

IN THE UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF WISCONSIN

UNITED STATES OF AMERICA,

Plaintiff,

v.

Case no. 3:12-cv-557-wmc

MICHAEL E. NAGEL; ASSOCIATED BANK;  
BANK OF AMERICA, N.A.; MARSHFIELD  
CLINIC, ERIN CAPITAL MANAGEMENT,  
LLC; and WISCONSIN DEPARTMENT OF  
WORKFORCE DEVELOPMENT,

Defendants.

**AGREED JUDGMENT**

This matter comes before the Court upon the Stipulation for Entry of Agreed Judgment executed by parties who have entered an appearance in this action, specifically, the plaintiff, United States of America, and defendants Michael E. Nagel and Associated Bank, N.A. Default judgment has previously been entered against the remaining parties in this action. Pursuant to such Stipulation, it is hereby ORDERED, ADJUDGED AND DECREED that

1. Michael E. Nagel is indebted to the United States in the amount of \$144,020.85, plus statutory interest from August 13, 2013, for his tax year 2001 and 2002 federal income tax liabilities.

2. The federal tax liens associated with the above liabilities attach to the real property of Michael E. Nagel located at 336 River Street, Eagle River, Wisconsin, and more particularly described as:

A parcel of land in Government Lot 6, Section 28, Township 40 North, Range 10 East of the Fourth Principal Meridian, in the Village (now City) of Eagle River, Vilas County, Wisconsin, more particularly described as follows:

Commencing at a point where the line between Lots 6 and 7, Block 1, Tambling's Addition to the City of Eagle River, intersects the East side of River Street; thence across River Street on the same variation as the line between said Lots 6 and 7, to the West side of River Street; thence in a Northerly direction along the West side of River Street a distance of 10 feet; thence Northwesterly at a right angle with said River Street to the thread of the Eagle River as the PLACE OF BEGINNING; thence Southwesterly along the thread of said River 317 feet; thence Southeasterly at a right angle to said Northwest side of said River Street; thence Northeasterly along the Northwesterly right-of-way of River Street to a point where the extended South line of Lot 9, Block 1 of said Tambling's Addition intersects the Northwesterly right-of-way of River Street; thence Northwesterly along the extended South line of said Lot 9 to the thread of the Eagle River; thence Southwesterly along the thread of the Eagle River to the Point of Beginning.

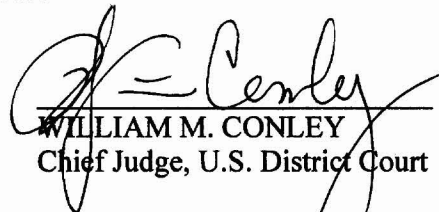
Excepting that part as described in Vol. 352 M/R, page 224.

3. The United States' liens are hereby foreclosed against the above-described property.

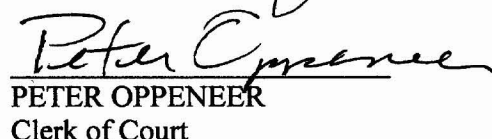
The United States may sell the property either through a real estate agent acting as a receiver or under 28 U.S.C. § 2001. After the property has been sold, the proceeds from sale shall be distributed first to the costs of the sale and any Vilas County, Wisconsin, real property taxes due, next to Associated Bank, N.A., to satisfy its Mortgage recorded with the Register of Deeds, Vilas County, Wisconsin, on January 19, 2000, at 10:15 a.m., as Document Number 359124, then to the United States to be applied to the above-referenced federal tax liabilities with the remaining proceeds distributed to Michael E. Nagel.

4. The foreclosure sale referenced above shall not occur prior to June 1, 2014.

Dated this 27<sup>th</sup> day of September 2013.

  
WILLIAM M. CONLEY  
Chief Judge, U.S. District Court

Entered this 30<sup>th</sup> day of September 2013.

  
PETER OPPENEER  
Clerk of Court