

RECORDATION REQUESTED BY:
TRUSTMARK NATIONAL BANK
c/o DONALD L. TURBYFILL
DEVLIN, NAYLOR & TURBYFILL, PLLC
5120 WOODWAY, SUITE 9000
HOUSTON, TEXAS 77056-1725

WHEN RECORDED, MAIL TO:
DONALD L. TURBYFILL
DEVLIN, NAYLOR & TURBYFILL, PLLC
5120 WOODWAY, SUITE 9000
HOUSTON, TEXAS 77056-1725

SPACE ABOVE THIS LINE IS FOR RECORDER'S USE ONLY

NOTICE OF SUBSTITUTE TRUSTEE'S SALE

"Assert and protect your rights as a member of the armed forces of the United States. If you or your spouse is serving on active military duty, including active military duty as a member of the Texas National Guard or the National Guard of another state or as a member of a reserve component of the armed forces of the United States, please send written notice of the active duty military service to the sender of this notice immediately."

THE STATE OF TEXAS §
 §
 §
COUNTY OF HARRIS §

WHEREAS, by Deed of Trust dated April 21, 2021, filed for record under Instrument Number RP-2021-218998 of the Official Public Records of HARRIS County, Texas, QUINTANILLA REAL ESTATE GROUP, LLC as Grantor, conveyed to WILLIAM SPENCE BRIDGES as Trustee, for the benefit of TRUSTMARK NATIONAL BANK ("Lender"), certain Real Property situated in HARRIS County, Texas, being more commonly known as 1149 and 1151 BRITTMOORE ROAD, Houston, Texas 77043 and being more particularly described as follows, and the Personal Property as described therein (both "Real Property" and "Personal Property" defined collectively as the "Property"):

SEE EXHIBIT A, TRACT I AND TRACT II, WHICH IS ATTACHED HERETO

COPY

to secure the payment of one certain Promissory Note dated April 21, 2021 in the original principal amount of \$525,000.00 (the "Note"), executed by Grantor and made payable to Lender, the current owner and holder of the Note; and further, all Indebtedness of Grantor to Lender, including but not limited to the Note pursuant to the Cross-Collateralization provision in the Deed of Trust; and

WHEREAS, DONALD L. TURBYFILL and/or DEBORAH C. S. RIHERD, or either of them as alternate Substitute Trustees, have been appointed in the place and stead of WILLIAM SPENCE BRIDGES, as Trustee in the aforesaid Deed of Trust, said appointment being in the manner authorized by the Deed of Trust; and

WHEREAS, Substitute Trustees' address is in care of Devlin, Naylor & Turbyfill, P.L.L.C., 5120 Woodway, Suite 9000, Houston, Texas 77056; and

WHEREAS, default has occurred under the terms of the Note secured by the Deed of Trust, and the indebtedness evidenced therein is now wholly due, therefore, the owner and holder of said indebtedness has requested one of the Substitute Trustees to sell the Property to satisfy same.

NOW, THEREFORE, NOTICE IS HEREBY GIVEN that on Tuesday, January 7, 2025, at no earlier than 10:00 a.m. and no later than 1:00 p.m., the undersigned will sell the Property at the following location designated by the Commissioner's Court of HARRIS County, Texas:

11,681 Square Feet area of covered concrete, being a 13,979 Square Feet area of covered concrete under the Bayou City Event Center Pavilion, save and except a 2,298 Square Feet Concession and Restroom area under said Pavilion,

and commonly known as the Bayou City Event Center, 9401 Knight Road, Houston, Harris County, Texas 77045; or if the preceding area is no longer the designated area, at the area most recently designated by the County Commissioner's Court where foreclosure sales are to take place. If no location has been designated, the sale will occur at the place where the Notice of Substitute Trustee's Sale was posted. Said Property will be sold to the highest bidder for cash.

The purchase of the Property is **MADE "AS IS"** with all faults and shall be **ACCEPTED SUBJECT TO** any and all restrictions, covenants, conditions, agreements, assessments,

maintenance charges, liens, leases, easements, previously conveyed or reserved mineral interests, to the extent that any of the aforementioned relating to the Property are still in effect and are shown of record.

WITNESS MY HAND this 12th day of December, 2024.

Donald Turbyfill

SUBSTITUTE TRUSTEE
DONALD L. TURBYFILL and/or
DEBORAH C. S. RINERD,
c/o Devlin, Naylor & Turbyfill, P.L.L.C.
5120 Woodway, Suite 9000
Houston, Texas 77056-1725
(713) 622-8338 [TELEPHONE]
(877) 627-9039 [TOLL FREE]
dturbyfill@dentlaw.com [E-MAIL]

STATE OF TEXAS §
 §
COUNTY OF HARRIS §

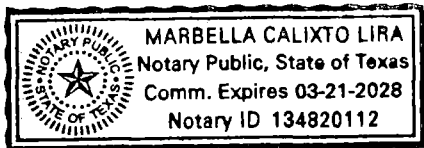
Before me, the undersigned authority, on this day personally appeared DONALD L. TURBYFILL, as Substitute Trustee, known to me to be the person and officer whose name is subscribed to the foregoing instrument, and who acknowledged to me that he/she executed the same for the purposes and consideration therein expressed and in the capacity therein stated.

GIVEN UNDER MY HAND AND SEAL OF OFFICE this 12 day of December, 2024.

Marbella Calixto Lira

My Commission Expires: 3/21/28

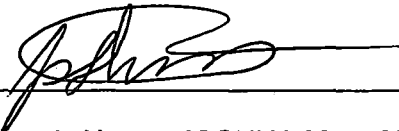
NOTARY PUBLIC in and for
THE STATE OF TEXAS



COPY

CERTIFICATE OF POSTING

My name is JOSHUA M. RICHARDSON, and my address is 5120 Woodway, Suite 9000, Houston, Texas 77056. I declare under penalty of perjury that on December 12, 2024, I filed at the office of the HARRIS County Clerk and caused to be posted at the HARRIS County Courthouse this Notice of Sale.



