAT. § 806.07(1)(a) was timely and probably redundant.

¶40 Finally, Diana argues that the court's orders granting relief from the stipulation are against public policy in favor of the adoption of settlements. She once again argues that the settlement should be enforced because no egregious circumstances exist requiring relief. However, this is simply another way of making the same arguments we have already rejected, and we see no reason not to do the same here.

CONCLUSION

¶41 In sum, we conclude that there was a reasonable basis for the circuit court to grant both the Estate and Derek Sanders relief under WIS. STAT. § 806.07(1)(a) and (h) from the May 16, 2001 stipulation and December 24, 2001 written order approving the stipulation for reasons of mistake and extraordinary circumstances. We further conclude that the court properly allowed Cool Green World to amend its offer to purchase to $863,000, that Derek's motion for relief was timely under § 806.07(1)(a) and (2), and that public policy does not warrant reversal of the court's order. Accordingly, we affirm the orders at issue in this appeal.

By the Court.—Orders affirmed.

Not recommended for publication in the official reports.