

Opinion issued May 6, 2014



In The
Court of Appeals
For The
First District of Texas

NO. 01-14-00150-CV

**XENOS YUEN, TRUSTEE OF
XENOS YUEN FAMILY IRREVOCABLE TRUST, Appellant**

V.

WALLER COUNTY APPRAISAL DISTRICT, Appellee

**On Appeal from the 506th District Court
Waller County, Texas
Trial Court Case No. 13-09-22124**

MEMORANDUM OPINION

On February 18, 2014, appellant filed a petition for permissive appeal in this court. *See* TEX. R. APP. P. 28.3; TEX. CIV. PRAC. & REM. CODE ANN. § 51.014 (West Supp. 2013). To be entitled to permissive appeal from an interlocutory order that would not otherwise be appealable, the requesting party must establish that:

(1) the order to be appealed involves a “controlling question of law as to which there is a substantial ground for difference of opinion” and (2) an immediate appeal from the order “may materially advance the ultimate termination of the litigation.” TEX. R. APP. P. 28.3(e)(4); TEX. CIV. PRAC. & REM. CODE ANN. § 51.014(d); TEX. R. CIV. P. 168. Here, appellant has not established that the order to be appealed involves a controlling question of law as to which there is a substantial ground for difference of opinion. Accordingly, appellant’s petition for permissive appeal is **denied**.

PER CURIAM

Panel consists of Justices Keyes, Bland, and Brown.