Declarant's Name: JOSHUA M. RICHARDSON

Date: December 12, 2024

UNOFFICIAL COPY

CERTIFICATE OF SERVICE

The undersigned certifies that a true and correct copy of the above and foregoing instrument was served on the below listed parties by certified mail, return receipt requested, and regular first-class mail on this December 12, 2024:

QUINTANILLA REAL ESTATE GROUP, LLC
Raul H. Quintanilla, President
1151 Brittmoore Rd.
Houston, Texas 77043-5035

via certified mail
9589 0710 5270 0462 6708 17
return receipt requested
and regular first-class mail

Richard F. Burgess, Jr.
Registered Agent for
QUINTANILLA REAL ESTATE GROUP, LLC
4654 Hwy 6 North, Suite 101E
Houston, Texas 77084

via certified mail
9589 0710 5270 0462 6708 24
return receipt requested
and regular first-class mail

Derek Hoffpauir
Hoffpauir Law Firm, PLLC
114 N Avenue A
Humble, Texas 77338-4505

via certified mail
9589 0710 5270 0462 6708 48
return receipt requested
and regular first-class mail

Internal Revenue Service
Advisory Consolidated Receipts
7940 Kentucky Drive, Stop 2850F
Florence, KY 41042

via certified mail
9589 0710 5270 0462 6708 55
return receipt requested



DONALD L. TURBYFILL

UNOFFICIAL COPY

JURISDICTION AND VENUE

5. The amount in controversy is within the jurisdictional limits of this Honorable Court. Because the incident which forms the basis of this petition occurred in Harris County, Texas, venue is proper in this Court. TEX. CIV. PRAC. & REM. CODE § 15.002.

FACTS

6. Nelson Jiminez and Raul Quintanilla are related by marriage as brothers-in-law. Each of these individuals have some background in real estate ventures and construction. Quintanilla enticed his brother in law to invest with him in various real estate endeavors, some involving the purchase of raw land for later purchase and development by others, and also for the purpose of buying property and building homes on them for sale and hopefully profit to each. Quintanilla is in the home building business and separately benefited from these investments by way of the use of his construction company for the contracting of building of homes when that occurred. Jiminez and Quintanilla formed various business entities for the purpose of operating these investments. In that regard, JQ American Properties Investments, LLC, J&Q Investments, NA Construction 2021, LLC and a Joint Venture between Nelson and Quintanilla was created.

7. Each property purchased by one of these agreements required different contributions and conduct of Quintanilla. In most instances, Quintanilla talked himself into a deal with his brother in law that called for Jiminez to put up most of the money for these projects, invariably at a disproportionate level. The requirements in exchange for these contributions were for Quintanilla to perform in different ways, to often pay the loan payments, to pay taxes, to attend to other details in order to provide value to the investments and in turn justify his position as an equal stakeholder in the businesses. As to each of the properties and

investments Jiminez and Quintanilla made together, Jiminez has lived up to his contractual and moral responsibilities in every way. Quintanilla has not. Not even close.

8. Jiminez is forced to bring this lawsuit, to seek dissolution of the interest of Quintanilla and to declare him in breach of his duties and responsibilities in each of their holdings so as to permit Jiminez to recoup fair value of his investments and to force Quintanilla to pay what is due and owing. The individual investments, the vehicle in which they are owned, and the breaches of contract and fiduciary responsibilities by Quintanilla to Jiminez follow as described.

9. **SMITHVILLE.** Jiminez and Quintanilla entered into an agreement they called NA Construction 2021, LLC. Among the investments related to this agreement was what the parties describe between themselves as “Smithville” the purchase of approximately 79 acres of property for home development near the city of Smithville, Texas. At the inception of the agreement, Jiminez put up money for down payments and financing of the project that was to be repaid by Quintanilla to him in the amount of \$124,500, in addition to other contributions which were promised to be repaid. Quintanilla failed to fulfill his promises, as has become his habit. There is an outstanding loan on this entire project which requires monthly payments which were to have been made by Quintanilla. However, in 2024 Quintanilla simply quit paying on this loan, requiring Jiminez to instead step forward on behalf of the entity and make payments on his behalf. As of the time of the filing of this petition, Jiminez has paid \$51,799.82 in load payments which should have been paid by Quintanilla. Quintanilla was to have been responsible for the payment of property taxes relative to this investment, but Jiminez was forced to pay the property taxes in the amount of \$3403.07. On this investment alone, Quintanilla is in breach of contract and likewise in breach of his fiduciary duty in the amount of \$179,702.89, which sum grows each passing

month.

10. **Granite Shoals.** Jiminez and Quintanilla entered into an agreement they called “The Joint Venture Agreement” in April, 2023. Among the investments related to this agreement was what the parties describe between themselves as “Granite Shoals”. Ultimately, this investment was made to construct up to five homes, with Quintanilla functioning as the contractor in the deal, earning a profit separately within his contracting business. Construction proceeded and the homes were in the process of being sold for a profit. By the time the second home was sold, there were profits which could and should have been distributed as per the agreement of the parties, and in particular to reimburse Jiminez for his very large initial investment. Despite the agreement, and in breach of the contract and his fiduciary duty to his joint venturer, Quintanilla has failed to pay Jiminez \$141,442.44 for his portion of the distribution on this project. There is no excuse for such failure to pay, and all efforts to get Quintanilla to fulfill his duty in this regard are simply ignored.

11. **Rockdale.** In March, 2022, Jiminez and Quintanilla purchased approximately 14.9 acres of raw land off of Highway 79 in a project that is known to them as “Rockdale.” This purchase was through the N.A. Construction 2021, LLC entity. In this purchase, Jiminez contributed the entirety of the downpayment. A portion of the land was sold, enabling a re-working of the loan. At this point, the parties had monthly payments to make. The agreement at that time was that this monthly payment schedule would be equally shared. Quintanilla fulfilled his obligations in this regard until December, 2023, but since then has wholly failed to make any of the monthly payments when due and owing, thereby requiring Jiminez to make the payments for him. Since January, the sum which Quintanilla failed to pay for the loan payments is \$51, 799.82. In addition, Quintanilla failed to pay property taxes on this property as per his obligation. Those property taxes were \$3123.16 for 2023. The total that Quintanilla owes to Jiminez on this project

is \$54,922.98, which sum continues to grow each month.

12. **Hallettsville.** In February, 2022, Jiminez and Quintanilla purchased a large parcel of land in Hallettsville, Texas in Calhoun County in a project that is known to them as “Hallettsville.” This purchase was through the N.A. Construction 2021, LLC entity. In this purchase, Jiminez once again contributed the entirety of the downpayment. The original plan for the property was a five year financing, but when signing the agreement Quintanilla made a mistake and the form of the loan was more burdensome to them on a monthly basis, requiring an \$8000 per month servicing of the loan. The agreement at that time was that this monthly payment schedule would be equally shared. Quintanilla fulfilled some of his obligations in this regard, though late. He has failed to make payments in 2024 as required. The 2024 debt obligations Quintanilla has failed to pay for the loan payments is \$40,000. In addition, Quintanilla failed to pay property taxes on this property as per his obligation. Those property taxes were \$12,840.58 for 2023. The total that Quintanilla owes to Jiminez on this project is \$52,840.58, which sum continues to grow each month.

