

SUPERIOR COURT OF ARIZONA  
MARICOPA COUNTY

TX 2011-001001

04/02/2012

HONORABLE DEAN M. FINK

CLERK OF THE COURT  
S. Brown  
Deputy

RIO ARIZONA INVESTMENTS L L C

THOMAS E PRICE

v.

MOHAVE COUNTY

DOLORES H MILKIE

**UNDER ADVISEMENT RULING**

The Court took this matter under advisement following oral argument on March 27, 2012. Upon further consideration of Defendant's Motion for Partial Summary Judgment, the Court finds as follows.

The Court is confident that, in enacting A.R.S. § 42-16205.01, the legislature did not intend to allow late appeals through the expedient of transferring property from one entity to its alter ego. Here, it is undisputed that the subject property has been transferred among entities each owned by the Gersons, albeit in different combinations. However, mere identity of ownership is not sufficient to establish alter ego. *Cooper v. Industrial Comm.*, 74 Ariz. 351, 353-54 (1950). It must be proved that unity of control exists and that observance of the corporate form would sanction a fraud or promote injustice. *Gatecliff v. Great Republic Life Ins. Co.*, 170 Ariz. 34, 36 (1991). The County has not made such a showing. Accordingly,

**IT IS ORDERED** denying Defendant's Motion for Partial Summary Judgment.