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

9 UNITED STATES OF AMERICA,

10 Plaintiff,

11 v.

12 CAROL L. ENGEN, et al.,

13 Defendants.

CASE NO. C18-712 RSM

ORDER ON PENDING MOTIONS

14 This matter is before the Court on post-judgment motions filed by Plaintiff United
15 States of America (“United States”) and Defendant Carol L. Engen. *See* Dkts. #139 and
16 #141. The Order is further precipitated by the United States’ filing of a Satisfaction of
17 Judgment indicating that the judgment entered in this matter “in favor of the United States and
18 against Carol L. Engen has been satisfied.” Dkt. #153 at 1. Finding that the post-judgment
19 motions are now moot, the Court denies them.

20 On September 24, 2021, the Court found Ms. Engen indebted to the United States for
21 unpaid income taxes, penalties, and fees, and confirmed the United States’ tax lien against Ms.
22 Engen’s property, including certain real property. Dkt. #131 (order granting summary
23 judgment); Dkt. #132 (judgment). The judgment further provided that the United States could
24 foreclose on the tax liens on Ms. Engen’s real property to satisfy her financial obligations. *Id.*

1 Following the Court’s entry of judgment, Ms. Engen quickly filed a notice of appeal.
2 Dkt. #133. Ms. Engen subsequently filed a motion requesting that the Court stay any further
3 proceedings before it. Dkt. #139. Several days later, Plaintiff United States of America (“United
4 States”) filed a Motion for Entry of Order of Foreclosure and Judicial Sale. Dkt. #141. The
5 motion sought an order permitting United States to go forward with a judicial sale of Ms. Engen’s
6 real property. *Id.* at 1–2; *see also* Dkt. #141-1 (proposed order). In response, Ms. Engen
7 indicated that she intended to sell her real property in advance of foreclosure to satisfy the
8 judgment against her. Dkt. #144 at 2–3. Ms. Engen submitted an executed purchase and sale
9 agreement indicating that the sale was to close on December 20, 2021. Dkt. #145 at 7–25.

10 Considering the parties’ representations to the Court and the history of this case, the Court
11 believes that Ms. Engen has sold the parcel of real property encumbered by United States’ tax
12 liens to satisfy those tax liens and the Court’s judgment.

13 Accordingly, and having considered the record, the Court finds and ORDERS that:

- 14 1. Defendant Carol L. Engen’s Motion for Order Staying Case on Appeal (Dkt. #139) is
15 DENIED as moot.
- 16 2. Plaintiff’s Motion for Entry of Order of Foreclosure and Judicial Sale (Dkt. #141) is
17 DENIED as moot.

18 DATED this 3rd day of January, 2022.

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22 RICARDO S. MARTINEZ
23 CHIEF UNITED STATES DISTRICT JUDGE
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