13. **Brookshire.** Through their Joint Venture, Quintanilla and Jiminez purchased approximately 4.9 acres of land in Waller County in a project that is known to them as “Brookshire.” In this purchase, Jiminez once again contributed the entirety of the downpayment. The agreement at that time was that this monthly payment schedule would be equally shared. Quintanilla failed to pay property taxes on this property as per his obligation. Those property taxes were \$8106.45 for 2023.

14. **J & Q American Investments.** There are ten properties which are associated with this business entity, an LLC formed by Quintanilla and Jiminez. The properties are located in Horseshoe Bay, La Grange, Kingsland, Granite Shoals and Port Lavaca, Texas. All of the

properties were purchased outright by Mr. Jiminez, with one hundred percent of his funds. Quintanilla, however, placed these properties in a business entity owned only by Quintanilla, RQ Investments. Fortunately, the properties were moved into J&Q American Investment, which itself has terms and conditions for the operation of that entity. The primary obligation that Quintanilla had as to these properties was to pay the property taxes on these properties, amounts which were candidly quite modest. Quintanilla has therefore neither paid nor contributed anything to the acquisition of these properties.

15. **JQ Investments.** There are three properties which are associated with this business entity, an LLC formed by Quintanilla and Jiminez. The properties are located in Port Lavaca, Texas in Calhoun County. All of the properties were purchased outright by Mr. Jiminez, with one hundred percent of his funds. The primary obligation that Quintanilla had as to these properties was to pay the property taxes on these properties, amounts which were candidly quite modest. Quintanilla has therefore neither paid nor contributed anything to the acquisition of these properties.

CAUSES OF ACTION

16. The many circumstances that have been described herein give rise to many and various causes of action pursuant to Texas law. It is not permissible for a party to completely fail in their financial obligations to a partner, a business entity, or to taxing authorities. Time and again, despite incredible patience but persistent and regular demands, all of which are ignored, Quintanilla refuses to pay his portion of the very significant obligations inherent in the development of real estate properties such as this. In this regard, Jiminez, individually and on behalf of the business entity Plaintiffs herein bring this suit as against Quintanilla for:

- a. Conversion

- b. Breach of Contract
- c. Breach of Fiduciary Duty
- d. Fraud and Tortious Misrepresentations
- e. Dissolution, partition and distribution of the assets of each of the business entities, including the Joint Venture, JQ American Properties Investments, LLC, J&Q Investments, LLC, and NA Construction 2021, LLC.

DAMAGES

17. As a proximate result of Defendant's conduct, Plaintiff has suffered damages requiring the payment and reimbursement to Plaintiff Jiminez:

- a. The current sum of \$437,015.34 as reimbursement to Jiminez of those sums which he was require to pay beyond the agreements among the parties.
- b. The dissolution, partition and distribution of the assets of each of the business entities, with the distribution of the assets being made on a pro-rata basis of the financial contributions made by the individual parties, which of necessity means that Jiminez will be awarded nearly all of the assets remaining between them.
- c. Attorney's fees and additional costs for prosecuting this suit, and that may be necessary for the trial, appeal, or appeals of the case.

18. The law requires, however, that Plaintiff's lawsuit state compliance with Rule 47(c). Therefore, pursuant to TEX. R. CIV. PROC. 47(c), monetary relief is less than \$75,000

CONDITIONS PRECEDENT

19. All conditions precedent have been performed or have occurred for all causes of action to be brought and all damages to be recovered as required by TEX. R. CIV. PROC. 54.

REQUESTS FOR DISLCOSURE

20. Pursuant to Rule 194, Defendants are requested to disclose, within 30 days of the date of service of this request, the information or material described in Rule 194.2(a)-(I).

REQUEST FOR JURY TRIAL

21. Plaintiff requests a jury trial and tenders the appropriate fee with this petition.

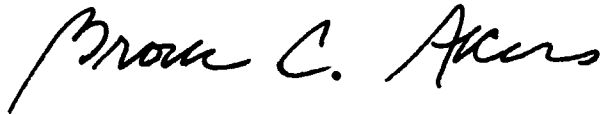
PRAYER

WHEREFORE, Plaintiffs NELSON JIMINEZ, JQ AMERICAN PROPERTIES INVESTMENTS, LLC, J&Q INVESTMENTS, LLC, AND NA CONSTRUCTION 2021, LLC asks that Defendant, RUAL QUINTINILLA be cited to appear and answer, and that at the conclusion of this lawsuit that Plaintiff have judgment against Defendant for all actual damages outlined above, attorney's fees, prejudgment and post-judgment interest at the highest rate allowed by law, and for such other relief, general or special, legal or equitable, to which Plaintiff may show itself to be entitled.

Respectfully submitted,

THE AKERS FIRM, PLLC

By:



Brock Akers
SBN: 00953250
3401 Allen Parkway, Suite 101
Houston, Texas 77019
(713) 877-2500 Telephone
1-713-583-8662 Facsimile
Email – bca@akersfirm.com
ATTORNEYS FOR PLAINTIFF

CAUSE NO. 2024-82958

LANGHAM CREEK UTILITY DISTRICT § IN THE DISTRICT COURT
§
§
§
§
vs. § 215TH JUDICIAL DISTRICT
§
§
§
§
RAUL H. QUINTANILLA, ET AL § HARRIS COUNTY, TEXAS

ANSWER OF THE UNITED STATES OF AMERICA

TO THE HONORABLE JUDGE OF SAID COURT:

COMES NOW, the United States of America, defendant herein, and in response to the Plaintiff's Original Petition, files this Answer for and on behalf of the Internal Revenue Service (IRS), an agency and instrumentality of the United States, and in support thereof would show the Court the following:

I.

The United States admits that it is a lien holder and has an interest in the property that is the subject of this suit and that the United States is entitled to a one-year right of redemption under Title 28, U.S.C., § 2410(c).

II.

The United States of America denies all other allegations contained in the Plaintiff's Original Petition and demands strict proof thereof.

III.

The United States has a secured lien on the subject property, subject only to the Plaintiff's lien for taxes, penalties and interest and superior to any lien or charge for costs and

attorney fees.

IV.

The United States is entitled under the law to any excess proceeds resulting from the sale of the said property and that the excess proceeds be paid over to it and that the same be applied to its claim and lien herein.

WHEREFORE, the United States of America prays that this Court adjudicates the equities of the parties to this suit, and that if the property herein is sold, that it be sold subject to the lien of the United States; that this Court determine and adjudicate that Plaintiff has a lien on the subject real property only for taxes, penalties and interest; and that the United States has a secure lien on the subject property, subject only to the Plaintiff's lien for taxes, penalties and interest, and superior to any lien or charge for costs and attorney fees; and such other and further relief as is just.

