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WASHINGTON, DC 20217

Respondent

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Docket No. 15336-10.

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in Simmons, the appraisals included statistics gathered by the donee organizations that the appraiser took into account; and each appraisal identified the method of valuation used and the basis for the valuations reached. The Drazner report used only estimates based on prior cases and displayed no independent or reliable methodology applied to the subject property as the basis for the valuation reached.

See also Evans v. Commissioner, T.C. Memo. 2010-207, n.4. The Court, therefore, rejects petitioners' assertion that "there is a clear split among divisions." Moreover, if there were a conflict, it would be premature and inefficient for this Court to resolve it in the face of pending appeals.

Petitioners also request that their motion be "directed to the full Court." Review by the Court is by statute a matter for the Chief Judge, pursuant to Internal Revenue Code section 7460(b). That statute contemplates review of the report of a division. There is neither statutory provision nor precedent for a motion, rather than a report, to be reviewed by the Court.

Petitioners in effect seek an advisory opinion to facilitate settlements. The parties should always consider the uncertainties and risks of litigation and the strength of their respective positions in evaluating prospects for settlement. The Court is not inclined to provide piecemeal resolution of issues that could be more readily settled by the parties.

Respondent's response asserts that there are genuine issues of material fact in relation to the appraisal that preclude summary judgment and that the appraisal is otherwise defective. Partial summary judgment will not avoid a trial unless all issues are settled. The purposes of summary adjudication would not be served in this instance. Upon due consideration and for cause, it is hereby

ORDERED that petitioners' motion for partial summary judgment filed November 12, 2010, is denied. It is further

ORDERED that this case is restored to the general docket for trial in due course.

(Signed) Mary Ann Cohen
Judge

Dated: Washington, D.C.
May 10, 2011