

**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF COLORADO  
Judge William J. Martínez**

Civil Action No. 14-cv-3324-WJM-KMT

ISMAEL MENDOZA,

Plaintiff,

v.

ANDREW L. CISNEROS,  
AM BUILDERS & CONTRACTORS SUPPLY CO INC.,  
FOWLER & PETH INC.,  
CITY OF GREELEY,  
STATE OF COLORADO, and  
UNITED STATES OF AMERICA,

Defendants.

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**AMENDED ORDER CONFIRMING SALE AND DISBURSING PROCEEDS**

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This matter is before the Court on the United States' Unopposed Motion to Confirm Sale and Disburse Proceeds. For the reasons stated in the United States' Motion, and in the accompanying Declarations of Mary Smith and Jennifer Y. Golden, the Court finds that the Internal Revenue Service properly conducted the sale of the real property located at 1524 Third Avenue, Greeley, Colorado 80631 (the "Subject Property") pursuant to the Court's Amended Order of Foreclosure and Decree of Sale entered on October 22, 2015 (Dkt. #82), and that the full purchase price of \$65,000 has been deposited into the Court's registry. The Court also finds that the amounts owed to the parties and/or individuals with claims against the Subject Property are as stated in the United States' Motion.

Accordingly, the United States' Motion is GRANTED. The Court hereby ORDERS as follows:

- A. The sale of the Subject Property is confirmed.
- B. The Internal Revenue Service shall execute and deliver to the purchaser, Eduardo Madera Escobedo, a Deed of Judicial Sale conveying the Subject Property to the purchaser.
- C. On delivery of the Deed of Judicial Sale, all interests in, liens against, or claims to the Subject Property that are held or asserted in this action by all parties (including successors in interest and transferees) are discharged.
- D. The Clerk of the Court shall disburse, by check, the proceeds of the sale, \$65,000, from the Court's registry as follows:

First, for costs of sale, a check for \$959.80 made payable to "Internal Revenue Service" and sent to the following address:

Internal Revenue Service  
Attn: Mary Smith, PALS  
500 W. 12th St., Room 110  
Vancouver, WA 98660

Second, a check for \$6,500.00 made payable to "Ismael Mendoza" and sent to the following address:

Ismael Mendoza  
c/o John J. Barry  
Witwer, Oldenburg, Barry & Groom LLP  
822 7th Street, Suite 760  
Greeley, CO 80631

Third, for outstanding real property taxes due to Weld County, Colorado, a check for \$936.21 (or \$944.66 if paid after April 29, 2016) made payable to “Weld County Treasurer”, referencing the Subject Property’s address, and sent to the following address:

(For U.S. Mail)  
Weld County Treasurer  
P.O. Box 458  
Greeley, CO 80632

(For UPS or FedEx)  
Weld County Treasurer  
1400 North 17th Avenue  
Greeley, CO 80631

Fourth, for application toward the outstanding federal tax liabilities of Andrew L. Cisneros for the years 2000, 2003, and 2005-2008, a check in the amount of all remaining deposited funds, to include principal plus interest, (approximately \$56,603.99) made payable to “United States Department of Justice”; referencing *Mendoza v. Cisneros*, Case No. 1:14-cv-03324 (D. Colo.); and sent to the following address:

U.S. Department of Justice  
Attn: Tax FLU  
P.O. Box 310  
Ben Franklin Station  
Washington, DC 20044

Dated this 31<sup>st</sup> day of March, 2016.

BY THE COURT:



William J. Martínez  
United States District Judge