The United States further prays that this Court order the Plaintiff(s) herein to provide notice of the date, time, and place of any proposed sale of the property, to both the U.S. Internal Revenue Service, 1919 Smith Street, Houston, Texas 77002 and to the office of the undersigned Assistant United States Attorney.

Respectfully submitted,

ALAMDAR S. HAMDANI
United States Attorney
Southern District of Texas

By: /s/ Catina Haynes Perry
CATINA HAYNES PERRY
Assistant United States Attorney
State Bar No. 24055638
1000 Louisiana, Suite 2300
Houston, Texas 77002
Phone: (713) 567-9354
Fax: (713) 718-3303
Email: catina.perry@usdoj.gov

5326

COURT RECORDING DATA

INTERNAL REVENUE SERVICE FACSIMILE FEDERAL TAX LIEN DOCUMENT	Lien Recorded : 06/21/2021 - 00:00AM Recording Number: 2021-345346 UCC Number : Liber : Page : *Lien Released* : 09/01/2021
Area: SMALL BUSINESS/SELF EMPLOYED #5 Lien Unit Phone: (800) 913-6050	IRS Serial Number: 432283921

This Lien Has Been Filed in Accordance with Internal Revenue Regulation 301.6323(f)-1.

Name of Taxpayer :
RAUL H QUINTANILLA, a Corporation

ALS Entity Type: Corporation

Residence :
1149 BRITTMOORE
HOUSTON, TX 77043

With respect to each assessment below, unless notice of lien is refiled by the date in column(e), this notice shall constitute the certificate of release of lien as defined in IRC 6325(a).

Form (a)	Period (b)	ID Number (c)	Assessed (d)	Refile Deadline (e)	Unpaid Balance (f)
941	09/30/2019	XX-XXX7442	02/03/2020	03/05/2030	4731.90
941	12/31/2019	XX-XXX7442	04/06/2020	05/06/2030	5431.29
941	03/31/2020	XX-XXX7442	09/21/2020	10/21/2030	4018.45
941	06/30/2020	XX-XXX7442	12/28/2020	01/27/2031	11102.72

Filed at: COUNTY CLERK HARRIS COUNTY HOUSTON, TX 77251	Total \$ 25284.36
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This notice was prepared and executed at NASHVILLE, TN on this, the 26th day of May, 2021.

Authorizing Official: V A REEVES (281) 721-7676	Title: REVENUE OFFICER 25-03-2246
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5326

COURT RECORDING DATA

INTERNAL REVENUE SERVICE FACSIMILE FEDERAL TAX LIEN DOCUMENT	Lien Recorded : 10/12/2021 - 00:00AM Recording Number: RP-2021-588420 UCC Number : Liber : Page : *Lien Released* : 10/05/2022
Area: SMALL BUSINESS/SELF EMPLOYED #5 Lien Unit Phone: (800) 913-6050	IRS Serial Number: 440633521

This Lien Has Been Filed in Accordance with Internal Revenue Regulation 301.6323(f)-1.

Name of Taxpayer :
RAUL H QUINTANILLA
UNITED PAINTING & SERVICES

ALS Entity Type: Sole Proprietor

Residence :
1149 BRITTMOORE RD
HOUSTON, TX 77043-5003

With respect to each assessment below, unless notice of lien is refiled by the date in column(e), this notice shall constitute the certificate of release of lien as defined in IRC 6325(a).

Form (a)	Period (b)	ID Number (c)	Assessed (d)	Refile Deadline (e)	Unpaid Balance (f)
6721	12/31/2016	XX-XXX7442	10/14/2019	11/13/2029	22649.36
941	09/30/2017	XX-XXX7442	12/18/2017	01/17/2028	122.30
941	12/31/2017	XX-XXX7442	03/19/2018	04/18/2028	143.59
941	06/30/2019	XX-XXX7442	09/23/2019	10/23/2029	816.24

Filed at: COUNTY CLERK HARRIS COUNTY HOUSTON, TX 77251	Total \$ 23731.49
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This notice was prepared and executed at NASHVILLE, TN on this, the 01st day of October, 2021.

Authorizing Official: V A REEVES (281) 721-7676	Title: REVENUE OFFICER 25-03-2246
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5326

COURT RECORDING DATA

INTERNAL REVENUE SERVICE FACSIMILE FEDERAL TAX LIEN DOCUMENT	Lien Recorded : 07/03/2023 - 00:00AM Recording Number: RP-2023-247783 UCC Number : Liber : Page :
Area: SMALL BUSINESS/SELF EMPLOYED #5 Lien Unit Phone: (800) 913-6050	IRS Serial Number: 474854123

This Lien Has Been Filed in Accordance with Internal Revenue Regulation 301.6323(f)-1.

Name of Taxpayer :
RAUL H QUINTANILLA
UNITED PAINTING & SERVICES

ALS Entity Type: Sole Proprietor

Residence :
1149 BRITTMOORE RD
HOUSTON, TX 77043-5003

With respect to each assessment below, unless notice of lien is refiled by the date in column(e), this notice shall constitute the certificate of release of lien as defined in IRC 6325(a).

Form (a)	Period (b)	ID Number (c)	Assessed (d)	Refile Deadline (e)	Unpaid Balance (f)
6721	12/31/2019	XX-XXX7442	08/29/2022	09/28/2032	2160.00
941	09/30/2020	XX-XXX7442	01/10/2022	02/09/2032	20629.00
941	12/31/2020	XX-XXX7442	01/10/2022	02/09/2032	18569.68
941	06/30/2021	XX-XXX7442	10/25/2021	11/24/2031	849.22
941	09/30/2021	XX-XXX7442	01/10/2022	02/09/2032	657.27
941	12/31/2021	XX-XXX7442	05/09/2022	06/08/2032	341.68
941	09/30/2022	XX-XXX7442	01/02/2023	02/01/2033	270.83

Filed at: COUNTY CLERK HARRIS COUNTY HOUSTON, TX 77251	Total	\$ 43477.68
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This notice was prepared and executed at NASHVILLE, TN on this, the 22nd day of June, 2023.

Authorizing Official: MARIAH S MOORE (281) 721-8042	Title: REVENUE OFFICER 25-03-3234
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5326

COURT RECORDING DATA

INTERNAL REVENUE SERVICE FACSIMILE FEDERAL TAX LIEN DOCUMENT	Lien Recorded : 11/27/2023 - 00:00AM Recording Number: RP-2023-447112 UCC Number : Liber : Page : *Lien Released* : 06/19/2024
Area: SMALL BUSINESS/SELF EMPLOYED #5 Lien Unit Phone: (800) 913-6050	IRS Serial Number: 482044823

This Lien Has Been Filed in Accordance with Internal Revenue Regulation 301.6323(f)-1.

