

**Court of Appeals, Division One**  
**Tax Appeal**

**1 CA-TX 15-0001**

**SUNDEVIL v. ADOR et al.**

<b>Appellate Case Information</b> Case Filed: 5-Feb-2015 Case Closed:	<b>Dept/Composition</b> <b>Department T</b> Hon. Kent E Cattani Hon. Randall M Howe Hon. Donn Kessler
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**Side 1. SUNDEVIL POWER HOLDINGS, LLC, Plaintiff/Appellee**  
**(Litigant Group) SUNDEVIL POWER HOLDINGS LLC**

- Sundevil Power Holdings LLC
- Co-Counsel for: Plaintiff/Appellee**  
 Brian M McQuaid, Esq. (AZ Bar No. 19541)  
 Sara K Regan, Esq. (AZ Bar No. 21988)  
 Kerryn L Holman, Esq. (AZ Bar No. 27514)  
 Domingos R Santos, Jr., Esq. (AZ Bar No. 25735)

**Side 2. ARIZONA DEPARTMENT OF REVENUE, an agency of the State of Arizona; MARICOPA COUNTY, an political subdivision of the State of Arizona, Defendant/Appellant**  
**(Litigant Group) ARIZONA DEPARTMENT OF REVENUE**

- Arizona Department of Revenue
- Attorneys for: Defendant/Appellant ADOR**  
 Kenneth J Love, Esq. (AZ Bar No. 10986)
- (Litigant Group) MARICOPA COUNTY**
- Maricopa County
- Attorneys for: Defendant/Appellant Maricopa County**  
 Peter Muthig, Esq. (AZ Bar No. 18526)

**CASE STATUS**

Sep 8, 2016.....Pending in ASC

PREDECESSOR CASE(S)	Cause/Charge/Class	Judgment/Sentence	Judge, Role <Comments>	Trial	Dispo
MAR TX2013-000006	Property Tax		Christopher T Whitten, Authoring Judge of Order		
MAR TX2013-000530					
MAR TX2014-000484					

**DESCENDENT CASE(S)**

ASC CV-16-0179-PR
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**CASE DECISION**

07-Jul-2016 **OPINION**

Randall Howe.....Author	Filed: 07-Jul-2016	Mandate:
Kent Cattani.....Concur	Decision Disposition	
Donn Kessler.....Special Concurrence	<b>Affirmed in Part</b> <b>Reversed in Part</b>	

**51 PROCEEDING ENTRIES**

- 5-Feb-2015 FILED: Index of Record, Notice of Appeal Filed on 12/29/14 (ADOR); Notice of Appeal Filed on 1/8/15 (Maricopa)
- 5-Feb-2015 FILED: E-Record on Appeal (TX2013-000006): Instruments/Minute Entries
- 5-Feb-2015 FILED: e-Record on Appeal (TX2013-000530): Instruments/Minute Entries

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4. 5-Feb-2015 FILED: e-Record on Appeal (TX2014-000484):  
Instruments/Minute Entries
5. 13-Feb-2015 FILED: Notice to Counsel re: No Appellants' Fees/Appellee's Fee/Appellants' Briefs due
6. 23-Feb-2015 FILED: Notice of Filing and Serving Transcript; Certificate of Service (Appellant ADOR)
7. 23-Feb-2015 FILED: Reporter's Transcript of Proceedings 8/18/14 - Oral Argument (Jeanne Oliva) (Appellant ADOR)
8. 27-Feb-2015 FILED: Notice of Payment of Plaintiff/Appellee's Filing Fee; Certificate of Service
9. 2-Mar-2015 FILED: Notice of Filing and Service of Transcript; Certificate of Service (Appellant Maricopa County)
10. 2-Mar-2015 FILED: Reporter's Transcript of Proceedings 6/23/14 (Renee J Hunter) (Appellant Maricopa County)
11. 4-Mar-2015 RECEIPT No.: 2015-00267 ; \$140.00, Authorization: #62014034010, Applied to: SUNDEVIL POWER HOLDINGS LLC - Class B Filing Fee (\$140.00) Paid for: Squire Patton Boggs (US) LLP - By Integrated Resource Systems IN
12. 10-Mar-2015 FILED: Case Management Statement (Appellant ADOR)
13. 16-Mar-2015 FILED: Motion for Procedural Order to Suspend Appeal Temporarily; Certificate of Service (Appellant ADOR)
14. 19-Mar-2015 ORDERED: Motion for Procedural Order to Suspend Appeal Temporarily (Appellant)= GRANTED. FURTHER ORDERED: Staying appeal to/including 5/4/15 and vesting jurisdiction to Maricopa County Superior Court for signed judgment re: Rule 54(c). FURTHER ORDERED: If granted, a copy of signed judgment shall be filed w/in 10 days of its entry and appeal will be automatically reinstated. FURTHER ORDERED: If appeal not reinstated by 5/4/15, appellants shall file a request to continue stay or appeal may be dismissed. FURTHER ORDERED: If signed judgment is file by 5/4/15, opening briefs due on 6/3/15. Melina Brill ProTem Judge - Author
15. 5-May-2015 FILED: Motion for Procedural Order to Continue the Stay of This Appeal; Certificate of Service (Appellant ADOR)
16. 6-May-2015 ORDERED: Motion for Procedural Order to Continue the Stay of This Appeal (Appellant) = GRANTED/continuing stay of appeal to/including 6/8/15 for purposes set forth in court's 3/19/15 order. FURTHER ORDERED: Appeal will be automatically reinstated 6/9/15 unless before that date, appellants file a motion to continue to stay. FURTHER ORDERED: Opening brief shall be due on 7/9/15. Melina Brill ProTem Judge - Author
17. 19-May-2015 FILED: Notice of Entry of Amended Form of Judgment; Certificate of Service (Appellant ADOR)
18. 27-May-2015 FILED: Supplemented Superior Court e-Record with Revised Index of Record (including Second Amended Judgment dated 5/6/15, filed 5/12/15; ME: Order 5/12/15 re: Judgment and ME: Order 5/13/15 w/ clerical correction)
19. 6-Jul-2015 FILED: Motion for Procedural Order to Extend Deadline for Filing Opening Brief; Certificate of Service (Appellant ADOR)
20. 7-Jul-2015 ORDERED: Motion for Procedural Order to Extend Deadline for Filing Opening Brief (Appellant ADOR) = GRANTED/extending time for filing all opening briefs to/including 8/10/15. Melina Brill ProTem Judge - Author
21. 6-Aug-2015 FILED: Opening Brief; Certificate of Compliance; Certificate of Service (Appellant ADOR)
22. 6-Aug-2015 FILED: Appellant Maricopa County's Opening Brief; Certificate of Compliance; Certificate of Service (Appellant Maricopa County)
23. 17-Aug-2015 FILED: Motion for Procedural Order (Combined Answering Brief With 21,000 Word Limit); Certificate of Service (Appellee)
24. 9-Sep-2015 ORDERED: Motion for Procedural Order (Combined Answering Brief With 21,000 Word Limit) (Appellee) = GRANTED. Melina Brill ProTem Judge - Author
25. 21-Sep-2015 FILED: Answering Brief of Appellee Sundevil Power Holdings, LLC; Certificate of Compliance; Certificate of Service (Appellee)
26. 23-Sep-2015 FILED: Notice of Errata By Appellee Sundevil Power Holdings, LLC; Certificate of Service
27. 24-Sep-2015 FILED: Request for Oral Argument by Appellee Sundevil Power Holdings, LLC; Certificate of Service (Appellee)
28. 24-Sep-2015 FILED: Motion for Procedural Order to Extend Deadline for Filing Reply Brief; Certificate of Service (Appellant)
29. 24-Sep-2015 FILED: Affidavit Supporting Motion for Procedural Order for Extension of Time to File Reply Brief (Appellant)
30. 24-Sep-2015 FILED: Appellee Sundevil Power Holdings, LLC's Response to Appellant Arizona Department of Revenue's Motion for Procedural Order; Certificate of Service; Exhibits A-C (Appellee)

