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779.1

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE
BEFORE THE TRADEMARK TRIAL AND APPEAL BOARD

ARLEEN FREEMAN,

Petitioner

vs.

NATIONAL ASSOCIATION OF
REALTORS,

Respondent

Cancellation No. 27,885
[Re: *Realtor*, Reg. No. 519,789]

Consolidated with No. 28,047
[Re: *Realtors*, Reg. No. 515,200]

DECLARATION OF MICHAEL
SULLIVAN IN SUPPORT OF
PETITIONER'S MOTION FOR
SUMMARY JUDGMENT CANCELING
TRADEMARKS

I, Michael Sullivan, Ph.D., state:

1. I am Executive Vice President and a founding member of Freeman, Sullivan & Company, established in 1984. Freeman, Sullivan is a professional consulting firm specializing in survey research used for corporate strategic planning, public policy development, economic analyses and market studies. We provide expert statistical consulting used for decision-making, research design and data analysis. We provide primary data collection services using a variety of methods including in-person, telephone, and mail. We provide technical systems and data collection services for a wide variety of fields, including health (epidemiology, health services research, behavioral risk factor

assessment, program evaluation, dietary behavior studies, and health policy development); electric utilities (resource planning, ratemaking, value of service studies, new product planning, program evaluation, and demand-side management); legal (expert consultation and testimony based on scientific research leading to statistical conclusions required for litigation support); environmental (data for emissions inventories for both mobile and stationary sources, water the studies, and program evaluation).

2. Services we provide include research design, sample design and selection, questionnaire development and instrument design, computer-assisted telephone interviewing, executive interviews, field data collection, mail surveys, non-English and low income surveys, focus group and court data research, data base management, statistical analysis and interpretation, report writing, presentation, and expert testimony.

3. A sample of groups surveyed which have been surveyed by Freeman, Sullivan include the following: general population, low-income, non-English-speaking, teenagers, company employees, executives, community leaders, public officials, physicians, lawyers, university professors, farm operators, health plan members, parents, patients, WIC mothers (for a women, infant, children nutritional program of the federal government), Native Americans, school-aged children, homeless persons and non-profit organization members.

4. Freeman, Sullivan has conducted studies that are local, statewide, national, and international in scope.

5. Our clients include Fortune 500 and Fortune 1000 companies, federal, state, and local government agencies, universities, and nonprofit organizations.

6. Included with this exhibit book at Tab 2 is a true copy of my current curriculum vitae setting forth my qualifications to conduct and interpret consumer surveys. This C.V. reveals:

7. I received a B.A. from University of California, Riverside in political science in 1973, and Ph.D. from Washington State University in sociology in 1984. I received the following awards:

Highest Honors, College of Letters and Sciences, U.C. Riverside
(1973)

National Science Foundation Summer Fellowship in Research (1972)

Associate Editor, Western Sociological Review (1975-1978)

My employment history is as follows:

1992-Present	Principal, Freeman, Sullivan & Co.
1984-1992	Senior Partner, Freeman, Sullivan & Co.
1984,1988	Lecturer, Schools of Business Administration; University of California, Berkeley
1980-1981	Vice President, Kendall Associates, San Francisco
1979-1980	Program Coordinator, Seattle Energy Office, Executive Department, City of Seattle
1978-1979	Associate Senior Scientist, Kendall Associates, San Francisco
1974-1978	Joint Appointment in the Social Research Center and Sociology Departments at Washington State University, Survey Project Manager and Teaching Assistant
1972-1973	Research Associate, Office of Public Affairs, University of California, Riverside
1966-1969	US Army, Enlisted: Assigned 1st Brigade, 101st Airborne Division, Republic of Vietnam (1967-1968)

8. I have testified as an expert witness in the following arenas:

California State Senate, Committee on Rules -- Geothermal Development

US District Court -- Research methods, data base development and statistical analysis related to employment discrimination and product liability.

Superior Court, California -- research methods and statistical analysis related to measurement of representativeness of jury venires and discrimination in employment and housing.

California Energy Commission -- Research methods and statistical analysis related to measurement of utility customer outage costs.

California Public Utilities Commission -- Research methods and statistical analysis related to measurement of utility customer outage costs.

9. A sampling of the specific cases in which I have testified, my publications and memberships in professional societies are included with my C.V. at Tab 2.

10. During 1999 I was contacted by David Barry to conduct a survey regarding brand name awareness for the word "realtor". Barry said the purpose of the poll was to find out if 50% or more of the people surveyed understood the word the word "realtor" in its brand name sense. I was told that the results of the survey were needed as evidence in a lawsuit. I was advised that the petitioner in this case was Arleen Freeman. As far as I know, Ms. Freeman is no relation to ___ Freeman, a co-founder of Freeman, Sullivan, and who is no longer associated with the firm.

11. Payment for our services was not made contingent on the outcome of the survey. We quoted Mr. Barry a sum for the contract depending on the scope of the assignment and the number of interviews estimated. We billed for the work we performed and have been paid in full.

12. This was the first time Freeman, Sullivan had been asked to do work for Mr. Barry.

13. Mr. Barry instructed that for the survey to be acceptable for the Court's purposes, the survey should be designed as a "Teflon" survey, which he explained to be a survey in which the survey respondents were asked to classify a group of words as either brand names or common names. Within the group was the test word. Under the Teflon survey technique, as he explained it, the survey respondents were not to know what the true test word was, or that there was only one test word.

14. I had general design responsibility for sample specification and for the final design of the interview. I had overall responsibility to see that the survey was administered in accordance with the standards of Freeman, Sullivan and generally accepted standards of the opinion research community. I also interpreted the results.

15. I decided to make the survey double-blind, meaning the Freeman, Sullivan surveyors would not know what the true test word was, or that there was only one test word. I gave instructions to Kristin Shapiro, a Freeman, Sullivan employee, to design a survey to the specifications I gave her.

16. One specification was to use sample from telephone numbers dialed randomly, with 100 completed interviews. The random digit approach is the most widely used approach to obtaining survey information in the industry. It obtains a representative sample of the live telephone lines in the United States that are serving primarily residential customers.

17. Mr. Barry stated that a requirement that would be imposed by the courts was that the survey had to be performed on persons who were in the market for real estate brokerage services, either recently or prospectively. Mr. Barry stated that a one-year window would be sufficient for the court's purposes.

18. An additional specification I gave to Kristin Shapiro was that the respondents had to have been in the market for real estate brokerage services within the preceding year, or expected to be in the market for real estate or real estate brokerage services within the coming year.

19. The qualifying questions relating to respondent market qualifications are stated at Tab 3, page 9:

S4. In the past year, have you consulted a real-estate agent for any reason?

S5. In the next year, do you plan to consult a real-estate agent for any reason?

S6. In the next year, do you expect to buy any kind of real-estate including a home, apartment or business?

S7. In the next year, do you expect to sell any kind of real-estate including a home, apartment or business?

S8. In the next year, do you expect to rent any kind of real-estate including a home, apartment or business?

20. Note that the question about the *past* year asked only whether they had consulted a real estate agent. It was my opinion that it was likely that a person who consulted a real estate agent would know it. Although it was possible that some respondents would have dealt with real estate agents without knowing it (i.e., being shown a rental property without knowing whether the person showing the property was a licensed real estate agent or not), it was my opinion that the best way to sample the universe of those who had dealt with a real estate agent was to limit the sample to those who knew that their consultation was with a real estate agent.

21. Regarding the respondents' plans for the coming year, the questions are structured differently. Question S5 provides, "In the next year, do you plan to consult a real-estate agent for any reason?" That question directly tests

whether the respondent will be in the market for real estate brokerage services. In addition, questions S6, S7, and S8 asked whether the respondent expected to buy, sell, or rent "any kind of real-estate including a home, apartment or business?" The reason for those additional questions was that in my opinion, it would be likely that many survey respondents who expected to be active in the real estate market in the coming year would not know or care whether they would obtain the real estate results they sought through the consultation of real estate agents. I believed that being active in the market for real estate would make it extremely likely that such respondents would consult a real estate agent in some capacity. Thus, to avoid biasing the sample of the survey, the qualifying questions for prospective activity included prospective activity in the real estate market as well as prospective activity in the real estate brokerage market.

22. I directed Ms. Shapiro to design the survey with the qualifications as described above. A true copy of the completed survey instrument is found at Tab 3 of this exhibit book, at pages 8-11.

23. I directed Robin McCoy, a Freeman, Sullivan employee, to administer that survey.

24. A true copy of the survey results is shown at Tab 3 of this exhibit book, at pages 13-17. The printed version of the results is the product of Freeman, Sullivan. The hand-written test words included at Section D of Tab 3, and the page numbers, were added by Barry. E.g., while the printed report states that Q2_1 was recognized by 93.8% of the public as a brand name, the hand-written indication shows that Q2_1 was "Century 21." The hand-written words are correct translations of the codes we used internally at Freeman, Sullivan.

25. The completed survey results at Tab 3 show 10.4 % of the respondents surveyed responded that "realtor" was a brand name.

26. It is my opinion that: (a) 10.4% of those active in the market for real estate brokerage services understand the word "realtor" as a brand name; and (b) 89.6% of those in the market for real estate brokerage services understand the word "realtor" as a generic name.

27. The statistic in the preceding paragraph has a margin of error of plus or minus 5% with a 95% confidence. In other words, I can state with 95% confidence that the percentage of those active in the market for real estate brokerage services that identify the word "realtor" as a brand name lies between 5.4% and 15.4% (i.e., 10.4% plus or minus 5%).

28. Given the above results, Mr. Barry asked: What is the chance that more than 50% of those in the market for real estate brokerage services understood the word "realtor" in a brand name sense? To answer Mr. Barry's question, I calculated the probability of observing 10 persons who understood the word "realtor" in the brand name sense, out of a total of 96 persons under the assumption that the true population proportion was more than 50%. I used the binomial technique, a widely accepted statistical approach to make this calculation. As a result of this calculation it is my opinion that there is virtually no chance that more than 50% of those in the market for real-estate brokerage services understand the term as a brand name. This is based on the finding that the probability of observing 10 or fewer persons who view the "realtor" as a brand name out of a total of 96 in a random sample from a population where 50% or more view the word "realtor" as a brand name is less than one in a billion. The exact probability of observing such an event is 3.4×10^{-17} .

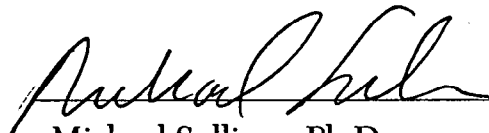
29. Freeman, Sullivan purchased a randomly generated set of telephone numbers, as described above. The total pool of purchased telephone numbers was exhausted by the time we completed 96 surveys. My initial specification was for 100 completed surveys.

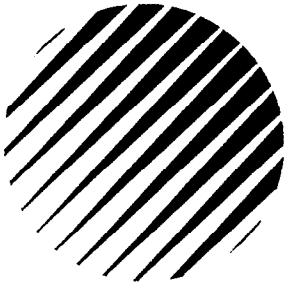
30. I was consulted by my staff after we completed 96 surveys. I studied the results quoted above and determined that we did not have to purchase more telephone numbers to obtain statistically valid results.

31. The reason that we did not need to obtain more surveys was that the results were so lopsided. If the results had been closer, say 48% stating "realtor" was a brand name, and 52% stating that it was not, I would have ordered more surveys to be completed. In fact, it commonly requires hundreds of completed survey responses to resolve close questions with a 95% confidence level of an error of no more than 5%. However, under the mathematics of the binomial distribution methodology, since the question posed was whether less than 50% of the relevant market identified "realtor" as a brand name, 96 completed surveys was far more than necessary to definitively answer the question. However, given that fewer than 11% of the sample of 96 respondents perceived the word "realtor" to be a brand name, the addition of 4 sample points was judged to be unnecessary. Even in the extremely unlikely event that all 4 of these respondents had perceived the word "realtor" to be a brand name, it would not have materially changed the result of the survey – that less than 50% of the market perceives the word "realtor" as a brand name.

The foregoing is true and correct under penalty of perjury.

Dated 11-27-00


Michael Sullivan, Ph.D.



TITAB

B A R R Y & A S S O C I A T E S

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November 24, 2003

Cindy B. Greenbaum
Assistant Commissioner for Trademarks
2900 Crystal Drive
Arlington, VA 22202

Re: *Zimmerman v. NAR*, Trademark case

Our file no.: 805.1

Cancellation no.: 92,032,360



11-28-2003

U.S. Patent & TM O/c/TM Mail Rcpt Dt. #78

Dear Cindy,

As the board requested here is the original record in the *Freeman* case to be used in the *Zimmerman* case.

Sincerely,

Danielle Ellis

11.24.03

Encl.

Curriculum Vitae
MICHAEL J. SULLIVAN, PhD.
Founder, Freeman, Sullivan & Co.

Education

B.A. University of California, Riverside; Political Science (1973)
Ph.D. Washington State University; Sociology (1984)

Expert Testimony

US District Court -- Research methods, data base development and statistical analysis related to employment discrimination and liability arising from contract violations.

Superior Court, California -- research methods and statistical analysis related to measurement of representativeness of jury venires and market shares held by companies selling pesticides.

Bi-annual Hearings on Electric Reserve Margins before the California Energy Commission -- collection and analysis of statistical data and testimony describing electric utility customer outage costs.

California Energy Commission -- Research methods and statistical analysis related to measurement of utility customer outage costs.

California Public Utilities Commission -- Research methods and statistical analysis related to measurement of utility customer outage costs.

California State Senate, Committee on Rules -- Collection and analysis of statistical data and testimony describing ownership of geothermal resources in California geothermal development

Involvement in Major Legal Cases

Naef et. al. v. Masonite in Superior Court, County of Mobile, Alabama -- collection and analysis of statistical information used by defendant to assess the economic risks associated with a claims based settlement.

Engalla et. al. v. Kaiser Foundation Hospitals in Superior Court, County of Alameda -- statistical analysis of reasonableness of time to settlement of arbitrated claims.

City of Fresno v. Shell Oil Co. et. al in Superior Court, County of San Francisco -- expert testimony regarding estimation of market shares held by manufacturers and distributors of DBCP and EDB in the area of Fresno, CA; statistical analysis of the rate of decay in the concentration of the DBCP and EDB in groundwater under Fresno.

Involvement in Major Legal Cases (cont'd)

Fibreboard v. Continental Casualty in U.S. District Court, Texas -- development of statistical and econometric models forecasting economic liability from diseases resulting from exposure to asbestos.

Gold Creek Homeowners Assn. v. Masonite Corp. in Superior Court, County of Alameda -- analysis and expert testimony concerning statistical evidence of product failure claims made by plaintiff's experts.

Choyce v. City of Oakland, California in U.S. District Court, Northern District -- analysis of statistical data regarding employment discrimination.

Evans et. al. v. Marways Steel. in U.S. District Court, Northern District -- analysis of statistical evidence of employment discrimination based on race.

General Rate Case of the Pacific Gas and Electric Company, 1993 concerning measurement of utility customer outage costs before the California Public Utilities Commission.

General Rate Case of the Pacific Gas and Electric Company, 1996 concerning measurement of utility customer outage costs before the California Public Utilities Commission.

MacIntosh et. al. v. the East Bay Municipal Utility District in U. S. District Court, Northern District -- collection and analysis of statistical data, and testimony regarding employment discrimination.

Marin Lagoon v. Southwest Diversified in Superior Court, County of Marin -- analysis and expert testimony concerning statistical evidence of product failure claims made by plaintiff's experts.

Moore et. al. v. the Alameda Naval Air Rework Facility in U. S. District Court, Northern District -- collection and analysis of statistical information regarding employment discrimination.

Ow v. Regents Of The University Of California, U. S. District Court, Northern District -- analysis of statistical evidence of employment discrimination based on age.

People of the State of California v. Aldridge Curry, Superior Court, County of Contra Costa, California -- consulting, statistical analysis and testimony concerning the representativeness of the juror pool used by the Superior Court in a capital trial.

Reasonableness Hearings before the California Public Utility Commission regarding Construction Cost of the Diablo Canyon Nuclear Power Plant -- analysis and criticism of CPUC Public Advocate's statistical methods for estimating reasonable plant construction costs.

Riehl v. Transamerica Financial Services, Superior Court, County of Alameda, --analysis of statistical evidence of employment discrimination based on age.

Stephens v. Montgomery Ward in Superior Court County of Alameda -- analysis of statistical data regarding employment discrimination.

Involvement in Major Legal Cases (cont'd)

Thornberry et. al. v. Delta Airlines in U.S. District Court, Northern District -- analysis and testimony regarding research methods and statistics applied to employment discrimination.

Various parties v. various confidential clients in various jurisdictions -- collection and analysis of statistical information used to assess the economic risks associated with claims based settlements related to exposure to asbestos and failure of construction materials.

Employment History

1992-Present Founder, Freeman, Sullivan & Co., San Francisco
1984-1992 Senior Partner, Freeman, Sullivan & Co., San Francisco
1984,1988 Lecturer, Schools of Business Administration; University of California, Berkeley
1980-1981 Vice President, Kendall Associates, San Francisco
1979-1980 Program Coordinator, Seattle Energy Office, Executive Department, City of Seattle
1978-1979 Associate Senior Scientist, Kendall Associates, San Francisco
1974-1978 Joint Appointment in the Social Research Center and Sociology Departments at Washington State University, Survey Project Manager and Teaching Assistant
1972-1973 Research Associate, Office of Public Affairs, University of California, Riverside

Awards

Highest Honors, College of Letters and Sciences, U.C. Riverside (1973)
National Science Foundation Summer Fellowship in Research (1972)
Associate Editor, Western Sociological Review (1975-1978)

Publications

"Power Interruption Costs to Industrial and Commercial Consumers of Electricity," with Terry Vardell and Mark Johnson, IEEE Transactions on Industry Applications, Vol 33, December 1997.

Modeling Residential Customers' Heating System Choices, with Dennis Keane, Electric Power Research Institute, Final Report of Project 3902-02, EPRI Technical Report 106530, July 1996.

"Power Interruption Costs to Industrial and Commercial Consumers of Electricity," with Terry Vardell and Mark Johnson, Conference Record, IEEE and Commercial Power Systems Technical Conference, May 1996.

Publications (Cont'd)

"Interruption Costs, Customer Satisfaction and Expectations For Service Reliability," with T. Vardell, N. Suddeth and A. Vogdani, IEEE Transactions on Power Systems, Vol. 11, May 1996.

Outage Cost Estimation Guidebook, with Dennis Keane, Electric Power Research Institute Final Report of Project 2878-04, EPRI Technical Report 106082, December 1995.

"Can Dispatchable Pricing Options Be Used To Delay Distribution Investments? Some Empirical Evidence" with D. Keane, and R. Cruz, in Proceedings Load Management: Dynamic DSM Options For the Future Electric Power Research Institute, May 1994.

"Reliability Service Options at PG&E," with Dennis Keane, in *Service Opportunities For Electric Utilities: Creating Differentiated Products*, Schmucl Oren and Stephen Smith Eds., Kluwer Academic Publishers, 1993.

"Controlling Non-Response and Item Non-Response Bias Using Computer Assisted Telephone Interviewing Techniques," 1991 Sawtooth Software Conference Proceedings, June 1991 Reprinted in Quirks Market Research Quarterly, April 1992.

"Good Organizational Reasons for Bad Evaluation Research", with Michael Hennessy, Evaluation Practice, September 1989, Vol. 10, No. 4, pp. 41-50.

"Implementing Dispatchable Load Management Projects", with Michael Hennessy, Public Utilities Fortnightly, April 1988.

The Development of Social Power Structures in Small Groups, Ph.D. Dissertation, August 1983.

"Can You Create Structural Differentiation in Social Power Structures in the Laboratory?" with Louis N. Gray, Social Psychology, December 1978.

"Social Matching Over Multiple Reinforcement Domains: An Explanation of Local Exchange Imbalance" with Louis N. Gray, Max von Broembsen and Wanda Griffith, Social Forces, Vol 61, pp. 156-182, March 1982.

"Group Differentiation: Temporal Effects of Reinforcement" with Louis N. Gray and Max von Broembsen, Social Psychology Quarterly, Vol. 45 pp. 44-49, March 1982.

"Issues of Design and Analysis in Evaluation Research," with Duane Alwin, Sociological Methods and Research, August 1975.

Patterns of Geothermal Lease Acquisition in the Imperial Valley, University of California Press, 1974.

Professional Societies

American Association of Public Opinion Researchers
American Statistical Association
Institute of Electrical and Electronic Engineers

Brand Awareness Study

Prepared for

Barry & Associates

July 1999

(785)

Prepared by

Freeman, Sullivan & Co.

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Table of Contents

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Section A
Summary of Interviewing

Introduction

The *Brand Awareness Study* was conducted by Freeman, Sullivan & Co. (FSC) on behalf of Barry & Associates. The objective for FSC was to interview adults who have used, or expected to use, the kind of assistance that requires a real estate brokers license to determine how frequently the term realtor is viewed as a brand name.

Sample

Commercially provided Random Digit Dial (RDD) sample was used. A total of 960 nationwide telephone numbers yielded 96 completed cases. Section B includes a complete sample disposition report.

Data Collection

Data collection took place over a 2-week period from June 25, 1999 through July 8, 1999. All interviews were conducted out of FSC's computer-assisted telephone interviewing (CATI) laboratory. Weekday interviews took place Monday through Friday between the hours of 4:00 p.m. and 9:00 p.m. respondent time. Weekend interviews were conducted Saturdays 10:00 a.m. and 4:00 p.m. and Sundays between 3:00 p.m. and 9:00 p.m. respondent time.

The screener portion of the survey was designed to find the person who had used, or expected to use, the kind of assistance that requires a real estate brokers license. The research sponsor and purpose of the study were not identified. Of the 960 numbers called, 49.5% were found to not be valid numbers. Among the total sample, 10% resulted in completed interviews, 25.1% were unreachable after a minimum of 7 additional call attempts, and another 15.4% of all the numbers resulted in some form of refusal. All refusals were re-attempted at least once in an effort to convert them to completed interviews.

Section B
Sample Disposition Report

Section C
Annotated Questionnaire

Barry & Associates -- Brand Awareness Survey

INTRO Hello, my name is _____ and I'm calling from Freeman, Sullivan & Co., in San Francisco.

- 1 PROCEED TO NEXT QUESTION
- 2 No answer
- 3 Normal busy
- 4 Answering machine
- 5 Do not wish to dial this number (Null attempt)
- 6 Callback
- 7 Non-Working Number
- 8 Business Number

S1 We are not selling anything. We are conducting a public opinion interview about brand awareness. This interview will only take about 5 minutes.

The information you provide is completely confidential. Is this a good time to do the interview?

- 1 Yes, respondent available
- 2 Respondent available, but can't talk now (SCHEDULE CALLBACK)
- 3 No, refused (TERMINATE)

S2 INTERVIEWER: IF UNSURE ASK:
Are you 18 or over?

- 1 Yes (SKIP TO S4)
- 2 No
- 3 No, refused (TERMINATE)

S2a May I speak with a person 18 or over who lives in your household?

- 1 Respondent is available and coming to phone (SKIP TO S2)
- 2 Respondent not available (SCHEDULE CALLBACK)
- 3 No person over 18 (TERMINATE)
- 4 No, refused (TERMINATE)

S3 In the past year, have you consulted a real estate agent for any reason?

- 1 Yes (SKIP TO Q1)
- 2 No
- 8 Don't Know
- 9 Refused (TERMINATE)

S4 In the next year, do you plan to consult a real estate agent for any reason?

- 1 Yes (SKIP TO Q1)
- 2 No
- 8 Don't Know
- 9 Refuse (TERMINATE)

S5 In the next year do you expect to buy any kind of real estate including a home, apartment or business?

- 1 Yes (SKIP TO Q1)
- 2 No
- 8 Don't Know
- 9 Refused (TERMINATE)

S6 In the next year, do you expect to sell any kind of real estate including a home, apartment or business?

- 1 Yes (SKIP TO Q1)
- 2 No
- 8 Don't Know
- 9 Refused (TERMINATE)

S7 In the next year, do you expect to rent any kind of real estate including a home, apartment or business?

- 1 Yes
- 2 No (TERMINATE)
- 8 Don't Know (TERMINATE)
- 9 Refused (TERMINATE)

Q1 My next few questions are about the concept of a brand name. First, I want to explain to you what I mean by a brand name versus what I mean by a common name. When thinking about automobiles, Chevrolet would be a brand name, while car would be a common name for this vehicle. Do you understand this difference?

- 1 Yes (SKIP Q2)
- 2 No
- 8 Don't Know
- 9 Refused (TERMINATE)

Q1A Here is another example. When thinking about soft drinks, Pepsi would be a brand name, while soda would be a common name for this beverage. Do you understand this difference?

- 1 Yes
- 2 No (TERMINATE)
- 8 Don't Know (TERMINATE)
- 9 Refused (TERMINATE)

Q2 Now, I am going to read you a list of 8 words and I would like you to tell me whether you think each one is a brand name or a common name.

Q2_1 - Q2_8

Do you consider <<INSERT 1ST LIST ITEM>> a brand name or a common name?

What about <<INSERT REMAINING LIST ITEMS>>?

- 1 Brand Name
- 2 Common Name
- 8 Don't Know
- 9 Refused

[ROTATE LIST]

- A. Century 21
- B. Lender
- C. Agent
- D. Realtor
- E. Citibank
- F. Insurance
- G. Office
- H. Allstate

Demographic Questions

D1 I'm going to read you a list of income categories. As I do tell me which one best describes your annual household income from all sources?

- 1 Less than \$15,000 per year
- 2 \$15,000 to less than \$30,000
- 3 \$30,000 to less than \$45,000
- 4 \$45,000 to less than \$60,000
- 5 \$60,000 to less than \$75,000
- 6 More that \$75,000
- 8 Don't Know
- 9 Refused

D2 Could you please tell me your age?

- 1 Later Age: (Range = 18 - 90)
- 9 Refused

D3 What is the highest grade or year of school you completed? (Read only if necessary)

- 1 Less than high school
- 2 High school graduate (12th grade or GED)
- 3 Technical school graduate
- 4 Some college
- 5 College graduate
- 6 Post graduate or professional degree
- 8 Don't Know
- 9 Refused

D4 INTERVIEWER: IF UNSURE, ASK:
Are you male or female?

- 1 Male
- 2 Female
- 9 Refused

D5 ADDED AFTER 14 CASES WERE COLLECTED
What industry do you work in?

- 1 Computers
- 2 Medicine
- 3 Real Estate
- 4 Banking
- 5 Government
- 6 Law
- 7 Other (Specify)
- 8 Don't Know
- 9 Refused

Section D
Final Data Frequencies

Barry & Associates -- Brand Awareness Frequencies

Q1

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	94	97.9	97.9	97.9
2	2	2.1	2.1	100.0
Total	96	100.0	100.0	

Q1A

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	2	2.1	100.0	100.0
Missing System	94	97.9		
Total	96	100.0		

Q2_1 *CENPEY 21*

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1 <i>BRAND</i>	90	93.8	93.8	93.8
2	6	6.3	6.3	100.0
Total	96	100.0	100.0	

Q2_2 *LENOE2*

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1 <i>BRAND</i>	13	13.5	13.5	13.5
2	79	82.3	82.3	95.8
8	4	4.2	4.2	100.0
Total	96	100.0	100.0	

Q2_3 *AGENT*

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1 <i>BRAND</i>	1	1.0	1.0	1.0
2	95	99.0	99.0	100.0
Total	96	100.0	100.0	

Q2_4 REALTOR

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1 BRAND	10	10.4	10.4	10.4
	2	84	87.5	87.5	97.9
	8	2	2.1	2.1	100.0
	Total	96	100.0	100.0	

Q2_5 CITIBANK

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1 BRAND	86	89.6	89.6	89.6
	2	9	9.4	9.4	99.0
	8	1	1.0	1.0	100.0
	Total	96	100.0	100.0	

Q2_6 INSURANCE

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1 BRAND	9	9.4	9.4	9.4
	2	86	89.6	89.6	99.0
	8	1	1.0	1.0	100.0
	Total	96	100.0	100.0	

Q2_7 OFFICE

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1 BRAND	4	4.2	4.2	4.2
	2	92	95.8	95.8	100.0
	Total	96	100.0	100.0	

Q2_8 ALLSTATE

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1 BRAND	87	90.6	90.6	90.6
	2	8	8.3	8.3	99.0
	8	1	1.0	1.0	100.0
	Total	96	100.0	100.0	

D1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	11	11.5	11.5	11.5
	2	20	20.8	20.8	32.3
	3	15	15.6	15.6	47.9
	4	16	16.7	16.7	64.6
	5	9	9.4	9.4	74.0
	6	12	12.5	12.5	86.5
	8	3	3.1	3.1	89.6
	9	10	10.4	10.4	100.0
	Total	96	100.0	100.0	

D2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	89	92.7	92.7	92.7
	9	7	7.3	7.3	100.0
	Total	96	100.0	100.0	

D3_AGE

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	18	1	1.0	1.1	1.1
	19	3	3.1	3.4	4.5
	21	4	4.2	4.5	9.0
	22	3	3.1	3.4	12.4
	23	3	3.1	3.4	15.7
	24	3	3.1	3.4	19.1
	25	2	2.1	2.2	21.3
	26	3	3.1	3.4	24.7
	27	2	2.1	2.2	27.0
	28	2	2.1	2.2	29.2
	29	2	2.1	2.2	31.5
	30	2	2.1	2.2	33.7
	31	1	1.0	1.1	34.8
	32	1	1.0	1.1	36.0
	33	3	3.1	3.4	39.3
	34	1	1.0	1.1	40.4
	35	3	3.1	3.4	43.8
	36	2	2.1	2.2	46.1
	38	1	1.0	1.1	47.2
	39	3	3.1	3.4	50.6
	40	2	2.1	2.2	52.8
	41	1	1.0	1.1	53.9
	43	2	2.1	2.2	56.2
	44	4	4.2	4.5	60.7
	45	5	5.2	5.6	66.3
	46	1	1.0	1.1	67.4
	47	4	4.2	4.5	71.9
	49	3	3.1	3.4	75.3
	50	1	1.0	1.1	76.4
	51	2	2.1	2.2	78.7
	53	2	2.1	2.2	80.9
	54	2	2.1	2.2	83.1
	57	1	1.0	1.1	84.3
	58	1	1.0	1.1	85.4
	59	2	2.1	2.2	87.6
	60	1	1.0	1.1	88.8
	65	1	1.0	1.1	89.9
	67	1	1.0	1.1	91.0
	68	1	1.0	1.1	92.1
	70	1	1.0	1.1	93.3
	72	3	3.1	3.4	96.6
	75	1	1.0	1.1	97.8
	77	1	1.0	1.1	98.9
	80	1	1.0	1.1	100.0
	Total	89	92.7	100.0	
Missing	System	7	7.3		
Total		96	100.0		

D3

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	3	3.1	3.1	3.1
2	27	28.1	28.1	31.3
3	1	1.0	1.0	32.3
4	33	34.4	34.4	66.7
5	15	15.6	15.6	82.3
6	15	15.6	15.6	97.9
9	2	2.1	2.1	100.0
Total	96	100.0	100.0	

D4

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	35	36.5	36.5	36.5
2	61	63.5	63.5	100.0
Total	96	100.0	100.0	

D5

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	1	1.0	1.2	1.2
2	3	3.1	3.7	4.9
3	1	1.0	1.2	6.1
5	3	3.1	3.7	9.8
6	3	3.1	3.7	13.4
7	67	69.8	81.7	95.1
9	4	4.2	4.9	100.0
Total	82	85.4	100.0	
Missing System	14	14.6		
Total	96	100.0		

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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE
BEFORE THE TRADEMARK TRIAL AND APPEAL BOARD

ARLEEN FREEMAN,

Petitioner

vs.

NATIONAL ASSOCIATION OF
REALTORS,

Respondent

Cancellation No. 27,885
[Re: *Realtor*, Reg. No. 519,789]

Consolidated with No. 28,047
[Re: *Realtors*, Reg. No. 515,200]

DECLARATION OF KRISTIN
SHAPIRO IN SUPPORT OF
PETITIONER'S MOTION FOR
SUMMARY JUDGMENT CANCELING
TRADEMARKS

I, Kristin Shapiro, M.A. (A.B.T.) declare the following:

1. I received a received a Bachelor of Arts in psychology from San Francisco State University in 1991. Beginning in 1991 I worked for approximately two years at San Francisco State University in the Intercultural and Emotion Research Laboratory, doing research in survey methodology and statistical analysis. I entered the Masters Degree program at San Francisco State University, and completed all my Masters coursework by 1995. The focus of that coursework was research methodology and statistical analysis.

2. I began work with Freeman, Sullivan & Co. in San Francisco in 1995, as a senior project manager and data analyst. The nature of my work included client management, project design, study execution, statistical analysis, and report preparation. On several occasions I designed surveys to ascertain public opinion regarding commercial products and those products' brand identification.

3. I was responsible for designing and drafting the Brand Awareness Survey (the "Survey") involving the word "realtor." The purpose of the Survey was to determine if the word "realtor" was considered a brand name by 50% or more of the relevant consumer public.

4. Michael Sullivan, Robin McCoy and I planned the survey. The survey was then executed under my supervision with assistance from Robin McCoy. Ms. McCoy instructed and supervised the interviewers.

5. The Survey was conducted as a telephone survey using Computer-Assisted Telephone Interviewing (CATI). A telephone survey was used because respondents prefer telephone surveys over personal interviews for a variety of reasons, including that they are more convenient. The public preference for telephone surveys tends to eliminate bias of the survey sample.

6. CATI is a generally accepted method of objective procedure for obtaining statistics when conducting brand awareness surveys. CATI requires the interviewers to read each question from a computer to the respondent. Each question has its own computer screen. The response is typed into the computer and the next screen is brought up. This continues until completion or termination of the survey. Upon completion of the survey, the data are tabulated by the computer.