Name of Taxpayer :
RAUL H QUINTANILLA, a Corporation

ALS Entity Type: Corporation

Residence :
1149 BRITTMOORE
HOUSTON, TX 77043

With respect to each assessment below, unless notice of lien is refiled by the date in column(e), this notice shall constitute the certificate of release of lien as defined in IRC 6325(a).

Form (a)	Period (b)	ID Number (c)	Assessed (d)	Refile Deadline (e)	Unpaid Balance (f)
941	06/30/2018	XX-XXX7442	08/28/2023	09/27/2033	6610.39
941	03/31/2023	XX-XXX7442	09/04/2023	10/04/2033	7401.56

Filed at: COUNTY CLERK HARRIS COUNTY HOUSTON, TX 77251	Total \$ 14011.95
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This notice was prepared and executed at NASHVILLE, TN on this, the 01st day of November, 2023.

Authorizing Official: MARIAH S MOORE (281) 721-8042	Title: REVENUE OFFICER 25-03-3234
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5326

COURT RECORDING DATA

INTERNAL REVENUE SERVICE FACSIMILE FEDERAL TAX LIEN DOCUMENT	Lien Recorded : 06/01/2011 - 08:00AM Recording Number: 20110221217 UCC Number : Liber : RP07751 Page : 0414 *Lien Released* : 04/24/2014
Area: SMALL BUSINESS/SELF EMPLOYED #5 Lien Unit Phone: (800) 913-6050	IRS Serial Number: 788374211

This Lien Has Been Filed in Accordance with Internal Revenue Regulation 301.6323(f)-1.

Name of Taxpayer :
QUINTANILLA MACARTHUR PARK LLC, a Corporation

ALS Entity Type: Corporation

Residence :
1149 BRITTMOORE RD
HOUSTON, TX 77043-5003

With respect to each assessment below, unless notice of lien is refiled by the date in column(e), this notice shall constitute the certificate of release of lien as defined in IRC 6325(a).

Form (a)	Period (b)	ID Number (c)	Assessed (d)	Refile Deadline (e)	Unpaid Balance (f)
6721	12/31/2007	XX-XXX9227	11/01/2010	12/01/2020	8110.70
940	12/31/2008	XX-XXX9227	11/16/2009	12/16/2019	612.65
941	12/31/2006	XX-XXX9227	11/02/2009	12/02/2019	3940.12
941	03/31/2008	XX-XXX9227	11/02/2009	12/02/2019	3570.44
941	06/30/2008	XX-XXX9227	11/02/2009	12/02/2019	3577.83
941	09/30/2008	XX-XXX9227	11/02/2009	12/02/2019	3515.21
941	12/31/2008	XX-XXX9227	11/02/2009	12/02/2019	3975.14
941	03/31/2009	XX-XXX9227	11/02/2009	12/02/2019	3997.73
941	06/30/2009	XX-XXX9227	11/09/2009	12/09/2019	3659.47

Filed at: COUNTY CLERK HARRIS COUNTY HOUSTON, TX 77251	Total \$ 34959.29
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This notice was prepared and executed at NASHVILLE, TN on this, the 24th day of May, 2011.

Authorizing Official: R. DAVIS (281) 721-8008	Title: REVENUE OFFICER 25-03-3236
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5326

COURT RECORDING DATA

INTERNAL REVENUE SERVICE FACSIMILE FEDERAL TAX LIEN DOCUMENT	Lien Recorded : 06/01/2011 - 08:00AM Recording Number: 20110221218 UCC Number : Liber : RP07751 Page : 0415 *Lien Released* : 04/24/2014
Area: SMALL BUSINESS/SELF EMPLOYED #5 Lien Unit Phone: (800) 913-6050	IRS Serial Number: 788374311

This Lien Has Been Filed in Accordance with Internal Revenue Regulation 301.6323(f)-1.

Name of Taxpayer :
RAUL QUINTANILLA, a Partnership
QUINTANILLA MACARTHUR PARK LLC QUINTANILLA REAL ESTATE GROUP

ALS Entity Type: Partnership

Residence :
17606 KAKERGLEN
HOUSTON, TX 77074

With respect to each assessment below, unless notice of lien is refiled by the date in column(e), this notice shall constitute the certificate of release of lien as defined in IRC 6325(a).

Form (a)	Period (b)	ID Number (c)	Assessed (d)	Refile Deadline (e)	Unpaid Balance (f)
6721	12/31/2007	XX-XXX9227	11/01/2010	12/01/2020	8110.70
940	12/31/2008	XX-XXX9227	11/16/2009	12/16/2019	612.65
941	12/31/2006	XX-XXX9227	11/02/2009	12/02/2019	3940.12
941	03/31/2008	XX-XXX9227	11/02/2009	12/02/2019	3570.44
941	06/30/2008	XX-XXX9227	11/02/2009	12/02/2019	3577.83
941	09/30/2008	XX-XXX9227	11/02/2009	12/02/2019	3515.21
941	12/31/2008	XX-XXX9227	11/02/2009	12/02/2019	3975.14
941	03/31/2009	XX-XXX9227	11/02/2009	12/02/2019	3997.73
941	06/30/2009	XX-XXX9227	11/09/2009	12/09/2019	3659.47

Filed at: COUNTY CLERK HARRIS COUNTY HOUSTON, TX 77251	Total \$ 34959.29
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This notice was prepared and executed at NASHVILLE, TN on this, the 24th day of May, 2011.

Authorizing Official: R. DAVIS (281) 721-8008	Title: REVENUE OFFICER 25-03-3236
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5326

COURT RECORDING DATA

INTERNAL REVENUE SERVICE FACSIMILE FEDERAL TAX LIEN DOCUMENT	Lien Recorded : 08/03/2015 - 14:46PM Recording Number: 20150346843 UCC Number : Liber : RP095-39 Page : 2454-2455 *Lien Released* : 10/29/2015
Area: SMALL BUSINESS/SELF EMPLOYED #5 Lien Unit Phone: (800) 829-3903	IRS Serial Number: 168137715

This Lien Has Been Filed in Accordance with Internal Revenue Regulation 301.6323(f)-1.

Name of Taxpayer :
RAUL H QUINTANILLA

ALS Entity Type: Individual

Residence :
17606 KAKERGLEN CT
HOUSTON, TX 77084-1175

With respect to each assessment below, unless notice of lien is refiled by the date in column(e), this notice shall constitute the certificate of release of lien as defined in IRC 6325(a).

