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3 UNITED STATES DISTRICT COURT  
4 WESTERN DISTRICT OF WASHINGTON  
5 AT SEATTLE

6 UNITED STATES OF AMERICA,

7 Plaintiff,

8 v.

9 WILLIAM A. SYGITOWICZ, et al.,

10 Defendants.

C15-405 TSZ

MINUTE ORDER

11 The following Minute Order is made by direction of the Court, the Honorable  
12 Thomas S. Zilly, United States District Judge:

13 (1) Plaintiff's motion for summary judgment, docket no. 32, is GRANTED in  
14 part and DENIED in part as follows:

15 (a) With regard to the request for default judgment against Gordon and  
16 Carol Iverson, plaintiff's motion is GRANTED in part, and the United States is  
17 entitled to a default judgment against the Iversons. The Court DEFERS ruling on  
18 the form of the default judgment against the Iversons.

19 (b) With regard to Count One of the First Amended Complaint, docket  
20 no. 26, and the assessments against defendants William and Louise Sygitowicz for  
21 the tax period ending December 31, 2010, plaintiff's motion is GRANTED. No  
22 genuine dispute of material fact exists, and the government is entitled to judgment  
23 as a matter of law that the Sygitowiczses are indebted to the United States in the  
amount of \$33,415.49 as of March 16, 2015, less any subsequent payments or  
credits, plus interest and other statutory additions as provided by law. *See* Ex. 28  
to Pla.'s Mot. (docket no. 32-3); *see also* Fed. R. Civ. P. 56(a). The Court is  
further persuaded that "no just reason" exists for delaying entry of such partial  
judgment, *see* Fed. R. Civ. P. 54(b), and the government is DIRECTED to file a  
proposed judgment as to Count One of the First Amended Complaint. The  
Sygitowiczses shall file any objection to the proposed judgment within seven (7)  
days after it is filed. Any lien associated with such partial judgment shall

1 commence as provided in RCW 4.56.200, and shall have the effect and duration  
2 set forth in RCW 4.56.190 against any “real estate” currently owned or acquired in  
3 the future by the Sygitowicz. See Fed. Intermediate Credit Bank of Spokane v.  
O/S Sablefish, 111 Wn.2d 219, 758 P.2d 494 (1988); see also 28 U.S.C. § 1962.

4 (c) Plaintiff’s motion for summary judgment is otherwise DENIED.  
5 There are material issues of fact that preclude summary judgment. The matter will  
6 proceed to trial on Counts Two and Three to determine (i) whether the  
7 Sygitowicz have an interest in the real property commonly referred to as 1864  
8 Academy Road, Bellingham, Washington 98226 (the “Subject Property”),  
9 (ii) whether the Iversons hold title to the Subject Property as the alter-ego/  
10 nominees of the Sygitowicz, (iii) whether the conveyance of the Subject  
11 Property to the Iversons was a fraudulent conveyance, (iv) whether the United  
12 States has valid federal tax liens and judgment liens against the Subject Property,  
13 and (v) whether the United States may foreclose its liens and judgments against  
14 the Subject Property.

15 (2) The Clerk is directed to send a copy of this Minute Order to all counsel of  
16 record.

17 Dated this 11th day of April, 2016.

18 William M. McCool  
19 Clerk

20 s/Karen Dews  
21 Deputy Clerk