7. The interviewers were selected by Robin McCoy. She was also responsible for programming the CATI.

8. Our geographic universe included the entire United States and was limited to residential telephone listings. In accordance with standard practice, we purchased a set of phone numbers from a nationwide broker of randomized phone numbers. This approach is in accordance with generally accepted standards of objective procedure and statistics in the field of brand awareness surveys. The random digit approach is executed by a computer which provides random phone numbers in a selected geographic region. The computer "cleans" numbers (by deleting them from the list) that are not to be included in the universe. In this case non-working phone numbers and business numbers were deleted. The remaining numbers constituted a nationwide residential sample.

9. In order to obtain a sample of individuals recently or prospectively active in the market for the services of a real estate agent, the Survey screened respondents to determine that they were (a) adults and (b) had consulted a real estate agent in the prior year, or expected to be in the market for real estate services in the coming year. The questions numbered S4-S8 were used to narrow to the proper consumer sample:

S4. In the past year, have you consulted a real-estate agent for any reason?

S5. In the next year, do you plan to consult a real-estate agent for any reason?

S6. In the next year, do you expect to buy any kind of real-estate including a home, apartment or business?

S7. In the next year, do you expect to sell any kind of real-estate including a home, apartment or business?

S8. In the next year, do you expect a rent any kind of real-estate including a home, apartment or business?

10. If the respondent answered yes to any of the questions S4-S8, the brand awareness survey was continued. If, a response was either "No", "Don't know" or "Refused" to all of the questions S4-S8, the survey was terminated.

11. A total of 96 persons were surveyed for this poll. The original scope of the survey was for 100 qualified respondents. The qualification rate was approximately 1 in 10 calls.

12. Each survey respondent was instructed on the difference between a "brand name" and a "common name." As stated in the instructions, "Chevrolet" is a brand name; "automobile" is a common name. The surveyor determined that each of the qualified respondents understood that distinction.

13. The surveyor then asked each respondent to identify whether they considered the list of seven words/phases to be brand names or common names.

14. After 96 respondents had been completed, we were out of our purchased sample. We reviewed the results and saw it was overwhelmingly clear that "realtor" was not considered a brand name by 50% or more of the relevant market. Thus, we did not seek the four additional qualified respondents to reach 100.

15. I tabulated the results of the Survey. In decreasing order in which the respondents stated that the words were brand names, and rounding to the nearest percent, the results were: Century 21 (94%), Allstate (91%), Citibank (90%), lender (14%), **realtor** (10%), insurance (9%), office (4%), and agent (1%).

I declare under penalty of perjury that the foregoing is true and correct.

Dated 11/21/00

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Kristin Shapiro

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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE,
BEFORE THE TRADEMARK TRIAL AND APPEAL BOARD

ARLEEN FREEMAN,

Petitioner

vs.

NATIONAL ASSOCIATION OF
REALTORS,

Respondent

Cancellation No. 27,885
[Re: *Realtor*, Reg. No. 519,789]

Consolidated with No. 28,047
[Re: *Realtors*, Reg. No. 515,200]

DECLARATION OF ROBIN MCCOY
IN SUPPORT OF PETITIONER'S
MOTION FOR SUMMARY JUDGMENT
CANCELING TRADEMARKS

I, Robin McCoy, declare:

1. In 1985 I received my Bachelor of Science in Communications from St. Cloud State University, St. Cloud Minnesota, in 1985.

2. From 1985 to 1993 I was branch manager for DialAmerica Marketing, New Jersey. I worked in several locations, including St. Paul, MN; West Lafayette, IN; Indianapolis, IN; and Burbank, CA. My responsibilities were to supervise telephone sales representatives and for productivity and operations for the branch.

3. From 1993 to 1997 I was director of commercial services and quality control for the telemarketing firm, Lexi International, in Hollywood California.

4. Between 12/1996 and 12/1997 I was director of commercial services for Share Commercial Services, Somerville Massachusetts. This firm performed telephone sales.

5. I began working at Freeman, Sullivan & Company in San Francisco in December 1997. Initially, I worked part-time as a supervisor in the telephone laboratory. In October 1998, I became a full-time project manager, which is the position I held until leaving in 2000 for Viragos, also in San Francisco.

6. I was a project manager for Freeman, Sullivan at the time that we conducted a brand awareness survey for Barry & Associates. My role in that brand awareness survey (the "Survey") involved my programming the Survey into the computer, selecting, instructing, and supervising the interviewers, and performing "sample management". Details of each of those areas are set forth below.

7. Attached at Tab 3 of this exhibit book is a true and correct copy of the Survey which I programmed into the Freeman, Sullivan computer using Computer Assisted Telephone Interviewing (CATI) software. This software is generally used and accepted in the field of conducting public opinion surveys. The programming language is called Ci3. I typed the questions and potential responses as seen at Tab 3, pages 8-11, into the computer.

8. When the software was activated during interview, each question of the Survey appeared to the interviewer as its own question on the computer screen. The interviewer typed in the number of the response. Each response brought up the next question on a fresh screen. Some responses terminated the interview before conclusion. When the interview was concluded, the results were tabulated immediately by the computer.

9. There were between ten and twenty employees of Freeman, Sullivan who were assigned as interviewers for the Survey. I knew each of those

interviewers, having worked with them on previous surveys. Each had been trained in interviewing methodology. Each had prior experience in telephone interviewing, ranging from six months to six years.

10. I met with each interviewer and instructed him/her about the assignment. To avoid any inadvertent bias, I did not tell any of the interviewers of the nature or purpose of the survey. None knew that "realtor" was the test word. I told the interviewers only that that survey was intended to measure general knowledge.

11. Each interviewer was paid by the hour for his/her service. The compensation paid to the interviewers did not depend in any manner on the results they obtained.

12. The interviewers were provided a hard copy of the survey and given the following specific instructions regarding the method of the interview: the computer would automatically dial a residential phone number somewhere in the United States. Up to eight attempts would be made to the number. If the telephone was answered, the interviewer was to read verbatim the text off the screen. When the interviewer received a response to a survey question, he/she was to enter the corresponding number on the screen, continuing through the survey screen by screen until termination or conclusion. I trained all the interviewers in a group. We reviewed the questionnaire question by question. We discussed what was proper or improper to say.

13. The interview process took place over two weeks, from June 25, 1999, through July 8, 1999. Weekly interviews took place Monday through Friday between the hours of 4:00 p.m. and 9:00 p.m. respondent time. Weekend interviews were conducted Saturdays 10:00 a.m. and 4:00 p.m., and Sundays between 3:00 p.m. and 9:00 p.m. respondent time.

14. Of the 960 numbers called:

- 49.2% were found to be invalid numbers;
- 10% resulted in completed interviews;
- 25.1% were unreachable after a minimum of 7 additional call attempts;
- 15.4% resulted in some form of refusal. All refusals were re-attempted at least once in an effort to convert them to completed interviews.

15. During each interview session, there were several layers of supervision to be sure that the interviewers were correctly applying the instructions given to them. First, Freeman, Sullivan monitors at separate consoles listened in on the phone calls by the interviewers. Each monitor could select any of the interviewers to listen in on. The monitors had their own computer screen to observe the screen that the interviewer was using. The monitor thus was able to see the instructions visible to the interviewer, and could verify that the interviewer was correctly reading the text and recording the answers. Second, three Freeman, Sullivan supervisors checked the monitors to see that they were monitoring the interviewers. In addition, the supervisors spent part of their time directly monitoring the interviewers. Finally, I personally monitored some of the interviews, and verified that the interviewers were following their instructions.

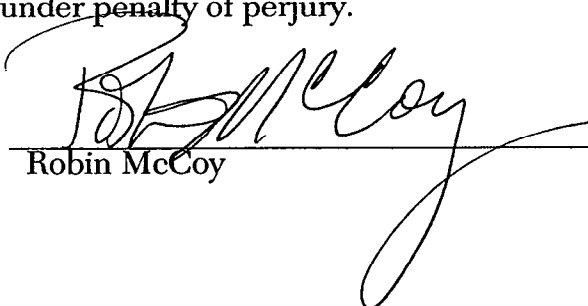
16. A "sample" is a subset of the population used for an interview. Performing "Sample Management", I made certain that there were sufficient pieces of sample to get an acceptable result. In this case, one person in every ten called qualified for the survey.

17. After the survey was completed, I downloaded the tabulated results to SPSS, a statistical analysis software program, for Kristin Shapiro to interpret.

The report shown at Tab 3 correctly states the statistical results we obtained from the survey.

The foregoing is true and correct under penalty of perjury.

Dated 12/1/00



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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE
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ARLEEN FREEMAN,

Petitioner

vs.

NATIONAL ASSOCIATION OF
REALTORS,

Respondent

Cancellation No. 27,885
[Re: *Realtor*, Reg. No. 519,789]

Consolidated with No. 28,047
[Re: *Realtors*, Reg. No. 515,200]

DECLARATION OF ARLEEN
FREEMAN IN SUPPORT OF HER
MOTION FOR SUMMARY JUDGMENT
CANCELING TRADEMARKS

I, Arleen Freeman, state:

I am licensed as a real estate broker in California. I obtained my California salespersons license in approximately 1973, and my brokers license in approximately 1975. I do business under the trade name Freeman Realty in San Diego, California. I have worked full time on a continuous basis as a real estate agent since 1973, through today. I have no plans to retire in the next five years.

In approximately 1973 I applied for membership in the San Diego Association of Realtors. I wanted to belong to that organization because of business benefits I thought that it offered to me as a real estate agent. I filled out an application to the San Diego Association, but never received any confirmation that I had been accepted as a member. I was, however, permitted

to use San Diego Association services, and the San Diego Association accepted my checks.

I paid dues to the San Diego Association of Realtors, and considered myself a member of that organization, through the year 1996. I ceased being a member of the San Diego Association on Dec. 31, 1996.

At no time have I sought to become a member of the National Association of Realtors. That organization has never offered any benefits to me. I understand that there is an agreement in place between the National Association of Realtors and local associations of realtors across the United States by which all such associations of realtors and NAR arrange for real estate agents to be forced to pay dues to the National Association of Realtors as part of becoming members of local associations of realtors.

I have never voluntarily applied to become a member of the National Association of Realtors. I have never voluntarily paid any dues to the National Association of Realtors. If the National Association of Realtors reads my application to become a member of the San Diego Association of Realtors as an application to become a member of the National Association of Realtors, such reading is mistaken. To my knowledge, I have never had any dealings with the National Association of Realtors. I have never received any confirmation of membership status from the National Association of Realtors. I have never received any license by the National Association of Realtors to use the word realtor to describe myself. I understand that the National Association and all local associations of realtors to "deem" members in local associations of realtors to be members of NAR. It was only in the "deeming" sense that I ever had any membership in the National Association of Realtors. During my membership with the San Diego Association of Realtors, I received magazines from NAR. I did not want those magazines, did not read them, and threw them away. Such

magazines, and any other so-called benefits of NAR were thrust on me unsolicited.

Before I received my first real estate license in 1973, I understood that the word realtor meant a realty agent. I was raised in Chicago. I received a Bachelor's of Arts degree from University of Chicago in approximately 1963. I took coursework towards a master's degree at the University of Chicago before moving to Southern California in 1973. At all times during my upbringing and through my education at the University of Chicago, I understood that the word realtor meant a realty agent. I do not know where, precisely, I obtained that understanding. However, there was never any indication from my parents, friends, fellow-students, professors, or the newspapers and books I read that the word realtor meant anything other than realty agent.

In 1973, when I first entered the real estate field in California, I first became aware of NAR's assertion that the word realtor was a trademark meaning a member of the National Association of Realtors. I was surprised to hear the contention.

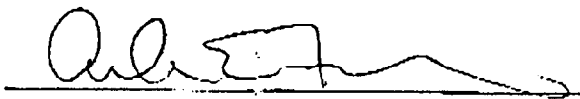
In over 20 years of dealing with buyers, sellers, investors, and tenants, it is clear to me that everyone, or nearly everyone, in the market for real estate (i.e., excluding those already in the business) understands the word realtor to mean a realty agent.

I would like to call myself a realtor because that's how the public considers me. That's what my clients call me. That's what people walking in the door call me. Since Jan. 1, 1997, when I ceased my affiliation with the San Diego Association of Realtors, I have been approached many times by people who know I am a real estate agent and their words often begin, "You're a realtor - can you ...?" Such statements prove to me that the public understands the word realtor to be synonymous with realty agent. In all such instances I have had to

correct them by telling that that the word realtor means a member of NAR, that I am not a member of NAR; that I am licensed by the State of California and can assist them with any of their real estate needs. That petty explanation is a negative way to begin a new business relationship, but I do it to be accurate with such people. I have been injured by having to start all such conversations with that disclaimer, instead of accentuating the positive things that I can accomplish for such prospects.

The foregoing is true and correct under penalty of perjury.

Dated Dec. 27, 2000

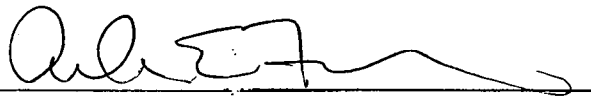


Arleen Freeman

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The foregoing is true and correct under penalty of perjury.

Dated Dec. 27, 2000



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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE
BEFORE THE TRADEMARK TRIAL AND APPEAL BOARD

ARLEEN FREEMAN,

Petitioner

vs.

NATIONAL ASSOCIATION OF
REALTORS,

Respondent

Cancellation No. 27,885

[Re: *Realtor*, Reg. No. 519,789]

Consolidated with No. 28,047

[Re: *Realtors*, Reg. No. 515,200]

DECLARATION OF DAVID BARRY IN
SUPPORT OF PETITIONER'S MOTION
FOR SUMMARY JUDGMENT
CANCELING TRADEMARKS

I, David Barry, state:

I am the attorney for petitioner. I am familiar with the pleadings and files in this matter.

At Tab 8 of the exhibits (all Tab references are to the two volumes of exhibits filed in support of this motion) is a true copy of a page from the Oxford English Dictionary, 1998 edition, showing the entry for the word realtor.

At Tab 9 are true copies of the book *Babbitt*, by Sinclair Lewis, copyright 1922.

At Tabs 10-17 are true copies of portions of cases produced by the Lexis.com legal research system for the federal courts, when I asked for cases including the word realtor for selected years. For the materials at Tab 10, I

asked the Lexis system for all federal cases using the word realtor between Jan. 1, 1916 and Jan. 1, 1930. The first instance occurred in the first case provided, filed on July 8, 1924. I eliminated a number of cases that misprinted "realtor," when "relator" was clearly intended. I followed the same method to obtain the cases for Tabs 11 and 12 for the 1930's and 1940's. Since the occurrence of realtor was becoming more frequent, I asked Lexis.com for all instances of realtor during the calendar year 1950, and the six cases are shown at Tab 13. Similarly, I found 14 generic usages for the year 1960, Tab 14; 23 generic usages for the year 1970, Tab 15; 6 generic usages for January-February 1980, Tab 16; and 6 generic usages for January 1990.

For the decades where I asked for a single year, or months, I calculated the projected number of generic usages in the federal courts. For the sampling of a single year, I multiplied by ten. For the January-February instance, I multiplied by six, and then by ten. For the January example, I multiplied by twelve, and then by ten. The results are shown in the table below.

1920's	12 generic usages, by count
1930's	21 generic usages, by count
1940's	30 generic usages, by count
1950's	60 generic usages, by projection
1960's	140 generic usages, by projection
1970's	230 generic usages, by projection
1980's	360 generic usages, by projection
1990's	720 generic usages, by projection

Since the instance of generic realtor usages was increasing monotonically from period to period, the projection method should, if anything, *undercount* the generic usages per decade, by sampling in the first year or months of each decade.

In the second exhibit book, Tabs 18 – 23 contain all the generic usages of realtor found in the United States Supreme Court, the 1st, 2nd, 3^d, and 9th Circuit Courts of Appeal, and California courts. Richard Johnston, an attorney assisting me, provided the examples for the 1st, 2nd, and 3^d Circuit cases. All such cases were found using Lexis.com or a rival legal database.

Tab 24 presents the results of my search of Amazon.com for all books containing realtor in the title or subtitle. Nine books are shown.

Tabs 25-38 present the results of my search using Google.com for all published instances of realtor occurring at selected sites of newspapers, magazines, and Britannica.com. Thus, Tab 25 shows 24 instances of generic usage of realtor found at NYTimes.com, the site of the New York Times. At some sites, I found additional examples of generic usage using the search engine provided by the site. Thus, at Tab 26 I show results from Britannica.com's site and through Google.

The results of the searches are summarized in the table below:

Tab	Generic Usages	Sources
25.	24	NYTimes.com, via Google.com
26.	7	Britannica.com, via Google.com and its own site
27.	19	LATimes.com, via Google.com and its own site
28.	5	Forbes.com, via Google.com
29.	4	Fortune.com, via Google.com
30.	18	BusinessWeek.com, via Google.com and its own site
31.	9	Time.com, via Google.com and its own site
32.	9	People.com, via Google.com and its own site
33.	7	Detroit Free Press, Freep.com, via Google.com
34.	9	Phila. Inquirer, Philly.com, via Google.com
35.	1	Slate.com, via its own site
36.	16	USAToday.com, via Google.com
37.	48	WashingtonPost.com, via Google.com
38.	29	Christian Science Monitor, via Google.com

For all Tabs I deleted instances in which the word realtor was used in the name of a business, such as the Akron Board of Realtors.

Tab 39 is a true copy of the certified copy of the PTO wrapper for the REALTOR trademark application.

Tab 40 contains true copies of two letters I sent to Jeffery Handelman, counsel for NAR, on the dates indicated, inviting his participation in the Freeman, Sullivan survey. I also left a voice mail with him, inviting his participation in the survey. I received no response from him or anyone at his firm or NAR regarding their participation in the survey design. I therefore authorized the survey to proceed without NAR input.

Tab 41 contains the results of a survey of American newspapers I performed. The web site NewsDirectory.com offers a list of newspapers around the world. By selecting North America, and United States, I was offered the fifty states, and could choose the states I wanted to find newspapers for. I selected every second state, beginning with Alaska, achieving a selection of 24 states (Delaware has only two newspapers, neither offering a searchable archive.). Each state choice offered the daily newspapers in the state, organized by area codes. I arbitrarily chose the third newspaper from the top of each listing. In each case I was then linked to the home page for such newspaper. I navigated to the point where I could search the archives of the newspaper, and asked for stories containing the word realtor. I picked one story illustrating the use of the word realtor from each of the 25 newspapers. I include the search results at Tab 41.

I edited the results at Tab 41 in some cases to reduce each newspaper's output to one page, preserving the context in which the word realtor was used. I have highlighted the word realtor in the stories, and marked some of the output pages in some cases with the state and newspaper name.

Some of the newspapers did not have archives available online, or the archives were not able to be searched by keyword, or the search engine did not appear to be working, or the search engine reported there were no news stories that contained the word realtor. In such cases I returned to the list of newspapers in each state, and selected another newspaper near the third (the second, then the fourth, then the first, the fifth, till a searchable archive was found). Most newspapers offered searchable archives. In Texas I had to navigate nine newspapers before finding a tenth that offered a searchable archive, the Plano Star-Courier.

In every case where I had a choice, I selected news stories from Jan. 1, 1999 or more recent. From my review, it appears that all 24 output pages are from Jan. 1, 1999 or more recent, except New Hampshire (1998) and Iowa (1995).

For every newspaper found, every instance of the word realtor was generic. In judging whether the context of the word realtor was generic or not, I excluded cases where the word was part of a business name, such as Ashland Board of Realtors.

The newspapers in which usages of the word realtor were found are as follows:

Page	State	Newspaper
1	Alaska	Daily News-Miner
2	Arkansas	Log Cabin Democrat
3	Colorado	Denver Post
4	Florida	The Miami Herald
5	Hawaii	Star-Bulletin
6	Illinois	Herald & Review
7	Iowa	Cedar Rapids Gazette
8	Kentucky	The Gleaner
9	Maine	Bangor Daily News
10	Massachusetts	Daily Hampshire Gazette
11	Minnesota	Duluth News-Tribune
12	Missouri	St. Louis Post-Dispatch

13	Nebraska	Grand Island Daily Independent
14	New Hampshire	The Union Leader
15	New Mexico	Albuquerque Tribune
16	North Carolina	The Herald-Sun
17	Ohio	The Morning Journal
18	Oregon	The Oregonian
19	Rhode Island	The Call
20	South Dakota	Madison Daily Leader
21	Texas	Plano Star-Courier
22	Vermont	Rutland Herald
23	Washington	South County Journal
24	Wisconsin	Daily Citizen

The foregoing is true and correct under penalty of perjury.

Dated DEC. 28, 2000

David Barry

David Barry

FROM OXFORD ENGLISH DICTIONARY

36
19
61
©

... (1003) ... he has a passion for bricks and mortar, and... diverts himself with altering and re-altering.

Realtor ('ri:əltə(r)). U.S. Also realtor. [f. REALT(Y² + -OR.) A proprietary term in the U.S. for a real-estate agent or broker who belongs to the National Association of Realtors (formerly the National Association of Real Estate Boards). Also *gen.*, an estate agent.

1916 C. N. CHADBOURN in *Nat. Real Estate Jnl.* 15 Mar. 111/2, I propose that the National Association adopt a professional title to be conferred upon its members which they shall use to distinguish them from outsiders. That this title be copyrighted and defended by the National Association against misuse... I therefore, propose that the National Association adopt and confer upon its members, dealers in realty, the title of *realtor* (accented on the first syllable). 1922 S. LEWIS *Babbitt* xiii. 157 We ought to insist that folks call us 'realtors' and not 'real-estate men'. Sounds more like a reg'lar profession. 1925 O. W. HOLMES *Let.* 17 Dec. in *Holmes-Laski Lett.* (1953) I. 807 These realtors, as they call themselves, I presume are influential. 1929 *Sun* (Baltimore) 8 Jan. 26/3 (*heading*) Realtors doubt plan for Fox Theater here. 1931 *Evening Standard* 25 Apr. 15/2 (*heading*) 'Realtor' recommends Surrey. 1934 E. POUND *Eleven New Cantos* xxxv. 23 His Wife now acts as his model and the Egeria Has, let us say, married a realtor. 1942 *Amer. Speech* XVII. 209/2 The ambitious realtor's favorites, the over-worked [street names] Grand, Broadway, and Inspiration. 1948 *Official Gaz.* (U.S. Patent Office) 14 Sept. 340/2 National Association of Real Estate Boards, Chicago, Ill... Service Mark. *Realtors*. For services in connection with the brokerage of real estate... Claims use since Mar. 31, 1916. 1962 R. BUCKMINSTER FULLER *Epic Poem on Industrialization* 139 The organized religions The world's premier realtors. 1969 *Parade* (N.Y.) 14 Dec. 18/2 The realtor who sold most of the property to the hippies has had her office windows smashed. 1970 *Globe & Mail* (Toronto) 25 Sept. 40/2 (Advt.), Metro wide established realtor with country wide referral contacts. 1973 R. C. DENNIS *Sweat of Fear* ix. 59 The realtor said... 'Let me point out some of the features of this lovely, lovely home.' 1979 *Tucson Mag.* Apr. 33/3 Included are... bankers and lawyers; social and political activists; professors and artists, renovators and historians, journalists and realtors.

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SIGNET CLASSIC

Babbitt
Sinclair Lewis



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"Well, just suppose I was walking with Mama or Rone, and somebody passed a slighting remark or used improper language. What would I do?"

"Why, you'd probably bust the record for the hundred-yard dash!"

"I *would* not! I'd stand right up to any mucker that passed a slighting remark on *my* sister and I'd show him—"

"Look here, young Dempsey! If I ever catch you fighting I'll whale the everlasting daylights out of you—and I'll do it without practising holding out my hand for a coin before the mirror, too!"

"Why, Ted dear," Mrs. Babbitt said placidly, "it's not at all nice, your talking of fighting this way!"

"Well, gosh almighty, that's a fine way to appreciate— And then suppose I was walking with *you*, Ma, and somebody passed a slighting remark—"

"Nobody's going to pass no slighting remarks on nobody," Babbitt observed, "not if they stay home and study their geometry and mind their own affairs instead of hanging around a lot of poolrooms and soda-fountains and places where nobody's got any business to be!"

"But gooooooosh, Dad, if they DID!"

Mrs. Babbitt chirped, "Well, if they did, I wouldn't do them the honor of paying any attention to them! Besides, they never do. You always hear about these women that get followed and insulted and all, but I don't believe a word of it, or it's their own fault, the way some women look at a person. I certainly never 've been insulted by—"

"Aw shoot. Mother, just suppose you *were* sometime! Just *suppose!* Can't you suppose something? Can't you imagine things?"

"Certainly I can imagine things! The idea!"

"Certainly your mother can imagine things—and suppose things! Think you're the only member of this household that's got an imagination?" Babbitt demanded. "But what's the use of a lot of supposing? Supposing never gets you anywhere. No sense supposing when there's a lot of real facts to take into considera—"

"Look here, Dad. Suppose—I mean, just—just suppose you were in your office and some rival real-estate man—"

"Realtor!"

"—some realtor that you hated came in—"

"I don't hate any realtor."

"But suppose you *did!*"

tain and realized how very, very much earth and rock there was in it.

He liked three kinds of films: pretty bathing girls with bare legs; policemen or cowboys and an industrious shooting of revolvers; and funny fat men who ate spaghetti. He chuckled with immense, moist-eyed sentimentality at interludes portraying puppies, kittens, and chubby babies; and he wept at deathbeds and old mothers being patient in mortgaged cottages. Mrs. Babbitt preferred the pictures in which handsome young women in elaborate frocks moved through sets ticketed as the drawing-rooms of New York millionaires. As for Tinka, she preferred, or was believed to prefer, whatever her parents told her to.

All his relaxations—baseball, golf, movies, bridge, motor-ing, long talks with Paul at the Athletic Club, or at the Good Red Beef and Old English Chop House—were necessary to Babbitt, for he was entering a year of such activity as he had never known.

chapter 13

IT was by accident that Babbitt had his opportunity to address the S. A. R. E. B.

The S. A. R. E. B., as its members called it, with the universal passion for mysterious and important-sounding initials, was the State Association of Real Estate Boards; the organization of brokers and operators. It was to hold its annual convention at Monarch, Zenith's chief rival among the cities of the state. Babbitt was an official delegate; another was Cecil Rountree, whom Babbitt admired for his picaresque speculative building, and hated for his social position; for being present at the smartest dances on Royal Ridge. Rountree was chairman of the convention program-committee.

Babbitt had growled to him, "Makes me tired the way

these doctors and profs and preachers put on lugs about being 'professional men.' A good realtor has to have more knowledge and finesse than any of 'em."

"Right you are! I say: Why don't you put that into a paper, and give it at the S. A. R. E. B.?" suggested Rountree.

"Well, if it would help you in making up the program— Tell you: the way I look at it is this: First place, we ought to insist that folks call us 'realtors' and not 'real-estate men.' Sounds more like a regular profession. Second place— What is it distinguishes a profession from a mere trade, business, or occupation? What is it? Why, it's the public service and the skill, the trained skill, and the knowledge and, uh, all that, whereas a fellow that merely goes out for the jack, he never considers the—public service and trained skill and so on. Now as a professional—"

"Rather! That's perfectly bully! Perfectly corking! Now you write it in a paper," said Rountree, as he rapidly and firmly moved away.

II

However accustomed to the literary labors of advertisements and correspondence, Babbitt was dismayed on the evening when he sat down to prepare a paper which would take a whole ten minutes to read.

He laid out a new fifteen-cent school exercise-book on his wife's collapsible sewing-table, set up for the event in the living-room. The household had been bullied into silence; Verona and Ted requested to disappear, and Tinka threatened with "If I hear one sound out of you—if you holler for a glass of water one single solitary time— You better not, that's all!" Mrs. Babbitt sat over by the piano, making a night-gown and gazing with respect while Babbitt wrote in the exercise-book, to the rhythmical wiggling and squeaking of the sewing-table.

When he rose, damp and jumpy, and his throat dusty from cigarettes, she marveled, "I don't see how you can just sit down and make up things right out of your own head!"

"Oh, it's the training in constructive imagination that a fellow gets in modern business life."

He had written seven pages, whereof the first page set forth:

Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) ⓘ
Terms: **realtor and date**(geq (1/1/16) and leq (1/1/1930)) ([Edit Search](#))

*300 F. 853, *; 1924 U.S. Dist. LEXIS 1516, ***

M. Lowenstein & Sons, Inc. v. British-American Mfg. Co.

No. 1666

District Court, D. Connecticut

300 F. 853; 1924 U.S. Dist. LEXIS 1516

July 8, 1924

CORE TERMS: mortgage, dollar, usury, devise, charter, negotiation, lender, usurious, salary, transportation...

OPINION:

... [*858] [**14] denied that this is the correct view. Since the testimony as to when this matter first came up is so uncertain, it becomes necessary to consider the attendant circumstances to arrive at a decision as to whether that which on its face seems to have been two transactions was really one, and whether [**15] the salary and commissions payable to Lowenstein Bros. for "services" were really extra interest for the use of the money loaned by M. Lowenstein & Sons, Inc. In this connection it must be noted that M. Lowenstein & Sons, Inc., were not **realtors**, and were not in the business of loaning [*859] money on real estate. They were commission merchants, buying and selling, among other things, goods like the product of the British-American mill, the output of which the Lowensteins desired to control. It seems to be the well-recognized practice of those seeking to evade usury laws to attempt to conceal their purpose of obtaining the interest in excess of the legal rate under the guise of receiving payment for services. The Legislature of Connecticut appears to have been ...

Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) ⓘ
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2 B.T.A. 498, *

American Express Co. v. Commissioner

Docket No. 350.

United States Board of Tax Appeals

2 B.T.A. 498

Submitted March 9, 1925.

September 8, 1925, Decided

CORE TERMS: valuation, feet, disbursed, accrued, computed, appraisal, assessors, per square foot, pay roll, carrying...

OPINION:

... [*503] show whether the assessor's valuations actually originated in the year 1911, and we are thus left uninformed as to when these valuations were first used or how long they may have been on the assessor's books.

In a situation like the one here under consideration the market value of a piece or parcel of property must be determined on the basis of the opinions and estimates of men qualified by knowledge and experience to testify concerning such value. The record in this appeal detailing the testimony of experienced **realtors** who have long been engaged in buying, selling, and dealing in lands and buildings in the City of Chicago and in the immediate neighborhood of the taxpayer's property, and who are personally familiar with the particular property in question, and whole business it has been for years to study values of the present and the past, convinces us that the estimate of values placed upon taxpayer's property by the valuation committee of the Chicago Real Estate Board is indicative of, and for the purposes of this appeal must be ...

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*18 F.2d 41, *; 1927 U.S. App. LEXIS 1871, ***

Leathe v. Title Guaranty Trust Co.

No. 7508

Circuit Court of Appeals, Eighth Circuit

18 F.2d 41; 1927 U.S. App. LEXIS 1871

February 28, 1927

CORE TERMS: parcel, real estate, stock, special master, street, conveyed, deed of trust, realty, amounting, decree...

OPINION:

... [*47] [**23] warrants a finding that it was sold for more than its then market value. The railroad company bought it and adjoining property for the purpose of using the land for railway uses. Shortly thereafter it made other arrangements and the lots are still unused and vacant.

Paragraph 2 of the contract authorized the title company to sell the real estate, acquired by it under the agreements, or any part thereof, when necessary, either at public auction or private sale.

Generally **realtors**, by taking time to find purchasers and negotiate for a sale of valuable realty, secure much better prices than if there is a forced public sale. It is also proper to state that when the Leathe Estate Investment Company was organized for the purpose of [**24] handling the lands in the agreement between plaintiff and defendant, the value of this property was placed at \$ 300,000.

Parcels 2, 3, and 5, on Washington avenue, other than the premises sold to Mr. Brown, had been ...

... [*48] [**27] defendant "and accepts the same fully as to the terms and provisions of said [**28] contract and assignment."

On May 20, 1915, the defendant furnished the plaintiff, according to her own testimony, a complete statement of the sale to Mr. Brown, showing the amount for which the premises were sold, viz. \$ 500,000, of which \$ 175,000 was the stock accepted as part of the purchase money, the assumption by Mr. Brown of the mortgages on the parcels, amounting to \$ 225,000, and the expenditures in connection with the sale, including the commissions paid to the **realtors** for making the sale, and the charge for guaranteeing the title for \$ 415,000. On May 25, 1915, at a meeting of the board of directors of the investment company, at which the plaintiff was present, this statement, showing the disposition of the funds received by the defendant from Mr. Brown, including the commissions paid to the **realtors** and the charge for the guarantee of title, was read and approved.

Mrs. Leathe testified that Mr. Anderson, then vice president of the defendant, and Senator Wilfley, its attorney, represented to her that these shares were worth \$ 240,000 to \$ 260,000, which induced her to consent to their acceptance at a valuation of \$ 175,000. Both of these gentlemen positively denied [**29] making any such or other

Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) ⓘ
Terms: [realtor and date\(geq \(1/1/16\) and leq \(1/1/1930\)\)](#) ([Edit Search](#))

6 B.T.A. 875, *

AUDUBON PARK REALTY CO. v. COMMISSIONER

Docket No. 9629.

United States Board of Tax Appeals

6 B.T.A. 875

April 16, 1927, Promulgated

CORE TERMS: acre, per acre, tract, stock, nursery, sale price, computed, real estate, appraisalment, stockholders...

OPINION:

... [*880] October 6, 1924, gave as his opinion, in his affidavit, that the property was worth on March 1, 1913, from \$750 to \$800 per acre. Mr. Murphy had for 20 years prior to 1904, been tax assessor of the City of Louisville, and since that date he has been continuously employed by the Fidelity Trust Co. and its successor, the Fidelity & Columbia Trust Co., in charge of appraisals.

Among the other witnesses introduced by the petitioner, were four **realtors** of long experience: Jo. Hieatt, Walter S. Adams, Arthur E. Mueller, and George Henriott. These witnesses placed the March 1, 1913, value at from \$850 to \$1,000 per acre. The witnesses, Hieatt, Mueller and Henriott, state that as of March 1, 1913, the value of the 353 acres was enhanced to the extent of from \$350 to \$500 per acre by the improvements made on the remainder of the [*881] tract, and by the fact that a purchaser of lots in this ...

Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) ⓘ
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*19 F.2d 547, *; 1927 U.S. Dist. LEXIS 1173, ***

IDAHO POWER CO. v. THOMPSON

No. 1143

District Court, D. Idaho, S.D.

19 F.2d 547; 1927 U.S. Dist. LEXIS 1173

April 28, 1927

CORE TERMS: depreciation, plant, estimate, irrigation, volume, appraisal, consumer, rate base, allowance, engineer...

OPINION:

... [*553] [**10] engineer now declines to abide by this appraisal, which, as we have seen, the complaint alleges "was prepared with great care"; and hence the major part of the difference between him and the commission's engineer in their appraisals. In a measure similar considerations apply to the large difference in respect to land values. While Kiersted, who is now and in 1919 was in the plaintiff's employ, did not himself directly make the appraisal of 1919, he caused the same to be made by **realtors**, presumably competent; he supervising the work and checking the reports. The present appraisalment he himself made in the field; his values being greatly in excess of those of his agents in 1919.

In view of these facts a most serious question [**11] arises whether, after a public utility company, in the course of proceedings to establish rates, has presented to the commission appraisals of its property, carefully made, and the commission has acted upon the basis of such appraisals, the company ...

Source: [All Sources](#) : [Federal Legal - U.S.](#) : [Federal Cases, Combined Courts](#) ⓘ

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6 B.T.A. 1225, *

ST. PAUL ABSTRACT CO. v. COMMISSIONER

Docket No. 3006.

United States Board of Tax Appeals

6 B.T.A. 1225

May 4, 1927, Promulgated

CORE TERMS: duties, consisted, secretary, stock, real estate, treasurer, personal service, merger, stockholder, abstracting...

OPINION:

... [*1226] 13,000, which were subsequently paid from its earnings. Price, who negotiated the merger, turned over to the petitioner the physical assets of the other two corporations which consisted of index books, slips, and some maps and tracings. These were for the most part duplicates of the records and data which the petitioner already had and with the exception of a few maps and tracings, most of them were destroyed. As a result of the merger, petitioner's two competitors had been eliminated, and there became identified with it W. W. Price, a prominent **realtor** in St. Paul who at that time had associated with him many people prominent and influential in a financial way who were dealing in real estate and making loans.

In 1892 H. C. and A. T. Soucheray, sons of J. A. Soucheray, were employed by the petitioner and have continued in its employment.

The service rendered by the petitioner consists in furnishing complete abstracts, extending abstracts or bringing them down to date, and ...

Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) **f**
Terms: **realtor and date(geq (1/1/16) and leq (1/1/1930))** ([Edit Search](#))
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7 B.T.A. 431, *

FRISCHKORN v. COMMISSIONER

Docket No. 7879.

United States Board of Tax Appeals

7 B.T.A. 431

June 20, 1927, Promulgated

CORE TERMS: stock, preferred stock, certificate, transferred, traveling, shares of stock, canceled, gross income, contributed, stub...

OPINION:

... [*437] petitioner was \$43.63. After the transfer of the stock to George M. Frischkorn, Charles R. Frischkorn and W. J. Davie, there remained in petitioner's possession 680 shares of the preferred stock. W. J. Davie was active sales manager for the various Frischkorn enterprises and expected to derive a large amount of remuneration from the sales of property controlled by the Frischkorn Homes Co. George M. Frischkorn and petitioner were experienced **realtors**. Their long experience was, in the judgment of their stockholders, such as to justify their preference in the issuance of the stock. The lands acquired by the above contracts, were the only properties ever owned or controlled by Frischkorn Homes Co. during the existence of the corporation.

OPINION.

MILLIKEN: Petitioner contends that since the respondent in his 60-day notice, which is the basis of this proceeding, refers to the transactions involving the conveyances of real estate to the Frischkorn Development Co. and the Frischkorn Homes Co. as " ...

Source: All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts ⓘ
Terms: **realtor and date**(geq (1/1/16) and leq (1/1/1930)) (Edit Search)
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25 F.2d 576, *; 1928 U.S. App. LEXIS 3015, **

BASILE v. CALIFORNIA PACKING CORP.

No. 5196

Circuit Court of Appeals, Ninth Circuit

25 F.2d 576; 1928 U.S. App. LEXIS 3015

April 16, 1928

CORE TERMS: guaranty, prune, crop, lst, maturity date, promissory note, sales contract, maturity, ranch, estopped...

OPINION: [...**1] Before GILBERT, RUDKIN, and DIETRICH, Circuit Judges.

[*577] DIETRICH, Circuit Judge. Suing upon a written guaranty, the defendant in error (hereinafter called plaintiff) recovered judgment for \$ 7,000, besides interest, from which the defendants bring error.

In the early part of 1920 the defendant Cavala, who as a **realtor** was endeavoring to sell to three persons named Castello a prune ranch in California, applied to the plaintiff for a loan to the Castelllos to enable them to make the purchase. Upon conditions named, plaintiff agreed to advance \$ 13,500 for the purpose and the Castelllos bought the ranch. Pursuant to the understanding under which the loan was made, plaintiff and the Castelllos entered into an agrèement by which the latter were to sell, and the former was to buy, the prunes grown upon the ranch ...

Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) ⓘ
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*28 F.2d 78, *; 1928 U.S. Dist. LEXIS 1442, **;
6 A.F.T.R. (P-H) 7986*

LARKIN v. GAGE

District Court, W.D. New York

28 F.2d 78; 1928 U.S. Dist. LEXIS 1442; 6 A.F.T.R. (P-H) 7986

May 21, 1928

CORE TERMS: street, rent, Revenue Act, residential property, net income, regulation, intendment, computing, rental, rented

OPINION:

... [*78] [**1] North street, Buffalo, N.Y., wherein he resided from 1901 to January, 1912, [*79] when he removed to another house built by him in this city. The North street premises adjoined property on Summer street, which plaintiff as owner rented to another, both properties having been bought for \$114,500. In 1912 plaintiff removed to his new home, abandoning the North street home, and, though continuous diligence was used to sell or rent the vacated property through **realtor** agencies, he was unable to do so until 1920, when both properties were sold for \$40,000; plaintiff sustaining a loss on the North street property of \$50,581.15. The Commissioner of Internal Revenue disallowed the loss on the North street property as a deduction from plaintiff's gross income for 1920, but allowed the deduction on the [**2] Summer street residence, on the ground that it represented a transaction entered into for profit, while the former did not.

The question for ...

Source: [All Sources](#) : [Federal Legal - U.S.](#) : [Federal Cases, Combined Courts](#) 

Terms: **realtor and date**(geq (1/1/16) and leq (1/1/1930)) ([Edit Search](#))

View: KWIC ± 50

Date/Time: Thursday, December 7, 2000 - 10:30 PM EST

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Terms: **realtor and date**([geq \(1/1/16\)](#) and [leq \(1/1/1930\)](#)) ([Edit Search](#))

13 B.T.A. 1266, *

ROSSMAN, INC. v. COMMISSIONER

Docket No. 12667.

United States Board of Tax Appeals

13 B.T.A. 1266

October 26, 1928, Promulgated

CORE TERMS: space, lease, second floor, invested capital, negotiations, lessee, lessor, feet, immediate possession, capital expenditure...

OPINION:

... [*1267] certain space on the second floor 50 X 113 feet and 20 feet of the ground floor for entrance, stairway and display space for store purposes, the premises known as 12th and Walnut, Kansas City, Missouri. The elase covers the period January 1-1920 to October 30-1930.

Lessee - Rossman, Incorporated

Lessor - M. Samuels & Co., Baltimore, Md.

The negotiations were conducted with Albert Schoenberg & Co., **realtors**, Kansas City, Mo. During all of the negotiations with the agent it was discussed with and understood by the agent the importance of an adequate entrance to the second floor in relation to second floor merchandising. At this time the 20 feet of ground space was occupied under leases by Gorkons, Bernat & Dorsey. Their leases each covering a part of the said 20 foot space. The agent assured the taxpayer that the second floor space would be at their disposal January 1-1920 and the ...

Source: [All Sources](#) : [Federal Legal - U.S.](#) : [Federal Cases, Combined Courts](#) ⓘ
Terms: **realtor and date**([geq \(1/1/16\)](#) and [leq \(1/1/1930\)](#)) ([Edit Search](#))
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Terms: [realtor and date\(geq \(1/1/16\) and leq \(1/1/1930\)\)](#) ([Edit Search](#))

*32 F.2d 225, *; 1929 U.S. App. LEXIS 3754, **;
7 A.F.T.R. (P-H) 8700*

ST. PAUL ABSTRACT CO. v. COMMISSIONER

No. 342

Circuit Court of Appeals, Eighth Circuit

32 F.2d 225; 1929 U.S. App. LEXIS 3754; 7 A.F.T.R. (P-H) 8700

March 25, 1929

CORE TERMS: duties, consisted, personal service, stock, merger, real estate, salary, stockholder, deeds, sentence...

OPINION:

... [*226] [**4] 13,000, which were subsequently paid from its earnings. Price, who negotiated the merger, turned over to the petitioner the physical assets of the other two corporations which consisted of index books, slips, and some maps and tracings. These were for the most part duplicates of the records and data [**5] which the petitioner already had and with the exception of a few maps and tracings most of them were destroyed. As a result of the merger, petitioner's two competitors had been eliminated, and there became identified with it W. W. Price, a prominent **realtor** in St. Paul who at that time had associated with him many people prominent and influential in a financial [*227] way and who were dealing in real estate and making loans.

In 1392 H. C. and A. T. Soucheray, sons of J. A. Soucheray, were employed by the petitioner and have continued in its employment.

The service rendered by the petitioner consists in furnishing complete abstracts, extending abstracts or bringing them down to date, and ...

Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) ⓘ


Terms: [realtor and date\(geq \(1/1/16\) and leq \(1/1/1930\)\)](#) ([Edit Search](#))

View: KWIC ± 50

Date/Time: Thursday, December 7, 2000 - 10:30 PM EST

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Terms: **realtor and date**(geq (1/1/16) and leq (1/1/1930)) ([Edit Search](#))

36 F.2d 950, *; 1929 U.S. App. LEXIS 2310, **

SACRAMENTO SUBURBAN FRUIT LANDS CO. v. MacNAIR

No. 5722

Circuit Court of Appeals, Ninth Circuit

36 F.2d 950; 1929 U.S. App. LEXIS 2310

December 17, 1929

CORE TERMS: fruit, fruit raising, poultry, trees, fruit growing, adapted, tract, soil, directed verdict, waste of time...


OPINION:

... [*951] [**3] not put in the fruit trees himself, did not know how deep they were set, and up to the time of the trial he did not know the depth of the soil generally on the tract. He then thought it was 29 inches, and that information he had got only three or four days before the trial. Though many settlers had come upon the project and were developing their holdings, he never talked with any one about fruit growing [**4] or the hardpan or the other conditions of the soil; nor did he ever talk with any **realtor** or banker touching the value of the land. From his letters and testimony it is to be inferred he is a man of good intelligence.

Upon being interrogated as to whether or not he believed fruit could be raised, he answered he had not thought about fruit at all in 1924.


"Q. When did you first think about fruit? A. I thought about it at the end of last year.

"Q. Is that the first time you thought about raising fruit on this land? A. Oh, no, but the first ...

Source: [All Sources](#) : [Federal Legal - U.S.](#) : [Federal Cases, Combined Courts](#) 
Terms: **realtor and date**(geq (1/1/16) and leq (1/1/1930)) ([Edit Search](#))
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Terms: **realtor** ([Edit Search](#))

*38 F.2d 109, *, 1930 U.S. Dist. LEXIS 1843, ***

United States v. Certain Land in Falls Tp.

No. 5860

District Court, E.D. Pennsylvania

38 F.2d 109; 1930 U.S. Dist. LEXIS 1843

February 4, 1930

CORE TERMS: decree, nullity, present motion, condemnation, conveyance, averred, condemnation proceeding, power of eminent domain, condemnation proceedings, decree of condemnation...

OPINION:

... [*110] [****2**] obtained, and, as these lands were farm lands in Bucks county, any such price as the suggested one (unless fifteen-sixteenths of it reflects the value of improvements made after condemnation) illustrates the Aladdin lamp powers wielded by **realtor** magicians. As long as human nature is what it is, no one would blame the owners of land for resenting the act of the United States in taking lands from them by force in order to resell them at a profit of nearly ...

Source: [All Sources](#) : [Federal Legal - U.S.](#) : [Federal Cases, Combined Courts](#) 

Terms: **realtor** ([Edit Search](#))

Mandatory Terms: **date in-between 1/1/30 : 1/1/35**

View: SuperKWIC

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Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) **i**
Terms: **realtor** ([Edit Search](#))

*18 B.T.A. 1015, **

BISCAYNE TRUST CO. v. COMMISSIONER

Docket Nos. 13686, 16885.

United States Board of Tax Appeals

18 B.T.A. 1015

February 5, 1930, Promulgated

CORE TERMS: real estate, market value, realizable, exchanged, lease, realized, caretaker, mortgage, block, dealer...

OPINION:

... [*1017] N., and assumed a mortgage in the amount of \$27,500 upon the latter property, on which a 10 or 12-room house was situated. Lot 15 had been listed for sale with Walter L. Harris, a **realtor**, for a year prior to the exchange which was negotiated by Harris. In making the exchange no particular value was placed upon the six lots which were exchanged for whatever equity the owner had in lot ...

Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) **i**
Terms: **realtor** ([Edit Search](#))
Mandatory Terms: **date in-between 1/1/30 : 1/1/35**
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Terms: **realtor** ([Edit Search](#))

19 B.T.A. 394, *

WELCH v. COMMISSIONER

Docket Nos. 30227, 41811.

United States Board of Tax Appeals

19 B.T.A. 394

March 25, 1930, Promulgated

CORE TERMS: partnership, real estate, real estate business, collections, installment, capital gains, capital assets, real estate owned, inventory, installment payments...

OPINION:

... [*396] a salary and a commission upon any sales of real estate made by him.

The petitioner was an active member of the Detroit Real Estate Board for approximately 30 years prior to 1927. He was listed as a **realtor** in the poster of the Detroit Real Estate Board. On page 459 of Polk's Directory of the City of Detroit for 1926 appears an advertisement of John M. Welch & Sons, listing as members of the organization John M. ...

Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#)

Terms: **realtor** ([Edit Search](#))

Mandatory Terms: **date in-between 1/1/30 : 1/1/35**

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Terms: **realtor** ([Edit Search](#))

19 B.T.A. 865, *

HOWARD v. COMMISSIONER

Docket Nos. 25749, 25750.

United States Board of Tax Appeals

19 B.T.A. 865

May 5, 1930, Promulgated

CORE TERMS: lease, expended, promulgated, permanent, renewable, forever, 99-year, expenditure, lessor, admittedly...

OPINION:

... [*865] lease to the John F. Rees Co. terminating October 31, 1931. The lease contained various other covenants and agreements not pertinent to this proceeding.

The petitioners paid the sum of \$9,300 to the firm of Ross & Case, **realtors**, for its services as brokers in negotiating the said lease and the sum of \$500 as legal expense incident to this transaction.

Prior to the execution of the lease to the Middle States Securities Co. the petitioners advanced to the John F. Rees Co. the ...

Source: [All Sources](#) : Federal Legal - U.S. : **Federal Cases, Combined Courts** 

Terms: **realtor** ([Edit Search](#))

Mandatory Terms: **date in-between 1/1/30 : 1/1/35**

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Terms: **realtor** ([Edit Search](#))

*40 F.2d 899, *; 1930 U.S. App. LEXIS 3283, ***

SACRAMENTO SUBURBAN FRUIT LANDS CO. v. KLAFFENBACH

No. 5858

Circuit Court of Appeals, Ninth Circuit


40 F.2d 899; 1930 U.S. App. LEXIS 3283

May 19, 1930

CORE TERMS: fruit, tract, soil, tree, purchaser, orchard, hardpan, acre, irrigation, booklet...

OPINION:

... [*901] [****8**] defendant's literature contained what purported to be a letter of the county "horticultural agent" commending the enterprise and an indorsement by the Sacramento Chamber of Commerce numerous signed, he made no inquiry of any of those persons, or of any banker, business man, **realtor**, or fruit grower. Some interviews apparently he had with people who lived on the tract or near by, the precise nature of which is not disclosed, but he was sure that he inquired of no one, other than defendant's agents, touching the character of the soil or land ...

Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) 

Terms: **realtor** ([Edit Search](#))

Mandatory Terms: **date in-between 1/1/30 : 1/1/35**

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Terms: **realtor** ([Edit Search](#))

20 B.T.A. 1211, *

MAY v. COMMISSIONER

Docket No. 22528.

United States Board of Tax Appeals

20 B.T.A. 1211

October 9, 1930, Promulgated

CORE TERMS: predominating, gift, acquisition, apartment, residential property, private residence, deductible loss, taxable year, satisfactory, residential...

OPINION:

... [*1212] real estate dealer for sale, where it remained for six or eight months, but Busch was the only prospective purchaser who would have paid a profit thereon and he did not buy it. The property was also placed in the hands of another **realtor** in the same year, 1920, but no satisfactory purchaser was found.

In June, 1923, after the petitioner had moved away from St. Louis, the property was sold for \$51,000, on which sale a commission of \$...

Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) **f**

Terms: **realtor** ([Edit Search](#))

Mandatory Terms: **date in-between 1/1/30 : 1/1/35**

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Terms: **realtor** ([Edit Search](#))

26 B.T.A. 441, *

GARDEN HOMES CO. v. COMMISSIONER

Docket Nos. 42635, 46035.

United States Board of Tax Appeals

26 B.T.A. 441

June 15, 1932, Promulgated

CORE TERMS: stock, stockholder, preferred stock, dividend, taxation, tenant-stockholder, exempt, common stock, subscription, housing...

OPINION:

... [*444] not disclosed).

The mayor requested the housing commission to report on two questions: (1) Is there a housing shortage in Milwaukee?; and (2) What, if anything, should be done by the municipality to solve this problem?

The housing commission, except the **realtor**, who made a minority report, later made a report, petitioner's Exhibit 4.

Without stating that there was a shortage, the report discusses the solution of the housing problem and suggests or recommends improvement of conditions by: (...

Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) ⓘ
Terms: **realtor** ([Edit Search](#))
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Terms: **realtor** ([Edit Search](#))

*1 F. Supp. 514, *; 1932 U.S. Dist. LEXIS 1776, ***

United States Fidelity & Guaranty Co. v. Metropolitan Nat'l Bank

No. 1457

District Court, D. Minnesota, Fourth Division

1 F. Supp. 514; 1932 U.S. Dist. LEXIS 1776

September 19, 1932

Junell, Oakley, Driscoll & Fletcher, Ueland & Ueland, and Timerman & Vennum, all of Minneapolis, Minn., for defendant.

CORE TERMS: overremittance, depository, deposited, county treasurer, deposit, irregular, treasurer, withdrawal, trust funds, suppressed...

OPINION:

... [*518] [**17] question from all sources, and including all classes of moneys, amounted to \$2,107,901.31.

Early in his career as county treasurer, Hanke commenced to use the funds in the overremittance account for personal purposes. Tax deposits by **realtors** usually remained in the account for some time, and he would know approximately the period when the balance of the funds would be called for. Sometimes the fund in the overremittance account would be replenished with a check from his own personal account, or from other ...

Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) 

Terms: **realtor** ([Edit Search](#))

Mandatory Terms: **date in-between 1/1/30 : 1/1/35**

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Terms: **realtor** ([Edit Search](#))

63 F.2d 602, *; 1933 U.S. App. LEXIS 3502, **

UNION TRUST CO. v. WOODROW MFG. CO.

No. 9557

Circuit Court of Appeals, Eighth Circuit

63 F.2d 602; 1933 U.S. App. LEXIS 3502

February 8, 1933

CORE TERMS: plant, machinery, mortgage, removal, cross-examination, real estate, prospectuses, personal property, factory, directing...

OPINION:

... [*608] [**19] plant in Newton, familiar with the plant, owns Newton real estate, in Woodrow building two or three times a week, sometimes every day, familiar with its machinery; W. A. Caldwell, **realtor**, had personally inspected the Woodrow buildings and grounds from the outside only, has dismantled several small factories, had walked through Pella factory in 1931; W. C. Harbach, widely experienced in manufacturing, had seen the ...

Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) ⓘ
Terms: **realtor** ([Edit Search](#))
Mandatory Terms: **date in-between 1/1/30 : 1/1/35**
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Terms: **realtor** ([Edit Search](#))

*63 F.2d 237, *; 1933 U.S. App. LEXIS 3378, ***

REAL ESTATE-LAND TITLE & TRUST CO. v. COMMONWEALTH BOND CORPORATION

No. 233

Circuit Court of Appeals, Second Circuit

63 F.2d 237; 1933 U.S. App. LEXIS 3378

February 14, 1933

PRIOR HISTORY: [****1**]

Appeal from the District Court of the United States for the Southern District of New York.

CASE SUMMARY

PROCEDURAL POSTURE: Appellant corporation challenged a grant of summary judgment awarded in favor of appellee **realtor** from the District Court of the United States for the Southern District of New York, which held that appellee was entitled to repayment of a secured loan.

OVERVIEW: Appellant corporation sold bonds in order to finance construction property consisting of apartment houses. Before the construction was finally completed, a receiver was appointed to pay taxes on the mortgaged property. Appellee **realtor** loaned monies to the receiver to pay such debts. Appellant contended that the loan to appellee was unauthorized and violated the conditions of its guaranty with the receiver. Litigation ensued against appellant when the receiver defaulted on repaying appellee's loans. Essentially, appellee sued based upon the guaranty. The district court granted appellee summary judgment, ordering payment of the loan balance. Upon final judgment, the appellate court reversed, holding that there were issues of fact entitled to litigation involving the alleged illegal nature of appellant's loans and the receiver's failure to authorize certificates for amounts paid out.

OUTCOME: Judgment reversed on the grounds that litigation was required where disputed issues of fact concerning appellant's loan authorization and a receiver's indebtedness could have had an adverse affect on appellee's repayment entitlements.

CORE TERMS: receiver, certificate, guaranty, unauthorized, rentals, surety, discharged, accord and satisfaction, guaranteed, certificate of incorporation, carrying charges, question of fact, receivership, admits, summary judgment, ultra vires, reorganization, anticipation, co-operation, prejudiced, mortgage, renewed, default

CORE CONCEPTS - ♦ [Hide Concepts](#)

Civil Procedure : Remedies : Surety's Liability

*A surety is discharged by the creditor's acts impairing the value of the surety's subrogation.

Civil Procedure : Pleading & Practice : Defenses, Objections & Demurrers : Affirmative Defenses

Source: [All Sources](#) : [Federal Legal - U.S.](#) : **Federal Cases, Combined Courts** 

Terms: **realtor** ([Edit Search](#))

27 B.T.A. 879, *

PEEPLES v. COMMISSIONER

Docket Nos. 43312, 60232.

United States Board of Tax Appeals

27 B.T.A. 879

March 7, 1933, Promulgated

CORE TERMS: domicile, resident, temporary, indefinite, daughter, built, club, membership, resigned, removal...

OPINION:

... [*883] up of ties of two decades of happy associations. The advice of his friends to accept and go agreed with the dictates of sound judgment and apparently with petitioner's own predilection. He wired his acceptance of the offer, placed his house with a friendly **realtor** for sale, resigned his membership in The Rainier Club, and other clubs, stating that he was thereafter making his "permanent" home in Los Angeles. The talk at the time about "trying out" the proposition did not change the ...

Source: [All Sources](#) : [Federal Legal - U.S.](#) : **Federal Cases, Combined Courts** 

Terms: **realtor** ([Edit Search](#))


Mandatory Terms: **date in-between 1/1/30 : 1/1/35**

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Terms: **realtor** ([Edit Search](#))

28 B.T.A. 82, *

ALBRIGHT v. COMMISSIONER

Docket No. 47193.

United States Board of Tax Appeals


28 B.T.A. 82

May 11, 1933, Promulgated

CORE TERMS: beneficiary, distributed, distributable, designated, hereunder, syndicate, holders, allocated, declaration of trust, beneficial interest...

OPINION:

... [*83] petitioner, during the years 1924 and 1925, was a **realtor**, engaged in the business of subdividing and selling real estate and acting as sales agent for two real estate subdivision trusts designated as Trust No. 2 - 1569, Security Trust and Savings Bank, ...

Source: [All Sources](#) : [Federal Legal - U.S.](#) : [Federal Cases, Combined Courts](#) 
Terms: **realtor** ([Edit Search](#))
Mandatory Terms: **date in-between 1/1/30 : 1/1/35**
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Terms: **realtor** ([Edit Search](#))

*62 App. D.C. 268; 66 F.2d 794, *;
1933 U.S. App. LEXIS 2778, ***

DISTRICT-FLORIDA CORP. v. PENNY

No. 5686

Court of Appeals of the District of Columbia

62 App. D.C. 268; 66 F.2d 794; 1933 U.S. App. LEXIS 2778

June 30, 1933, Decided

CORE TERMS: real estate, purchaser, statute of limitations, abstract of title, realtor, deceit, thereupon, accrued, bought


OPINION:

... [*794] [****1**] Chief Justice, and ROBB, VAN ORSDEL, HITZ, and GRONER, Associate Justices.

HITZ, Associate Justice.

This appeal grows out of a real estate speculation in Florida during the boom; all parties to the controversy were **realtors**, or connected with **realtors**; and the action is based upon charges of fraud and deceit inter sese.

The plaintiff is a Delaware corporation organized to deal in real estate in the District of Columbia and the state of Florida; the defendants Schiffman, Penny, and ...

Source: [All Sources](#) : [Federal Legal - U.S.](#) : [Federal Cases, Combined Courts](#) 

Terms: **realtor** ([Edit Search](#))


Mandatory Terms: **date in-between 1/1/30 : 1/1/35**

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Terms: **realtor** ([Edit Search](#))

29 B.T.A. 95, *

LOUGHBOROUGH DEV. CORP. v. COMMISSIONER

Docket No. 51064.

United States Board of Tax Appeals

29 B.T.A. 95

October 12, 1933, Promulgated

CORE TERMS: real estate, acres, excepted, taxable income, stock in trade, charter, selling, real estate business, exchanged, bought...

OPINION:

... [*98] in the present case. In that case the petitioner was engaged actively in the real estate brokerage business. He was an active member of the Detroit Real Estate Board for approximately 30 years; was listed as a **realtor** and advertised as engaged for many years in selling property, and his property was being sold and actively offered for sale by a partnership of which he was a member. In the instant case the petitioner, while ...

Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) 

Terms: **realtor** ([Edit Search](#))


Mandatory Terms: **date in-between 1/1/30 : 1/1/35**

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Terms: **realtor** ([Edit Search](#))

*9 F. Supp. 864, *; 1934 U.S. Dist. LEXIS 1263, ***

Union Stock Yards Co. v. United States

No. 1260

District Court, D. Nebraska, Omaha Division

9 F. Supp. 864; 1934 U.S. Dist. LEXIS 1263

July 7, 1934

CORE TERMS: stockyard, traders, livestock, valuation, depreciation, rate base, speculators, allowance, rate of return, confiscatory...

OPINION:

... [*876] [**17] 452, 70 L. Ed. 878, the order must be set aside. These rules are applicable also to suits arising under the Packers and Stockyards Act. But the order here assailed is not subject to any of these infirmities."

Although the Omaha **realtors** who testified for the plaintiff before the Secretary were of high standing in their vocation, able, and broadly experienced, their opinions had no such conclusive [**18] force that there was error of law in the refusal of the Secretary to follow them. They have made a life ...

Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) 

Terms: **realtor** ([Edit Search](#))

Mandatory Terms: **date in-between 1/1/30 : 1/1/35**

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Terms: **realtor** ([Edit Search](#))

31 B.T.A. 1116, *

Berkeley Hall School, Inc. v. Commissioner

Docket No. 47415.

United States Board of Tax Appeals

31 B.T.A. 1116

January 24, 1935, Promulgated

CORE TERMS: beneficiary, water, stockholders, tract, charitable, establishment, perpetuity, thereupon, church, fiscal year ending...

DISSSENT:

... [*1125] guarantors were never liable for any sum on account of their agreement. A scheme was worked out whereby petitioner was enabled to purchase the land without outside aid. A Mr. Gilchrist, a friend of the school, a **realtor**, surveyed, platted, and subdivided the land. A contract was entered into by the Bank of America, designated as trustee, the Rodeo Land & Water Co., designated trustor, and petitioner, designated beneficiary, in which it was recited that the trustor had agreed to ...

Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) ⓘ
Terms: **realtor** ([Edit Search](#))
Mandatory Terms: **date in-between 1/1/35 : 1/1/40**
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Terms: **realtor** ([Edit Search](#))

*11 F. Supp. 644, *; 1935 U.S. Dist. LEXIS 1433, ***

In re GOULD MFG. CO.

District Court, E.D. Wisconsin


11 F. Supp. 644; 1935 U.S. Dist. LEXIS 1433

June 12, 1935

CORE TERMS: bankrupt, legality, referee, assessor, sovereignty, taxing, owing, valuation, revise, bankruptcy act...

OPINION:

... [*646] [**7] will first determine the valuation of the property and the amount of the tax due thereon for the year 1934. The assessor placed a valuation of \$67,735.00, the appraisal by the bankruptcy court amounted to \$62,000.00, Mr. MacNichol, a **realtor** of this city, testified to a value of \$20,000.00. The trustee was unable to dispose of the property at private sale, altho for a year and a half he made very strenuous efforts to do so and only obtained one offer of \$25,000.00 which ...

Source: [All Sources](#) : [Federal Legal - U.S.](#) : **Federal Cases, Combined Courts** 

Terms: **realtor** ([Edit Search](#))

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Terms: **realtor** ([Edit Search](#))

33 B.T.A. 173, *

GOLDSTINE v. COMMISSIONER

Docket Nos. 63391, 69590, 73527.

United States Board of Tax Appeals

33 B.T.A. 173

October 10, 1935, Promulgated

CORE TERMS: voucher, real estate, valuator, ordinance, widening, exempt, governmental function, income tax, appraisals, realtor...

SYLLABUS: A "realtor", employed by the Board of Local Improvements of Chicago as a "chief real estate valuator", was paid on a per diem basis upon vouchers submitted by him for "expert services" rendered in connection with certain projects. He also received substantial amounts from private individuals and corporations for services as a **realtor** and for valuations and appraisals. He took no oath of office, furnished no bond, and was employed for no definite period of time. He was not under civil service; his duties were not prescribed by ordinance or ...

Source: [All Sources](#) : [Federal Legal - U.S.](#) : **Federal Cases, Combined Courts** ⓘ
Terms: **realtor** ([Edit Search](#))
Mandatory Terms: **date in-between 1/1/35 : 1/1/40**
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Terms: **realtor** ([Edit Search](#))

*13 F. Supp. 921, *; 1936 U.S. Dist. LEXIS 1562, ***

RENOLD v. WITHERS

No. 5303

District Court, D. New Jersey

13 F. Supp. 921; 1936 U.S. Dist. LEXIS 1562

March 7, 1936

CORE TERMS: shareholder, banking, real estate, board of directors, allowances, paid-up, installment, receiver, deputy commissioner, appointment...

OPINION:

... [*924] [**11] charges of the complainant simmer down to these: (1) That Carl K. Withers, the commissioner of banking and insurance, has not properly administered the affairs of the Roselle Park Building & Loan Association because (a) he or his agents employed a Newark **realtor** to make appraisals at a cost of \$6,292, which was excessive; (b) the same **realtor** was given the insurance business and the exclusive management of the real estate; (c) the maintenance and repair work of the association was concentrated in one firm, namely, Whitney & Co., of Newark, which charged excessive prices; (d) that the commissioner or his ...

Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) ⓘ

Terms: **realtor** ([Edit Search](#))


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Terms: **realtor** ([Edit Search](#))

36 B.T.A. 437, *

DAVIS REGULATOR CO. v. COMMISSIONER

Docket No. 72667.

United States Board of Tax Appeals

36 B.T.A. 437

August 6, 1937, Promulgated


CORE TERMS: railway, leasehold, lease, acquisition, new building, condemnation, manufacturing, machinery, conversion, converted...

OPINION:

... [*440] legal basis.

After considerable negotiations the railway company offered \$256,000 as its maximum price for the property, subject to the cancellation of the leases thereon, stating that such offer was final and that if it were not accepted, condemnation proceedings would be instituted. Kuhn, the **realtor** employed by Davis, recommended acceptance of the offer, advising that in his opinion it was very fair and considerably more than could possibly be secured under condemnation proceedings.

Under date of December 10, 1929, Kuhn, the **realtor** wrote Davis advising that the railway company had authorized the offer of "a net price of \$219,450.00 in cash, which represents \$95,000 as damages to the business of the G. M. Davis Regulator Co. and \$124,450. for the property ...

Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) 
Terms: **realtor** ([Edit Search](#))
Mandatory Terms: **date in-between 1/1/35 : 1/1/40**
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Terms: **realtor** ([Edit Search](#))

*97 F.2d 891, *; 1938 U.S. App. LEXIS 3886, **;
38-2 U.S. Tax Cas. (CCH) 9417; 21 A.F.T.R. (P-H) 608*

SNELL v. COMMISSIONER

No. 8731

UNITED STATES COURT OF APPEALS FOR THE FIFTH CIRCUIT


97 F.2d 891; 1938 U.S. App. LEXIS 3886; 38-2 U.S. Tax Cas. (CCH) P9417; 21 A.F.T.R. (P-H) 608

July 5, 1938

CORE TERMS: instalment, Revenue Acts, business of selling, Revenue Act, capital gains rate, stock in trade, subdividing, realization, partnership, occupation...

OPINION:

... [*893] [**5] office in charge of a secretary, where he platted his subdivisions and fixed the prices on his lots, and settled with his brokers. He made some sales himself. His renting and golf links business was also there transacted. He was a member of state and national associations of **realtors**, and was looked upon locally as a very influential real estate man. We think the Board was justified in the conclusion that he was holding these lands for sale in the course of his business during the tax years. The fact that he bought ...

Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) 

Terms: **realtor** ([Edit Search](#))

Mandatory Terms: **date in-between 1/1/35 : 1/1/40**

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Terms: **realtor** ([Edit Search](#))

41 B.T.A. 811, *

Valuation Service Co. v. Commissioner

Docket No. 96373.

United States Board of Tax Appeals

41 B.T.A. 811

April 11, 1940, Promulgated

CORE TERMS: depositors, real estate, liquidation, superintendent, insolvent, collection, subsidiary, diminish, sole stockholder, insolvent bank...

OPINION:

... [*812] Prior to then the bank had handled but little real estate. It was contemplated that petitioner's activities in this real estate would yield a possible profit. Petitioner's incorporation was also to cover up any brokerage activities in order that the **realtors** would not feel that the bank was competing with them. Petitioner was to take and hold title to parcels or real estate which had belonged to Guardian in order to maintain Guardian's well-being and sound financial structure; to operate, manage, and sell all of such ...

Source: [All Sources](#) : [Federal Legal - U.S.](#) : [Federal Cases, Combined Courts](#) ⓘ
Terms: **realtor** ([Edit Search](#))
Mandatory Terms: **date in-between 1/1/40 : 1/1/45**
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123 F.2d 286, *; 1941 U.S. App. LEXIS 4519, **

Puget Sound Power & Light Co. v. Public Utility Dist.

No. 9701

UNITED STATES COURT OF APPEALS FOR THE NINTH CIRCUIT

123 F.2d 286; 1941 U.S. App. LEXIS 4519

October 24, 1941

CORE TERMS: market value, severance damage, contractor, earning, reproduction, general contractor, severance, fair market value, office building, rental value...

CONCUR:

... [*294] [**24] Bellingham office building was stricken by the court upon the ground that Scudder had arrived at the amount of severance damages by an incorrect method, [**25] and not in any manner as an expert. The ruling had nothing to do with Scudder's qualifications as a **realtor** or as to what might be the custom of **realtors** as to making evaluations of real estate generally because this stricken testimony was not based upon any expert knowledge as a **realtor**, but was directed to the fact that the figure of \$108,000 severance damages was arrived at by a mathematical calculation made in an improper manner.

While fully concurring with the soundness of what Judge HANEY has said in sustaining this ruling, ...

Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) 

Terms: **realtor** ([Edit Search](#))

Mandatory Terms: **date in-between 1/1/40 : 1/1/45**

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Terms: **realtor** ([Edit Search](#))

*129 F.2d 669, *; 1942 U.S. App. LEXIS 3432, ***

DUBINSKY REALTY CO. v. LORTZ

No. 12171

UNITED STATES COURT OF APPEALS FOR THE EIGHTH CIRCUIT

129 F.2d 669; 1942 U.S. App. LEXIS 3432

July 13, 1942

CORE TERMS: induced, bid, amended petition, actual value, apartment, deed of trust, encumbrance, cause of action, foreclosure sale, actual damages...

OPINION:


... [*670] [**1] brought on August 18, 1937, and the case was tried upon the first amended petition of the plaintiffs and the general denial contained in the answer thereto.

Plaintiffs are farmers living in St. Clair County, Illinois, and defendants are **realtors** in St. Louis, Missouri. Plaintiffs pleaded that defendants induced them to buy "for investment purposes" the apartment [*671] house property in St. Louis County containing ten apartments known as 744-46 ...

Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) ⓘ
Terms: **realtor** ([Edit Search](#))
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Terms: **realtor** ([Edit Search](#))

1942 U.S. Dist. LEXIS 1668, *; 2 V.I. 16, **

UNITED STATES v. 91.4 ACRES

U. S. Civil No. 37-1941

UNITED STATES DISTRICT COURT FOR THE DISTRICT OF VIRGIN ISLANDS, ST. THOMAS
AND ST. JOHN DIVISION AT CHARLOTTE AMALIE

1942 U.S. Dist. LEXIS 1668; 2 V.I. 16

May 23, 1942, Decided


DISPOSITION: Decree in accordance with opinion.

CORE TERMS: acre, parcel, per acre, plot, island, valuation, valued, beach, market value, fair market value...

OPINION:

... [*5] [**20] land is about one and three-quarter times as far from the center of the town as the land in question herein; that the government paid him the sum of \$ 3,200.00 which equals approximately \$ 203.00 per acre.

Witness Herbert E. Lockhart, **Realtor**, called in behalf of the defendants, testified that about two and a half years ago he sold 236 acres of land to one Henry Molina for \$ 11,800.00 which equals \$ 50.00 per acre; that since that ...

Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) 
Terms: **realtor** ([Edit Search](#))
Mandatory Terms: **date in-between 1/1/40 : 1/1/45**
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Terms: **realtor** ([Edit Search](#))

*131 F.2d 59, *; 1942 U.S. App. LEXIS 2708, **;
42-2 U.S. Tax Cas. (CCH) 9708; 30 A.F.T.R. (P-H) 1321*

HART v. UNITED STATES

No. 10026

UNITED STATES COURT OF APPEALS FOR THE NINTH CIRCUIT

131 F.2d 59; 1942 U.S. App. LEXIS 2708; 42-2 U.S. Tax Cas. (CCH) P9708; 30 A.F.T.R. (P-H) 1321

October 27, 1942

CORE TERMS: oath, indictment, real estate, sister, furnishings, perjury, bought, administer, expended, revenue agent...

OPINION:

... [*60] [**5] 1107 Seventh Avenue West and paid for the same. Some of the witnesses testified that they dealt with the defendant as Mrs. Gamble and knew her by that name; that she had represented her name to be Mrs. Gamble.

As a witness for the defendant, a **realtor** [**6] or collector testified that he carried on negotiations for Mrs. Gamble looking to the purchase of the property at 1107 Seventh Avenue South; that he reported to her; that she made the down payment, paid for the equity of the former owners and paid him his fee. ...

Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) ⓘ
Terms: **realtor** ([Edit Search](#))


Mandatory Terms: **date in-between 1/1/40 : 1/1/45**

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Terms: **realtor** ([Edit Search](#))

*317 U.S. 369, *; 63 S. Ct. 276, **;
1943 U.S. LEXIS 1066, ***; 87 L. Ed. 336*

UNITED STATES v. MILLER

No. 78

SUPREME COURT OF THE UNITED STATES

317 U.S. 369; 63 S. Ct. 276; 1943 U.S. LEXIS 1066; 87 L. Ed. 336; 147 A.L.R. 55

November 16, 17, 1942, Argued
January 4, 1943, Decided


DISPOSITION: [125 F.2d 75](#), reversed.

CORE TERMS: market value, tract, eminent domain, park, increment, authorization, date of taking, proximity, fair market value, increase in value...

OPINION:

... [*371] [****278**] [*****5**] In the years 1936 and 1937 certain parcels were purchased with the intention of subdividing them and, in 1937, subdivisions were plotted and there grew up a settlement known as Boomtown, in which the respondents' lands lie. Two of the respondents were **realtors** interested in developing the neighborhood. By December [****279**] 1938 the town had been built up for business and residential purposes.

December 14, 1938, the United States filed in the District Court for Northern ...

Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) 
Terms: **realtor** ([Edit Search](#))
Mandatory Terms: **date in-between 1/1/40 : 1/1/45**
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Terms: **realtor** ([Edit Search](#))

1 T.C. 1204, *; 1943 U.S. Tax Ct. LEXIS 157, **

GRUVER v. COMMISSIONER

Docket No. 111725

UNITED STATES TAX COURT

1 T.C. 1204; 1943 U.S. Tax Ct. LEXIS 157

May 27, 1943, Promulgated

DISPOSITION: [**1]

Decision will be entered under Rule 50.

CORE TERMS: real estate, customers, trading, selling, acres, real estate business, improved, exchanging, computed, buying...


OPINION:

... [*1206] [**7] a fixed value or price, and particularly where there is a difference in value or price to be paid in money or its equivalent. We believe most trades or exchanges of real property are made in that manner. The standard form that **realtors** use in trades or exchanges of property, on which the petitioner places much importance, carries a particular provision to take care of any difference of price in the transaction, indicating that few trades of property are mere acts of ...

Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) ⓘ
Terms: **realtor** ([Edit Search](#))
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Terms: **realtor** ([Edit Search](#))

*1944 Tax Ct. Memo LEXIS 59, *; 3 T.C.M. (CCH) 1149;
T.C.M. (RIA) 44348*

Staff v. Commissioner

Docket No. 3218.

UNITED STATES TAX COURT


1944 Tax Ct. Memo LEXIS 59; 3 T.C.M. (CCH) 1149; T.C.M. (RIA) 44348

10/31/1944

CORE TERMS: acres, gross income, subdivided, constructed, inclusive, street, certiorari denied, real estate business, sale of property, capital assets...


OPINION:

... [*3] owned jointly with her husband an interest in three other lots 1, 2 and 27. The houses and lots sold and held for sale were handled by Thomas R. Sharp & Sons, builders, contractors and **realtors**, whom petitioner hired for that purpose. The houses built upon the petitioner's [*4] lots were also constructed by the same concern. Petitioner paid all building costs and the contractor received a \$500 building fee for each ...

Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) 
Terms: **realtor** ([Edit Search](#))
Mandatory Terms: **date in-between 1/1/40 : 1/1/45**
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Terms: **realtor** ([Edit Search](#))

*58 F. Supp. 286, *; 1944 U.S. Dist. LEXIS 1704, **;
45-1 U.S. Tax Cas. (CCH) 9231; 33 A.F.T.R. (P-H) 530*

In re BOWEN

No. 21101

District Court, E.D. Pennsylvania

58 F. Supp. 286; 1944 U.S. Dist. LEXIS 1704; 45-1 U.S. Tax Cas. (CCH) P9231; 33 A.F.T.R. (P-H) 530

December 29, 1944

CORE TERMS: mortgage, referee, appraisal, lease, rents, assigned, income tax, accompanied, collector, collection...

OPINION:

... [*293] [**15] reported back to the Collector's Office. In one of his reports he stated, with respect to the value of the property, as follows: "Upon verification of the fair market value and the [**16] forced sale value of the above property, I found that the two **realtors'** appraisals to be correct as they reported. The County appraised the property at \$175,000.00 and the City appraised the property at \$180,000.00, which is approximately 70% of the market value and also the sale value at this time." In another report he called attention to the fact that judgments ...

Source: [All Sources](#) : [Federal Legal - U.S.](#) : [Federal Cases, Combined Courts](#) 

Terms: **realtor** ([Edit Search](#))

Mandatory Terms: **date in-between 1/1/40 : 1/1/45**

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Terms: **realtor and date**(geq (1/1/45) and leq (1/1/50)) ([Edit Search](#))

60 F. Supp. 853, *; 1945 U.S. Dist. LEXIS 2296, **

UNITED STATES v. CROWN ZELLERBACH CORP.

Civ. No. 1921

UNITED STATES DISTRICT COURT FOR THE DISTRICT OF OREGON

60 F. Supp. 853; 1945 U.S. Dist. LEXIS 2296

April 16, 1945

CORE TERMS: lease, declaration, duration, counterclaim, leasehold, emergency, landowner, property interest, fee simple, one year...

OPINION:

... [*861] [**17] emergency? A. No.

'Q. In other words, the basis of your judgment is speculation as to what length of time this land is going to be under Government control? A. Yes. Perhaps no one would buy the land with the idea of making this kind of -- at the fee value for the idea of making the lease, because the lease wouldn't be made for a long enough period to warrant anybody in buying it for that purpose.

'Q. About what do **realtors** ordinarily consider a leasehold value as against a fee value? In other words, the term of years? What term of years do you figure makes the fee value so nebulous that you can't appraise the difference between them? It is ordinarily considered about twenty years, isn't it? A. Yes.

'Q. But you are not sure that this leasehold is going to last for twenty years? A. No, we don't figure that it is going to last that long. Of ...

Source: [All Sources](#) : [Federal Legal - U.S.](#) : **Federal Cases, Combined Courts** ⓘ

Terms: **realtor and date**(geq (1/1/45) and leq (1/1/50)) ([Edit Search](#))

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Terms: **realtor and date**(geq (1/1/45) and leq (1/1/50)) ([Edit Search](#))

1945 Tax Ct. Memo LEXIS 226; 4 T.C.M. (CCH) 415; T.C.M. (RIA) 45140

Monnah Park Block Co. v. Commissioner

Docket No. 3263.

UNITED STATES TAX COURT

1945 Tax Ct. Memo LEXIS 226; 4 T.C.M. (CCH) 415; T.C.M. (RIA) 45140

04/20/1945

CORE TERMS: truck, rental, shareholder, rented, block, taxable year, real estate, driver, rent, hauling...

CLASSIFICATION: Display Classification Information

OPINION:

... view is different. There is no satisfactory evidence to support such rental. While the evidence shows there were buildings on the land occupied by petitioner, the president of petitioner, one of the co-owners of the land and the only witness testifying as to ownership, did not know who owned the buildings or whether the rental of \$100 per month included rent for the land and buildings or for the land alone. We consequently have no information as to what the petitioner obtained for the rental paid.

A **realtor**, testifying to the effect that a reasonable rental for the property was \$100 per month, considered as a factor a fair market value he placed of \$5,000 or \$6,000 on the property with reference to which he testified. Obviously this witness greatly overrated the fair market value of the property shown to be owned by the two shareholders, since in the tax year such property for which the rental claimed as a deduction was paid sold to petitioner for \$1,248. In these circumstances, we cannot rely upon the testimony of the **realtor** as establishing that \$100 per month was a reasonable rental for the property purchased by the petitioner from its two shareholders.

Respondent has allowed a deduction of \$400 for six months rental on the property rented by petitioner from its shareholders which is at the rate of \$66.67 monthly, and we can not say that he erred in doing so. We consequently sustain his determination. It may be noted that the excess above that amount may have constituted distribution of profits by ...

Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) ⓘ
Terms: **realtor and date**(geq (1/1/45) and leq (1/1/50)) ([Edit Search](#))
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Terms: **realtor and date(geq (1/1/45) and leq (1/1/50))** ([Edit Search](#))

*150 F.2d 411, *; 1945 U.S. App. LEXIS 2792, ***

MORTGAGE UNDERWRITING & REALTY CO. v. BOWLES

No. 176

UNITED STATES EMERGENCY COURT OF APPEALS

150 F.2d 411; 1945 U.S. App. LEXIS 2792

at San Francisco January 22, 1945, Heard
June 29, 1945, Decided

CORE TERMS: rent, maximum rent, accommodations, regulation, rented, comparable, prevailing, tenant, rental, housing...


OPINION:

... [*413] [**5] only by consideration of innumerable differences which exist between properties, some tangible and some intangible. The Administrator's task is to select accommodations most similar to the subject property and to evaluate the differences between those properties and between them and the subject property. In making his determination he should consider, as he did in the case before us, the physical characteristics of the buildings, their age, the kind and quality of building materials used, the sizes of rooms, the condition of repair, the locations and neighborhoods, and other such factors which experienced **realtors** are accustomed to considering in appraising real estate. Reputation, social attractiveness, exclusiveness of clientele and prestige are other considerations which may be strongly indicative of the rental values of properties. n3 The history of the rents obtained for property and the financial investments which purchasers and lessees have been willing to make in it may also be important indications of the rent level in which [**6] a building is properly classified. If a building has historically rented at a figure substantially ...

Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) ⓘ
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152 F.2d 739, *; 1945 U.S. App. LEXIS 2345, **

HEBETS v. SCOTT

No. 10974

UNITED STATES CIRCUIT COURT OF APPEALS, NINTH CIRCUIT

152 F.2d 739; 1945 U.S. App. LEXIS 2345

December 28, 1945

CORE TERMS: definite, wire, selling, correspondence, per acre, telegrams, broker, buyer, appreciate, hear...

OPINION:

... [*741] [**4] a noncommittal attitude, leaving the door open, however, to the extent that if and when appellant should submit a proposition that was satisfactory he might then consider selling.

Appellant urges for the first time in this court the contention that the agreement between the parties was for appellant to obtain an offer, for the property that would be acceptable to appellee and that he (appellant) performed such conditional agreement. Having first urged the matter here we decline to consider it.

Judgment affirmed.

-----Footnotes-----

n1. 'Document No.

1. **Realtor:** If your land is for sale we would like a listing of it.
2. **Realtor:** I have a party interested in your place. Will you consider a trade?
3. **Owner:** Perhaps you have the wrong impression of this property. I am not trying to sell it. If you have a buyer definitely interested and willing to pay the market price, let me have an offer that is a business one.
4. **Realtor:** I think I understand your position, but nevertheless urge a deal.
5. **Owner:** I will see you when I come to Phoenix; in the meantime, if you have a deal you think would interest me, let me know.
6. **Realtor:** We have an eastern buyer here. Talked with your tenant, Leo Smith, and told him you weren't much interested in selling; he says he has an option on the place. We might get you \$ 225.00 per acre, but would have to be assured we would get 5% commission if we forced a sale to Smith.

(With this, the 1942 correspondence, January 8th to March 26th, concluded. It was not resumed until March, 1943.)

9. 10. **Realtor:** Have offer \$ 90,000.00 cash for your 360 acres. Wire or phone collect.

11. **Owner:** Thanks for offer. Not enough now. See you in April.

12. **Realtor:** I appreciate you are not offering your property for sale. Have a buyer who wants to offer \$ 235.00 per acre, and would like you to reconsider and give me a definite expression.

13. **Realtor:** Would like definite price for at least ten days.

17. **Realtor:** Your tenant says he will bid against anyone making an offer for your place, I was afraid of this.

18. **Realtor:** Have two prospects. Awaiting letter.

19. **Owner:** I have a moral obligation to Smith, and will write him. In the meantime, just let the deal simmer. I repeat, what I told you in Phoenix, that you are the only broker who will be allowed to do anything on it. If I decide to put it in anyone else's hands, I shall give you ample time to work out anything you have in mind. At this time you are the only firm who knows I would consider selling at all. If you should develop something that is a deal, shoot me a letter on it. I will do my best to work it out for you. I will give you a letter as soon as I have an answer from Leo Smith.

20. **Realtor:** I appreciate your position with Smith. Also appreciate your kindness in not putting the place in other brokers' hands. But if the place is sold for \$ 300.00 per acre, we will have come nearer earning the commission than Smith. I will put up \$ 100.00 I can sell your place within thirty days from the time you give us a definite commitment.

21. **Realtor:** Have one Kendall interested in your place. Let me hear from you.

24. **Realtor:** Kendall has offered a trade for your place. Think he may pay cash. Let me hear which deal you prefer.

25. **Realtor:** Let me hear from you as to offer.

27. **Realtor:** No work from you. Please give us something definite.

28. 29. **Realtor:** Kendall has signed trade agreement. Will even be interested in buying. Come over at once.

31. **Realtor:** Wired you offer. When may we expect you over?

32. **Realtor:** Please answer wire. We need you here.

33. **Owner:** Can't come now, and shall not attempt to do anything until I am in Phoenix. The trade your party has sounds as if I might want it, but again, I can made no decision until I see it. Is this a deal or is it a prospect? If a deal ready to close, I will come over as soon as possible. And Morse, get this straight, no one ever worked on my affairs, or did me a favor, that didn't get just compensation for it; so take it easy, and keep your eyes and ears open for a proposition that will bring us both in an honest dollar or two.

34. **Realtor:** Purchase contract and deposit receipt signed by Kendall; to be binding only when signed by purchaser and seller.

35. **Realtor:** Please do not delay longer than necessary. Nervous strain has put Morse in the hospital.

36. **Owner:** Can't get report until next week. Will wire then.

37. **Realtor:** Have had Kendall's \$ 10,000 deposit for twenty days. Still nothing definite from you. We thought we had a 'gentlemen's agreement' with you. You are not treating us right to ignore our telegrams and this offer.

38. **Realtor:** Kendall wants acknowledgement of his acceptance your proposition on ranch.

39. **Realtor:** Advise coming over immediately to close deal.

40. **Owner:** Your letters and wires received. I cannot acpt your proposition, but have delayed answer, hoping the picture would change. It hasn't at this writing. Can't get to Phoenix before next month. I am not trying to sell this place through or to anyone. My inability to close a deal hasn't the remotest connection with anything in Arizona, the price of land, or World War II. When I can give you any other news I will write you.

41. **Realtor:** Advise by wire when you can deliver.

42. **Realtor:** If price a factor, believe Kendall would pay \$ 325.00 per acre, if we could have definite assurance you would close deal. Advise what can be done.

43. **Cwner:** Thanks for offer. Price no deciding factor. Impossible to make deal. See you when I come over.' [**5]

n2. Bartlett-Heard Land & Cattle Co. v. Harris, 28 Ariz. 497, 238 P. 327.

-----End Footnotes-----

Source: [All Sources](#) : [Federal Legal - U.S.](#) : [Federal Cases, Combined Courts](#) ⓘ
Terms: [realtor and date\(geq \(1/1/45\) and leq \(1/1/50\)\)](#) ([Edit Search](#))
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81 U.S. App. D.C. 20; 154 F.2d 20, *;
1946 U.S. App. LEXIS 2014, **

WITTLIN v. GIACALONE et al.

No. 9000

UNITED STATES COURT OF APPEALS DISTRICT OF COLUMBIA

81 U.S. App. D.C. 20; 154 F.2d 20; 1946 U.S. App. LEXIS 2014

January 15, 1946, Argued
March 11, 1946, Decided

CORE TERMS: summary judgment, genuine issue, material fact, realtor, misrepresentation, Federal Rules of Civil Procedure, New Federal Rules, granting summary judgment, practising, signature, opposing, maturity, tendered

COUNSEL: [****1**]

Mr. Ellis B. Miller, of Washington, D.C., with whom Mr. Milton W. King, of Washington, D.C., was on the brief, for appellant. Mr. Bernard I. Nordinger, of Washington, D.C., also entered an appearance for appellant.

Mr. Joseph P. Bailey, of Washington, D.C., for appellees.

JUDGES: Before EDGERTON, WILBUR K. MILLER and PRETTYMAN, Associate Justices.

OPINIONBY: MILLER

OPINION: [***21**]

This is an appeal from an order granting summary judgment under Rule 56, Federal Rules of Civil Procedure, n1 for specific performance of a contract for the sale of certain real estate in the District of Columbia. The plaintiffs (appellees) attached to their complaint a copy of a written contract by the terms of which the defendant (appellant) agreed to sell to them the property described therein. They alleged the defendant's failure and refusal to comply, and prayed that she be required to do so.

In her answer, the defendant attempted to justify her refusal to perform by alleging, among other things, that the contract was obtained from her by the fraud and misrepresentation of the plaintiffs. She alleged specifically that her property was encumbered by a deed of trust securing a debt of \$ 19,000, [****2**] that the plaintiffs knew of the existence of that mortgage debt, and that, prior to the signing of the contract by her, it was agreed between her and 'one L. T. Gravatte, **Realtor,**' that the contract should not bind her unless her creditor would permit her to pay her debt prior to its maturity. She says that she signed the contract on a Sunday 'in full reliance upon the aforesaid condition.' On the following Monday she learned that the creditor would not accept payment before maturity. Thereupon she telephoned Gravatte to inform him of that fact, and was told by him that, having signed the contract, she was bound and would be required to perform.

By granting summary judgment, the lower court held that the pleadings showed there was no genuine issue as to any material fact, and that the plaintiffs were entitled to a judgment as a matter of law. n2 As there were no depositions, no admissions on file, and no affidavits, the court had before it, in considering the motion for summary judgment, only the pleadings consisting of the complaint and answer.

The problem presented is, therefore, whether the answer tendered a genuine issue as to a material fact. The solution depends on whether **[**3]** the answer charges that the plaintiffs obtained the contract by fraud and misrepresentation. If it does, a defense is pleaded which, if sustained by proof, would be sufficient.

The contract is signed at the foot only thus: 'L. T. Gravatte, Agent.' Following the signature of Gravatte is this language:

'We, the undersigned, hereby ratify, accept and agree to the above memorandum of sale and acknowledge it to be our contract.'

Below this sentence appear the signatures of the plaintiffs and the defendant.

The complaint itself does not mention Gravatte. Its exhibit, which is the contract, refers to him as '**realtor**' and again as 'agent.' The answer describes him only as a '**realtor**,' which is equivalent to describing him as an agent for some principal. Neither the pleadings nor the contract show specifically whose agent Gravatte was, but, in respect at least of the provision stipulating that Gravatte should hold in escrow the initial cash payment and later dispose of it as therein directed, the contract indicates that he was the agent of both plaintiffs and defendant. Although the record is in this uncertain condition and does not contain from the defendant any sharp, exact allegation **[**4]** that Gravatte, acting for the plaintiffs, obtained the contract by fraud and misrepresentation, we think Rule 56(c), properly interpreted, is elastic enough to permit the court to discern the presentation by the defendant of the vital issue as to whether Gravatte obtained the contract by fraud and, if so, whether he acted for the plaintiffs in practising the fraud upon the defendant.

We are impelled to that conclusion because it is well established that one who moves for summary judgment has the burden of demonstrating clearly the absence of any genuine issue of fact, and that **[*22]** any doubt as to the existence of such an issue is resolved against the movant. n3 The courts are quite critical of the papers presented by the moving party, but not of the opposing papers. Indeed, Professor Moore says in his work on Federal Practice Under the New Federal Rules:

'Even if the pleading of the party opposing the motion is defective and does not state a sufficient claim or defense, the motion will be denied, if the opposing papers show a genuine issue of fact.' n4

We have not failed to observe that the text of the plaintiffs' motion for summary judgment refers to Gravatte as the defendant's **[**5]** agent. It does not state, however, that Gravatte did not in any wise act for the plaintiffs; and, it should be added, the motion for summary judgment is signed only by counsel, is not in affidavit form, and is not properly to be weighed, as far as its factual statements are concerned, in determining whether summary judgment should be granted.

Viewed with the liberality which courts consistently use in construing the papers of the pleader who opposes his adversary's motion for summary judgment, the answer of the defendant tendered a genuine issue concerning the vitally material fact as to whether fraud had been practised on the defendant by one acting for the plaintiffs. The answer is slightly

imperfect because it charges inferentially only, and not directly, that Gravatte was the agent of plaintiffs in practising fraud, but we think it sufficiently indicates the existence of a valid defense, concerning which the defendant was entitled to introduce proof, even if it were necessary for the defendant to amend.

It is our view, therefore, that the lower court erred in granting the plaintiffs' motion for summary judgment. The order appealed from is reversed and the cause is remanded, [**6] with the direction that the plaintiffs' motion for summary judgment be denied.

Reversed.

-----Footnotes-----


n1. 28 U.S.C.A.following section 723c.

n2. Rule 56(c), Federal Rules of Civil Procedure.

n3. Moore's Federal Practice Under the New Federal Rules (1938), vol. 3, pp. 3189-90; Weisser v. Mursam Shoe Corporation, 2 Cir., 127 F.2d 344, 145 A.L.R. 467; Toeberman v. Missouri-Kansas Pipe Line Co., 3 Cir., 130 F.2d 1016; Rossiter v. Vogel, 2 Cir., 134 F.2d 908; Walling v. Fairmont Creamery Co., 8 Cir., 139 F.2d 318.

n4. Moore, loc. cit., supra, note 2. To the same effect is the opinion of Judge Cordozo in Curry v. Mackenzie, 239 N.Y. 267, 146 N.E. 375.

-----End Footnotes-----

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*155 F.2d 93, *; 1946 U.S. App. LEXIS 2171, ***

ST. JOE PAPER CO. v. UNITED STATES

No. 11528

UNITED STATES CIRCUIT COURT OF APPEALS, FIFTH CIRCUIT

155 F.2d 93; 1946 U.S. App. LEXIS 2171

April 18, 1946

CORE TERMS: resort, adaptability, profitable, adaptable, residential, comparable, purchasers, acres, refusing to permit, business purposes...

OPINION:

... [*96] [**2] Florida.'

'12. The Court below erred in refusing to allow the defendant, Harry H. Wells, to answer the following question:

"Q. Will you state what in your opinion the fair market value of that property- Tracks 12, and others of Wells' property- was on May 8, 1941?"

'13. The Court below erred in refusing to allow the witness Brown Whatley to answer the question:

"Q. Now, Mr. Whatley, as an experienced **realtor**, I will ask you to state whether or not this property (St. Joe Paper Company property) was suitable for development purposes?"

'14. The Court below erred in refusing to allow the witness, Brown Whatley, to testify as to values and appraisements of property west of Panama City, which property was shown to be comparable in type, character and potential uses to the property of defendants.

'15. The Court below erred in refusing defendants' proffer of the ...

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1946 Tax Ct. Memo LEXIS 203; 5 T.C.M. (CCH) 315; T.C.M. (RIA) 46105

Norton v. Commissioner

Docket Nos. 4177, 4178, 4179.

UNITED STATES TAX COURT

1946 Tax Ct. Memo LEXIS 203; 5 T.C.M. (CCH) 315; T.C.M. (RIA) 46105

04/29/1946

CORE TERMS: real estate, partnership, storerooms, real estate business, retail, permanent, retail outlet, ground floor, customers, clothing...

OPINION:

... rented some parts of the premises for a term of from five to ten years and on at least one other unit there was a lease of three years, and the rest was rented for shorter periods.

Plans were made for improving the ground floor of one of the buildings but they were abandoned because of the unexpected high cost of the improvement. The property was listed with real estate agents for sale.

Petitioners at no time were licensed as real estate brokers or **realtors**.

Opinion

The question involved in the determination of these proceedings is almost exclusively one of fact. The question presented turns upon whether or not the vacant lots which were sold by petitioners in 1941 constituted property held by the taxpayer "primarily for sale to customers in the ordinary course of their trade or business." The question is one of resolving the intent of the partners during the time that they operated their real estate holdings. That intent again is to be determined from the ...

... fact that petitioners, who were indebted heavily to their bank in 1922, would enter into a permanent business of buying and selling real estate on a large scale, which was the testimony of Benjamin Norton, without even informing their banker on that subject, would indicate that their idea of entering into this business was not very formally fixed at that time. If petitioners, furthermore, had contemplated going into the real estate business as a permanent business, the reasonable thing for them to have done would have been to have made some contact with some **realtor**, indicating the permanence of their activities, and establish some kind of a contractual relation to carry on that business, yet there was no testimony on this question introduced in the hearing herein. In short, there is not sufficient testimony introduced by the petitioners in this case to sustain the burden of proof which is placed upon them to overcome the finding of the respondent that their venture in real estate resulted in a long term capital loss.

Judgment will be entered for the ...

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Terms: [realtor and date\(geq \(1/1/45\) and leq \(1/1/50\)\)](#) ([Edit Search](#))

156 F.2d 8, *, 1946 U.S. App. LEXIS 2517, **

NEWMAN v. UNITED STATES

No. 10990

UNITED STATES CIRCUIT COURT OF APPEALS, NINTH CIRCUIT

156 F.2d 8; 1946 U.S. App. LEXIS 2517

May 16, 1946

CORE TERMS: purchaser, whisky, overages', conspiracy, wilfully, conversations, indictment, collected, furtherance, offering...

OPINION:

... [*8] [**1] day were imposed on Newman and Cain and each was fined \$ 10,000. Files was sentenced to imprisonment for nine months and fined \$ 5,000. n1

[*9] The evidence discloses that early in 1944 Malaby, Nathan Newman and Morris Newnan n2 decided to go into the whisky wholesaling business. They planned to get whisky from the East and to sell it at over-ceiling prices. The amount over ceiling was to be collected in cash. Files, a San Francisco **realtor**, [**2] agreed to act as escrow holder for these cash 'overages' and the purchasers were given to understand that money deposited with him would be held until they received their whisky or were satisfied that it would be delivered. However, it was agreed among the defendants that money so received would be turned over to Nathan Newman immediately to be used in financing purchases from distillers. Two sales were arranged in February and purchasers placed overages in escrow with Files who immediately gave the money to Newman.

Since it was necessary to have ...

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69 F. Supp. 4, *; 1946 U.S. Dist. LEXIS 1867, **

JACOBSON v. SLIGAR

Civil Action No. 1629 -- M

UNITED STATES DISTRICT COURT FOR THE SOUTHERN DISTRICT OF FLORIDA,

69 F. Supp. 4; 1946 U.S. Dist. LEXIS 1867

December 30, 1946

CORE TERMS: realtor, rent, rental, evasion, registration statement, regulation, option to purchase, accommodations, modification, anticipated...

OPINION:

... [*4] [**1] in December, 1944, defendant rented his home in Miami for a period of five months at a rental of \$ 200 per month and filed with the Office of Price Administration the proper registration statement. At the expiration of the lease the tenants surrendered possession of the property and defendant went back into possession of same. Defendant testified that he decided in the Fall of 1945 to place his home on the market for sale and listed same with a **realtor** in Miami named Louis S. Edwards. Around December 1, 1945, this **realtor** ran an ad in a Miami newspaper of a house for rent and plaintiff answered this ad. The house was offered for rent on a seasonal basis of five months for the sum of \$ 500 per month, or a [**2] total of \$ 2,500. Plaintiff testified that this was more rent than he and his brother, who planned to live with him, could pay. The **realtor** then advised him of defendant's property, which was listed for sale at a price of \$ 12,000; \$ 1,100 in cash, the balance to be paid upon the exercise of the option to purchase. The agent offered plaintiff five months within which to exercise the option to purchase and offered immediate possession of the property upon the payment of the \$ 1,100. Plaintiff accepted this offer and went into possession of the property on December 4, 1945. He never exercised the option to buy. Plaintiff now claims the ...

... [*4] [**3] deal of difficulty in finding a place in the Miami Defense Rental Area, within his means. He testified he had no intention of exercising the option and purchasing the property when he paid the \$ 1,200 and went [*5] into possession. The rental agent handling the transaction testified that the property had never been listed with him for rent and had only been recently listed for sale; that he had no authority to rent the property and did not rent it to plaintiff. The form of option was furnished by the **realtor** and both plaintiff and defendant testified that **realtor** assured them it was legal and a proper form.

Defendant testified that his wife handled the entire transaction with the [**4] real estate broker. Defendant is a brick-mason and testified he worked every day and never personally discussed the matter with the **realtor**. Defendant's wife testified that she listed the property with the **realtor** for sale only and at the time of listing same advised the **realtor** defendant would not rent the property.