Form (a)	Period (b)	ID Number (c)	Assessed (d)	Refile Deadline (e)	Unpaid Balance (f)
1040	12/31/2011	XXX-XX-7420	09/29/2014	10/29/2024	19897.54
1040	12/31/2012	XXX-XX-7420	12/09/2013	01/08/2024	339.36
1040	12/31/2013	XXX-XX-7420	12/29/2014	01/28/2025	32621.22

Filed at: COUNTY CLERK HARRIS COUNTY HOUSTON, TX 77251	Total \$ 52858.12
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This notice was prepared and executed at NASHVILLE, TN on this, the 23rd day of July, 2015.

Authorizing Official: G.J. CARTER-LOUIS (800) 829-3903	Title: ACS SBSE 25-00-0001
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5326

COURT RECORDING DATA

INTERNAL REVENUE SERVICE FACSIMILE FEDERAL TAX LIEN DOCUMENT	Lien Recorded : 10/24/2023 - 00:00AM Recording Number: RP-2023-406732 UCC Number : Liber : Page :
Area: SMALL BUSINESS/SELF EMPLOYED #5 Lien Unit Phone: (800) 913-6050	IRS Serial Number: 480902523

This Lien Has Been Filed in Accordance with Internal Revenue Regulation 301.6323(f)-1.

Name of Taxpayer :
RAUL H QUINTANILLA

ALS Entity Type: Individual

Residence :
1149 BRITTMOORE RD
HOUSTON, TX 77043-5003

With respect to each assessment below, unless notice of lien is refiled by the date in column(e), this notice shall constitute the certificate of release of lien as defined in IRC 6325(a).

Form (a)	Period (b)	ID Number (c)	Assessed (d)	Refile Deadline (e)	Unpaid Balance (f)
1040	12/31/2017	XXX-XX-7420	11/26/2018	12/26/2028	83012.00
1040	12/31/2018	XXX-XX-7420	02/17/2020	03/19/2030	93939.25
1040	12/31/2020	XXX-XX-7420	07/11/2022	08/10/2032	7961.13
1040	12/31/2021	XXX-XX-7420	01/09/2023	02/08/2033	262925.95

Filed at: COUNTY CLERK HARRIS COUNTY HOUSTON, TX 77251	Total \$ 447838.33
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This notice was prepared and executed at NASHVILLE, TN on this, the 12th day of October, 2023.

Authorizing Official: MARIAH S MOORE (281) 721-8042	Title: REVENUE OFFICER 25-03-3234
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Taxpayer name: RAUL H QUINTANILLA

Taxpayer ID Number: xxxxx 7420

Notices of lien on tax debt

We filed notices of lien on the following tax liabilities:

Note : This letter may contain other pages listing additional liabilities.

Tax Type	Tax Period	Assessed Balance	Statutory additions computed to: 12/4/2024			Statutory additions computed to: 1/3/2025		
			Accrued Penalties	Accrued Interest	Total	Accrued Penalties	Accrued Interest	Total
1040	12/31/2017	45,508.93	17,849.12	31,593.93	94,951.98	17,849.12	32,210.86	95,568.91
1040	12/31/2018	45,566.65	28,257.48	33,600.26	107,424.39	28,257.48	34,298.22	108,122.35
1040	12/31/2020	-6,486.13	10,854.17	8,258.94	12,626.98	10,854.17	8,330.96	12,699.00
1040	12/31/2021	242,414.29	56,478.63	50,443.74	349,336.66	58,869.21	52,418.37	353,701.87
Grand Total					\$ 564,340.01			\$ 570,092.13

Unofficial Copy Office of Marilyn Burg...

Taxpayer name: RAUL H QUINTANILLA

Taxpayer ID Number: xxxxx 7442

Notices of lien on tax debt

We filed notices of lien on the following tax liabilities:

Note : This letter may contain other pages listing additional liabilities.

Tax Type	Tax Period	Assessed Balance	Statutory additions computed to: 12/4/2024			Statutory additions computed to: 1/3/2025		
			Accrued Penalties	Accrued Interest	Total	Accrued Penalties	Accrued Interest	Total
941	6/30/2021	-132.73	106.47	191.31	165.05	106.47	192.38	166.12
941	9/30/2021	-0.50	0.00	103.94	103.44	0.00	104.61	104.11
941	12/31/2021	0.00	0.00	53.44	53.44	0.00	53.79	53.79
Civ Pen	12/31/2019	-95.54	0.00	298.29	202.75	0.00	299.61	204.07
Grand Total					\$ 524.68			\$ 528.09

Unofficial Copy Office of Marilyn Burgess District

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing Answer of the United States of America was sent by first class mail or fax on this 20TH day of December 2024, to:

Ted A. Cox, P.C.
2855 Mangum, Suite 100
Houston, Texas 77092
Fax: (713) 956-8485

Unofficial Copy Office of Marilyn Burgess District Clerk

By: /s/ Cheryl Carey
Cheryl Carey
Legal Assistant
U.S. Attorney's Office
1000 Louisiana, Suite 2300
Houston, Texas 77002

CAUSE NO. _____

QUINTANILLA REAL ESTATE
GROUP, LLC

Plaintiff's

vs.

HARRIS CENTRAL
APPRAISAL DISTRICT

Defendant

§
§
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§
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§

IN THE DISTRICT COURT

OF HARRIS COUNTY, TEXAS

_____TH JUDICIAL DISTRICT

PLAINTIFF'S ORIGINAL PETITION

COMES NOW QUINTANILLA REAL ESTATE GROUP, LLC, JOHN KERRY ANDERSON, JOHN M. ANDERSON, SIESTA FURNITURE COMPANY, SAINT ARNOLD BREWING COMPANY, SAVJAX ENTERPRISES, LLC, ELIZABETH ANN WATKINS, STEPHEN B. PAINE, JANNA M. PAINE, MICHAEL L. GUST, TAMI A. GUST, JJA INVESTMENT GROUP, LLC, THOMAS SAMUEL CALDARERA, SHERWOOD HILLYER, JENNIFER L. HILLYER, BRENT TREFZ, NATALIE, TREFZ ("Plaintiff's) in the above-entitled and numbered cause, and complains of the Harris Central Appraisal District, ("Defendant"), in the above-entitled and numbered cause, and for cause of action would respectfully show unto this Court the following:

DISCOVERY PLAN

1. Plaintiff's designates this matter for Discovery Plan Level 3 pursuant to Rule 190.4 of the Texas Rules of Civil Procedure. Plaintiff's seeks monetary relief of

\$100,000.00 or less (attorney's fees) and non-monetary relief correcting the appraisal roll for Plaintiff's property as described in this Petition.

