

Court of Appeals, Division One

Tax Appeal

1 CA-TX 25-0005

BANK OF AMERICA v. MARICOPA

Appellate Case Information

Case Filed: 17-Dec-2025
Case Closed:

Dept/Composition

Side 1. BANK OF AMERICA NA, Plaintiff/Appellee
(Litigant Group) BANK OF AMERICA NA

- Bank of America NA

Attorneys for: Plaintiff/Appellee

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. MARICOPA COUNTY, Defendant/Appellant
(Litigant Group) MARICOPA COUNTY

- Maricopa County

Attorneys for: Defendant/Appellant

James M Susa, Esq. (AZ Bar No. 12380)
Cindy Kay Schmidt, Esq. (AZ Bar No. 29659)
Kevin S Woldhagen, Esq. (AZ Bar No. 40256)

PREDECESSOR CASE(S)	Cause/Charge/Class	Judgment/Sentence	Judge, Role <Comments>	Trial	Dispo
ATC TX2018-000059			Erik Thorson, Authoring Judge of Order		
ATC TX2019-000375			Erik Thorson, Authoring Judge of Order		
ATC TX2020-001031			Erik Thorson, Authoring Judge of Order		

OPEN DUE DATE

Answering Brief Due

Due By: Wednesday, June 17, 2026

Re: FILED: Defendant/Appellant Maricopa County's Opening Brief; Certificate of Compliance; Certificate of Service (to Opening Brief); Certificate of Service (to Appendix) (Appellant)

[2 extensions]

23 PROCEEDING ENTRIES

- 17-Dec-2025 FILED: Index of Record, Notice of Appeal from Maricopa County Superior Court filed 11/18/25
- 17-Dec-2025 FILED: e-Record on Appeal: TX2020-001031 Combined Instruments/Minute Entries Exhibits: None
- 17-Dec-2025 FILED: e-Record on Appeal: TX2019-000375 Combined Instruments/Minute Entries Exhibits: None
- 17-Dec-2025 FILED: e-Record on Appeal: TX2018-000059 Combined Instruments/Minute Entries Exhibits: None
- 19-Dec-2025 FILED: Appellate Clerk Notice re: Appellant's Fee Exempt/Appellee's Fee Due/Case Management Statement/Brief due
- 19-Dec-2025 FILED: Notice of Filing Transcripts; Certificate of Service; Reporter's Transcript - 03/03/2025 - Bench Trial (Debra Riggs Torres) (Appellant)
- 29-Dec-2025 FILED: Case Management Statement (Appellant)
- 29-Dec-2025 FILED: Certificate of Service (Appellant)
- 2-Jan-2026 FILED: Settlement Conference Program Notice
- 5-Jan-2026 FILED: Supplemented Superior Court e-Record with Revised Index of Record
Digital Exhibits: Plaintiff Hearing Date 03/03/2025 - 2, 3
Defendant Hearing Date 03/03/2025 - 1, 3, 4, 5, 6, 7, 8, 9, 11, 12
- 6-Jan-2026 RECEIPT No.: 2026-00009 ; \$165.00, Check Number: #67545, Applied to: BANK OF AMERICA NA - Class B Filing Fee (\$165.00) Paid for: Frazer Ryan Goldberg & Arnold LLP - By Frazer Ryan Goldberg & Arnold LLP
- 8-Jan-2026 FILED: (Amended) Certificate of Service (Case Management Statement) (Petitioner)
- 22-Jan-2026 FILED: Unopposed Motion for Procedural Order Re Extension of Time to File Opening Brief; Certificate of Service (Appellant)

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23 PROCEEDING ENTRIES

14. 23-Jan-2026 ORDERED: Unopposed Motion for Procedural Order Re Extension of Time to File Opening Brief (Appellant) = GRANTED. Due date EXTENDED from Tuesday, 02-17-2026 to Thursday, 03-19-2026. If the brief is not timely filed, the court will dismiss this appeal. Steven C Lawrence ProTem Judge - Author
15. 18-Mar-2026 FILED: Defendant/Appellant Maricopa County's Opening Brief; Certificate of Compliance; Certificate of Service (to Opening Brief); Certificate of Service (to Appendix) (Appellant)
16. 18-Mar-2026 FILED: Appendix - Volume 1 (Appellant)
17. 18-Mar-2026 FILED: Appendix - Volume 2 (Appellant)
18. 18-Mar-2026 FILED: Appendix - Volume 3 (Appellant)
19. 15-Apr-2026 FILED: Notice of Appearance of Counsel for Appellee; Certificate of Service for Notice of Appearance of Counsel for Appellee (Appellee)
20. 20-Apr-2026 FILED: Appellee's Unopposed Motion for Procedural Order Extending Time to File Answering Brief; Certificate of Service for Appellee's Unopposed Motion for Procedural Order Extending Time to File Answering Brief (Appellee)
21. 20-Apr-2026 ORDERED: Appellee's Unopposed Motion for Procedural Order Extending Time to File Answering Brief (Appellee) = GRANTED. Due date EXTENDED from Monday, 04-27-2026 to Wednesday, 05-27-2026. 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
22. 20-May-2026 FILED: Appellee's Unopposed Motion for Procedural Order Further Extending Time to File Answering Brief; Certificate of Service for Appellee's Unopposed Motion for Procedural Order Further Extending Time to File Answering Brief (Appellee)
23. 22-May-2026 ORDERED: Appellee's Unopposed Motion for Procedural Order Further Extending Time to File Answering Brief (Appellee) = GRANTED. Due date EXTENDED from Wednesday, 05-27-2026 to Wednesday, 06-17-2026. If the brief is not timely filed, the court will submit this appeal for decision on the record and the opening brief. Patrick Philippe Lacroix ProTem Judge - Author