Plaintiff introduced in evidence a copy of the Registration Statement filed by defendant in January, 1945, registering the property for \$ 200 per month and this Registration Statement shows, on its face, that under date of November 14, 1945, the Office of Price Administration had reduced this rental to \$ 65 per month on an annual basis and left open

the question of proper rental on a seasonal ...

... [*5] [**4] anticipated having ready to move into within a few months and that as a part of the consideration for the option, he was to have the use of a small house in the back of the premises covered by the option and that he anticipated [**5] having his new home ready to move into prior to the date the option would be exercised and the deal closed.

As stated above, the evidence shows a violation of Section 9 of the Rental Regulation for the Miami Defense Rental Area. The Court examined the **realtor** in an effort to ascertain whether defendant or plaintiff was responsible for the evasion. The preponderance of the evidence clearly shows that plaintiff is responsible for the evasion of Section 9 and if there was any connivance with anyone else to bring about the evasion the connivance was between plaintiff and the **realtor**. Under such circumstances the Court holds that plaintiff is not entitled to recover anything by this suit.

A Judgment will be entered in accordance with this memorandum opinion.

Source: [All Sources](#) : [Federal Legal - U.S.](#) : [Federal Cases, Combined Courts](#) ⓘ

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1947 Tax Ct. Memo LEXIS 339; 6 T.C.M. (CCH) 32; T.C.M. (RIA) 47004

Charlie's Cafe Exceptionale, Inc. v. Commissioner

Docket No. 7465.

UNITED STATES TAX COURT

1947 Tax Ct. Memo LEXIS 339; 6 T.C.M. (CCH) 32; T.C.M. (RIA) 47004

01/14/1947

CORE TERMS: rent, lease, rental, taxable year, stock, salary, traveling, minutes, accrued, recite...

CLASSIFICATION: Display Classification Information

OPINION:

... negotiations in which the parties were represented by counsel and was reduced, rather than increased.

The case of In re General Film Corp., 274 Fed. 903, relied upon by the petitioner, is also distinguishable. There the rental charged was less than what the films seemed to have been worth and the extra charge had no reference to stock ownership.

The petitioner's theory is that it need prove only that the \$17,731.75 is a fair rental for the property; and reliance is placed on the testimony of certain **realtors**. The testimony of the **realtors** is to the effect that some restaurants, in Minneapolis, serving liquor, paid approximately 7 per cent of gross sales as rent. From this they expressed the opinion that a reasonable rental for petitioner to pay at 716 Fourth Avenue, South, Minneapolis, was at least 7 per cent of such sales. In our view, such evidence does not demonstrate error in the disallowance of the deduction above \$3,600 for rent for the taxable year. Though the statute does ...

... Fourth Avenue could have been rented to anyone other than the petitioner under a 7 per cent lease, or that other property in the vicinity and equally fitted for petitioner's restaurant use, was rented on a 7 per cent basis. So far as the record indicates, property of the same size and character, in the same vicinity, may have been renting for \$300 per month, as this property was rented to Saunders - covering the taxable years. The **realtors** relied on named only four restaurants in Minneapolis paying percentage rental, though there was indication of "some" others. Obviously, such rental is there the exception rather than the rule. All this, in our view, means that the opinion of the **realtors** that 7 per cent was a reasonable figure for a percentage lease does not call for a conclusion that the petitioner was required to pay \$ that amount for rent. Other **realtors**, equally capable, had participated in the conclusion that \$300 a month was reasonable in 1938 and for a period of 10 years. Saunders, petitioner's manager and in fact owner, and Steele, the owner of the property, dealt on that figure. Taking all of this evidence together, we think the petitioner has failed to meet its burden. The figure \$17,731.75, or 7 per cent of petitioner's earnings, appears as a capitalization, at that percentage, of the obvious business ability of the management of the ...

Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) ⓘ
Terms: **realtor and date**(geq (1/1/45) and leq (1/1/50)) ([Edit Search](#))

1947 Tax Ct. Memo LEXIS 5; 6 T.C.M. (CCH) 1340; T.C.M. (RIA) 47338

Wenig v. Commissioner

Docket No. 9857.

UNITED STATES TAX COURT

1947 Tax Ct. Memo LEXIS 5; 6 T.C.M. (CCH) 1340; T.C.M. (RIA) 47338

12/26/1947

CORE TERMS: partnership, partner, taxable year, fiscal year ended, metal, vital, capital account, guaranty, credited, cabinet...

OPINION:

... found that this product could not compete successfully with a wooden cover sold for a much lower price. In the latter part of 1935 or in 1936 Ruth Wenig devised a type of grille which could be stamped out of a sheet of metal and which eliminated the costs of welding and installing purchased grilles and of keeping a supply of grilles on hand. The selling price of the product was reduced and large quantities were thereafter sold to **realtors** and building contractors.

In 1938 the manufacture of undersink cabinets was commenced. Ruth Wenig suggested improvements in the design of this product, advising that the space be covered to the floor and that a shelf and towel bar and a removable tray be installed. These improvements were incorporated in the cabinet and a substantial volume of such cabinets were made and sold.

Ruth Wenig also suggested an improvement in the painting process through the use of a stream of water to remove ...

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69 F. Supp. 747, *; 1947 U.S. Dist. LEXIS 2922, **;
47-1 U.S. Tax Cas. (CCH) 9164; 35 A.F.T.R. (P-H) 901

GAUNT v. GLENN

Civil Action No. 958

UNITED STATES DISTRICT COURT FOR THE WESTERN DISTRICT OF KENTUCKY, AT
LOUISVILLE

69 F. Supp. 747; 1947 U.S. Dist. LEXIS 2922; 47-1 U.S. Tax Cas. (CCH) P9164; 35 A.F.T.R.
(P-H) 901

February 10, 1947

CORE TERMS: realtor, motive, fair market value, purchase price, inspected, selling, acquisition, residential property, agreed to accept, capital loss...

CLASSIFICATION: Display Classification Information

OPINION:

... [*748] [**1] upon his death and known as 'Glenview.' The total cost of the [**2] lot, which was acquired by plaintiff's husband in 1926, and the residence constructed thereon in 1927 and 1928, was approximately \$ 85,000. The residence was large and required from three to five servants for its proper maintenance and comfortable occupancy.

Subsequent to the death of plaintiff's husband, her health became bad, servants were difficult to obtain and she desired very much to sell the property. She first placed it on the market without the assistance of any **realtor** and sought to sell it for \$ 65,000. Being unsuccessful, she reduced her price to \$ 50,000, and after several years without success in selling the property, plaintiff enlisted the aid of Major D. W. Fairleigh, Vice President of the Lincoln Bank & Trust Company.

Major Fairleigh's efforts to assist her in selling the property began in the latter part of 1940 or the early part of 1941. He says of plaintiff's physical condition at that time 'She was in wretched health, highly nervous and distraught.' Major Fairleigh caused the property to be listed for sale with Mr. J. E. Taylor, a **realtor** of high standing and experience in Louisville, Kentucky.

Dr. Joseph C. Bell saw one of the plaintiff's advertisements [**3] of the Glenview property in 1940, called her, and at her invitation inspected the property. Dr. Bell, at that time, was the owner of residential property known in this record as 'Indianola.' He was unable and unwilling to purchase the Glenview property otherwise than by a trade involving the transfer of the Indianola property in part payment of the purchase price for Glenview.

Major Fairleigh inspected the Indianola property in 1940 and advised Dr. Bell by letter that only \$ 8,000 would be considered as the value of Indianola when crediting it on the purchase of Glenview.

Upon receipt of this letter, Dr. Bell dismissed the matter from his mind until in September or October of 1941, when he again noticed a newspaper advertisement by J. E. Taylor,

realtor, offering Glenview for sale. He contacted Mr. Taylor and told him that he was willing to pay \$ 15,000 and transfer his Indianola property as the purchase price for Glenview. Subsequently, and on November 7, 1941, this sale was consummated, the \$ 15,000 being evidenced by Dr. Bell's notes.

On this same date -- November 7, 1941 -- the Indianola property was conveyed by Dr. Bell and wife to Mrs. Gaunt, and Mrs. [*749] [**4] Gaunt conveyed the same to J. ...

... [*750] [**7] law. Evans v. Rothensies, 3 Cir., 114 F.2d 958.

The remaining question is the fair market value of the Indianola property as of November 7, 1941.

There is the usual variety in the opinions of the witnesses who testified. Mr. Goodman says the property was worth \$ 12,000; Roy H. Foeman says it was worth from \$ 7,500 to \$ 7,700; A. J. Eline values it at \$ 8,000; Dandridge [**8] Lyon at \$ 8,500. All of these witnesses were experienced and capable **realtors**.

In 1940, plaintiff's agent, Major Fairleigh, inspected the property then occupied by Dr. Bell, for the purpose of determining its value for the benefit of the plaintiff. His opinion at that time was that it was worth \$ 8,000.

The fair market value of Indianola on November 7, 1941, was \$ 8,000.

Conclusions of Law.

1. This Court has jurisdiction of this action under Title 28 U.S.C.A. § 41(20).
2. Under the provisions of Title 26 U.S.C.A. ...

Source: All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts 

Terms: **realtor and date**(geq (1/1/45) and leq (1/1/50)) (Edit Search)

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162 F.2d 747, *, 1947 U.S. App. LEXIS 2976, **

LONGMOOR CORP. v. CREEDON

No. 406

UNITED STATES EMERGENCY COURT OF APPEALS

162 F.2d 747; 1947 U.S. App. LEXIS 2976

at St. Louis May 13, 1947, Heard
June 11, 1947, Decided

CORE TERMS: rent, rental, peculiar, tenants, occupancy, inconvenience, apartments, adverse publicity, accommodations, materially...

OPINION:

... [*749] [**2] seem important in disposition of the issues involved, the project resulted in default by the original owner and foreclosure by the insurance company within a year after the buildings had opened for occupancy. FHA took over the property under its guarantee in March, 1940. it reduced the rent on April 1, 1940 and again on June 1, 1940 to the final average of \$ 11.88 per room. In the opinion of **realtors** in St. Louis, this was 10 per cent below rentals prevailing for comparable accommodations in the community at the time. By late 1940 65 per cent of the apartments had been rented. At that time FHA considered increasing rents but decided, in view of the extensive improvement program then under way, inconveniencing tenants, to delay [**3] any increase until the spring of 1941 when the improvement program would be completed.

Extensive improvements were made ...

Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) ⓘ
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Terms: realtor and date(geq (1/1/45) and leq (1/1/50)) (Edit Search)

74 F. Supp. 997, *; 1947 U.S. Dist. LEXIS 2003, **;
48-1 U.S. Tax Cas. (CCH) 9133; 36 A.F.T.R. (P-H) 589

BOOMHOWER v. UNITED STATES

Civ. No. 329

UNITED STATES DISTRICT COURT FOR THE NORTHERN DISTRICT OF IOWA, CENTRAL
DIVISION

74 F. Supp. 997; 1947 U.S. Dist. LEXIS 2003; 48-1 U.S. Tax Cas. (CCH) P9133; 36 A.F.T.R.
(P-H) 589

December 23, 1947

CASE SUMMARY

PROCEDURAL POSTURE: Plaintiff brought an action to recover additional income tax assessments resulting from the United States characterizing profits from the sale of property as ordinary income under 26 U.S.C.S. § 22.

OVERVIEW: Plaintiff brought an action to recover additional income tax assessments. The transactions involved were sales of lots of land owned by plaintiff which he claimed involved profits gained from the conversion of capital assets and taxable only as capital gains under 26 U.S.C.S. § 117. The United States claimed these profits were ordinary income from conducting a real estate business and thus taxable as gross income under 26 U.S.C.S. § 22. The court held that the determination of whether an activity was for trade or business depends upon all the pertinent facts and their relative importance in each case. In comparing and contrasting other cases, the court determined that plaintiff's real estate transactions were not in the ordinary course of business but rather constituted the sale of capital assets. Therefore, plaintiff was entitled to recover the amount of refund claimed.

OUTCOME: Plaintiff was entitled to recover the amount of refund claimed because real estate transactions were not in the ordinary course of business but rather constituted the sale of capital assets and thus taxable as capital gains.

CORE TERMS: tract, real estate, real estate business, continuity, contractor, acquisition, platted, capital asset, platting, isolated...

OPINION:

... [*1002] [****15**] United States, D.C. Conn., 1946, 69 F.Supp. 8.

It would seem that to carry on a business conveys the idea of progression, continuity and sustained and normally incident activity, and does not mean the performance [****16**] of single disconnected acts. Continuity, in the case of a real estate enterprise, would hence seem to connote that characteristic of the business as a 'going concern,' as distinguished from sporadic activity lacking the studied purpose or continuing objective of the entrepreneur-**realtor**. The occasional purchase and resale of land by an investor speculating
.../retrieve?_m=44154cf50bfef3c22e3251806679e356&docnum=19&_fmtstr=VKWIC&_startdoc:12/7/00

on a rise in real estate values, does not, in the absence of other circumstances, give rise to the status of his being a dealer in real estate. Beddell v. Commissioner, 2 Cir., [*1003] 1929, 30 F.2d 622. Judge Learned Hand states in that case (page 624): 'A trader buying and selling securities or ...

... [*1005] [**24] land, it might be that these remnants would not longer be held for sale in the course of his business.' The court based its finding of a business in that case upon the substantial income from the taxpayer's real estate operations and the following activity (page 893): 'He maintained an office in charge of a secretary, where he platted his subdivisions and fixed the prices on his lots, and settled with his brokers. He made some sales himself. * * * He was a member of state and national associations of **realtors**, and was looked upon locally as a very influential real estate man.' The court distinguishes the fact that no additional lands were bought during the period of sale activity from those cases which treat that fact as a factor tending toward isolation of activity by saying (page 893): 'The fact that he bought no additional lands during this period does not prevent his activities [**25] being a business. He merely had enough land to do a large ...

Source: [All Sources](#) : [Federal Legal - U.S.](#) : [Federal Cases, Combined Courts](#) ⓘ

Terms: [realtor and date\(geq \(1/1/45\) and leq \(1/1/50\)\)](#) ([Edit Search](#))

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80 F. Supp. 636, *; 1948 U.S. Dist. LEXIS 2149, **

WOODS v. CAMMETT

Civ. No. 742

UNITED STATES DISTRICT COURT FOR THE DISTRICT OF NEW HAMPSHIRE

80 F. Supp. 636; 1948 U.S. Dist. LEXIS 2149

October 19, 1948

CORE TERMS: accommodation, housing, tenant, rental market, landlord, vacant, eviction, withdrawing, notice, permanent injunction...

OPINION:

... [*637] [**2] basis of such action being set forth in the notice, to wit: That the defendants allegedly intend to withdraw said housing accommodations from the rental market. At the said ejection proceeding in said municipal court on September 27, 1948, the court issued an order directing the tenant to vacate the premises on or about October 4, 1948. Soon after the notice to quit had been served upon the tenant, the property was listed [**3] for sale by [*638] the defendants with a local **realtor**, and on July 19, 1948, an agreement for sale was entered into with one Dube, who is under order to vacate the premises he now occupies, and desired these accommodations for his immediate and personal use and occupancy. He, as a veteran, has entered into negotiations for a G.I. loan with a local bank which requires that the premises be vacant before the loan can issue. There is no evidence that any arrangement had been entered into between the defendants and Dube when the notice was served, neither is it ...

Source: [All Sources](#) : [Federal Legal - U.S.](#) : [Federal Cases, Combined Courts](#) ⓘ

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1948 Tax Ct. Memo LEXIS 33; 7 T.C.M. (CCH) 871; T.C.M. (RIA) 48240

Plank v. Commissioner

Docket No. 13358.

UNITED STATES TAX COURT

1948 Tax Ct. Memo LEXIS 33; 7 T.C.M. (CCH) 871; T.C.M. (RIA) 48240

11/19/1948

CORE TERMS: taxable year, real estate, years prior, customers, tract, occupation, petitioner purchased, jewelry, platted, rental...

OPINION:

... for the surveying of the subdivision and the legal expenses attended upon drawing up the conveyances. The lots were wholly unimproved when petitioner purchased the tract and when the lots were sold. The petitioner himself had no license to sell real estate. He had never platted any property other than this one subdivision up to the time of the hearing.

For some years prior to 1943 it had been petitioner's custom to invest his savings in improved property for rental purposes. A firm of **realtors**, who did not handle the above mentioned platting operation, advised him when to buy, procured tenants for his property, looked after all repairs, collected the rents, and turned the proceeds over to petitioner. When, in the opinion of those **realtors**, this rental property could be sold advantageously, they so advised petitioner.

Petitioner's transactions in real estate are as follows: ...

Source: [All Sources](#) : [Federal Legal - U.S.](#) : [Federal Cases, Combined Courts](#) ⓘ


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81 F. Supp. 532, *; 1948 U.S. Dist. LEXIS 1927, **

ABBOT v. BRALOVE

Civ. A. No. 3926-48

UNITED STATES DISTRICT COURT FOR THE DISTRICT OF COLUMBIA

81 F. Supp. 532; 1948 U.S. Dist. LEXIS 1927


December 9, 1948

CORE TERMS: apartment, purchaser, cooperative, perpetual, use-contract, occupancy, tenant, mortgage, lease, indebtedness...

OPINION: [...**1] [*533]

Plaintiffs in this action are more than thirty tenants in the Broadmoor Apartments whose leases have expired and who are admittedly tenants by sufferance. The defendants are the former owners of the Broadmoor Apartments; the Cooperative Corporation which has purchased the apartment property from the previous owners; the **realtor** involved in the transaction and the additional defendants are some fifty purchasers of apartments in the Broadmoor building under the provisions of the new cooperative organization.

The plaintiffs contend that the sale of the Broadmoor Apartments to the Cooperative Corporation was made for the purposes of evading the provisions of the District of Columbia Emergency Rent Act, D.C. Code 1940, Tit. 45, § 1601 et seq., and that the present purchasers of apartments from the Cooperative Corporation are not entitled, under the ...

Source: [All Sources](#) : [Federal Legal - U.S.](#) : [Federal Cases, Combined Courts](#) 

Terms: **realtor and date**(geq (1/1/45) and leq (1/1/50)) ([Edit Search](#))

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82 F. Supp. 915, *, 1949 U.S. Dist. LEXIS 3088, **

JOHNSON v. JACKSON

Civ. No. 7457

UNITED STATES DISTRICT COURT FOR THE EASTERN DISTRICT OF PENNSYLVANIA

82 F. Supp. 915; 1949 U.S. Dist. LEXIS 3088

January 28, 1949

CORE TERMS: patent, partnership, partner, settlement, beneficial interest, partnership agreement, mortgage, conscience, segregated, immaterial...

OPINION:

... [*916] [**3] operations would not be possible for a long time, the plaintiff and the defendant, sometime between October, 1945, and March, 1946, agreed that the building be sold; but before anything was done the plaintiff [**4] left to take a position in Los Angeles where he remained. All relevant communication between the parties after March, 1945, was by letter. n1

The property was placed for sale in the hands of an agent (Taylor and Son, **realtors**) who obtained a purchaser for the property at \$ 7,000. A deed was prepared and executed by both the plaintiff and the defendant and settlement was made, through the agent (Taylor), on October 17, 1946. Part of the proceeds were used to satisfy the bond and mortgage and to pay costs incidental to the sale leaving a balance above said expenses of \$ 4,567.45. Three [*917] checks totaling this amount were delivered to the defendant.

At this point the present difficulty began to develop. It did not, however, ...

Source: [All Sources](#) : [Federal Legal - U.S.](#) : [Federal Cases, Combined Courts](#) ⓘ

Terms: [realtor and date\(geq \(1/1/45\) and leq \(1/1/50\)\)](#) ([Edit Search](#))

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*85 F. Supp. 5, *; 1949 U.S. Dist. LEXIS 2377, ***

McARTHUR v. ROSENBAUM CO.

Civ. A. No. 7583

UNITED STATES DISTRICT COURT FOR THE WESTERN DISTRICT OF PENNSYLVANIA

85 F. Supp. 5; 1949 U.S. Dist. LEXIS 2377

July 25, 1949

CORE TERMS: lease, lessee, lessor, first refusal, rent, arbitrators, rental, expiration, gross sales, election...

OPINION:

... [*9] [**11] in 1912, effective 1915, and with respect to a situation to arise in 1950. It did not guarantee to the lessee an option to renew an old lease on specified terms; nor did it guarantee to the lessee a like option to continue the occupancy of the demised premises for a new period on definite, stipulated terms.

Defendant contends that the meaning of the clause is very clear and has been in continuous use for many years; that it has a technical meaning peculiar to the **realtor's** business and well known not only in the world of commerce and trade but also in the law; that its simple meaning is that if the landlords shall offer to lease their premises to any third party and shall develop a bona fide offer from such prospective tenant acceptable to them, the lessee, defendant herein, shall then have the first refusal of the said premises on the acceptable offer, terms and conditions.

If the measuring stick is a bona fide offer of rental from a prospective tenant, [**12] what would ...

Source: [All Sources](#) : [Federal Legal - U.S.](#) : **Federal Cases, Combined Courts** ⓘ
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1949 Tax Ct. Memo LEXIS 32; 8 T.C.M. (CCH) 1003; T.C.M. (RIA) 49273

Hightower v. Commissioner

Docket No. 16440.

UNITED STATES TAX COURT

1949 Tax Ct. Memo LEXIS 32; 8 T.C.M. (CCH) 1003; T.C.M. (RIA) 49273

11/18/1949

CORE TERMS: rent, lease, feet, rental, liquor store, rented, fiscal years ending, liquor, continued use, gross sales...

CLASSIFICATION: Display Classification Information

OPINION:

... street from the present location" (admitted to be across Cadiz Street, in petitioner's brief) would be in wet territory.

We make this observation with full knowledge that one of petitioner's witnesses, who was engaged in the real estate business, testified that they (his organization) had no location in the neighborhood of Midway to rent to prospective clients. But other locations may have been owned by petitioner, whose refusal to consider leasing could have been based on the desire to limit competition, and other **realtors** might have had comparable property for lease in that vicinity.

The other point of the argument, that is, that the premises occupied by Midway could have been leased, on the same basis, to some outside, unrelated person, is not satisfactorily substantiated for the following reasons: Petitioner produced four witnesses at the hearing, three of them testifying that they had written letters to petitioner offering to lease Midway for 10 per cent of gross sales, the other making an offer of 11 per ...

Source: [All Sources](#) : [Federal Legal - U.S.](#) : [Federal Cases, Combined Courts](#) **f**

Terms: [realtor and date\(geq \(1/1/45\) and leq \(1/1/50\)\)](#) ([Edit Search](#))

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89 F. Supp. 598, *; 1950 U.S. Dist. LEXIS 4023, **

RHEINBERGER v. REILING

Civ. No. 1593

UNITED STATES DISTRICT COURT FOR THE DISTRICT OF MINNESOTA, THIRD DIVISION

89 F. Supp. 598; 1950 U.S. Dist. LEXIS 4023

March 22, 1950

CORE TERMS: maximum, housing, ceiling price, accommodations, regulation, earnest money, sales price, dwelling, buyer, constructed...

OPINION:

... [*599] **[**1]** 1821 et seq., n1 and the Housing and Rent Act of 1947, 50 U.S.C.A. Appendix, § 1881 et seq., n2 referred to herein, jointly, as the Acts.

[*600] Answering separately, defendants deny liability, challenge the jurisdiction of the court and plead the one year statute of limitations.

Much of the evidence is undisputed. Plaintiff was interested in buying a home. He read of one advertised for sale by defendant Kenna, a **realtor**. Not desiring the advertised house, plaintiff inquired if Kenna had any others for sale. Kenna then showed him one of three dwellings being constructed, designated as 1950 Rome Avenue, and herein referred to as 'the premises'. The house was almost completed. Plaintiff then asked what the sale price was, and was informed it could be bought for about \$ 11,000.00. **[**2]** Plaintiff then indicated his interest in purchasing the premises and Kenna said he would have to take the matter up with the owner, who was the building contractor, following which Kenna ...

Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) 

Terms: [realtor and date\(geq \(1/1/50\) and leq \(12/31/50\)\)](#) ([Edit Search](#))

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1950 U.S. App. LEXIS 3484, *

NLRB v. Steinberg

No. 12814.

United States Court of Appeals, Fifth Circuit.

1950 U.S. App. LEXIS 3484

June 7, 1950.

CORE TERMS: trapper, fur, trapping, season, lease, contractor, sublease, trap, independent contractor, employment relationship...

OPINION:

... [*12] determining that the trappers involved herein were employees within the meaning of the Act, the Board relied upon the hereinafter considered factors as evidencing an employment relationship. The Board found that the activities of the trappers constituted an "integral part" of the respondents' business. We agree that the subleasing of land to trappers and the receipt of the fur crop therefrom is a constituent or component part of respondents' business. By the same token it may be said that the leasing of rental properties to tenants is an integral part of the business of a [*13] **realtor** handling rental properties yet no one would be so bold as to claim that the tenants are his servants. Undoubtedly this factor should be considered, but it is by no means controlling.

The second factor relied upon by the Board involves the permanency of the relationship existing between the respondents and the trappers. The Board stated that, "their relationship with the respondents is virtually permanent" and pointed out that, "it is undisputed that many trappers have been trapping for respondents for a long time and that the trappers have ...

Source: [All Sources](#) : [Federal Legal - U.S.](#) : **Federal Cases, Combined Courts** ⓘ
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1950 Tax Ct. Memo LEXIS 180; 9 T.C.M. (CCH) 462; T.C.M. (RIA) 50143

Guide Realty Co. v. Commissioner

Docket No. 19663.

UNITED STATES TAX COURT

1950 Tax Ct. Memo LEXIS 180; 9 T.C.M. (CCH) 462; T.C.M. (RIA) 50143

06/08/1950

CORE TERMS: real estate, salary, inclusive, repairs, tenant, reasonable compensation, dividend, companion, wartime, monthly...

OPINION:

... appear neither excessive nor unreasonable.

While it is true that petitioner's construction activities were greatly curtailed by wartime restrictions on civilian building, petitioner made it clear that the role of the Halls in planning new construction developments was not limited to the quantity of physical building actually undertaken. The process of selecting likely sites, determining the most advantageous type of structure which could be erected, and conducting the preliminary negotiations with architects, engineers, lawyers, and other **realtors** was not the type of activity that would have to be completely abandoned during the building hiatus of the war period. Further, even if we assume respondent's contention that the duties and responsibilities of the Halls were not as onerous in the years here involved as they had been in prior years, we still would find ourselves unable to say that the compensation paid them by petitioner was unreasonable. Although petitioner was engaged in relatively little building activity during the period, the Halls still determined all important ...

Source: All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts ⓘ

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15 T.C. 160, *; 1950 U.S. Tax Ct. LEXIS 105, **

Hopkins v. Commissioner

Docket No. 9931

UNITED STATES TAX COURT

15 T.C. 160; 1950 U.S. Tax Ct. LEXIS 105

August 29, 1950, Promulgated

DISPOSITION: [**1]

Decision will be entered under Rule 50.

CORE TERMS: boat, one-fourth, sisters, realty, royalty, repair, fair market value, craft, entitled to deduct, monthly payments...

CLASSIFICATION: Display Classification Information

OPINION:

... [*172] [**34] petitioner's expert real estate witness testified that the fair market value of the property at the close of 1941 was not less than \$ 26,000. In his valuation he discounted entirely the building which he regarded as representing a minus value. [*173] Deducting this cost of razing the building, he still placed a value upon the property of at least \$ 26,000 as of the end of 1941. His opinion of value was based not only upon his long experience as a New York **realtor** but was given after a careful study of the values of surrounding property, including the sale of a practically identical adjoining plot within the valuation period. We regard [**35] his valuation as a fair and accurate appraisal.

In the light of this testimony of petitioner's expert witness, the unsafe building notice upon which the petitioner so heavily relies as evidence of abandonment becomes immaterial. Since the building represented a negative value factor in ...

Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) ⓘ
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1950 Tax Ct. Memo LEXIS 105; 9 T.C.M. (CCH) 745; T.C.M. (RIA) 50212

Albright v. Commissioner

Docket Nos. 22937, 22938.

UNITED STATES TAX COURT

1950 Tax Ct. Memo LEXIS 105; 9 T.C.M. (CCH) 745; T.C.M. (RIA) 50212

09/07/1950

CORE TERMS: adjusted gross income, real estate, arriving, listing, independent contractor, salesmen, ventures, license, salesman, advertising...

CLASSIFICATION: Display Classification Information

OPINION:

... expenses. The petitioners' separate community income tax returns for 1945 and 1946 were filed with the collector of internal revenue for the second district of Texas.

Sam Albright, hereinafter referred to as the petitioner, has been engaged in the real estate business for over thirty years. From 1919 to 1936 petitioner maintained a real estate office in Dalhart, Texas. In 1936 he moved to Amarillo, where he became associated with another **realtor**, Hugo H. Loewenstern.

Loewenstern had been engaged in the real estate business since 1929 and was prominent in Amarillo real estate activity. He had a well-established real estate firm located in a desirable office space in the business district of Amarillo. Petitioner and Loewenstern began their business relationship under the terms of an oral contract whereby Loewenstern furnished office space and the assistance of his office staff to the petitioner ...

Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) **f**

Terms: **realtor and date(geq (1/1/50) and leq (12/31/50))** ([Edit Search](#))

View: KWIC ± 50

Date/Time: Friday, December 8, 2000 - 1:22 AM EST

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Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) ⓘ
Terms: **realtor and date(geq (1/1/50) and leq (12/31/50))** ([Edit Search](#))

94 F. Supp. 1016, *; 1950 U.S. Dist. LEXIS 2258, **

LIPPMANN v. McGRATH

Civ. A. No. P-1017

UNITED STATES DISTRICT COURT FOR THE SOUTHERN DISTRICT OF ILLINOIS, NORTHERN
DIVISION

94 F. Supp. 1016; 1950 U.S. Dist. LEXIS 2258

December 28, 1950

CORE TERMS: Enemy Act, enemy, claimant, resident, vested, army, vesting, transferred, successor, advertisements...

OPINION:

... [*1019] [**8] 9095, as amended, [50 U.S.C.A Appendix, § 6](#) note, duly issued his Vesting Order No. 2323, filed with the Division of the Federal Register on November 11, 1943, and published in 8 Federal Register 15531 on November [**9] 13, 1943, vesting in himself the property described in Finding No. 11.

18. Thereafter, the Alien Property Custodian caused said property to be appraised by Montgomery Bros., **realtors**, of 407 Alliance Life Building, Peoria, Illinois, and on November 8, 1943 said property was valued by Montgomery Bros. at the sum of \$ 4,500.

19. Thereafter, the Alien Property Custodian duly advertised said property for public sale by advertisements appearing the the Peoria-Journal Transcript on May 14, 15, and 16, 1944. Pursuant to said advertisements, bids were to be opened at ten o'clock A.M., May 30, 1944, at the offices of said Montgomery Bros., **realtors**.

20. In response to said advertisements for public sale, one bid was received from George Alfs in the sum of \$ 3,100.

21. By Rejection Order No. 49, signed by the Alien Property Custodian on July 11, 1944, said bid was rejected by the Alien Property Custodian, and George Alfs was duly advised thereof.

22. Thereafter, pursuant to law, the Alien Property Custodian duly issued an order for ...

Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) ⓘ
Terms: **realtor and date(geq (1/1/50) and leq (12/31/50))** ([Edit Search](#))
View: KWIC ± 50
Date/Time: Friday, December 8, 2000 - 1:21 AM EST

Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) ⓘ
Terms: **realtor** ([Edit Search](#))

*274 F.2d 209, *; 1960 U.S. App. LEXIS 5691, **;
60-1 U.S. Tax Cas. (CCH) 9192; 5 A.F.T.R.2d (RIA) 563*

VOLOUDAKIS v. COMMISSIONER

No. 16092

UNITED STATES COURT OF APPEALS NINTH CIRCUIT

274 F.2d 209; 1960 U.S. App. LEXIS 5691; 60-1 U.S. Tax Cas. (CCH) P9192; 5 A.F.T.R.2d (RIA) 563

January 7, 1960

CLASSIFICATION: Display Classification Information

OPINION:

... [*210] [**3] petitioners on March 5, 1946, for a term of ten years. The rental was \$ 1600 per month. After petitioners had occupied the property for nearly a year Pacific approached them through a **realtor**, and obtained an offer of sublease subject to procuring Sweeny's consent. The result of these negotiations was the execution by Sweeny and petitioners 'as Lessors', and Pacific 'as Lessees', of a written agreement which recited that 'The Lessors hereby lease to the Lessee' the described property ...

Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) ⓘ
Terms: **realtor** ([Edit Search](#))
Mandatory Terms: **date in-between 1/1/60 : 12/31/60**
View: SuperKWIC
Date/Time: Friday, December 8, 2000 - 1:35 AM EST

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Source: [All Sources](#) : [Federal Legal](#) - U.S. : [Federal Cases, Combined Courts](#) ⓘ

Terms: **realtor** ([Edit Search](#))

*275 F.2d 27, *; 1960 U.S. App. LEXIS 5406, **;
60-1 U.S. Tax Cas. (CCH) 9271; 5 A.F.T.R.2d (RIA) 777*

McCAFFREY v. COMMISSIONER

No. 12895

UNITED STATES COURT OF APPEALS THIRD CIRCUIT

275 F.2d 27; 1960 U.S. App. LEXIS 5406; 60-1 U.S. Tax Cas. (CCH) P9271; 5 A.F.T.R.2d (RIA) 777

November 2, 1959, Argued
February 10, 1960, Decided

SUBSEQUENT HISTORY: **[**1]** [Petition for Writ of Certiorari Denied, Reported at 363 U.S. 828.](#)

CORE TERMS: real estate, industrial, converted, parking lot, condemnation, parking, nonrecognition, conversion, improved, warehouse...

OPINION:

... **[*28]** **[**1]** lot property was not 'similar or related in service or use' to the condemned property.