PARTIES

2. Plaintiff's QUINTANILLA REAL ESTATE GROUP, LLC, JOHN KERRY ANDERSON, JOHN M. ANDERSON, SIESTA FURNITURE COMPANY, SAINT ARNOLD BREWING COMPANY, SAVJAX ENTERPRISES, LLC, ELIZABETH ANN WATKINS, STEPHEN B. PAINE, JANNA M. PAINE, MICHAEL L. GUST, TAMI A. GUST, JJA INVESTMENT GROUP, LLC, THOMAS SAMUEL CALDARERA, SHERWOOD HILLYER, JENNIFER L. HILLYER, BRENT TREFZ, NATALIE, TREFZ, owns the property in Harris County, Texas and are residents and/or doing business in Houston, Harris County, Texas.
3. Defendant, Harris Central Appraisal District ("District") is located in Harris County, Texas 77040 by serving the Chief Appraiser, Roland Altinger at 13013 Northwest Freeway, Houston, Texas 77040.

JURISDICTION AND VENUE

4. This Court has jurisdiction over the dispute which is the subject of this petition under Chapter 42 of the Texas Property Tax Code ("Code"). Venue is proper in Harris County under Section 42.22 of the Code.

NATURE OF THE CASE

5. This is an appeal of the final order of the Harris Central Appraisal Review Board ("Board") fixing an excessive valuation of certain property owned by Plaintiff within

the District for property tax purposes for years 2024. This Court has jurisdiction over the matters pursuant to Section 42.01 & 42.21, Tex. Const art. §§1 and 20 and obligations under Section 23.01(e), *et seq.* of the Texas Property Tax Code (the Code").

6. The Property is represented with the Harris Central Appraisal District to include without limitation, the account number(s) and property descriptions as set forth below:

TRACT I ACCOUNT #064-045-000-0228

ADDRESS: 1149 BRITTMOORE ROAD, HOUSTON, TEXAS 77043

LEGAL DESCRIPTION: TR 27B-1A, MOORE ACRES

NAME ON TAX ROLL: QUINTANILLA REAL ESTATE GROUP, LLC

TRACT II ACCOUNT #064-045-000-0053

ADDRESS: 1151 BRITTMOORE ROAD, HOUSTON, TEXAS 77043

LEGAL DESCRIPTION: TR 27B-1, MOORE ACRES

NAME ON TAX ROLL: QUINTANILLA REAL ESTATE GROUP, LLC

TRACT III ACCOUNT #039-215-002-0057

ADDRESS: 429 CREEKMONT, HOUSTON, TEXAS 77091

LEGAL DESCRIPTION: TR 22-8, BLOCK 2, ROSSLYN HEIGHTS AC

HOME, SECTION 1

NAME ON TAX ROLL: JOHN KERRY ANDERSON

TRACT IV **ACCOUNT #039-215-002-0023**

ADDRESS: 4166 PINEMONT DRIVE, HOUSTON, TEXAS 77018

**LEGAL DESCRIPTION: TR 23, BLOCK 2, ROSSLYN HEIGHTS AC
HOME, SECTION 1**

NAME ON TAX ROLL: JOHN M. ANDERSON

TRACT V **ACCOUNT #070-029-003-0038**

ADDRESS: 7815 HAMMERLY BLVD., HOUSTON, TEXAS 77055

**LEGAL DESCRIPTION: TRS 1B & 1C-1, BLOCK 2, HILLEDAHL
ACRES**

NAME ON TAX ROLL: SIESTA FURNITURE COMPANY

TRACT VI **ACCOUNT #027-132-000-0011**

ADDRESS: 1101 MAURY STREET, HOUSTON, TEXAS 77020

LEGAL DESCRIPTION: LOTS 7 THRU 12, BLOCK 37, NOBLE

NAME ON TAX ROLL: SAINT ARNOLD BREWING COMPANY

TRACT VII **ACCOUNT #045-168-000-0012**

ADDRESS: 0 HIGHWAY 90 ROAD, CROSBY, TEXAS 77532

LEGAL DESCRIPTION: TR 12 ABST 864 F A WHITAKER

NAME ON TAX ROLL: SAVJAX ENTERPRISES, LLC

TRACT VIII **ACCOUNT #101-511-000-0007**

ADDRESS: 5403 BENT BOUGH LANE, HOUSTON, TEXAS 77088

**LEGAL DESCRIPTION: TR 7, BLOCK 3, INWOOD FOREST,
SECTION 5**

NAME ON TAX ROLL: ELIZABETH ANN WATKINS

TRACT IX **ACCOUNT #091-127-000-0001**

ADDRESS: 31 WILLOWRON DRIVE, HOUSTON, TEXAS 77024

LEGAL DESCRIPTION: LOT 1, BLOCK 1, WILLOWICK, SECTION 2

NAME ON TAX ROLL: STEPHEN B. PAINE AND JANNA M. PAINE

TRACT X **ACCOUNT #090-105-000-0009**

ADDRESS: 1102 GUINEA DRIVE, HOUSTON, TEXAS 77055

LEGAL DESCRIPTION: LOT 9, BLOCK 4, BURKHARDT PLAZA

NAME ON TAX ROLL: MICHAEL L. GUST AND WIFE, TAMI A. GUST

TRACT XI **ACCOUNT #040-270-001-0759**

ADDRESS: 1311 KEEFER ROAD, TOMBALL, TEXAS 77375

LEGAL DESCRIPTION: TR 25E-6 ABST 34 J HOUSE

NAME ON TAX ROLL: QUINTANILLA REAL ESTATE GROUP, LLC

TRACT XII **ACCOUNT #023-074-000-0012**

ADDRESS: 808 WEST MAIN STREET, HOUSTON, TEXAS 77006

**LEGAL DESCRIPTION: TR 12, BLOCK 18, LOCKHART CONNOR &
BARZIZA**

NAME ON TAX ROLL: JJA INVESTMENT GROUP, LLC

TRACT XIII **ACCOUNT #080-403-000-0018**

ADDRESS: 9726 PINE LAKE DRIVE, HOUSTON, TEXAS 77055

**LEGAL DESCRIPTION: LOT 18, BLOCK 18, LONG POINT WOODS,
SECTION 3**

NAME ON TAX ROLL: CALDARERA THOMAS SAMUEL

TRACT XIV

ACCOUNT #101-274-000-0004

ADDRESS: 12447 HONEYWOOD TRAIL, HOUSTON, TEXAS 77077

**LEGAL DESCRIPTION: LOT 4, BLOCK 1, ASHFORD FOREST LAKE,
SECTION 1**

NAME ON TAX ROLL: HILLYER SHERWOOD S & JENNIFER L.

