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5 UNITED STATES DISTRICT COURT
6 WESTERN DISTRICT OF WASHINGTON
7 AT SEATTLE

8 UNITED STATES OF AMERICA,

9 Plaintiff,

10 v.

11 KOMRON M. ALLAHYARI; and
12 SHAUN ALLAHYARI,

Defendants.

C17-668 TSZ

MINUTE ORDER

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

15 (1) The Government's motion for summary judgment, docket no. 41, is
16 STRICKEN in part as moot and otherwise DENIED. The relief requested by the
17 Government with regard to defendant Komron M. Allahyari was already granted upon
18 the stipulated motion of the parties, docket no. 49, and the Court has already entered
19 partial judgment in favor of the Government and against defendant Komron M. Allahyari,
20 *see* docket no. 50. With respect to the relief sought against defendant Shaun Allahyari,
21 the existence of genuine disputes of material fact preclude summary judgment. *See* Fed.
22 R. Civ. P. 56(a).

23 (2) Defendant Shaun Allahyari's amended motion for summary judgment,
docket no. 51, is GRANTED in part and DENIED in part. With regard to the Deed of
Trust and related promissory note assigned to defendant Shaun Allahyari by the Boeing
Employees' Credit Union ("BECU"), the Court concludes, as a matter of law, that
defendant Shaun Allahyari has, with respect to the amount he paid to BECU in exchange
for the assignment (\$383,044.74), the same priority position that BECU had as to its
security interest in the real property at issue, which is senior to the Government's tax
liens. *See Miller v. Am. Sav. Bank & Trust Co.*, 119 Wash. 243, 250, 205 P. 388 (1922)

1 (“The law is well settled that—‘Priority once obtained cannot be lost. The registry of a
2 deed or mortgage is equivalent to a notice of it to all persons who may subsequently
3 become interested in the property, and fully protects the grantee’s rights. A mortgage
4 having once obtained priority by record does not lose its place by being held by any one
5 [even] under an unrecorded assignment.’”); *see also* I.R.S. Chief Counsel Advisory
6 No. 201142001, 2011 WL 5014125 (Sep. 19, 2011) (“The [Internal Revenue] Service
7 does not take priority to a mortgage when an NFTL [notice of federal tax lien] is filed
8 after the original mortgage is properly recorded but before an assignment of that
9 mortgage is recorded—because the mortgage retains priority over the tax lien.”). The
10 Court makes no ruling concerning the extent to which any interest that has accrued with
11 respect to the amount defendant Shaun Allahyari paid to BECU has priority over the
12 Government’s tax liens. Defendant Shaun Allahyari’s amended motion for summary
13 judgment is otherwise DENIED.

14 (3) The pretrial conference is RESCHEDULED from August 24, 2018, to
15 August 31, 2018, at 10:00 a.m. Counsel shall appear telephonically. The Court will
16 initiate the conference call.

17 (4) The Clerk is directed to send a copy of this Minute Order to all counsel of
18 record.

19 Dated this 30th day of July, 2018.

20 William M. McCool
21 Clerk

22 s/Karen Dews
23 Deputy Clerk