The critical facts may be stated as follows:

Thomas McCaffrey, Jr., the petitioner ('taxpayer') n3 has been engaged in the business of industrial **realtor** and appraiser in and about Pittsburgh, Pennsylvania since 1923. In 1947, he acquired, **[**2]** at a cost of \$ 15,000, a co-ownership interest in a property in Pittsburgh occupied as a parking ...

Source: [All Sources](#) : [Federal Legal](#) - U.S. : [Federal Cases, Combined Courts](#) ⓘ

Terms: **realtor** ([Edit Search](#))


Mandatory Terms: **date in-between 1/1/60 : 12/31/60**

View: SuperKWIC

Date/Time: Friday, December 8, 2000 - 1:35 AM EST

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Source: [All Sources](#) : [Federal Legal - U.S.](#) : **Federal Cases, Combined Courts** 

Terms: **realtor** ([Edit Search](#))

T.C. Memo 1960-34; 1960 Tax Ct. Memo LEXIS 256; 19 T.C.M. (CCH) 181; T.C.M. (RIA) 60034

Simon v. Commissioner

Docket No. 68276.

UNITED STATES TAX COURT


T.C. Memo 1960-34; 1960 Tax Ct. Memo LEXIS 256; 19 T.C.M. (CCH) 181; T.C.M. (RIA) 60034

02/29/1960

CORE TERMS: fair market value, conversion, depreciation, rental, loss carryover, taxable year, realtor, rented, rental property, assessed valuation...

OPINION:

... Medford was not gained through experience in the purchase and sale thereof. Such knowledge was based only upon his experience in closing real estate transactions in his law office for clients. Opposed to his testimony is that of the **realtor** with whom the petitioner in October 1951 listed the property for sale at \$14,500 and with whom it continued to be listed at that price until April 30, 1954, when, after the **realtor** had been unable to find a purchaser at the asking price, the petitioner withdrew the listing and in the following month accepted an offer of \$10,000 for the property. The **realtor** had had long experience as such and was familiar with petitioners' property. His appraisal of fair market value in late 1952 and early 1953, a period subsequent to the date of its conversion, was \$11,500. His appraisal was based upon other sales and ...

Source: [All Sources](#) : [Federal Legal - U.S.](#) : **Federal Cases, Combined Courts** 

Terms: **realtor** ([Edit Search](#))

Mandatory Terms: **date in-between 1/1/60 : 12/31/60**

View: SuperKWIC

Date/Time: Friday, December 8, 2000 - 1:27 AM EST

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Source: All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts ⓘ

Terms: realtor (Edit Search)

*149 Ct. Cl. 357, *; 1960 U.S. Ct. Cl. LEXIS 29, **;
181 F. Supp. 412, ***; 60-1 U.S. Tax Cas. (CCH) 9305*

CEBRIAN v. UNITED STATES

No. 292-56

UNITED STATES COURT OF CLAIMS

149 Ct. Cl. 357; 1960 U.S. Ct. Cl. LEXIS 29; 181 F. Supp. 412; 60-1 U.S. Tax Cas. (CCH) P9305; 5 A.F.T.R.2d (RIA) 904

March 2, 1960, Decided

CORE TERMS: bondholder, acre, foreclosure, purchaser, reorganization, partnership, reclamation, real estate, broker, street...

CLASSIFICATION: Display Classification Information

OPINION:

... [*382] [**46] [***424] area, and there was not much demand for farming land.

15. After foreclosure the bondholders made every effort to find a purchaser who would buy all of the properties at a reasonable price. Proposals for the exchange of the bondholders' lands for income-bearing city property were considered, but the bondholders' committee did not feel warranted in accepting any such proposal under the terms of the plan of reorganization. The lands were submitted for sale to **realtors** in San Francisco, Los Angeles, St. Louis, and New York. In 1925 the committee gave an option on all the lands to McAnulty Bros., a real estate firm, to develop and sell all of the foreclosed lands. These efforts to sell the whole were unsuccessful. All of the sales of the lands made by the bondholders were therefore sales of portions of the total acreage to individual purchasers. For many years [*383] after the foreclosure the reputation of the bondholders' lands among Sacramento ...

Source: All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts ⓘ

Terms: realtor (Edit Search)

Mandatory Terms: **date in-between 1/1/60 : 12/31/60**

View: KWIC ± 50

Date/Time: Friday, December 8, 2000 - 1:43 AM EST

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Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#)

Terms: **realtor** ([Edit Search](#))

34 T.C. 89, *; 1960 U.S. Tax Ct. LEXIS 169, **

American Metal Products Corp. v. Commissioner

Docket Nos. 64548, 64549

UNITED STATES TAX COURT

34 T.C. 89; 1960 U.S. Tax Ct. LEXIS 169

April 21, 1960, Filed

DISPOSITION: [**1]

Decisions will be entered under Rule 50.

CORE TERMS: earnings, surplus, surtax, availed, rental, net income, dividends, shareholders, rent, distributed...

CLASSIFICATION: Display Classification Information

OPINION:

... [*101] [**26] contingent upon petitioners' expansion.

In order to establish their intent to expand, petitioners heavily rely on their corporate [**27] minutes of January 1947. These minutes, however, clearly lack the requisite specificity. They fail to state substantial and material facts with respect to the reasonable need for the reserves, their component parts, or the method by which they were determined. They give little indication as to what types of buildings, machinery, and equipment were contemplated. The record does not show that any outside consultant, architect, **realtor**, or contractor was engaged in order to give their plans some semblance of clarity, specificity, and actuality. There were no independent estimates on which petitioners might reasonably have relied as a reason for accumulating earnings in the scale and manner in which they accumulated them. If indeed there actually was discussion among petitioners' directors, as the minutes would seem to indicate, there certainly was little or no planning for, or formulation, authorization, or execution of any specific commitment.

The formal resolutions establishing the reserves and any ...

Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#)

Terms: **realtor** ([Edit Search](#))

Mandatory Terms: **date in-between 1/1/60 : 12/31/60**

View: KWIC ± 50

Date/Time: Friday, December 8, 2000 - 1:43 AM EST

Source: [All Sources](#) : [Federal Legal - U.S.](#) : **Federal Cases, Combined Courts** ⓘ
Terms: **realtor** ([Edit Search](#))

34 T.C. 333, *; 1960 U.S. Tax Ct. LEXIS 141, **

Crowley v. Commissioner

Docket Nos. 65397, 67584

UNITED STATES TAX COURT

34 T.C. 333; 1960 U.S. Tax Ct. LEXIS 141

May 31, 1960, Filed

DISPOSITION: [**1]

Decisions will be entered under Rule 50.

CORE TERMS: appraisal, partnership, title policy, lending, borrower, discount, appraisal fees, loaned, short-term, designated...

CLASSIFICATION: Display Classification Information

OPINION:

... [*341] [**21] during a 10- or 12-year period by petitioner and Mary prior to the formation of Company and involving essentially the same borrowers, Company made only temporary loans, not exceeding a year, to **realtors** or persons controlling real estate firms. In contrast to City's loans, generally limited to high-equity first mortgage loans of long duration, Company's loans were in many cases secured by ...

Source: [All Sources](#) : [Federal Legal - U.S.](#) : **Federal Cases, Combined Courts** ⓘ
Terms: **realtor** ([Edit Search](#))
Mandatory Terms: **date in-between 1/1/60 : 12/31/60**
View: SuperKWIC
Date/Time: Friday, December 8, 2000 - 1:34 AM EST

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Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) **f**

Terms: **realtor** ([Edit Search](#))

T.C. Memo 1960-140; 1960 Tax Ct. Memo LEXIS 144; 19 T.C.M. (CCH) 724; T.C.M. (RIA) 60140

Martin v. Commissioner

Docket No. 77759.

UNITED STATES TAX COURT

T.C. Memo 1960-140; 1960 Tax Ct. Memo LEXIS 144; 19 T.C.M. (CCH) 724; T.C.M. (RIA) 60140

06/30/1960

CORE TERMS: deductible, expenditure, new residence, medical care, trip, traveling, rental expense, petitioner paid, expenses paid, baby sitter...

CLASSIFICATION: Display Classification Information

OPINION:

...

Item	Amount
... Realtor's commission	640

Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) **f**

Terms: **realtor** ([Edit Search](#))


Mandatory Terms: **date in-between 1/1/60 : 12/31/60**

View: SuperKWIC

Date/Time: Friday, December 8, 2000 - 1:34 AM EST

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Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) 

Terms: **realtor** ([Edit Search](#))

*185 F. Supp. 856, *; 1960 U.S. Dist. LEXIS 4296, **;
60-2 U.S. Tax Cas. (CCH) 9656; 6 A.F.T.R.2d (RIA) 5414*

Hvidsten v. United States

Civ. No. 3753

UNITED STATES DISTRICT COURT FOR THE DISTRICT OF NORTH DAKOTA, NORTHEASTERN
DIVISION

185 F. Supp. 856; 1960 U.S. Dist. LEXIS 4296; 60-2 U.S. Tax Cas. (CCH) P9656; 6
A.F.T.R.2d (RIA) 5414

August 10, 1960

CORE TERMS: tract, charter, secretary of state, real property, customers, certificate,
dealer, prior year, course of trade, parcel...

CLASSIFICATION: Display Classification Information


OPINION:

... [*864] [**23] Hvidsten.

The lots on which said four houses were constructed were conveyed by plaintiffs to
Construction, Inc., by warranty deed on April 6, 1954.

A Grand Forks realty company, Anderson & Blair, was employed by Mr. Hvidsten to act as
real estate brokers in the sale of said houses. Two of the dwellings were sold in 1955; as to
each, the purchaser made a down payment and an earnest money receipt was issued by
said **realtors**. An approval of each such sale, entitled 'Agreement to Sell' was signed by
Construction, Inc., as seller, and which signature was by plaintiff Colburn Hvidsten, Jr.
Warranty deeds to the [**24] two houses were duly executed by Construction, Inc., on
March 31, 1955, and April 6, 1955, respectively. The corporate signature is by Colburn
Hvidsten, Jr., as its President, and Marguerite Hvidsten, its Secretary.

On July 31, 1954, an Employer's Application for Identification ...

Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) 

Terms: **realtor** ([Edit Search](#))

Mandatory Terms: **date in-between 1/1/60 : 12/31/60**

View: KWIC ± 50

Date/Time: Friday, December 8, 2000 - 1:42 AM EST

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.../retrieve?_m=c5424e7a6159b1244e6444ca7f6f8e97&docnum=11&_fmtstr=VKWIC&_startdoc12/7/00

Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) ⓘ

Terms: **realtor** ([Edit Search](#))

T.C. Memo 1960-182; 1960 Tax Ct. Memo LEXIS 118; 19 T.C.M. (CCH) 968; T.C.M. (RIA) 60182

Watts v. Commissioner

Docket No. 68217.

UNITED STATES TAX COURT

T.C. Memo 1960-182; 1960 Tax Ct. Memo LEXIS 118; 19 T.C.M. (CCH) 968; T.C.M. (RIA) 60182

08/31/1960

CORE TERMS: stock, barn, reconverted, disallowance, capital loss deduction, claimed loss, stock sale, builder, sham, amended income tax return...

CLASSIFICATION: Display Classification Information

OPINION:

... kept bringing the price down and down in order to sell it. * * *

Petitioner admitted the remodeling of the barn and sale was the sole transaction of this nature that he engaged in. There is no evidence that he held himself out to others as a **realtor** or builder. The evidence falls far short of establishing that petitioner's business in 1950 was that of **realtor** and builder. We hold for respondent on the issue.

The second issue involves the capital loss deduction taken by petitioner in 1951 involving the sale by him of 1,500 shares of Wassell Organization, Inc. stock to ...

Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) ⓘ

Terms: **realtor** ([Edit Search](#))


Mandatory Terms: **date in-between 1/1/60 : 12/31/60**

View: SuperKWIC

Date/Time: Friday, December 8, 2000 - 1:34 AM EST

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Terms: **realtor** ([Edit Search](#))

35 T.C. 1, *, 1960 U.S. Tax Ct. LEXIS 55, **

Eline Realty Co. v. Commissioner

Docket No. 68651

UNITED STATES TAX COURT

35 T.C. 1; 1960 U.S. Tax Ct. LEXIS 55

October 7, 1960, Filed

DISPOSITION: [**1]

Decision will be entered under Rule 50.


CORE TERMS: farm, subdivided, odd-shaped, street, acre tract, partnership, customers, gain realized, subdivide, capital gain...

CLASSIFICATION: Display Classification Information

OPINION:

... [*2] [**4] subdivide and develop real estate for commercial and residential purposes; to buy, own, sell, mortgage and lease personal property; to act as general contractors; to conduct a general real estate business and act as **realtor**.

In fact, petitioner did conduct a general real estate business and did act as a **realtor**. It engaged in the sale of residential and commercial properties, the subdivision and development of land, the sale of lots to individuals and contractors, the construction and sale of houses, the listing and sale of real estate on a commission basis, and the rental of apartment ...

Source: [All Sources](#) : [Federal Legal - U.S.](#) : **Federal Cases, Combined Courts** 
Terms: **realtor** ([Edit Search](#))
Mandatory Terms: **date in-between 1/1/60 : 12/31/60**
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Terms: **realtor** ([Edit Search](#))

T.C. Memo 1960-218; 1960 Tax Ct. Memo LEXIS 72; 19 T.C.M. (CCH) 1219; T.C.M. (RIA) 60218

Butler v. Commissioner

Docket Nos. 69245, 69246.

UNITED STATES TAX COURT

T.C. Memo 1960-218; 1960 Tax Ct. Memo LEXIS 72; 19 T.C.M. (CCH) 1219; T.C.M. (RIA) 60218

10/12/1960

CORE TERMS: apartment, residential, customers, rental, repaid, rented, gain realized, rental income, capital gain, installments...

CLASSIFICATION: Display Classification Information

OPINION:

... disposals and laundry trays; these items were not provided in the residential houses which they built.

Most of the petitioners' sales of real estate and the sales of Chester-villa were negotiated by Harry W. Neal, a licensed **realtor**, who was associated with the real estate brokerage firm of J. Ashby Miller Co.

"For Sale" signs were placed at the site of petitioners' residential houses during the period of their construction; such signs were not used in connection with the ...

Source: [All Sources](#) : [Federal Legal - U.S.](#) : **Federal Cases, Combined Courts** ⓘ

Terms: **realtor** ([Edit Search](#))

Mandatory Terms: **date in-between 1/1/60 : 12/31/60**

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Date/Time: Friday, December 8, 2000 - 1:35 AM EST

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Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) **i**

Terms: **realtor** ([Edit Search](#))

T.C. Memo 1960-230; 1960 Tax Ct. Memo LEXIS 62; 19 T.C.M. (CCH) 1293; T.C.M. (RIA) 60230

Hancock v. Commissioner

Docket No. 73048.

UNITED STATES TAX COURT

T.C. Memo 1960-230; 1960 Tax Ct. Memo LEXIS 62; 19 T.C.M. (CCH) 1293; T.C.M. (RIA) 60230

10/27/1960

CORE TERMS: syndicate, one-sixth, lease, gift, tenant, floor, one-thirtieth, rental, fair market value, valuation...

CLASSIFICATION: Display Classification Information

OPINION:

... weight to petitioner's argument that this amount corresponds to his investment of \$15,000 for a one-sixth interest in said property. We are concerned here with the question of fair market value as of the dates of the gifts, not with the grantor's basis. The two are not necessarily the same. We have, however, given considerable weight to the testimony of petitioner's expert witness, Malcolm A. Sutton, and to the facts relating to the sale of the one-sixth interest of Genevieve Nelligan in 1955. Sutton had been a **realtor** with many years experience in general real estate business in Syracuse. Prior to, during, and after the period involved, he had been the manager of six downtown office buildings and of approximately a dozen real estate syndicates. He was also interested in one of the larger suburban shopping centers. Respondent admitted his qualifications as an expert. Sutton appraised the fair market value of a one-thirtieth interest in the property involved as of January ...

Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) **i**

Terms: **realtor** ([Edit Search](#))

Mandatory Terms: **date in-between 1/1/60 : 12/31/60**

View: KWIC ± 50

Date/Time: Friday, December 8, 2000 - 1:42 AM EST

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Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) **f**
Terms: **realtor** ([Edit Search](#))

*283 F.2d 711, *; 1960 U.S. App. LEXIS 3421, **;
60-2 U.S. Tax Cas. (CCH) 9760; 6 A.F.T.R.2d (RIA) 5809*

CEDARBURG FOX FARMS, INC. v. UNITED STATES

Nos. 13017, 13018

UNITED STATES COURT OF APPEALS SEVENTH CIRCUIT

283 F.2d 711; 1960 U.S. App. LEXIS 3421; 60-2 U.S. Tax Cas. (CCH) P9760; 6 A.F.T.R.2d (RIA) 5809

November 2, 1960

CORE TERMS: fox, depreciation, breeder, pelts, animal, breeding, livestock, salvage value, regulation, farmer...

CLASSIFICATION: Display Classification Information

OPINION:

... [*715] [**12] foxes. But the taxpayer, or breeder of foxes, should not be penalized because he is in the business of producing pelts when in fact the breeder foxes were held by it for five years to produce more foxes and [*716] thereby more pelts. The **realtor** who holds rental property for rent, and the investment house which holds certain of its investments not for sale to customers but for their dividends, are permitted to use the capital gains advantage when they sell the rental property or the ...

Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) **f**
Terms: **realtor** ([Edit Search](#))
Mandatory Terms: **date in-between 1/1/60 : 12/31/60**
View: SuperKWIC
Date/Time: Friday, December 8, 2000 - 1:35 AM EST

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Source: [All Sources](#) : [Federal Legal - U.S.](#) : **Federal Cases, Combined Courts** ⓘ
Terms: **realtor** ([Edit Search](#))

35 T.C. 454, *, 1960 U.S. Tax Ct. LEXIS 5, **;
13 Oil & Gas Rep. 891

Farwell v. Commissioner

Docket Nos. 71041, 71042, 71043, 71044, 71045

UNITED STATES TAX COURT

35 T.C. 454; 1960 U.S. Tax Ct. LEXIS 5; 13 Oil & Gas Rep. 891

December 29, 1960, Filed

DISPOSITION: [**1]

Decisions will be entered under Rule 50.

CORE TERMS: lease, oil, royalty, gross income, depletion, expenditure, hydrocarbon, drilling, lessor, deductible...

CLASSIFICATION: Display Classification Information

OPINION:

... [*464] [**24] for 1952 of \$ 47.50, and paid a resulting additional assessment for 1952.

In his joint return for 1954, Felix claimed as a deduction against rental income an amount of \$ 2,228.62, designated therein as "**Realtor's** charges." This represented the portion of the 1952 payment of \$ 2,276.12 which the petitioner had previously agreed should be disallowed as a deduction for that year.

The respondent, in the notice of deficiency, disallowed the \$ 2,000 deduction claimed by Felix in his ...

Source: [All Sources](#) : [Federal Legal - U.S.](#) : **Federal Cases, Combined Courts** ⓘ
Terms: **realtor** ([Edit Search](#))
Mandatory Terms: **date in-between 1/1/60 : 12/31/60**
View: SuperKWIC
Date/Time: Friday, December 8, 2000 - 1:36 AM EST

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Source: All Sources : Federal Legal - U.S. : Federal Cases. Combined Courts **f**

Terms: realtor and date(geq (1/1/70) and leq (12/31/70)) (Edit Search)

311 F. Supp. 501, *; 1970 U.S. Dist. LEXIS 13100, **

Spangler v. Pasadena City Board of Education

Civ. No. 68-1438-R

UNITED STATES DISTRICT COURT FOR THE CENTRAL DISTRICT OF CALIFORNIA

311 F. Supp. 501; 1970 U.S. Dist. LEXIS 13100

January 22, 1970

SUBSEQUENT HISTORY: [**1]

Supplemental Findings of Fact and Conclusions of Law March 12, 1970.

CORE TERMS: elementary, teacher, enrollment, junior high school, assigned, segregation, attendance, integration, school year, junior high...

OPINION:

... [*512] [**28] over 95 percent Negro student population, six others are over 80 percent black, ten are 51-80 percent black, and two are [**29] 21-50 percent black. (Govt. Exs. 97 and 98)

25. The residential segregation described above is due in large measure to racial discrimination. Until 1948, the courts of the State of California enforced racially restrictive covenants. In 1939, Pasadena's Board of **Realtors** successfully campaigned actively and openly for the adoption and renewal of such covenants. In 1945, the Supreme Court of California acknowledged the commonplace use of restrictive covenants in Pasadena and the resulting "Negro district." The Board of Education obtained a deed to the Allendale school property in 1948 that referred to racially restrictive covenants. The Board has never assigned a black teacher to that school, and it has never had over two black students. (Govt. Exs. 1, 1-C, 3A-C, 4-C, 48, 49A-C, 50, Tr. pp. 592-599, 603 Fairchild v. Raines, Cal. App., 143 P. 2d 528 (1943))

From 1948 until at least 1968 it remained the practice of almost every Pasadena **realtor** to refuse to sell to Negroes in white residential areas. Pasadena **realtors** interpreted a provision of the **realtors** code of ethics, forbidding the introduction of undesirable elements into a neighborhood, to make such sales unethical. Even [**30] those **realtors** who declined to be bound by such a gross misinterpretation of their ethical strictures felt compelled to honor the request of a client not to sell to Negroes. The handful of sales that were made to blacks in white areas occasioned acts of intimidation and harassment on the part of private citizens. (Tr. pp. 604-614, 624-630, 648-653 and 673-677)

The passage of the Civil Rights Act of 1968 and the Supreme Court's opinion in ...

... [*522] [**61] Board, 391 U.S. 430, 442, 88 S. Ct. 1689, 20 L. Ed. 2d 716, 726.

11. The existence of residential segregation based upon discrimination may be inferred from evidence of the existence and enforcement by courts in the past of racially restrictive covenants. It may be inferred from testimony that there are significant areas of a

community in which black persons do not and have not resided. It may be inferred from testimony that **realtors** have not sold, or have been reluctant to sell, houses in certain areas of the community to Negroes. Dowell v. School Board of Education of Oklahoma City Public Schools, 244 F.2d 971, 980 (W.D. OKL. 1965), **affirmed**, 375 F.2d 158 (10th Cir. 1967).

12. When from the evidence it appears that racial discrimination has led to residential [**62] segregation and that the residential segregation is reflected in school enrollment figures, ...

Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) ⓘ

Terms: **realtor and date(geq (1/1/70) and leq (12/31/70))** ([Edit Search](#))

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310 F. Supp. 450, *; 1970 U.S. Dist. LEXIS 12843, **

In re SOUTHERN LAND TITLE CORP.

No. 67-135

UNITED STATES DISTRICT COURT FOR THE EASTERN DISTRICT OF LOUISIANA, NEW ORLEANS DIVISION

310 F. Supp. 450; 1970 U.S. Dist. LEXIS 12843

February 13, 1970

CORE TERMS: realtor, services rendered, consummated, procuring, quantum meruit, licensed, annexed, Bankruptcy Act, amount of compensation, debtor estate...

OPINION:

... [*450] [****1**] Judge:

This cause came on for hearing on January 5, 1970, on the petition of John Wood for the payment of a fee for services rendered to the debtor estate. The matter was taken under submission and both parties were given one week to file their memoranda. We received mover's memorandum on January 19, 1970, and received the memorandum of opponents on February 9, 1970.

The facts clearly show that John Wood was one of several **realtors** contacted by the trustee, Albert J. Ward, Jr., following the sale held by the United States Marshal on September 10, 1969, which sale had failed to realize bids of sufficient value to warrant confirmation. The trustee was laboring under the misapprehension that John Wood was a licensed **realtor**. However, a few days before the hearing to authorize the sale of the properties in question to the parties procured by Wood, the trustee became aware that Wood did not have a **realtor's** license. Since the offer to buy and the deposit were firm, and the sale would benefit the debtor estate, the trustee decided to go forward and seek authority from the Court to sell [****2**] the property at private sale. On October 10, 1969, after a full hearing, we entered an order authorizing the trustee to sell the real estate described on Exhibits "B," "C," "D," "E," and "F" annexed to the trustee's petition including all furnishings and fixtures, in accordance with the terms and conditions of the Offer to Purchase as set out on Exhibit IA annexed to the trustee's petition. The offer to purchase as contained in Exhibit IA resulted from the efforts of John [*451] Wood, the procuring agent. At the hearing on October 10, 1969, we reserved a ruling on the amount of compensation to be paid to John Wood since he is not a licensed **realtor**. The properties in question were sold for \$353,700.00.

Petitioner John Wood requests a fee of 4% of the selling price (\$14,148.00), claiming such fee to be moderate, fair and constituting reasonable compensation within the meaning of Section 241, 242(2), 243 and 244 of the Bankruptcy Act, 11 U.S.C. §§ 641, 642, 643 and 644. The opponents, Leon S. Poirier and Gulf South Realty Corporation, while admitting that ...

... [*451] [****3**] examination Wood stated that he had no worksheet showing hourly expenditures of time and very few receipts for out-of-pocket expenses. n1

-----Footnotes-----

n1 John Wood testified that the out-of-pocket expenses incurred by him after September 10, 1969, were approximately \$130.00 for entertainment and \$160.00 for automobile expenses.

-----End Footnotes-----

We find that the agreement to purchase (Exhibit IA), insofar as it provides for a 4% **realtor's** commission, is not legally binding [**4] on the trustee or the Court, because John Wood is not a licensed **realtor**. Therefore, his claim for compensation is one under quantum meruit alone pursuant to Sections 241 and 242 of the Bankruptcy Act, 11 U.S.C. §§ 641 and 642. The Court bases its award of a fee only on the twenty-day period following September 10, 1969, which resulted in the consummated sale of these properties. All efforts expended by Wood prior to that time which did not result in a consummated sale are totally and ...

Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) ⓘ

Terms: **realtor and date(geq (1/1/70) and leq (12/31/70))** ([Edit Search](#))

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422 F.2d 302, *; 1970 U.S. App. LEXIS 10488, **

UNITED STATES v. YOUNG

No. 18905

UNITED STATES COURT OF APPEALS FOR THE EIGHTH CIRCUIT

422 F.2d 302; 1970 U.S. App. LEXIS 10488

March 3, 1970

CORE TERMS: marihuana, registration, register, codefendant, incriminating, Fifth Amendment, special tax, proscription, seller, transport...

CLASSIFICATION: Display Classification Information

OPINION: [*303] GIBSON, Circuit Judge.

Francis E. Young, a St. Paul, Minnesota **realtor**, was convicted on four counts of marihuana violations. He was sentenced to five years imprisonment on Counts I, III and VII, and ten years on Count II, all of the counts to run concurrently. n1

-----Footnotes-----

n1 Counts I and III of the indictment charged illegal transfer of marihuana not pursuant to a written order form in violation of 26 U.S.C. § 4742(a), the substantive acts occurring on December 6-7, ...

Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) ⓘ
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Terms: **realtor and date**([geq \(1/1/70\) and leq \(12/31/70\)](#)) ([Edit Search](#))

1970 U.S. Dist. LEXIS 12568, *; 73 L.R.R.M. 2971

Little v. Portage Realty Corp.

No. 70 S 1 *.

a1 25-CA-3425.

United States District Court for the Northern District of Indiana.

1970 U.S. Dist. LEXIS 12568; 73 L.R.R.M. 2971

March 10, 1970.

CORE TERMS: wages, carpenter, reasonable cause, injunctive relief, bargain collectively, collective bargaining agreement, restrain, entire record, rates of pay, counter-proposal...

OPINION:

... [*3] a correct representation of the factual basis for the Court's determination of the questions presented to us.

Petitioner is the Regional Director of the Twenty-fifth Region of the National Labor Relations Board. Respondent Portage is, and has been at all times material herein, a corporation properly doing business under the laws of the State of Indiana with its principal office and place of business at South Bend, Indiana. Portage is engaged in the business of real estate broker, real estate agent, **realtor**, seller of land, and also is engaged in the business of construction and sale of residential homes. During the preceding twelve months Portage has transacted sufficient business of the type required by the Act to confer jurisdiction. The Union is an unincorporated labor organization within the meaning of the Act and has been engaged within this judicial district in transacting business and promoting and protecting the interests of their respective employee members.

This Court has jurisdiction over the parties herein and under [*4] Section 10(...

Source: [All Sources](#) : [Federal Legal - U.S.](#) : **Federal Cases, Combined Courts** ⓘ


Terms: **realtor and date**([geq \(1/1/70\) and leq \(12/31/70\)](#)) ([Edit Search](#))

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*312 F. Supp. 1011, *; 1970 U.S. Dist. LEXIS 12574, ***

Louis Schlesinger Co. v. Kresge Foundation

Civ. A. No. 932-64

UNITED STATES DISTRICT COURT FOR THE DISTRICT OF NEW JERSEY

312 F. Supp. 1011; 1970 U.S. Dist. LEXIS 12574


March 10, 1970

CORE TERMS: lease, broker, space, negotiation, commission agreement, original lease, renewal, lessee, floors, new lease...

OPINION:

... [*1020] [**24] broker be entitled to a further commission under Rule (e) upon the exercise of a renewal option [Vol. II pp. 54-55]. He testified that when there is injected a negotiated change or an element of negotiation, then there is no exercise of an option which would, under Rule (e), give rise to a further commission to the broker who produced the original lease [Vol. II pp. 60-61].

Although plaintiff produced a Detroit **realtor** who denied the existence of a prevailing custom [Vol. III p. 25] he was apparently confused by what counsel meant by custom [Vol. III p. 24]. He said that there is no custom other than the rule in the book [Vol. III p. 27] but conceded that he did not know of anyone who put a different interpretation on Rule (e) than the interpretation which he himself put on it [Vol. III p. 29]. Thus, the testimony of defendant's ...

Source: [All Sources](#) : [Federal Legal - U.S.](#) : Federal Cases, Combined Courts 

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310 F. Supp. 920, *; 1970 U.S. Dist. LEXIS 12429, **

Owatonna v. Chicago, R.I. & P.R. Co.

No. 1-69 Civ. 53

UNITED STATES DISTRICT COURT FOR THE DISTRICT OF MINNESOTA, FIRST DIVISION

310 F. Supp. 920; 1970 U.S. Dist. LEXIS 12429

March 20, 1970

CORE TERMS: railroad, valuation, street, easement, foot, right of way, right-of-way, abutting, railroad property, real estate...

OPINION:

... [*925] [**13] seems to the court immaterial whether or not the evidence is received, for even were it received in evidence to be considered a part of the record the court does not believe its decision in this matter would change.

First, it is noted that the witness did not live in Owatonna, was not familiar in any depth with real estate valuations in Owatonna and, by his own testimony, obtained his information as to comparables through his assistant who apparently made inquiry from local **realtors** and others who had sold or bought property in Owatonna. It is not necessary to rule on the city's position that evidence of comparables is hearsay and only admitted under specific circumstances in condemnation cases and not as substantive evidence. See State v. Winiecki, 263 Minn. 86, 115 N.W. 2d 724 (1962). Mr. Miller's testimony is at best an opinion. Had the case been tried to a jury and the evidence admitted the court would have instructed the ...

... [*925] [**13] may think it deserves." As the trier of the fact, the court is entitled to adopt the same standard and to weigh the expert's evidence accordingly. In order that the presumption [**14] of validity of the assessment should disappear, the evidence introduced to rebut it should be convincing and probative. This is not.

Second, it appears quite likely to the court that had there been no railroad land involved here at all, but residences existing on both sides of Mosher Avenue when the improvement was made, it is highly probable that either side could obtain a **realtor** who honestly could testify that immediately after the imposition of the assessment, a particular lot would bring no more on the market than its price just before. The evidence is uncontroverted that prior to the improvement of Mosher Avenue it was in part a dirt road, an unimproved county lane and impassable at certain times of the year. No one can seriously deny that its improvement provides better access to abutting land considering its all weather permanent pavement with curb on ...

Source: All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts **f**

Terms: realtor and date(geq (1/1/70) and leq (12/31/70)) (Edit Search)

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Terms: realtor and date(geq (1/1/70) and leq (12/31/70)) (Edit Search)

1970 U.S. Dist. LEXIS 12307, *; 73 L.R.R.M. 2918

Henderson v. Southwest Trades Council

No. 1861.

United States District Court for the District of Montana.

1970 U.S. Dist. LEXIS 12307; 73 L.R.R.M. 2918

March 30, 1970.

CORE TERMS: prebuilt, concrete, reasonable cause, unfair, collective bargaining agreement, unfair labor practice, labor dispute, commerce, cease doing business, union labor...

OPINION:

... [*6] 105, 5 L. Ed. 2d 86 (1960). n8

n8 See also Local No. 83, etc. v. Jenkins, 9 Cir. 1962, 308 F. 2d 516, 517; Kennedy v. Sheet Metal Workers, etc. supra, 287 F. Supp. at 86; Schauffler v. Local 1291, 3 Cir. 1961, 292 F. 2d 182, 187.

John Bender, a **realtor** operating under the name Bender Realty Co., contracted with Interstate [*7] for the purchase of prebuilt homes to be erected on sites in Butte, Montana, and sold to the public. The first house was delivered by Interstate on August 28, 1969. Neither Bender nor Interstate contacted the unions prior to the delivery of the house. Prior thereto Shelane Construction Company and Stodden Plastering Company had completed the foundation pursuant to agreements with Bender, the agreements also covering work to be ...

Source: All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts ⓘ
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*1970 U.S. Dist. LEXIS 12107, *; 70-1 U.S. Tax Cas. (CCH) 9385;
25 A.F.T.R.2d (RIA) 1156*

Kokjer v. United States

Case No. 49491-ACW

U.S. Dist. Court, No. Dist. Calif.

1970 U.S. Dist. LEXIS 12107; 70-1 U.S. Tax Cas. (CCH) P9385; 25 A.F.T.R.2d (RIA) 1156

4/13/70.

CORE TERMS: lease, premium, favorable, rent, summary judgment, worthless, rental, monthly, differential, valueless...

CLASSIFICATION: Display Classification Information

OPINION:

... [*5] 1945), and generally cannot be resolved prior to trial. In the instant case, however, the facts stipulated by the parties, as [*6] well as the unambiguous language of the lease, make it clear that even construing disputed questions of fact most favorably to plaintiff, this Court could not find that the "lease premium" has yet become totally valueless.

