

Court of Appeals, Division One

Tax Appeal

1 CA-TX 24-0003

ARIZONA CARDINALS v. ADOR

Appellate Case Information

Case Filed: 5-Dec-2024
Case Closed:

Dept/Composition

Department D
Hon. David B Gass
Hon. Michael J Brown
Hon. Andrew J Becke

Side 1. ARIZONA CARDINALS FOOTBALL CLUB, LLC, Plaintiff/Appellant
(Litigant Group) ARIZONA CARDINALS FOOTBALL CLUB, LLC

- Arizona Cardinals Football Club LLC

Co-Counsel for: Plaintiff/Appellant

Kevin E O'Malley, Esq. (AZ Bar No. 6420)
Mark C Dangerfield, Esq. (AZ Bar No. 10832)
Frank Crociata, Esq. (AZ Bar No. 24054)

Side 2. ARIZONA DEPARTMENT OF REVENUE, Defendant/Appellee
(Litigant Group) ARIZONA DEPARTMENT OF REVENUE

- Arizona Department of Revenue

Attorneys for: Defendant/Appellee

Scot G Teasdale, Esq. (AZ Bar No. 19330)

CASE STATUS

May 28, 2026... Pending Closure

Table with 6 columns: PREDECESSOR CASE (S), Cause/Charge/Class, Judgment/Sentence, Judge, Role <Comments>, Trial, Dispo. Row 1: ATC, TX2023-00017, Privilege Tax, Erik Thorson, Authoring Judge of Order.

DESCENDENT CASE(S)

ASC CV-25-0351-PR

CASE DECISION

11-Dec-2025 MEMORANDUM DECISION

David Gass.....Author
Michael Brown.....Concur
Andrew Becke.....Concur

Filed: 11-Dec-2025

Mandate:

Decision Disposition

Affirmed

42 PROCEEDING ENTRIES

- 1. 5-Dec-2024 FILED: Index of Record, Notice of Appeal from Maricopa County Superior Court filed 11/06/24 and Amended Notice of Appeal from Maricopa County filed 12/3/24 in supplemental record
2. 5-Dec-2024 FILED: e-Record on Appeal: Instruments/Minute Entries Exhibits: None
3. 5-Dec-2024 FILED: Appellate Clerk Notice re: Appellant's Fee/Case Management Statement/Brief due
4. 12-Dec-2024 FILED: Notice of Appearance; Certificate of Service (Appellant)
5. 16-Dec-2024 FILED: Notice of Appearance; Certificate of Service (Appellant)
6. 18-Dec-2024 RECEIPT No.: 2024-01245 ; \$280.00, Authorization: #53006738531, Applied to: ARIZONA CARDINALS FOOTBALL CLUB, LLC - Class A Filing Fee (\$280.00) Paid for: Gallagher & Kennedy P A - By nCourt LLC
7. 26-Dec-2024 FILED: Case Management Statement (Appellant)
8. 27-Dec-2024 FILED: Joint Motion for Procedural Order re Superior Court's Amended Judgment Correcting Clerical Error; Certificate of Service (Appellant)
9. 2-Jan-2025 FILED: Appellate Clerk Notice re: Appellee's Fee; Appellant's Brief Due
10. 2-Jan-2025 FILED: Settlement Conference Program Notice
11. 2-Jan-2025 FILED: Supplemented Superior Court e-Record with Revised Index of Record
12. 7-Jan-2025 ORDERED: Joint Motion for Procedural Order re Superior Court's Amended Judgment Correcting Clerical Error (Appellant) = DENIED. Hon David B Gass - Author

**Court of Appeals, Division One****Tax Appeal****1 CA-TX 24-0003****ARIZONA CARDINALS v. ADOR****42 PROCEEDING ENTRIES**

