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Love v. Fulton County Board of Tax Assessors

United States Court of Appeals, Seventh Circuit - December 17, 2018 - 911 F.3d 424

Citizens, who own real property and pay ad valorem taxes in the county, filed petition for writ of mandamus and other relief against county board of tax assessors, individual tax board members, and board's chief appraiser, alleging the board failed to exercise its duty to diligently investigate and determine whether stadium lessee was subject to ad valorem property taxation, and seeking temporary and permanent injunctive relief, to enjoin defendants from recognizing stadium property as tax exempt, and a declaration that taxable leasehold interest had been transferred to lessee, rather than a non-taxable usufruct.

The trial court granted defendants' motion to dismiss for failure to state a claim, and then dismissed other pending motions as moot. Citizens appealed.

The Court of Appeals held that:

- Citizens failed to rebut the presumption that the trial court followed the law and limited its consideration to the amended petition and attached exhibits in ruling on defendants' motion to dismiss for failing to state a claim on which relief could be granted;
- Citizens failed to allege that county board of tax appraisers and other defendants failed entirely to conduct an investigation and reach a decision regarding the ad valorem tax status of stadium lessee's interest in new football stadium, as required to state a mandamus claim;
- Sovereign immunity clearly barred the plaintiffs' declaratory and injunctive relief claims against the board and other defendants in their official capacities; but
- The doctrine of official immunity did not operate to bar suits for declaratory or injunctive relief against county officers in their individual capacities.

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