

**United States Court of Appeals**  
**For the Eighth Circuit**

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No. 16-1034

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United States of America

*Plaintiff - Appellee*

v.

Mark W. Jones

*Defendant - Appellant*

State of Minnesota

*Defendant*

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Appeal from United States District Court  
for the District of Minnesota - Minneapolis

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Submitted: November 23, 2016

Filed: December 1, 2016

[Unpublished]

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Before SHEPHERD, ARNOLD, and KELLY, Circuit Judges.

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PER CURIAM.

Mark Jones appeals the district court's<sup>1</sup> adverse grant of summary judgment in this action brought by the government to obtain a tax-liability judgment and an order of sale on real property. After carefully reviewing the record, and the parties' arguments on appeal, we conclude that the district court's decision was proper. See Beaulieu v. Ludeman, 690 F.3d 1017, 1024 (8th Cir. 2012) (grant of summary judgment reviewed de novo); In re Harker, 357 F.3d 846, 848-49 (8th Cir. 2004) (tax assessments made by IRS are presumed correct and taxpayer bears burden to prove by preponderance of evidence that assessment is erroneous); States v. Bierbrauer, 936 F.2d 373, 374 (8th Cir. 1991) (26 U.S.C. § 7403 authorizes federal district court to order sale of property in which delinquent taxpayer has interest in order to satisfy taxpayer's debt). Accordingly, we affirm. See 8th Cir. R. 47B.

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<sup>1</sup>The Honorable Patrick J. Schiltz, United States District Judge for the District of Minnesota, adopting the report and recommendation of the Honorable Franklin L. Noel, United States Magistrate Judge for the District of Minnesota.