



STATE OF MINNESOTA
COUNTY OF RAMSEY

TAX COURT
REGULAR DIVISION

Buhl 42, LLC,
Petitioner,

ORDER FOR DISMISSAL

vs.

File No.: 62-CV-25-2374

County of Ramsey,
Respondent.

This matter came before the Honorable Beverly J. Luther Quast, Judge of the Minnesota Tax Court, for trial.

Petitioner Buhl 42, LLC is self-represented by Peter Deanovic.

Jada Lewis and Marcelo Neblett, Assistant County Attorneys, represent Respondent Ramsey County.

The court scheduled this matter for trial on May 19, 2026, at 11:00 a.m. The court did not receive any pretrial filings or exhibits. On the day of trial, no one appeared on behalf of the Petitioner. Respondent Ramsey County moved for dismissal of the matter. Minnesota Statutes section 271.06, subdivision 6, mandates affirmance of a county’s assessment if a petitioner does not appear for trial. Minn. Stat. § 271.06, subd. 6(a) (2024) (“In case no appellant shall appear the Tax Court shall enter its order affirming the order of ... the appropriate unit of government from which the appeal was taken.”). As a result, the court now makes the following:

ORDER FOR JUDGMENT

1. The assessment in the case is AFFIRMED.
2. This matter is hereby DISMISSED.

IT IS SO ORDERED. THIS IS A FINAL ORDER. LET JUDGMENT BE ENTERED ACCORDINGLY.



BY THE COURT:

Beverly J. Luther Quast Digitally signed by Beverly J. Luther Quast
Date: 2026.05.19 14:56:00 -05'00'

Beverly J. Luther Quast, Judge
MINNESOTA TAX COURT

Dated: May 19, 2026