TRACT XV

ACCOUNT #055-164-000-0009

ADDRESS: 4003 RILEY STREET, HOUSTON, TEXAS 77005

**LEGAL DESCRIPTION: LOT 10 & TR 9 BLOCK 24 (PR YR IMPS
2020&0551640000022) COLLEGEVIEW, SECTION 1**

NAME ON TAX ROLL: TREEZ BRENT AND NATALIE

7. The District placed a 2024 assessed value on the subject property. This assessed value assigned by the District on Plaintiff's property is grossly in excess of its actual fair market value. There is not substantial evidence for raising the value of the subject property above the previous year's value. Plaintiff further asserts that Harris Central Appraisal District and the Appraisal Review Board's 2024 valuation of the Property exceeds the appraised value required by Section 42.25 of the Code. Plaintiff requests the Court to determine the market value of the Property and reduce the appraised value on the District's appraisal rolls accordingly as authorized by Sections 42.24 and 42.25 of the Code.
8. Section 23.01(a) of the Code states all taxable property shall be appraised at its market value as of January 1. Section 1.04(7) of the Code defines "Market Value" as follows: "Market value" means the price at which as property would transfer for cash

or its equivalent under prevailing market conditions if: (A) exposed for sale in the open market with a reasonable time for the seller to find a purchaser; (B) both the seller and the purchaser know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use; and (C) both the seller and purchaser seek to maximize their gains and neither is in a position to take advantage of the exigencies of the other.

9. The District has failed and refused to recognize the undisputed facts as set out above concerning the actual fair market value of the above-referenced property and instead has devised a scheme which utilizes mass appraisal techniques which avoids the recognition of actual fair market values. The scheme of mass appraisal employed by the Defendant is an arbitrary, illegal and fundamentally erroneous plan of assessment and taxation, which fails to consider the actual fair market value of Plaintiff's property.
10. Upon receipt of the erroneous valuation proposed by the District, Plaintiff timely filed a notice of protest. Thereafter, Plaintiff timely appeared before the Board for hearing. Subsequently, the Board entered its orders. Upon receipt of formal notice of the Board's final orders fixing the grossly excessive value on Plaintiff's property, Plaintiff timely filed this Petition. Accordingly, all conditions precedent to Plaintiff's right of judicial review of the Board's decision having been performed or having occurred, Plaintiff is entitled to a trial de novo review of the Board's orders.
11. The levying of a tax on Plaintiff's property based on a higher valuation is an unlawful levy, creates an illegal lien on Plaintiff's property and is a cloud on

Plaintiff's title. Accordingly, Plaintiff seeks relief from the District's excessive value as provided in Section 42.25 of the Code.

UNEQUAL APPRAISAL

12. Plaintiff would further show that its property has been unequally appraised by the District. The appraisal ratio of Plaintiff's property exceeds the medial level of appraisals of : (1) a reasonable and representative sample of other properties in the District; (2) a sample of properties in the District consisting of a reasonable number of other properties similarly situated to, or of the same general kind or character as, the property which is the subject of this appeal; or (3) a reasonable number of comparable properties appropriately adjusted. The District's appraisal of Plaintiff's property accordingly violates Section 41.43 and 42.26 of the Code and Plaintiff therefore seeks relief from such unequal appraisal as provided therein.

13. The Texas Constitution requires that property not be appraised at a value higher than its fair cash market value and that all taxation be equal and uniform. TEX. CONST. art. VIII §§1.20. Defendant has appraised the subject property at a value greater than its fair cash market value and in a manner and amount which is not uniform and equal.

TAX CODE SECTION 42.08 (b-1)

14. Plaintiff proposes to pay, during the pendency of the appeal, the lesser of (1) the amount of taxes due on the portion of the taxable value of the Property that is not in

dispute; or (2) the amount of taxes due on the Property under the order from which the appeal is taken.

ATTORNEYS FEE

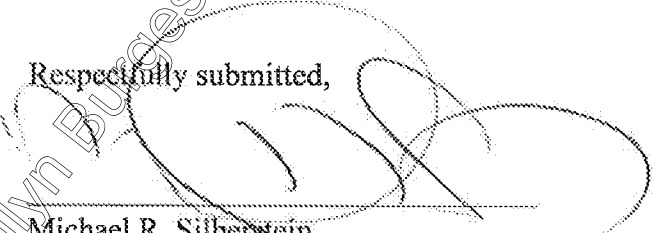
15. As a result of the Defendant's failure to appraise Plaintiff's property at its market value, it has become necessary for Plaintiff to employ the legal assistance of the undersigned attorney at law, to file this suit on its behalf and assist Plaintiff herein. In connection with Plaintiff's employment of the undersigned attorney, it has agreed to pay said attorneys a reasonable fee for which Plaintiff is entitled to full reimbursement pursuant to Section 42.29 of the Code.
16. Pursuant the Texas Rules of Civil Procedure, Plaintiff hereby designates the undersigned attorney, Michael R. Silberstein, as its expert to testify as to reasonable and necessary attorney's fees incurred by Plaintiff in the preparation, discovery, and trial of this lawsuit. Plaintiff also designates any other counsel associated with the undersigned law firm who may be handling this suit at the time of trial as its expert on the issue of reasonable and necessary attorneys' fees incurred by the Plaintiff in this lawsuit.

WHEREFORE, Plaintiff's respectfully requests that the Defendant be cited to appear and answer, and that on final hearing hereof, Plaintiff have judgment against the Defendant for the following:

- a. That this Court fix the value of Plaintiff's property as of January 1st of 2024 at its market value according to the terms of Section 23.01(e) of the Texas Property Tax Code.

- b. That this Court enter all orders necessary to ensure that Plaintiff's property is valued in such an amount and in such manner to comply with the Texas Constitution and Code;
- c. That this Court order the Defendant to properly undertake all post-appeal administrative procedures specified in Sections 42.41, 42.42 and 42.43 of the Code, as may be applicable in this case;
- d. That Plaintiff recover its reasonable and necessary attorneys' fees, as provided by Section 42.29 of the Code, and costs the Appraisal Review Board hearing and this suit as incurred in this matter;
- e. That Plaintiff be granted such other and further relief, both general and special, legal and equitable, to which Plaintiff may show itself justly entitled.

Respectfully submitted,


Michael R. Silberstein
State Bar No. 18349700
13703 Brightfield Drive
Sugar Land, Texas 77498
Telephone: (832) 287-7146 (mobile)
Facsimile: (281) 499-8730
Email: m.silbersteinlaw@gmail.com

Attorney for Plaintiff's