

Andrews v. Taylor, 225 F.3d 658 (2000)

86 A.F.T.R.2d 2000-5466, 2000-2 USTC P 50,653

225 F.3d 658

Unpublished Disposition

NOTICE: THIS IS AN UNPUBLISHED OPINION.

(The Court's decision is referenced in a "Table of Decisions Without Reported Opinions" appearing in the Federal Reporter. Use FI CTA6 Rule 28 and FI CTA6 IOP 206 for rules regarding the citation of unpublished opinions.)  
United States Court of Appeals, Sixth Circuit.

David H. ANDREWS; Eloise J. Taylor; and  
Rosalind V. Taylor, Plaintiffs-Appellants,

v.

UNITED STATES of America. Defendant-Appellee.

No. 99-3515. | July 27, 2000.

On Appeal from the United States District Court for the  
Northern District of Ohio.

Before RYAN, SILER, and CLAY, Circuit Judges.

### Opinion

PER CURIAM.

\*1 Plaintiffs, Rosalind V. Taylor, David H. Andrews and  
Eloise J. Taylor appeal the district court's order granting  
Defendant's motion for summary judgment pursuant to [FED.](#)

[R. CIV. P. 56](#). This action was commenced by Plaintiffs' filing a complaint in which they were seeking to quiet title to property upon which the Internal Revenue Service ("IRS") had placed a lien as a result of federal income tax liability assessed against Rosalind Taylor. Plaintiff Rosalind Taylor also sought innocent spouse relief pursuant to [26 U.S.C. § 6015\(e\)](#). In granting summary judgment, the district court held that it did not have jurisdiction to reevaluate the tax assessments which the government claimed were due from the taxpayer based upon the assertions of the innocent spouse defense; that the taxpayer's transfer of property to her son was fraudulent; and thus, that the lien attached to the property in dispute by the IRS was valid.

After careful review and consideration of both parties' briefs, the record, and relevant case law, we conclude that the district court did not err as a matter of law in reaching its conclusions, and agree entirely with the reasoning and the result reached in the district court's opinion. Because no jurisprudential purpose would be served by the issuance of a separate opinion on appeal, we affirm based upon the well-reasoned opinion of the district court. See [Andrews v. United States](#), 69 F.Supp.2d 972 (N.D. Ohio, 1999).

### All Citations

225 F.3d 658 (Table), 2000 WL 1091483, 86 A.F.T.R.2d 2000-5466, 2000-2 USTC P 50,653

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