The allegedly "favorable aspects" of the Penney's lease are set forth in a letter from Mr. George Roberts, a **Realtor**, to Mrs. Waidman, dated February 16, 1956 (Defendant's Exhibit "B" to plaintiff's depositions; see also page three of plaintiff's Memorandum in Opposition to Defendant's Motion for Summary Judgment):

"There is no question but that you paid a premium for a Penney lease with approximately 20-years to run, at 3% of sales, as all Penney leases in similar communities throughout the United States are now being written at ...

Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) ⓘ

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*1970 U.S. Dist. LEXIS 11958, *; 70-1 U.S. Tax Cas. (CCH) P12,687;
25 A.F.T.R.2d (RIA) 1627*

Bank of Carthage v. United States

No. 2055.

United States Dist. Court for the Western District Missouri, Southwestern Division

1970 U.S. Dist. LEXIS 11958; 70-1 U.S. Tax Cas. (CCH) P12,687; 25 A.F.T.R.2d (RIA) 1627

04/24/70.

CORE TERMS: tract, fair market value, cemetery, acre, real estate, per acre, commercial property, plus interest, acre tract, estate tax...

OPINION:

... [*1] acre property known as the Soldiers' Monument Cemetery located at Carthage, Missouri. Counsel for the parties for quite some time after the earlier decision believed they could agree on this value, but have been unable to do so.

On March 26, 1970, a full evidentiary hearing was held for the purpose of receiving evidence as to the fair market value of the Soldiers' Monument property, and both sides adduced testimony on the subject.


Mrs. Helen Carpenter, a **realtor** with some 18 years experience in real estate sales in the Carthage, Missouri area testified as an expert on the value of the Soldiers' Monument property. According to her testimony as of May 8, 1963, it was worth "more than \$500 an acre". She indicated its best (most valuable) use was probably [*2] as a cemetery. She was unable to say how much more than \$500 an acre it was then worth.

Mrs. Carpenter also testified that the Safeway Cheese Plant tract in ...

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425 F.2d 1081, *; 1970 U.S. App. LEXIS 9224, **

UNITED STATES v. KNIPPERS & DAY REAL ESTATE, INC.

No. 28208

UNITED STATES COURT OF APPEALS FOR THE FIFTH CIRCUIT

425 F.2d 1081; 1970 U.S. App. LEXIS 9224

May 14, 1970

DISPOSITION: [****1**]

Vacated, remanded with directions.

CORE TERMS: dwellings, coverage, summary judgment, Civil Rights Act, moot, realtors, vacated

OPINION:

... [***1081**] [****1**] part with the aid of loans, advances, grants, or contributions made by the Federal Government, under agreements entered into after November 20, 1962, unless payment due thereon has been made in full prior to April 11, 1968".

In the latter part of May, 1968, Paul J. Brown, a Negro, was unsuccessful for racial reasons, in his efforts to purchase a home in Baton Rouge, Louisiana, from some or all of the **realtor**-appellees in this case.

On July 22, 1968, the Attorney General, pursuant to 42 U.S.C.A. § 3613 [Section 813 of Title VIII of the Civil Rights Act of 1968], instituted this suit to enjoin further discrimination, on the basis of race, in the sale of certain dwellings.

The paramount legal issue was whether the dwellings in question were within [****2**] the coverage of the Act as the result of "contributions made by the Federal Government" because of F.H.A. and/or V.A. approval of the sites and dwellings, rendering them eligible for federally guaranteed loans to those who sought to purchase them.

On April 24, 1969, the District Court responded in the negative and granted summary judgment for the defendants.

[***1082**] In the meantime, on January 1, 1969, all sales of all houses by **realtors** came specifically within the coverage of the Act.

At the outset, therefore, we are confronted with whether this Court should decide a question which for fifteen months has been plainly settled by the mandate of the statute.

"To adjudicate a cause which no longer exists is a proceeding this Court uniformly has declined to entertain", Sears, Roebuck and Company v. Carpet, Linoleum, Soft Tile and Resilient Floor Covering Layers, Local Union No. 419, AFL-CIO, Supreme Court of the United States, No. 476, October Term, 1969, 397 U.S. 655, 90 S. Ct. 1299, 25 L. Ed. 2d 637.

We do not pass upon the coverage of these particular dwellings prior to January 1, 1969. Since that date there has been no room for argument. The proof before [**3] the Court on the motion for summary judgment was, without dispute, that the **realtors** recognized coverage as of January 1, 1969, were in compliance therewith, and pledged themselves to remain in compliance [Transcript 132, 133].

In the exercise of our judicial discretion we, of course, could decide the issue and, if we answered in the affirmative, we could direct the injunction to issue as a guaranty of future compliance and as an example to others, but by operation of law the question has been resolved and the circumstances have changed. The record presages no future violation.

We, therefore, dismiss the appeal as moot and ...

Source: [All Sources](#) : [Federal Legal - U.S.](#) : **Federal Cases, Combined Courts** 

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54 T.C. 1083, *; 1970 U.S. Tax Ct. LEXIS 135, **

Realty Loan Corp. v. Commissioner

Docket No. 5202-67

UNITED STATES TAX COURT

54 T.C. 1083; 1970 U.S. Tax Ct. LEXIS 135

May 25, 1970, Filed

DISPOSITION: [****1**]

Decision will be entered under Rule 50.

CORE TERMS: servicing, mortgage, mortgage-servicing, purchaser, seller, installment method, future income, capital gain, reporting, capital assets...

CLASSIFICATION: Display Classification Information

OPINION:

... [*1089] [****17**] S & R had never dealt and the right to represent Mutual Trust in the Portland, Oreg., area. Since S & R had represented Mutual Trust in the State of Washington it considered the obtaining of an additional connection with that company less valuable than the obtaining of its first connection with Bankers Life. In addition to obtaining the services of Holmes which S & R considered to be valuable, the employment of Holmes enabled S & R to maintain relationships with builders and **realtors** with whom Holmes had dealt for a number of years as well as to obtain the benefit of the good relationship of Holmes to Mutual Trust and Bankers Life.

The contract of employment between S & R and Holmes provided that the \$ 60,000 was to be paid to Holmes at the rate of \$ 1,000 a month for 60 months and that the total amount was to be paid even though the services of Holmes should for any reason no longer be needed by S & R. The contract further ...

... [*1092] [****22**] Mutual Trust and Bankers Life. Petitioner argues that these intangible assets are capital [****23**] assets in the nature of goodwill. Respondent contends that the only asset of any value which petitioner sold to S & R for the \$ 86,500 was the right to receive the future service fees from mortgages which petitioner was servicing at the time of the sale. Respondent contends that petitioner had no intangible assets in the nature of goodwill or going concern value aside from Holmes' relationship with builders and **realtors** and with Mutual Trust and Bankers Life. It is respondent's position that the employment contract of S & R with Holmes was the consideration for these assets.


Both parties recognize that if all petitioner sold to S & R was its right to receive future service fees from Bankers Life and Mutual Trust the entire gain realized from the sale is ordinary income and that if a substantial portion of the sales price was paid for the right to receive income, the gain applicable to such portion would be ordinary ...

... [*1093] [****25**] business between the amount paid for commissions on renewal

.../retrieve?_m=bb3389d780cd20bc1ddc35bf44c512d1&docnum=23&_fmtstr=VKWIC&_startdo:12/7/00

premiums on 5-year policies which constituted ordinary income to the seller and the amount paid for the intangible assets which constituted capital gain.

Although S & R was primarily interested in the purchase of the servicing fees to be obtained on mortgages which petitioner was servicing, the evidence shows that it was also desirous of obtaining petitioner's contacts with Mutual Trust and Bankers Life and the goodwill which petitioner had with individual builders and **realtors**, and the files relating to **[**26]** mortgages procured through such builders and **realtors**. The bill of sale as well as the other evidence of record supports the conclusion that S & R was primarily interested in the income that would be generated from the mortgage-servicing business and the major portion of the \$ 86,500 was paid for the mortgage-servicing income. The bill of sale provided that if for any reason except S & R's fault, any of the contracts which petitioner was servicing at the date of sale were lost or not transferred to S & R within 2 years of the date of purchase of the ...

Source: [All Sources](#) : [Federal Legal - U.S.](#) : [Federal Cases, Combined Courts](#) 

Terms: **realtor and date(geq (1/1/70) and leq (12/31/70))** ([Edit Search](#))

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T.C. Memo 1970-130; 1970 Tax Ct. Memo LEXIS 227; 29 T.C.M. (CCH) 547; T.C.M. (RIA) 70130

Andrew Tell Inv. Co. v. Commissioner

Docket Nos. 3986-67 - 3992-67.

UNITED STATES TAX COURT

T.C. Memo 1970-130; 1970 Tax Ct. Memo LEXIS 227; 29 T.C.M. (CCH) 547; T.C.M. (RIA) 70130

May 28, 1970, Filed

CORE TERMS: customers, constructed, option to purchase, depreciation, leased, rent, completion, lease, exercisable, tenant...

CLASSIFICATION: Display Classification Information

OPINION:

... Andrew Tell purchased the land from Tell for \$35,000, constructed the building through Construction, completed in June 1959, for \$75,000 and entered into a 15-year lease with Memorial Chapels, Inc., Ackerman's corporation, granting Memorial an option to purchase the building for \$175,000, exercisable within three years from June 1959. Tell subsequently learned that Ackerman had misrepresented his finances and, when approached by a Tucson **realtor** at a time when Ackerman had defaulted in his lease, sold the building on November 24, 1961, to Chapel of Memories for \$170,500. During the period the building was held Andrew Tell received \$43,500 rent and claimed \$9,971.43 depreciation. The building was sold at a gain of \$68,936.10.

Ultimate Finding

The Mortuary Building was held by Andrew Tell primarily for sale to customers in the ordinary course of its trade or business.

U- ...

Source: [All Sources](#) : [Federal Legal - U.S.](#) : **Federal Cases, Combined Courts** 

Terms: **realtor and date**(geq (1/1/70) and leq (12/31/70)) ([Edit Search](#))

View: KWIC ± 50

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Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) ⓘ
Terms: **realtor and date**(geq (1/1/70) and leq (12/31/70)) ([Edit Search](#))

*1970 U.S. Dist. LEXIS 11543, *; 70-1 U.S. Tax Cas. (CCH) P12,690;
25 A.F.T.R.2d (RIA) 1629*

Greer v. United States

No. C-89-D-66

U.S. District Court for the Middle Dist. North Carolina, Durham Div.

1970 U.S. Dist. LEXIS 11543; 70-1 U.S. Tax Cas. (CCH) P12,690; 25 A.F.T.R.2d (RIA) 1629

5/28/70.

CORE TERMS: decedent, farm, advisable, trust agreement, corporate trustee, widow, deed, mortgage, stock, lease...

CLASSIFICATION: Display Classification Information

OPINION:

... [*19] continuance.

* * *

"Section 17. Compromise. To compromise, adjust, arbitrate, sue on or defend, abandon, or otherwise deal with and settle claims in favor of or against my trusts as it shall seem advisable, and its decision shall be conclusive.

"Section 18. Employ and compensate. To employ and compensate, out of income or principal or both and in such proportions as to it shall seem proper, agents, accountants, brokers, attorneys at law, attorneys in fact, investment brokers, **realtors**, tax specialists, and other assistants and advisers deemed by it needful for the proper settlement of my estate and administration of my trusts; and to do so without liability for any neglect, omission, misconduct, or default of such agent or representative [*20] provided he was selected and retained with due care on the part of my executor or trustee."

30. While perhaps irrelevant to any issue for decision, the record supports a finding that the draftsman of the trust agreement, the corporate trustee and the ...

Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) ⓘ
Terms: **realtor and date**(geq (1/1/70) and leq (12/31/70)) ([Edit Search](#))
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Source: All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts **f**

Terms: realtor and date(geq (1/1/70) and leq (12/31/70)) (Edit Search)

54 T.C. 1194, *; 1970 U.S. Tax Ct. LEXIS 126, **

Hardy v. Commissioner

Docket No. 1356-69SC

UNITED STATES TAX COURT

54 T.C. 1194; 1970 U.S. Tax Ct. LEXIS 126

June 3, 1970, Filed

DISPOSITION: [**1]

Decision will be entered for the respondent.

CORE TERMS: builder, nonbusiness bad debt, downpayment, nonbusiness, specific performance, taxable year, debtor-creditor, loss resulting, apportioned, realtor...

SYLLABUS:

... [**1] a downpayment on a home. The house was not completed per specifications and petitioners refused to close the transaction, although they had taken possession. A State court action by the builder denied specific performance but held petitioners partly responsible for the loss resulting and ordered them to pay the builder \$ 1,000. In addition, all improvements by petitioner vested in the builder and the downpayment was ordered apportioned between the builder and **realtor**. *Held*, petitioners cannot deduct the amounts involved herein as a nonbusiness bad debt under sec. 166(d), I.R.C. 1954, because no debt existed between them and the builder. *Held, further*, although the obligation created by the State court judgment was a debt, petitioners were the debtors, and sec. 166(d), I.R.C. 1954, allows a deduction only to the creditor.

CLASSIFICATION: Display Classification Information

OPINION:

... [*1195] [**3] Court. The judgment denied specific performance and awarded title to the builder. However, that court found that in addition to actually taking possession, petitioners had become "intimately involved with the construction" of the house. Therefore, the court ordered petitioners to bear a portion of the loss by paying \$ 1,000 to the builders. In addition, improvements made by petitioners, in the amount of \$ 1,100, vested in the builders. Further, the downpayment of \$ 2,000 was ordered apportioned between the **realtor** and the builder.

On their 1965 income tax return petitioners claimed \$ 5,515 as a nonbusiness bad debt consisting of the [**4] following: ...

Source: All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts **f**

Terms: realtor and date(geq (1/1/70) and leq (12/31/70)) (Edit Search)

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.../retrieve?_m=bb3389d780cd20bc1ddc35bf44c512d1&docnum=22&_fmtstr=VKWIC&_startdo12/7/00

Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) ⓘ

Terms: [realtor and date\(geq \(1/1/70\) and leq \(12/31/70\)\)](#) ([Edit Search](#))

54 T.C. 1278, *; 1970 U.S. Tax Ct. LEXIS 115, **

Maddux Constr. Co. v. Commissioner

Docket No. 1356-68

UNITED STATES TAX COURT

54 T.C. 1278; 1970 U.S. Tax Ct. LEXIS 115

June 16, 1970, Filed

DISPOSITION: [**1]

Decision will be entered under Rule 50.

CORE TERMS: tract, real estate, real estate business, acre tract, customers, residential, acre, selling, zoned, capital gain...

CLASSIFICATION: Display Classification Information

OPINION:

... [*1281] [**9] three weeks, there have been four meetings which Sears have had their local and Atlanta office Real Estate department heads attend.

It all boils down to this, Sears is extremely interested. The delay is that there exists [**10] a complex engineering problem in tying the Briley Parkway, the Ellington Parkway and Gallatin Road together. * * *

Sears will not do anything until they have seen the final design of the accesses. * * *

We also have some interest in leasing the northern 800 feet of the property. An Atlanta **Realtor** who has been to see me twice recently is bringing his client to inspect the property this Saturday, June 23. With the positive interest and the announcement of the Briley Parkway through the property, it should definitely be developed commercially and not residentially.

I would like to know the possibility, if necessary, to make a substantial payment on our \$ 56,000.00 note and renew the balance for twelve months. * * * The commercial development takes a little more time, but it is definitely the best and highest use ...

Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) ⓘ

Terms: [realtor and date\(geq \(1/1/70\) and leq \(12/31/70\)\)](#) ([Edit Search](#))

View: KWIC ± 50

Date/Time: Friday, December 8, 2000 - 1:58 AM EST

Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) ⓘ
Terms: **realtor and date**(geq (1/1/70) and leq (12/31/70)) ([Edit Search](#))

54 T.C. 1298, *; 1970 U.S. Tax Ct. LEXIS 113, **

Newcombe v. Commissioner

Docket No. 2272-68

UNITED STATES TAX COURT

54 T.C. 1298; 1970 U.S. Tax Ct. LEXIS 113

June 17, 1970, Filed

DISPOSITION: [**1]

Decision will be entered for the respondent.

CORE TERMS: production of income, appreciation, rent, conversion, deductible, personal residence, taxable year, postconversion, affirming, maintenance of property...

CLASSIFICATION: Display Classification Information

OPINION:

... [*1298] [**3] Pine Bluff house. It remained unoccupied from December 1, 1965, until it was sold. Frank did return to Pine Bluff three times during 1966 to attend certain board meetings, but each of these times he stayed at a motel or with his adult daughter, who resided in her own home in Pine Bluff.

Petitioners listed their Pine Bluff house for sale on or about December 1, 1965, with a local **realtor**. They never attempted to rent the house. The price at which it was initially listed for sale was \$ [**4] 70,000. Continuing [*1299] efforts to sell during all of 1966 were unsuccessful. It was finally sold for \$ 50,000 on or about February 1, 1967.

During 1966, petitioners incurred and paid the following maintenance expenses, totaling \$ 1,146, in connection with their Pine Bluff house: ...

Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) ⓘ
Terms: **realtor and date**(geq (1/1/70) and leq (12/31/70)) ([Edit Search](#))
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Source: All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts **f**

Terms: **realtor and date(geq (1/1/70) and leq (12/31/70))** (Edit Search)

*314 F. Supp. 238, *; 1970 U.S. Dist. LEXIS 11124, ***

United States v. 883.89 Acres of Land

Civ. A. No. 2072

UNITED STATES DISTRICT COURT FOR THE WESTERN DISTRICT OF ARKANSAS, FORT SMITH DIVISION

314 F. Supp. 238; 1970 U.S. Dist. LEXIS 11124

June 29, 1970

CORE TERMS: tract, lease, rental, rent, acre, temporary, comparable, eminent domain, fair market value, rental value...

OPINION:

... [*240] [**6]

for a four year rental term is fair market value of the property multiplied by the current economic [rate of] interest."

Following this statement, Mr. Johnson, Assistant United States Attorney, stated:

"May I have a continuing objection to that type of testimony so I won't be having to interrupt all the time."

The Court: "All right, sir. Let the record so show."

The defendant introduced as its chief witness Mr. Jimmie Taylor, a **realtor** and resident of Fort Smith, Arkansas. The description of the two tracts of land by the witness for plaintiff and by Mr. Taylor varied only in details. Mr. Taylor had been familiar with the two tracts in excess of seven years, and at the time of the trial had been managing the real estate interests of the defendant, Peerless Coal Company, in Sebastian County for the purpose of sale and other disposition. In connection with this [**7] witness' testimony, ...

... [*241] [**9]

effect for property based upon the valuation.

Q. All right.

A. [**10] I did not find, however -- I contradict. I did not find any leases for this land, as I pointed out, but there are leases in the market.


Q. That are current tracts that are in the leasing market in this area?

A. That's correct." (Tr. 36-37.)

The defendant also called as a witness Mr. A. J. Standiford, a professional **realtor** and
.../retrieve?_m=bb3389d780cd20bc1ddc35bf44c512d1&docnum=9&_fmtstr=VKWIC&_startdoc:12/7/00

[*695] The actions of the Planning and **[**72]** Development Board during 1968, taken independently and in conjunction with the Zoning Board of Appeals, and the consequent action of the City Council in October, 1968, indicate to the court that the Lackawanna City officials attempted to respond to the discriminatory sentiments of the community.

One example of this racially ...

Source: [All Sources](#) : [Federal Legal - U.S.](#) : **Federal Cases, Combined Courts** 
Terms: **realtor and date(geq (1/1/70) and leq (12/31/70))** ([Edit Search](#))
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Source: All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts **f**

Terms: **realtor and date(geq (1/1/70) and leq (12/31/70))** ([Edit Search](#))

T.C. Memo 1970-205; 1970 Tax Ct. Memo LEXIS 156; 29 T.C.M. (CCH) 899; T.C.M. (RIA) 70205

Pate v. Commissioner

Docket No. 5417-68.

UNITED STATES TAX COURT

T.C. Memo 1970-205; 1970 Tax Ct. Memo LEXIS 156; 29 T.C.M. (CCH) 899; T.C.M. (RIA) 70205

July 21, 1970, Filed

CORE TERMS: casualty, casualty loss, crack, taxable year, reimbursement, tree, mortgage, evidenced, allowable, drought...

CLASSIFICATION: Display Classification Information

OPINION:

... houses in the neighborhood with no apparent damage were readily salable at a profit, or at least no loss, to the sellers, the buying public was slow to purchase the houses in the area with apparent cracks in the foundations and elsewhere.

In the latter part of 1964 or early 1965 petitioner was transferred by his employer to Mobile, Ala. Petitioners moved out of the Spring Hill house at that time and put it on the market for sale by **realtors**. They did not occupy the house thereafter. After unsuccessfully attempting to sell the house for about a year at a price which would permit petitioner to recover his cost in the property, petitioner asked the mortgageholder to take over the property without recourse against petitioners, but this was not accomplished. 901

Sometime during the year 1965 petitioner had the house and property appraised on two different occasions. Those appraisals reflected a value of \$3,000 and \$...

Source: [All Sources](#) : [Federal Legal - U.S.](#) : Federal Cases, Combined Courts **f**


Terms: **realtor and date(geq (1/1/70) and leq (12/31/70))** ([Edit Search](#))

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Terms: **realtor and date(geq (1/1/70) and leq (12/31/70))** ([Edit Search](#))

T.C. Memo 1970-221; 1970 Tax Ct. Memo LEXIS 141; 29 T.C.M. (CCH) 966; T.C.M. (RIA) 70221

Imhoff v. Commissioner

Docket No. 2633-68.

UNITED STATES TAX COURT

T.C. Memo 1970-221; 1970 Tax Ct. Memo LEXIS 141; 29 T.C.M. (CCH) 966; T.C.M. (RIA) 70221


July 29, 1970. Filed

CORE TERMS: square footage, stock, income-producing, depreciation, donation, floor plan, regulations, indirect, production of income, collection of income...

CLASSIFICATION: Display Classification Information

OPINION:

... During the years in issue, and for many years prior thereto, the properties were managed by H. G. Smithy Co., a **realtor** located in Washington, D.C.H.G. Smithy's management consisted of collecting rents, making repairs after consultation with Mrs. Imhoff, receiving tax assessments, paying real estate tax bills, negotiating leases, and inspecting the property. Prior to making major repairs or issuing leases, Mrs. Imhoff's approval was obtained. Every 4 to 6 weeks, Mrs. Imhoff went to Washington to consult with her property manager and to inspect certain of her ...

Source: [All Sources](#) : [Federal Legal - U.S.](#) : **Federal Cases, Combined Courts** 
Terms: **realtor and date(geq (1/1/70) and leq (12/31/70))** ([Edit Search](#))
View: KWIC ± 50
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Source: All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts ①
Terms: realtor and date(geq (1/1/70) and leq (12/31/70)) (Edit Search)

318 F. Supp. 669, *; 1970 U.S. Dist. LEXIS 10572, **

Kennedy Park Homes Asso. v. Lackawanna

Civ. No. 1968-385

UNITED STATES DISTRICT COURT FOR THE WESTERN DISTRICT OF NEW YORK

318 F. Supp. 669; 1970 U.S. Dist. LEXIS 10572

August 13, 1970

CASE SUMMARY

PROCEDURAL POSTURE: Plaintiffs filed a complaint against defendants charging violations of the Equal Protection and Due Process Clauses of U.S. Const., amend. XIV, the Civil Rights Act, 42 U.S.C.S. § 1983, and the Fair Housing Act of 1968, 42 U.S.C.S. § 3601, in a housing discrimination case.

OVERVIEW: Plaintiffs attempted to procure land for development of a low income housing project. Plaintiffs alleged defendants amended the zoning ordinances to restrict land to be used exclusively as a park and recreation area, declared a moratorium prohibiting the approval of all future subdivisions for the purpose of denying the right to use and dispose of property, and denied low income families equal protection of the laws in obtaining decent housing. Plaintiffs filed a complaint against defendants charging violations of the Equal Protection and Due Process Clauses of U.S. Const., amend. XIV, the Civil Rights Act, 42 U.S.C.S. § 1983, and the Fair Housing Act of 1968, 42 U.S.C.S. § 3601. Court concluded plaintiffs met their burden of showing a denial of equal protection of the law by defendants' discriminatory practices. Affirmative acts by defendants were taken under color of law to inhibit the plaintiffs' constitutional and statutory rights.

OUTCOME: Court concluded plaintiffs met their burden of showing a denial of equal protection of the law by defendants' discriminatory practices that were taken under color of state law.

CORE TERMS: ward, sewer, park, housing, ordinance, planning, sanitary, recreation, residential use, moratorium...

OPINION:

... [*694] [**71] ward is due substantially to the recently constructed subdivisions which were approved by the City over the last ten years. These approvals were granted in spite of the City's awareness of the sewer problems and the desire of its citizens for increased park and recreation areas. Private discriminatory conduct was well known to City officials. The attempts by Negroes to move into the third ward are accompanied by instances of evasion and refusal by contractors, home owners, **realtors**, and subdividers. In 1968, a more dramatic example of the private sentiment against the proposed K.P.H.A. subdivision is the petition sent to Bishop McNulty.

Source: [All Sources](#) : [Federal Legal - U.S.](#) : **Federal Cases, Combined Courts** ⓘ
Terms: **realtor and date**(geq (1/1/70) and leq (12/31/70)) ([Edit Search](#))

*434 F.2d 373, *; 1970 U.S. App. LEXIS 7126, **;
70-2 U.S. Tax Cas. (CCH) 9627; 26 A.F.T.R.2d (RIA) 5556*

Transport Mfg. & Equipment Co. v. Commissioner

Nos. 19695, 19696

UNITED STATES COURT OF APPEALS FOR THE EIGHTH CIRCUIT

434 F.2d 373; 1970 U.S. App. LEXIS 7126; 70-2 U.S. Tax Cas. (CCH) P9627; 26 A.F.T.R.2d
(RIA) 5556

October 1, 1970

SUBSEQUENT HISTORY: [**1]

As Amended On Rehearing November 5, 1970.

CORE TERMS: jeopardy assessment, post-assessment, collection, redetermination, collected, salary, transferee, notice and demand, Revenue Act, amounts assessed...

CLASSIFICATION: Display Classification Information

OPINION:

... [*377] [**8] rolling stock and terminals to Riss & Co. We agree.

During the tax years in question the residence was used for [**9] the periodic occupancy of Riss, Sr.'s former wife (divorced in 1949) and their daughter and son Richard, Jr. Taxpayer contends the use as a family residency was at the recommendation of the real estate agent who advised the company that an occupied house would sell better. While the property was purportedly listed confidentially with several **realtors**, there was other evidence produced by the Commissioner which disputed TM&E's good faith attempt to sell. The home was shown only about eight or ten times in ten years. The rental proceeds amounted to a mere one-fourth of the deductions sought. TM&E purchased no similar "investments" which were not occupied by members of the Riss family. A combination of all of these factors fully justified the Tax Court ...

Source: [All Sources](#) : [Federal Legal - U.S.](#) : **Federal Cases, Combined Courts** ⓘ

Terms: **realtor and date**(geq (1/1/70) and leq (12/31/70)) ([Edit Search](#))

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Terms: **realtor and date(geq (1/1/70) and leq (12/31/70))** ([Edit Search](#))

55 T.C. 53, *; 1970 U.S. Tax Ct. LEXIS 50, **

Holmes v. Commissioner

Docket No. 677-70SC

UNITED STATES TAX COURT

55 T.C. 53; 1970 U.S. Tax Ct. LEXIS 50

October 19, 1970, Filed

DISPOSITION: [****1**]

Decision will be entered for the respondent.

CORE TERMS: purchaser, evidence of indebtedness, third-party, guaranteed, fair market value, third party, evidences of indebtedness, realized, assigned, taxable year...

CLASSIFICATION: Display Classification Information

OPINION:

... [***53**] [****2**]

Banks, **realtor**, in the form of a promissory note

10,000.00

Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) **f**

Terms: **realtor and date(geq (1/1/70) and leq (12/31/70))** ([Edit Search](#))

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T.C. Memo 1970-342; 1970 Tax Ct. Memo LEXIS 20; 29 T.C.M. (CCH) 1655; T.C.M. (RIA) 70342

Hansche v. Commissioner

Docket Nos. 2475-69, 2516-69, 2561-69.

UNITED STATES TAX COURT

T.C. Memo 1970-342; 1970 Tax Ct. Memo LEXIS 20; 29 T.C.M. (CCH) 1655; T.C.M. (RIA) 70342

December 16, 1970, Filed

CORE TERMS: partnership, farm, personal property, specifications, plat, dwelling, mink, income tax, incidental, animals...

CLASSIFICATION: Display Classification Information

OPINION:

... a real estate broker in the Racine area, whereby Hay would sell lots in Pleasant Valley on a commission basis.

At about the time Hay was hired to sell lots in Pleasant Valley, he affixed a sign to that property so that it was visible from one of the well-traveled highways surrounding the property. The sign read "Pleasant Valley Estates, highly restricted subdivision, for sale by A. J. Hay, **Realtor**, 846 South Wisconsin Avenue, Racine, Wisconsin, Phone ME 2-6898."

Sometime during 1962, Roy E. Poulsen, also a real estate broker in the Racine, Wisconsin, area, was hired to sell the lots of Pleasant Valley Estates. He also placed a sign upon the property advertising it for sale and suggesting that he be contacted by any interested party.

Except for the sales to Kugler and Piper, all sales of lots in ...

... far the greatest in the production of gross income; in 1965, second only to that of the mink farm sale of pelts; and in 1966, ranked third in gross income, while the mink farm suffered a loss. We conclude from the comparison that income derived from Pleasant Valley Estates was of at least as great importance and significance to petitioners as that derived from other sources.

It is true that all advertising of the lots for sale was carried on by independent 1661 **realtors** and all sales of lots were effectuated by them on a commission basis, but this fact is not conclusive of the issue before us. It has been held that one may conduct a business within the meaning of section 1221 through his agent. See John D. Riley, 37 T.C. 932 (1962), affd. 328 F. 2d 428 (C.A. 5, 1964). We find that such is the case here and that this fact does not insulate petitioners' gains from such sales from ordinary ...

Source: All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts f
Terms: realtor and date(geq (1/1/80) and leq (2/29/80)) (Edit Search)

615 F.2d 37, *, 1980 U.S. App. LEXIS 21296, **

UNITED STATES v. PROVENZANO

Nos. 221, 361, Dockets 78-1251, 79-1247

UNITED STATES COURT OF APPEALS, SECOND CIRCUIT

615 F.2d 37; 1980 U.S. App. LEXIS 21296

September 17, 1979, Argued
January 16, 1980, Decided

DISPOSITION: Affirmed.

CORE TERMS: conspiracy, bonus, new trial, unintelligible, Jencks Act, undisclosed, indictment, kickback, defense counsel, cross-examine...

OPINION:

... [*41] [**8] Harold puts the okay if it's good. Not good. If it's on the line he'll take it an' say okay."

Provenzano then established through questioning of Bentro and others that DePerno would finance "The whole thing." After a brief discussion of restaurant concessions in Utica, the men turned to the matter of what additional documentation would be needed to close the Woodstock deal. Goldfarb [**9] wanted some guarantee of the loan before spending "a few thousand bucks" for a realtor's appraisal of the property. Bentro explained that before he could provide a letter of intent he had to "get some approval, half ass approval from the board", adding, "with Rock DiPerna (sic) from the board."


Bentro told Goldfarb to see the accountant Silverberg the following day. He assured him that Rock was fully familiar with the details of the deal legitimate and otherwise:

"See, I told Rock the whole bit . . . I gave it to Rock, and I told him, look at the numbers . . . (unintelligible), ...

Source: All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts f
Terms: realtor and date(geq (1/1/80) and leq (2/29/80)) (Edit Search)
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T.C. Memo 1980-23; 1980 Tax Ct. Memo LEXIS 557; 39 T.C.M. (CCH) 938; T.C.M. (RIA) 80023

FINNEY v. COMMISSIONER

Docket Nos. 1002-76, 1003-76.

UNITED STATES TAX COURT

T.C. Memo 1980-23; 1980 Tax Ct. Memo LEXIS 557; 39 T.C.M. (CCH) 938; T.C.M. (RIA) 80023

January 28, 1980, Filed

CORE TERMS: entertainment, houseboat, expenditure, travel, boat, deducted, dividend, constructive, regulations, constructive dividend...

CLASSIFICATION: Display Classification Information

OPINION:

... buyers then, after explaining the construction and value of the given property, petitioner would sometimes escort the interested parties to the Company's houseboat where a variety of refreshments would be served with an eye toward closing the sale. During 1972 and 1973 Finney Construction sold approximately 100 homes.

In addition, petitioner would conduct sales meetings with numerous relators in the area and conclude such meetings on the corporate houseboat. While on the boat, petitioner served refreshments to the **realtors**. Finney Construction maintained no record of the number of meetings or the expenses incurred therewith.


During 1973, Finney Construction used the houseboat to promote its subsidiary corporation, the Aqua Net Swimming and Racket Club. The parents and children of the club's swim team were invited on the corporate houseboat in order to promote the club and sell more homes in Montgomery Village by gaining the goodwill of that community. As with the relators and prospective home buyers, no ...

... T.C. 511 (1959), affd. 277 F. 2d 239 (8th Cir. 1960).

While admittedly some portion of the heretofore described expenses spring from purely social or personal motives, nevertheless, there is sufficient evidence in the record to establish that Finney Construction, through petitioner, actually made some use of the corporate houseboats in the trade or business of real estate promotion and we so hold.ⁿ⁷

ⁿ⁷ It is clear from the findings of fact that meetings with **realtors**, prospective buyers, suppliers, and other business associates occurred on the houseboats and that such meetings establish a proximate relation between the cost of the expenditures and the Company's business as a real estate developer. Cf. Larrabee v. Commissioner, 33 T.C. 838, 843 (1960).

