

## Court of Appeals, Division One

## Tax Appeal

1 CA-TX 22-0007

AGUA CALIENTE v. ADOR/YUMA

## Appellate Case Information

Case Filed: 30-Aug-2022

Case Closed: 19-Jul-2024

Decision

## Dept/Composition

## Department B

Hon. Jennifer M Perkins

Hon. Angela K Paton

Hon. D Steven Williams

## Side 1. AGUA CALIENTE SOLAR, LLC, Plaintiff/Appellant

(Litigant Group) AGUA CALIENTE SOLAR, LLC

- Agua Caliente Solar LLC

## Attorneys for: Plaintiff/Appellant

Douglas S John, Esq. (AZ Bar No. 21150)

James Michael Cool, Esq. (AZ Bar No. 28023)

Bennett Evan Cooper, Esq. (AZ Bar No. 10819)

## Side 2. ARIZONA DEPARTMENT OF REVENUE, et al., Defendant/Appellee

(Litigant Group) ARIZONA DEPARTMENT OF REVENUE, et al.

- Arizona Department of Revenue

- Yuma County

## Attorneys for: Defendant/Appellee

Kimberly J Cygan, Esq. (AZ Bar No. 13977)

Jerry A Fries, Esq. (AZ Bar No. 11788)

## CASE STATUS

Jul 19, 2024.....Case Closed

PREDECESSOR CASE(S)	Cause/Charge/Class	Judgment/Sentence	Judge, Role <Comments>	Trial	Dispo
ATC TX2020-000018					
ATC TX2020-000773					
ATC TX2020-000987	Property Valuation		Danielle J Viola, Authoring Judge of Order		

## CASE DECISION

14-May-2024 OPINION

Jennifer Perkins.....Author

D Williams.....Concur

Angela Paton.....Concur

Filed: 14-May-2024

Mandate: 19-Jul-2024

Decision Disposition

**Reversed**  
**Remanded**

## 35 PROCEEDING ENTRIES

1.	30-Aug-2022	FILED: Index of Record, Notice of Appeal from Arizona Tax Court filed 08/02/22
2.	30-Aug-2022	FILED: e-Record on Appeal:(TX2020-000987) Instruments/Minute Entries Exhibits: None
3.	30-Aug-2022	FILED: e-Record on Appeal:(TX2020-000018) Instruments/Minute Entries Exhibits: None
4.	30-Aug-2022	FILED: e-Record on Appeal:(TX2020-000773) Instruments/Minute Entries Exhibits: None
5.	31-Aug-2022	FILED: Appellate Clerk Notice re: Appellant's Fee/Case Management Statement/Brief due
6.	9-Sep-2022	FILED: Notice of Payment of Appellant's Filing Fee; Certificate of Service to Notice of Payment of Appellant's Filing Fee (Appellant)

**Court of Appeals, Division One****Tax Appeal****1 CA-TX 22-0007****AGUA CALIENTE v. ADOR/YUMA****35 PROCEEDING ENTRIES**

