

STATE OF INDIANA

)SS:

COUNTY OF LAKE

ROOSEVELT ALLEN, JR., GERRY J. SCHEUB, and MICHAEL C. REPAY as LAKE COUNTY BOARD OF COMMISSIONERS and JOHN PETALAS as LAKE COUNTY TREASURER. Plaintiffs.

IN THE LAKE SUPERIOR COU CIVIL DIVISION, ROOM FIVE SITTING AT HAMMOND, INDIA

VS.

CAUSE NO.: 45D05-1408-PL-00091

MARION R. WILLIAMS. Defendant.

## **Document** is

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the Lake County Recorder! On September 1, 2017, the Court was to hear evidence from the Defendant in reg

to the alleged defenses. This opportunity was made available to them because the Court had reopened the case and took judicial notice of the Plaintiffs' submission of Lake County Treasurer, Auditor and Recorder records. The Defendant failed to appear and introduce any evidence on their defenses. The Court now enters its finding of facts, conclusions, and Order of Judgment in this cause.

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- 1. Plaintiffs are the duly elected Commissioners of Lake County and its duly elected Treasurer.
- 2. Defendants, Marion R., Jason, and Kellie Williams are residents of Lake County, Indiana.
- 3. The Court has found it has subject matter and personal jurisdiction in this matter. Having overruled Defendant's objection to same.

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- 4. This case was filed June 20, 2014. The Plaintiffs' complaint was to collect delinquent real estate property taxes on seventy-seven (77) parcels of real estate located in Lake County, Indiana. Seeking a judgment for said taxes penalties, interest, court costs, and attorney's fees under I.C. 6-1.1-22-10.
- 5. The Defendants Pro Se filed their response to summons on July 15, 2014. In this response, they denied owing any delinquent taxes and even if they did the Plaintiffs had not properly gone about trying to collect these amounts from them.
- 6. Defendant's attorney entered his appearance on October 24, 2014 and sought a change of judge, which request was eventually denied on November 26, 2014.

  Defendants' attorney then filed a second motion for change of judge on January 16, 2015, which was also denied on March 2, 2015. Defendant by Counsel sought an interlocutory appeal, which was dismissed by the Court of Appeals on February 10, 2016. As the dismissal was based on a technical defect as to its filing and not on the merits of the appeal. The Court once again denies the motion as being untimely filed and finds jurisdiction and venue are properly in this Court with this judge.
- 7. The Plaintiff dismissed the Defendants, Fason and Kellie Williams without objection, and the Court approved same on March 16, 2016. Leaving Marion R. Williams the sole defendant.
- 8. The Defendant by his attorney filed a request for jury trial on November 14, 2016, which motion was denied on December 7, 2016. The Court now reiterates its finding and order that a jury trial should not be granted.
- 9. At trial, the Plaintiff proved the properties were delinquent as to taxes in the amount of \$545,427.24.

- 10. Plaintiffs rested and Defendant also rested without presenting any defense.
- 11. The Court requested the witness to testify as to the issue of ownership of the property in the event it became an issue on appeal.
- 12. Before the Court could rule on the case, Plaintiff filed a request for the Court to take judicial notice of public county records, Plaintiff's Group Exhibit No. 1. To which motion the defense objected and the Court held a hearing on same. Following Evidence Rule 201 et. seq. and the case law thereunder, the Court reopened the evidence and took judicial notice of Plaintiff's exhibits. A date was set for Defendant to present evidence in defense of the facts contained in the judicially noticed records. To which decision the Defendant took another interfocutory appeal, and at the present time the Appellant's brief has been submitted to the Court of Appeals. However, no stay of proceedings was sought in this appeal. The Court finds the judicially noticed facts prove Defendant was the owner of each parcel as alleged in the complaint.
- 13. The properties described in Paragraphs 2 through 9, 11 through 17, 19, 21 through 40, and 42 through 89, of the Flaintiff's cornelaint have been properly assessed for property tax liability.
  - 14. The property tax liability rentains impaid.
- 15. Plaintiff has attempted to mitigate their damages and collect these unpaid taxes by holding tax sales but no one has bought any of the properties.
  - 16. The penalties owed on each parcel is also still owed.
  - 17. The total delinquency as of January 17, 2017 is \$545,427.24.

## **Conclusions**

The Plaintiff has proved Marion R. Williams is the person liable for property taxes under I.C. 6-1.1-2-4. Further, he is liable under I.C. 6-1.1-22-10(a) for all penalties, costs, and collection expenses, including reasonable attorney's fees resulting from late and/or nonpayment of taxes. Also, under I.C. 6-1.1-1-9(B), as holder of the legal title in fee, Defendant is owner of the property.

It is hereby ordered that Plaintiff have a judgment in the amount of \$545,427.24, along with costs, late penalties, and attorney's fees against Defendant Marion R. Williams, with judgment interesting today's date nt is the property of

Finally, the Court will hear evidence on the amount of costs, attorney's fees, and late penalties on November 17, 2017 at 1:30 p.m. This is a final appealable judgment.

ALL ORDERED AND ADJUDGED THIS 19TH DAY OF SEPTEMBER, 2017.

WILLIAM E. DAVIS, JUDGE

NOTICE: The Clerk is Ordered to serve a copy of this

Entry on all Parties and Counsel of Record.

T.R. 72(D)

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Martin Bourd