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31. 28-Sep-2015 ORDERED: Motion for Procedural Order to Extend Deadline for Filing Reply Brief (Appellant Arizona Department of Revenue) = GRANTED. Due date EXTENDED from Monday, 10-19-2015 to Thursday, 11-05-2015. Melina Brill ProTem Judge - Author
32. 5-Nov-2015 FILED: Appellant Maricopa County's Reply Brief; Certificate of Compliance; Certificate of Service
33. 5-Nov-2015 FILED: Appellant Arizona Department of Revenue's Reply Brief; Certificate of Compliance; Certificate of Service
34. 25-Nov-2015 CLNDR: MONTHLY COURT CASE CALENDAR, Department T, 1-19-16, 09:30 am, COURTROOM 2.
35. 25-Nov-2015 FILED: Memorandum: Judge Kessler for Judge Thumma (Judge Brown)
36. 3-Dec-2015 ORDERED: Request for Oral Argument by Appellee Sundevil Power Holdings, LLC (Appellee) = GRANTED. Hon Michael J Brown - Author
37. 14-Dec-2015 FILED: Notice of Oral Argument
38. 16-Dec-2015 FILED: Return Receipt Re Oral Argument, signed by Domingos R. Santos Jr. on 12/14/15
39. 17-Dec-2015 FILED: Return Receipt Re Oral Argument, signed by Peter Muthig on 12/15/15
40. 24-Dec-2015 FILED: Return Receipt Re Oral Argument, signed by Kenneth J. Love on 12/15/15; Certificate of Service (Appellant)
41. 28-Dec-2015 FILED: Return Receipt for Notice of Oral Argument; Certificate of Service (Appellee)
42. 19-Jan-2016 FILED: Sign-in Sheet/Case is Under Advisement (Dept B)
43. 7-Jul-2016 OPINION (Affirmed in Part, Reversed in Part) Hon Randall M Howe - Author; Hon Kent E Cattani Judge - Concur; Hon Donn Kessler - Special Concurrence
44. 7-Jul-2016 FILED: Opinion Distribution List
45. 20-Jul-2016 FILED: Appellee Sundevil Power Holdings, LLC's Application For Award Of Attorneys' Fees; Certificate Of Service (Appellee)
46. 3-Aug-2016 FILED: ASC Order filed 8/3/16 re: extending time to file petition for review to 9/7/16.
47. 8-Aug-2016 FILED: Response to Appellee's Application for Award of Attorneys' Fees; Certificate of Service (Appellant)
48. 22-Aug-2016 FILED: Reply in Support of Appellee's Application for Award of Attorneys' Fees; Certificate of Service; Exhibit A - Affidavit of McQuaid (Appellee)
49. 8-Sep-2016 FILED: Email Notice from ASC re: Petition for Review filed 9/7/16; request for partial record
50. 8-Sep-2016 FILED: Letter forwarding partial record to Arizona Supreme Court
51. 14-Sep-2016 ORDERED: Appellee Sundevil Power Holdings, LLC's Application For Award Of Attorneys' Fees (Appellee) = GRANTED in amount of \$58,869.00. Hon Randall M Howe - Author