7.	15-Sep-2022	RECEIPT No.: 2022-00976 ; \$280.00, Authorization: #58006812234, Applied to: AGUA CALIENTE SOLAR, LLC - Class A Filing Fee (\$280.00) Paid for: Frazer Ryan Goldberg & Arnold LLP - By nCourt LLC
8.	20-Sep-2022	FILED: Case Management Statement (Appellant)
9.	22-Sep-2022	FILED: Appellate Clerk Notice re: No Appellee's Fee Due; Appellant's Brief Due
10.	19-Oct-2022	FILED: Notice of Appearance of Counsel; Certificate of Service for Notice of Appearance of Counsel (Appellant)
11.	24-Oct-2022	FILED: Appellant's Unopposed Motion for Procedural Order Extending Time to File Opening Brief; Certificate of Service for Appellant's Unopposed Motion for Procedural Order Extending Time to File Opening Brief (Appellant)
12.	25-Oct-2022	ORDERED: Appellant's Unopposed Motion for Procedural Order Extending Time to File Opening Brief (Appellant) = GRANTED. Due date EXTENDED from Monday, 10-31-2022 to Wednesday, 11-30-2022. If the brief is not timely filed, the court will dismiss this appeal. Melina Brill ProTem Judge - Author
13.	30-Nov-2022	FILED: Opening Brief; Certificate of Compliance for Opening Brief; Certificate of Service for Opening Brief (Appellant)
14.	30-Nov-2022	FILED: Appendix to Opening Brief (Appellant)
15.	9-Jan-2023	FILED: Answering Brief; Certificate of Compliance; Certificate of Service (Appellee)
16.	22-Jan-2023	FILED: Appellant's Unopposed Motion for Procedural Order Extending Time to File Reply Brief; Certificate of Service for Appellant's Unopposed Motion for Procedural Order Extending Time to File Reply Brief (Appellant)
17.	23-Jan-2023	ORDERED: Appellant's Unopposed Motion for Procedural Order Extending Time to File Reply Brief (Appellant) = GRANTED. Due date EXTENDED from Monday, 01-30-2023 to Wednesday, 03-01-2023. If the brief is not timely filed, the court will submit this appeal for decision on the record and the filed briefs. Melina Brill ProTem Judge - Author
18.	1-Mar-2023	FILED: Reply Brief; Certificate of Compliance for Reply Brief; Certificate of Service for Reply Brief (Appellant)
19.	3-Mar-2023	FILED: Request for Oral Argument; Certificate Of Service Of Request For Oral Argument (Appellee)
20.	9-Mar-2023	FILED: Appellant's Request for Oral Argument; Certificate Of Service For Appellant's Request For Oral Argument (Appellant)
21.	31-Mar-2023	ORDERED: Request for Oral Argument (Appellee) = GRANTED. FURTHER ORDERED: Appellant's Request for Oral Argument (Appellant) = GRANTED. Hon Kent E Cattani - Author
22.	31-Mar-2023	FILED: Memorandum – to Clerk of Superior Court Re: any additional record not already transmitted due within 10 days
23.	14-Apr-2023	FILED: Supplemented Superior Court e-Record with Revised Index of Record (TX2020-000987)
24.	27-Apr-2023	CLNDR: MONTHLY COURT CASE CALENDAR, Department B, 6-6-23, 10:15 am, COURTROOM 1.
25.	28-Apr-2023	FILED: Notice of Oral Argument
26.	3-May-2023	FILED: Return Receipt Re Oral Argument, signed by Lisa Neuville, on 4/28/23 (Appellee)
27.	24-May-2023	FILED: Return Receipt Re Oral Argument, signed by Bennett Even Cooper, on 4/28/23 (Appellant)
28.	6-Jun-2023	FILED: Sign-in Sheet/Case is Under Advisement as of 6/6/23
29.	29-Dec-2023	FILED: Notice of Substitution of Counsel for Defendants/Appellees; Certificate of Service (Appellee)
30.	14-May-2024	OPINION (Reversed, Remanded) Hon Jennifer M Perkins - Author; Hon D Steven Williams - Concur; Hon Angela K Paton - Concur
31.	14-May-2024	FILED: Decision Distribution Notification
32.	29-May-2024	FILED: Plaintiff/Appellant's Application for Attorneys' Fees and Costs; Certificate of Service to Plaintiff/Appellant's Application for Attorneys' Fees and Costs (Appellant)
33.	29-May-2024	FILED: Statement of Costs; Certificate of Service to Statement of Costs (Appellant)
34.	17-Jul-2024	ORDERED: Plaintiff/Appellant's Application for Attorney's Fees and Costs (Appellant) = GRANTED. Awarding Appellant \$108,794.62 in attorneys' fees and costs. Hon Jennifer M Perkins - Author
35.	19-Jul-2024	FILED: Mandate, No physical record to be returned to clerk, Arizona Tax Court.