



STATE OF MINNESOTA
COUNTY OF ROCK

TAX COURT
REGULAR DIVISION

SARP LLC (Econo Lodge),

ORDER FOR DISMISSAL

Petitioner,

vs.

File No.: 67-CV-22-97

County of Rock,

Respondent.

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

Robert A. Hill, Robert Hill Law, represents Petitioner SARP LLC (Econo Lodge).

Donald Klosterbuer, Assistant County Attorney, represents Respondent Rock County.

The court scheduled this matter for trial on May 12, 2026, at 11:00 a.m. The court did not receive any pretrial filings or exhibits. Neither the Petitioner nor the Respondent, nor their respective counsel, appeared on the day of trial.¹

¹ This trial marks at least the third time this year that Mr. Hill has failed to appear in a matter set for trial or dispositive motion before this court. In two separate hearings on the same date, Mr. Hill failed to appear on Hennepin County’s motions to dismiss five matters where Mr. Hill represented all five taxpayers. *See SIYA LLC v. Cnty. of Hennepin*, No. 27-CV-25-8256, 2026 WL 1279041 (Minn. T.C. May 7, 2026); *HWM, LLC v. Cnty. of Hennepin*, No. 27-CV-25-8263, 2026 WL 1278894 (Minn. T.C. May 7, 2026); *42nd St. Props. LLC v. Cnty. of Hennepin*, No. 27-CV-25-8265, 2026 WL 1279024 (Minn. T.C. May 7, 2026); *Yogi Brooklyn Ctr., LLC v. Cnty. of Hennepin*, No. 27-CV-25-8260; *Green Dog Holdings, LLC v. Cnty. of Hennepin*, No. 27-CV-25-8262. Mr. Hill neither filed written responses nor appeared for the scheduled hearings in any of these matters. This order is this court’s second notice to Mr. Hill that if he, as Petitioner’s counsel, does not intend to oppose a motion or to appear, he should so advise both the opposing party and the court. Such behavior wastes the time, as well as human and financial resources, of opposing counsel, court personnel, and the court reporter. Should Mr. Hill fail to appear at any future court hearing, he will be sanctioned \$500 pursuant to Minnesota Rule of Civil Procedure 16.06. *See*

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: 2026.05.13 13:49:41 -05'00'

Beverly J. Luther Quast, Judge
MINNESOTA TAX COURT

Dated: May 13, 2026

Brookdale Living Comm MN Inc. v. Cnty. of Hennepin, No. 27-CV-23-6169, 2024 WL 4899725, at *1 (Minn. T.C. Nov. 26, 2024) (sanctioning an attorney for repeatedly failing to appear for court).