13.	24-Jan-2025	FILED: Motion for Procedural Order for Extension of Time to File Opening Brief; Certificate of Service (Appellant)
14.	24-Jan-2025	ORDERED: Motion for Procedural Order for Extension of Time to File Opening Brief (Appellant) = GRANTED. Due date EXTENDED from Monday, 02-03-2025 to Monday, 03-03-2025. The court will not grant any further extension absent new and unforeseen circumstances. If the brief is not timely filed, the court will dismiss this appeal. Melina Brill ProTem Judge - Author
15.	18-Feb-2025	FILED: Motion for Procedural Order for Second Extension of Time to File Opening Brief; Certificate of Service (Appellant)
16.	19-Feb-2025	FILED: Notice of Appearance; Certificate of Service (Appellant)
17.	19-Feb-2025	ORDERED: Motion for Procedural Order for Second Extension of Time to File Opening Brief (Appellant) = GRANTED. Due date EXTENDED from Monday, 03-03-2025 to Wednesday, 04-02-2025. No further extension will be granted. If the brief is not timely filed, the court will dismiss this appeal. Melina Brill ProTem Judge - Author
18.	17-Mar-2025	FILED: Motion for Procedural Order for Third Extension of Time to File Opening Brief; Certificate of Service (Appellant)
19.	18-Mar-2025	ORDERED: Motion for Procedural Order for Third Extension of Time to File Opening Brief (Appellant) = GRANTED. Due date EXTENDED from Wednesday, 04-02-2025 to Wednesday, 04-09-2025. If the brief is not timely filed, the court will dismiss this appeal. Melina Brill ProTem Judge - Author
20.	9-Apr-2025	FILED: Opening Brief of the Arizona Cardinals Football Club LLC; Certificate of Compliance; Certificate of Service (Appellant)
21.	9-Apr-2025	FILED: Appendix to Opening Brief of Arizona Cardinals Football Club LLC (Appellant)
22.	14-May-2025	FILED: Motion for Unopposed Procedural Order for Extension of Time to File Answering Brief; Certificate of Service (Appellee)
23.	14-May-2025	ORDERED: Motion for Unopposed Procedural Order for Extension of Time to File Answering Brief (Appellee) = GRANTED. Due date EXTENDED from Monday, 05-19-2025 to Friday, 06-20-2025. The court will not grant any further extension absent new and unforeseen circumstances. If the brief is not timely filed, the court will submit this appeal for decision on the record and the opening brief. Melina Brill ProTem Judge - Author
24.	20-Jun-2025	FILED: Answering Brief; Certificate of Compliance; Certificate of Service (Appellee)
25.	30-Jun-2025	FILED: Request for Oral Argument; Certificate of Service for Request for Oral Argument (Appellee)
26.	10-Jul-2025	FILED: Reply Brief of the Arizona Cardinals Football Club LLC; Certificate of Compliance; Certificate of Service (Appellant)
27.	5-Aug-2025	ORDERED: Request for Oral Argument (Appellee) = GRANTED. Hon Randall M Howe - Author
28.	19-Aug-2025	FILED: Memorandum – to Clerk of Superior Court Re: any additional record not already transmitted due within 10 days
29.	26-Aug-2025	CLNDR: MONTHLY COURT CASE CALENDAR, Department D, 10-7-25, 09:30 am, COURTROOM 2.
30.	29-Aug-2025	FILED: Supplemented Superior Court e-Record with Revised Index of Record
31.	5-Sep-2025	FILED: Notice of Oral Argument
32.	5-Sep-2025	FILED: Return Receipt for Notice of Oral Argument, Signed by Scot G. Teasdale on 09/05/2025 (Appellee)
33.	16-Sep-2025	FILED: Return Receipt for Notice of Oral Argument, Signed by Frank Crociata on 09/16/2025 (Appellant)
34.	7-Oct-2025	FILED: Sign-in Sheet/Case is Under Advisement as of 10/07/25
35.	11-Dec-2025	MEMORANDUM DECISION (Affirmed) Hon David B Gass - Author; Hon Michael J Brown - Concur; Hon Andrew J Becke - Concur
36.	11-Dec-2025	FILED: Decision Distribution Notification
37.	2-Jan-2026	FILED: ASC Order filed 01/02/2026 re: extending time for filing Petition for Review to 02/09/2026
38.	12-Feb-2026	FILED: Email Notice from ASC re: Petition for Review filed 02/09/2026; request for partial record
39.	12-Feb-2026	FILED: Letter forwarding partial record to Arizona Supreme Court
40.	27-Feb-2026	FILED: ASC Order filed re: Extending time for filing Response Petition for Review to 04/10/2026.
41.	10-Apr-2026	FILED: ASC Order filed re: Extending time for filing Response Petition for Review to 04/17/2026.
42.	28-May-2026	FILED: ASC Order filed 05/28/2026 re: Dismissing the matter