Had the issue hereunder arisen prior to the enactment of section 274, the Cohan rule (Cohan v. Commissioner, 39 F. 2d 540 (2d Cir. 1930)) would be ...

Source: [All Sources](#) : [Federal Legal - U.S.](#) : **Federal Cases, Combined Courts** 
Terms: **realtor and date(geq (1/1/80) and leq (2/29/80))** ([Edit Search](#))

*2 B.R. 563, *; 1980 Bankr. LEXIS 5633, ***

In re WILLIAMS

Bankruptcy Nos. BK-78-182 & 183

UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE

2 B.R. 563; 1980 Bankr. LEXIS 5633

January 30, 1980

CORE TERMS: secured creditor, preservation, referee, bankrupt, general creditors, secured debt, lien creditor, consented, chargeable, lienholder...

OPINION:

... [*565] [**6] sale of this property. However, we must remember that at the time the trustee sought permission to sell the property it appeared that FNMA was the only lien creditor and FNMA had not taken any action in the bankruptcy proceeding or otherwise to preserve the vacant property. Faced with a duty to preserve the estate and to reduce it to money the trustee immediately took necessary steps to do so. By the time it became apparent that the lien structure on the property would afford no benefit to general creditors, the **realtor** had potential purchasers. The trustee would have been justified in seeking abandonment; however, he approached the lien creditors to see if they would join in a stipulation to sell free and clear so the sale would not be lost. Beneficial consented in November. FNMA did nothing until it signed the stipulation the end of January.

FNMA claims that it could not have successfully objected or sought permission to foreclose because there was [**7] equity in the property for the benefit of the general estate. This is a specious argument. ...

Source: [All Sources](#) : [Federal Legal - U.S.](#) : **Federal Cases, Combined Courts** 

Terms: **realtor and date(geq (1/1/80) and leq (2/29/80))** ([Edit Search](#))

View: KWIC ± 50

Date/Time: Friday, December 8, 2000 - 2:08 AM EST

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87 F.R.D. 317, *, 1980 U.S. Dist. LEXIS 10013, **

3M v. Kirkevold

Civ. No. 4-79-623

UNITED STATES DISTRICT COURT FOR THE DISTRICT OF MINNESOTA, FOURTH DIVISION

87 F.R.D. 317; 1980 U.S. Dist. LEXIS 10013

February 6, 1980

CORE TERMS: diversity, usual place of abode, domicile, venue, service of process, actual notice, removal, substituted service, citizenship, domiciliary...

OPINION:

... [*319] [**2] equitable [**3] relief against both defendants.

During the fall of 1979, Kirkevold and the Verbatim Corporation discussed the possibility of Kirkevold becoming employed at Verbatim in connection with Verbatim's efforts to develop and manufacture rigid discs in the magnetic media area. During this time frame, Kirkevold apprised his superiors at 3M of the pendency of these employment discussions. In mid-November, Kirkevold and Sally Kirkevold, his wife, spent two days meeting with **realtors** and searching for a house to purchase in the San Jose, California area. At the time, the Kirkevolds also explored the educational opportunities in the San Jose area for their children. On November 23, 1979, the Kirkevolds listed their house at 1049 Sprucewood Avenue in Woodbury, Minnesota for sale through a local **realtor**. During late November, Kent Kirkevold sold various items which he perceived would not be useful in California, and purchased various items he thought might be necessary in California. On November 27th, defendant Kirkevold left the employ of 3M, where he had been employed since 1964 in various technical capacities. Three days later, on November 30th, Kent Kirkevold packed most, but not all, of [**4] his personal belongings in his car and ...

... [*321] [**8] Further, at the time this action was commenced and thereafter, defendant Kirkevold clearly possessed an intent to make California his present home. On December 3rd, Kirkevold began his new employment with Verbatim and has been continuously employed there since. At that time, Kirkevold had in his possession his car and most of his personal belongings. Prior to December, the Kirkevolds had [**9] looked for housing in the San Jose, California area, had listed their home in Minnesota for sale with a **realtor**, and had sold a quantity of goods which they considered less than useful in California. Consistent with the foregoing, defendant Kirkevold has asserted in his affidavit that at the time he left Minnesota, it was his intention to reside in California permanently. Although the rest of his family remained in Minnesota and while it was possible that defendant Kirkevold might return to Minnesota to assist his family in moving to California or in connection with the sale of his Woodbury home, these factors do not compel the ...

Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) ⓘ
Terms: **realtor and date**(geq (1/1/80) and leq (2/29/80)) (Edit Search)
View: KWIC ± 50

Date/Time: Friday, December 8, 2000 - 2:06 AM EST

.../retrieve?_m=1a3aa7400c2f525507e3fc7282ae5351&docnum=9&_fmtstr=VKWIC&_startdoc=12/7/00

Source: [All Sources](#) : [Federal Legal - U.S.](#) : [Federal Cases, Combined Courts](#) ⓘ
Terms: **realtor and date(geq (1/1/80) and leq (2/29/80))** ([Edit Search](#))

1980 U.S. Ct. Cl. LEXIS 956, *

YAIST v. UNITED STATES

No. 214-77

United States Court of Claims

1980 U.S. Ct. Cl. LEXIS 956

February 15, 1980, Filed

CORE TERMS: deed, tract, recorded, acre, cabin, signature, map, warranty deed, acre tract, acknowledgment...

OPINION:

... [*37] check the public records of title to real property in Monroe County, Florida. His examination of the public records indicated to him that Olson Realty was recorded as owner of a larger amount of acreage than was indicated on Olson's list. Kornelis thereafter met with Mr. and Mrs. Olson and reviewed the original list obtained from Olson and compared that list with properties shown on a map prepared by defendant. Olson stated he also wanted to check the lists with his **realtor** (Webb Realty). Kornelis also contacted Webb on several occasions during this time.

19. When a revised list of properties had been prepared, Kornelis and Mr. and Mrs. Olson met again on June 27, 1970, at which time Mr. and Mrs. Olson (on behalf of Olson Realty) signed an offer to sell the properties identified in the revised list to defendant. Certain parcels which were subject to various outstanding agreements were deleted from the revised list. However, the properties [*38] to which the ...

Source: [All Sources](#) : [Federal Legal - U.S.](#) : [Federal Cases, Combined Courts](#) ⓘ
Terms: **realtor and date(geq (1/1/80) and leq (2/29/80))** ([Edit Search](#))
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*3 B.R. 45, *; 1980 Bankr. LEXIS 5568, **;
1 Collier Bankr. Cas. 2d (MB) 636; 5 Bankr. Ct. Dec. 1386*

In re CASTLE RANCH OF RAMONA, INC.

Adversary Proceeding No. C80 0008-K, Bankruptcy No. 79-03419-KZ

UNITED STATES BANKRUPTCY COURT FOR THE SOUTHERN DISTRICT OF CALIFORNIA

3 B.R. 45; 1980 Bankr. LEXIS 5568; 1 Collier Bankr. Cas. 2d (MB) 636; 5 Bankr. Ct. Dec. 1386

February 19, 1980

CORE TERMS: per acre, parcels, deed of trust, valley, prevail, water, acre, subject property, final hearing, new capital...

OPINION:

... [*46] [**2] for filing a plan of arrangement under § 1121(b) of the Code, or a dismissal of the proceedings because they were a sham and fraud on the court and creditors.

At the trial, neither side produced the types of appraisals courts have come to rely upon when determining [**3] values of properties, that is neither side produced an M.A.I. appraisal.

[*47] Plaintiffs, who had the burden of proof on the issue of equity, [§ 362(g)(1)], produced a Mr. McWhorter who has been a **realtor** in the area where the property is located, for well over 25 years. McWhorter testified at great length about his familiarity with the general area, sales and offers on various properties, zoning, sub-division problems, water problems, etc.

Defendant presented a Mr. Rodolff, who also had been a **realtor** in the area for a number of years and testified about his familiarity with the property, as well as others in the general vicinity, and some of the other matters McWhorter testified to.

It should be pointed out that the property here in question is, by the testimony of every witness called, a unique property. It consists of 338 acres containing a house, called the Castle, which was built between 1916 and 1921, out of stone and block with walls about 4 ...

Source: [All Sources](#) : [Federal Legal - U.S.](#) : [Federal Cases, Combined Courts](#) ⓘ

Terms: **realtor and date(geq (1/1/80) and leq (2/29/80))** ([Edit Search](#))

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Date/Time: Friday, December 8, 2000 - 2:08 AM EST

... section 162 presents a fact question requiring a showing by Finney Construction that such travel, entertainment, and miscellaneous expenses were incurred primarily for business versus personal or social reasons and that a proximate relationship existed between the expenditures and its business. Henry v. Commissioner, 36 T.C. 879, 884 (1961).

Based upon testimony of petitioner, the golf trips to Myrtle Beach were ostensibly to get to know the **realtors** and to push the properties. Nevertheless, the record is silent on whether such overt socializing was primarily for business and whether a proximate relationship existed between the travel expenditures (meals and lodging) and the Company's business. Of the six **realtors** who testified for Finney Construction, none indicated that these golfing trips were the motivation or even an influencing factor behind their business association with Finney Construction.

We do not doubt that the activities of petitioner on these golf trips might have resulted in some indirect or incidental benefit to the Company's business. This is generally true of any social relationship. But section 162 (a) (2) is specific in its mandate that such travel expenses (meals and lodging) must be proximately related to the ...

Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) ⓘ


Terms: **realtor and date**(geq (1/1/80) and leq (2/29/80)) ([Edit Search](#))

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1990 U.S. Dist. LEXIS 159, *

CNA Reinsurance of London Ltd. v. Home Ins. Co.

No. 85 Civ. 5681 (JFK)

UNITED STATES DISTRICT COURT FOR THE SOUTHERN DISTRICT OF NEW YORK

1990 U.S. Dist. LEXIS 159

January 9, 1990, Decided; January 10, 1990, Filed


CORE TERMS: underwriting, reinsurance, reinsurer, treaty, telex, delegation, renewal, misrepresentation, administrator, urban...

OPINION:

... [*9] seeking "confirmation" of the following points:

- "1. Run off provision will not be exceeding 12 months plus odd time.
- 2. It will be in order to exclude medical malpractice and architects and engineers.
- 3. Could the Home supply a brief bordereau [sic] quarterly showing outline, details of risk written.
- 4. CNA would require Home to give them sample policy forms of insurance brokers, accountants, lawyers and **realtors**.
- 5. They would wish to see a sample rating worksheet for some business say in Illinois and Texas showing basic rates and increased limits factors.
- [*10]
- 6. Confirm Home will not delegate any underwriting authority from Home Office without obtaining agreement of reinsurers.
- 7. Lawyers involved in SEC or anti-trust work will be avoided."

In response to the requests, Home's domestic broker advised ...

Source: [All Sources](#) : [Federal Legal - U.S.](#) : **Federal Cases, Combined Courts** 
Terms: **realtor** ([Edit Search](#))
Mandatory Terms: **date in-between 1/1/90 : 1/31/90**
View: KWIC ± 50
Date/Time: Friday, December 8, 2000 - 2:34 AM EST

Source: [All Sources](#) : [Federal Legal - U.S.](#) : [Federal Cases, Combined Courts](#) ⓘ
Terms: **realtor** ([Edit Search](#))

728 F. Supp. 1499, *; 1990 U.S. Dist. LEXIS 492, **

R.A. HATCH CO. v. AMERICAN INS. CO.

Civil No. 89-1134-FR

UNITED STATES DISTRICT COURT FOR THE DISTRICT OF OREGON

728 F. Supp. 1499; 1990 U.S. Dist. LEXIS 492

January 16, 1990, Decided
January 16, 1990, Filed

CORE TERMS: settlement, breach of contract, summary judgment, general standard, breach of fiduciary duty, confidential information, statute of limitations, indemnity agreement, matter of law, spendthrift trust...

OPINION:

... [*1505] [**16] not as detailed as those set out in *Securities-Intermountain*, the claim adequately alleged [**17] breach of a specific contractual promise by nonperformance. 304 Or. at 288-89.

By contrast, in *Lindemeier v. Walker*, 272 Or. 682, 538 P.2d 1266 (1975), the court imposed a two-year period of limitations where the plaintiffs did not point to a specific contractual provision but alleged that a **realtor** had failed to obtain the best sale price for a piece of property. The court stated that the **realtor** owed his principals the duty to act in good faith and to protect their interests, and that this duty arose only from the fiduciary relationship between **realtor** and principal, not from a specific contractual provision. 272 Or. at 685.

Hatch and Hatch Co. contend that American breached the bond and indemnity agreement in three respects: 1) as part of the indemnity agreement, Hatch and Hatch Co. assigned their claims against Standard Paving and Trover to American, and American breached this provision by failing to pursue the claims; 2) under paragraph 8 of the indemnity agreement, American had the exclusive right to ...

Source: [All Sources](#) : [Federal Legal - U.S.](#) : [Federal Cases, Combined Courts](#) ⓘ
Terms: **realtor** ([Edit Search](#))
Mandatory Terms: **date in-between 1/1/90 : 1/31/90**
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Terms: **realtor** (Edit Search)

*110 B.R. 467, *; 1990 Bankr. LEXIS 64, **;
22 Collier Bankr. Cas. 2d (MB) 751; 20 Bankr. Ct. Dec. 46*

In re RAUCH

Case No. 184-02539-A-11 Chapter 11, MC No. JMF-1

UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF CALIFORNIA

110 B.R. 467; 1990 Bankr. LEXIS 64; 22 Collier Bankr. Cas. 2d (MB) 751; 20 Bankr. Ct.
Dec. 46

January 18, 1990, Decided
January 18, 1990, Filed

CASE SUMMARY

PROCEDURAL POSTURE: The trustee filed an application for fees and expenses incurred in administering his duties as a limited trustee in bankruptcy.

OVERVIEW: The court limited the trustee in bankruptcy's fees to what the court deemed was reasonable and excluded clerical costs from the trustee's expenses when calculating amounts due him for the performance of his duties as the limited trustee in bankruptcy. The trustee bore the burden of proof on fee matters, and he failed to keep records of the time he spent in performing his duties. 11 U.S.C.S. § 326(a) provided a cap on the discretionary authority to approve the trustee's fees based upon funds brought in and expended from the estate and 11 U.S.C.S. § 330 was a guide the court must use in reconciling and approving the trustee's fees. The court adjusted the trustee's fees within the parameters of 11 U.S.C.S. §§ 326(a) and 330 in determining the reasonable fees allowable to trustee.

OUTCOME: The court limited the trustee in bankruptcy's fees as the court deemed reasonable and excluded clerical costs from the trustee's expenses where the trustee filed for fees and had failed to keep detailed records to satisfy his burden of proof on his time expended on duties as the trustee.

CORE TERMS: clerical, reimbursement, maximum, appointment, buyer, time spent, appointed, acres, fax, escrow...

OPINION:

... [*469] [**5] plus the assumption of two obligations, one in the amount of \$ 5,291.00 and one in the amount of \$ 31,647.00, and that a broker's fee was reduced to \$ 20,000.00. The Trustee alleges that the sale was confirmed, but, unfortunately, the buyer could not carry through with [**6] the sale. The Trustee further alleges that he was instrumental in providing several bidders at a subsequent auction sale of the 471 acres, and the sale was authorized for a sales price of \$ 695,000.00 with no **realtor's** commission. He alleges that after the Order authorizing the sale was entered, a dispute arose between the Debtor and Western Farm Credit, and the Trustee was involved in resolving that dispute.

Secured creditors having liens on the subject property were paid all but \$ 150,824.00.

The Trustee therefore requests a fee of \$ 21,502.50, the maximum allowed under 11 U.S.C. § 326(a), for handling approximately \$ 710,000.00.

In the same Application, the Trustee requests ...

... [*470] [**10] following services:

(1) After his appointment, he met with the Debtor and Debtor's counsel to review the case. He was advised that there was a buyer in the wings by the name of SINKS. There was a conversation or two regarding how this negotiation should proceed, and the Debtor was advised that only he, the Trustee, could open the escrow, sign the documents, etc. Contrary to this instruction, the Debtor did open the escrow, signed the purchase agreement, and failed [**11] to advise the Trustee of the sale at that time. The Trustee did contact the **realtor** and title company, which required three trips to Chowchilla, California (which is approximately 30 miles from Fresno) for discussions. The Trustee made two trips to the title Company in Madera, California (which is approximately 20 miles from Fresno), and the Trustee discussed with the Debtor's counsel how to notice the sale and [*471] obtain confirmation. It was agreed that the Application and noticing would be prepared by the Debtor's counsel.

(2) After the sale was noticed to creditors, the Trustee received numerous ...

... [*476] [**31] performed, with his approval, by the Debtor's attorney, as well as it should have been, as opposed to the Trustee hiring his own attorney, which would have taken additional hours and costs to gear up to handle the Trustee's requests.

7. The Trustee met with and talked with several buyers interested in purchasing the 471 acres; the Trustee met and talked with the title insurance company located in Madera, California; the Trustee talked with and made trips to Chowchilla to discuss a sale with a **realtor**; and the Trustee met with and talked to financial institutions to secure information to put together a sale.

[*477] 8. The Trustee received telephone calls from the attorney for the creditors' committee requesting information, and certain information was supplied.

9. The Trustee did not alone cause or put together the final sale, but from the evidence gathered from James Ford, Phil Rauch, and Hilton Ryder, he performed and assisted at least, if not more, an equal portion of the ...

Source: [All Sources](#) : [Federal Legal - U.S.](#) : [Federal Cases, Combined Courts](#) 

Terms: **realtor** ([Edit Search](#))


Mandatory Terms: **date in-between 1/1/90 : 1/31/90**

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*109 B.R. 814, *; 1990 Bankr. LEXIS 219, **;
22 Collier Bankr. Cas. 2d (MB) 364*

In re ZOBENICA

Bk No. 89-23057-B Chapter 7

UNITED STATES BANKRUPTCY COURT FOR THE WESTERN DISTRICT OF TENNESSEE,
WESTERN DIVISION

109 B.R. 814; 1990 Bankr. LEXIS 219; 22 Collier Bankr. Cas. 2d (MB) 364


January 30, 1990, Decided
January 30, 1990, Filed

CORE TERMS: secured claim, first mortgage, valuation, second mortgage, foreclosure, redemption, avoidance, real property, undersecured, holder...

OPINION:

... [*820] [**18] 125. Also, the use of § 506 does not permit a Chapter 7 debtor to reap a windfall. "It simply permits [these] debtors to repurchase an equity interest in the property." *In re Folendore*, 862 F.2d at 1540.

Mrs. Zobenica testified at the hearing on this matter that she believed the property to be worth \$ 51,000.00 to \$ 53,000.00. Mr. Zobenica testified that he believed the value to be \$ 50,000.00 to \$ 52,000.00. Mr. Billy K. Wilson, a **realtor** and appraiser, testified on behalf of the debtors that, in his opinion, the property is worth \$ 55,000.00. Mr. Frank Phillips, a certified real estate appraiser, testified on behalf of the creditors that the property's value is \$ 56,500.00, in his opinion. The testimony by both experts was accompanied by their written appraisals which were submitted as trial exhibits 3 and 5. Both appraisals [**19] reflect diligent inspections of the subject property. However, Mr. Wilson's appraisal lacks any listing of ...

Source: [All Sources](#) : [Federal Legal - U.S.](#) : [Federal Cases, Combined Courts](#) 
Terms: **realtor** ([Edit Search](#))
Mandatory Terms: **date in-between 1/1/90 : 1/31/90**
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*1990 U.S. Dist. LEXIS 1179, *; 90-1 U.S. Tax Cas. (CCH) P50,094*

Harrison v. United States

Civil Action No. C-88-1226-S

UNITED STATES DISTRICT COURT FOR THE MIDDLE DISTRICT OF NORTH CAROLINA,
SALISBURY DIVISION

1990 U.S. Dist. LEXIS 1179; 90-1 U.S. Tax Cas. (CCH) P50,094;71-A A.F.T.R.2d (RIA) 3435

January 25, 1990, Decided; January 26, 1990, Filed

CORE TERMS: disclosure, summary judgment, deposition, tax return, collection, owed, internal revenue, unauthorized, federal tax, foreclosure...

CLASSIFICATION: Display Classification Information

OPINION:

... [*2] Davidson County Sheriff's Department, who identified plaintiff for Officer Whitlow to serve.

Mrs. Harrison learned of the liens against her property sometime around February 1988, when she was informed by two independent sources that the IRS intended to auction off the property. The first source was Officer Whitlow, who had written Mrs. Harrison in order to ascertain her interest in the property. The second source was [*3] Mr. James Boggs, a Denton **realtor** and friend of the Harrison household.

Mr. Boggs learned of the IRS's intention to foreclose during a telephone conversation with an unidentified IRS Revenue Officer. During this conversation, the IRS officer told Mr. Boggs that the government was prepared to auction off two large parcels of real property in Denton to satisfy federal tax liens, and asked Mr. Boggs to provide an estimate, based on a general description of the size and location of the ...

Source: [All Sources : Federal Legal - U.S. : Federal Cases, Combined Courts](#) ⓘ
Terms: **realtor** ([Edit Search](#))
Mandatory Terms: **date in-between 1/1/90 : 1/31/90**
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Terms: **realtor** ([Edit Search](#))

893 F.2d 1512, *; 1990 U.S. App. LEXIS 568, **

UNITED STATES v. HERRERO

Nos. 88-2094, 88-2149, 88-2378

UNITED STATES COURT OF APPEALS FOR THE SEVENTH CIRCUIT

893 F.2d 1512; 1990 U.S. App. LEXIS 568; 29 Fed. R. Evid. Serv. (Callaghan) 821

February 21, 1989, Argued
January 16, 1990, Decided

CORE TERMS: conspiracy, cocaine, juror, informant, fingerprint, forfeiture, map, distribute, reasonable doubt, knowingly...

OPINION:

... [*1519] [****9**] Laundering Control Act of 1986, enacted October 27, 1986, now "prohibits individual bank customers from structuring transactions to circumvent CTR filing requirements."

-----End Footnotes----- [****10**]

1.

The 95th Street House

The first of the properties that Haro acquired for Orlando Estevez was a house located at 11821 S.W. 95th Street, Miami, Florida (hereinafter "95th Street"). On September 15, 1985, Orlando Estevez and a **realtor** agreed to purchase this residence from Howard Copley, the owner, for \$ 120,000. However, after the purchase had been agreed to, the **realtor** contacted Copley and told him that the purchaser was to be listed under the name of "Jose Guillermo Haro and/or assigns." This property, as well as the properties on 97th Street and on Red Road discussed subsequently, were titled to Haro as a single man although he was married at the time the property was purchased. At the October 1985 closing, Attorney Haro paid for the house with two checks from his attorney trust account in the amounts of \$ 35,522.60 and \$ 12,600 respectively, and nine cashier's ...

Source: [All Sources](#) : [Federal Legal - U.S.](#) : [Federal Cases, Combined Courts](#) **i**
Terms: **realtor** ([Edit Search](#))
Mandatory Terms: **date in-between 1/1/90 : 1/31/90**
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San Francisco, CA 94104, telephone (415) 398.6600
Attorneys for Petitioner Jacob Zimmerman 805.1

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE
BEFORE THE TRADEMARK TRIAL AND APPEAL BOARD

JACOB ZIMMERMAN,

Petitioner

vs.

NATIONAL ASSOCIATION OF REALTORS,

Respondent

Cancellation No. 92,032,360

[Re: *Realtors*, Reg. No. 515,200]

Consolidated with No. 92,040,141

[Re: *Realtor*, Reg. No. 519,789]

VOL. 2, PETITIONER'S TRIAL
EXHIBITS INCORPORATED FROM
FREEMAN V. NAR, CANCELLATION
NO. 27,885

18.	8	Supreme Court usages	30.	18	BusinessWeek.com
19.	9	1 st Circuit generic usages	31.	9	Time.com
20.	14	2 nd Circuit generic usages	32.	9	People.com
21.	16	3 rd Circuit generic usages	33.	7	Detroit Free Press
22.	6	9 th Circuit generic usages	34.	9	Phila. Inquirer, Philly.com
23.	174	California courts' usages	35.	1	Slate.com
24.	9	Books: "realtor" in title	36.	16	USAToday.com
25.	24	NYTimes.com	37.	48	WashingtonPost.com
26.	7	Britannica.com	38.	29	Christian Science Monitor
27.	19	LATimes.com	39.		PTO Wrapper for REALTOR
28.	5	Forbes.com	40.	4.99	2 letters to NAR counsel
29.	4	Fortune.com	41.		Newspaper Survey pages

U.S. Supreme Court

UNITED STATES v. MILLER, 317 U.S. 369 (1943)

This case presents important questions respecting standards for valuing property taken for public use. ...

Portions of respondents' lands were required for the relocated right- of-way. Alternate routes were surveyed by March 1936 and staked at intervals of 100 feet. Prior to the authorization of the project, the area of which respondents' tracts form a part was largely uncleared brush land. In the years 1936 and 1937 certain parcels were purchased with the intention of subdividing them and, in 1937, subdivisions were plotted and there grew up a settlement known as Boomtown, in which the respondents' lands lie. Two of the respondents were realtors interested in developing the neighborhood. By December 1938 the town had been built up for business and residential purposes.

U.S. Supreme Court

BELL v. MARYLAND, 378 U.S. 226 (1964)

Maryland's action against these Negroes was as authoritative as any case where the State in one way or another puts its full force behind a policy. The policy here was segregation in places of public accommodation; and Maryland enforced that policy with her police, her prosecutors, and her courts.

The owners of the residential property in *Shelley v. Kraemer* were concerned, as was the corporate owner of this Maryland restaurant, over a possible decrease in the value of the property if Negroes were allowed to enter. It was testified in *Shelley v. Kraemer* that white purchasers got better bank loans than Negro purchasers:

"A. Well, I bought 1238 north Obert, a 4-family flat, about a year ago through a straw party, and I was enabled to secure a much larger first deed of trust than I would have been able to do at the present home on Garfield.

"The Court: I understand what you mean: it's easier to finance?"

"A. Yes, easier to finance through white. That's common knowledge. [378 U.S. 226, 258]

"Q. You mean if property is owned by a white person it's easier to finance it?"

"A. White can secure larger loans, better loans. I have a 5% loan."

In *McGhee v. Sipes*, a companion case to *Shelley v. Kraemer*, a realtor testified:

"I have seen the result of influx of colored people moving into a white neighborhood. There is a depression of values to start with, general run down of the neighborhood within a short time afterwards. I have, however, seen one exception. The colored people on Scotten, south of Tireman have kept up their property pretty good and enjoyed them. As a result of this particular family moving in the people in the section are rather panic-stricken and they are willing to sell - the only thing that is keeping them from throwing their stuff on the market and giving it away is the fact that they think they can get one or two colored people in there out of there. My own sales have been affected by this family. . . .

"I am familiar with the property at 4626 Seebaldt, and the value of it with a colored family in it is fifty-two hundred, and if there was no colored family in it I would say sixty-eight hundred. I would say seven thousand is a fair price for that property."

U.S. Supreme Court

REITMAN v. MULKEY, 387 U.S. 369 (1967)

MR. JUSTICE DOUGLAS, concurring.

While I join the opinion of the Court, I add a word to indicate the dimensions of our problem.

This is not a case as simple as the one where a man with a bicycle or a car or a stock certificate or even a log cabin asserts the right to sell it to whomsoever he pleases, excluding all others whether they be Negro, Chinese, Japanese, Russians, Catholics, Baptists, or those with blue eyes. We deal here with a problem in the realm of zoning, similar to the one we had in *Shelley v. Kraemer*, 334 U.S. 1, where we struck down restrictive covenants.

Those covenants are one device whereby a neighborhood is kept "white" or "Caucasian" as the dominant interests desire. Proposition 14 in the setting of our modern housing problem is only another device of the same character.

Real estate brokers and mortgage lenders are largely dedicated to the maintenance of segregated communities. Realtors commonly believe it is unethical to sell or rent to a Negro in a predominantly white or all-white neighborhood, and mortgage lenders throw their weight alongside [387 U.S. 369, 382] segregated communities, rejecting applications by members of a minority group who try to break the white phalanx save and unless the neighborhood is in process of conversion into a mixed or a Negro community. We are told by the Commission on Civil Rights: ...

U.S. Supreme Court

GOMPERTS v. CHASE , 404 U.S. 1237 (1971)

Mr. Justice DOUGLAS.

I have reluctantly concluded to deny the motion for a preliminary injunction. Though the equities are on the side of the applicants, the application comes late, the school year opens Monday next, and the alternative to the present inadequate plan may be complete confusion. An opinion is being filed in Washington, D.C.

William O. Douglas

Yakima, Washington

This case--before me on a motion for a preliminary injunction which both the District Court, 329 F.Supp. 1192, and the Court of Appeals for the Ninth Circuit have denied--presents novel and unresolved issues of constitutional law, which have been argued at the hearing this day at Yakima, Washington. ...

... The main argument now is that other state action created de jure segregation in San Mateo County:

- (1) California's Bayshore Freeway effectively isolated the Blacks and resulted in a separate and predominantly Black high school.
- (2) State planning groups fashioned and built the Black community around that school.
- (3) ~~Realtors--licensed by the State-~~ kept 'White property' White and 'Black property' Black.
- (4) Banks chartered by the State shaped the policies that handicapped Blacks in financing homes other than in Black ghettos.
- (5) Residential segregation, fostered by state enforced restrictive covenants, resulted in segregated schools.

Whether any of these factors add up to de jure segregation in the sense of that state action we condemned in *Brown v. Board of Education*, 347 U.S. 483, is a question not yet decided.

U.S. Supreme Court

PENN CENTRAL TRANSP. CO. v. NEW YORK CITY, 438 U.S. 104 (1978)

Footnote 8

The ordinance creating the Commission requires that it include at least three architects, one historian qualified in the field, one city planner or landscape architect, one realtor, and at least one resident of each of the city's five boroughs. N. Y. C. Charter 534 (1976). In addition to the ordinance's requirements concerning the composition of the Commission, there is, according to a former chairman, a "prudent tradition" that the Commission include one or two lawyers, preferably with experience in municipal government, and several laymen with no specialized qualifications other than concern for the good of the city. Goldstone, *Aesthetics in Historic Districts*, 36 *Law & Contemp. Prob.* 379, 384-385 (1971).

U.S. Supreme Court

BOARD OF ED. OF OKLAHOMA CITY v. DOWELL, 498 U.S. 237 (1991)

Petitioner Board of Education of Oklahoma City (Board) sought dissolution of a decree entered by the District Court imposing a school desegregation plan. ...

I

This school desegregation litigation began almost 30 years ago. In 1961, respondents, black students and their parents, sued the Board to end de jure segregation in the public schools. In 1963, the District Court found that Oklahoma City had intentionally segregated both schools and housing in the past, and that Oklahoma City was operating a "dual" school system - one that was intentionally segregated by race. *Dowell v. School Board of Oklahoma City Public Schools*, 219 F.Supp. 427 (WD Okla.). In 1965, the District Court found that the Board's attempt to desegregate by using neighborhood zoning failed to remedy past segregation because residential segregation resulted in one-race schools. *Dowell v. School Board of Oklahoma City Public Schools*, 244 F.Supp. 971, 975 (WD Okla.). Residential segregation had once been state imposed, and it lingered due to discrimination by some realtors and financial institutions. *Ibid.* The District Court found that school segregation had caused [498 U.S. 237, 241] some housing segregation. *Id.*, at 976-977. In 1972, finding that previous efforts had not been successful at eliminating state imposed segregation, the District Court ordered the Board to adopt the "Finger Plan," *Dowel v. Board of Education of Oklahoma City Public Schools*, 338 F.Supp. 1256, *aff'd*, 465 F.2d 1012 (CA10), *cert. denied*, 409 U.S. 1041 (1972), under which kindergarteners would be assigned to neighborhood schools unless their parents opted otherwise; children in grades 1-4 would attend formerly all-white schools, and thus black children would be bused to those schools; children in grade five would attend formerly all black schools, and thus white children would be bused to those schools; students in the upper grades would be bused to various areas in order to maintain integrated schools; and in integrated neighborhoods there would be stand-alone schools for all grades.

U.S. Supreme Court

SUMMIT HEALTH, LTD. v. PINHAS, 500 U.S. 322 (1991)

...

JUSTICE SCALIA, with whom JUSTICE O'CONNOR, JUSTICE KENNEDY, and JUSTICE SOUTER join, dissenting.

...

Unfortunately, in 1980, the Court seemed to abandon this approach. *McLain v. Real Estate Board of New Orleans, Inc.*, 444 U.S. 232 (1980), appeared to shift the focus of the inquiry away from the effects of the restraint itself, asking instead whether the "[defendants'] activities which allegedly have been infected by a price-fixing conspiracy . . . have a not insubstantial effect on the interstate commerce involved." *Id.*, at 246 (emphasis added). The result in *McLain* would have been the same under the prior test, since the subject of the suit was an alleged massive conspiracy by all realtors in the Greater New Orleans area, involving price [500 U.S. 322, 335] fixing, suppression of market information, and other anticompetitive practices. The Court's resort to the more expansive "infected activity" test was prompted by the belief that focusing upon the effects of the restraint itself would require plaintiffs to prove their case at the jurisdictional stage. See *id.*, at 243. That belief was in error, since the prior approach had simply assumed, rather than required proof of, the success of the conspiracy.

...

The Court's focus on the Los Angeles market would make some sense if Midway was attempting to monopolize that market, or conspiring with all (or even most) of the hospitals in Los Angeles to fix prices there, cf. *McLain v. Real Estate Board of New Orleans, Inc.*, 444 U.S. 232 (1980). But the complaint does not mention Section 2 of the Sherman Act, and Dr. Pinhas does not allege a conspiracy to affect eye surgery in the Los Angeles market. He merely alleges a conspiracy to exclude him from that market by a sort of group boycott. Since group boycotts are per se violations (not because they necessarily affect competition in the relevant market, but because they deprive at least some consumers of a preferred supplier, see R. Bork, *The Antitrust Paradox* 331-332 (1978)), Dr. Pinhas need not prove an effect on competition in the Los Angeles area to prevail, if the Sherman Act applies. But the question before us today is whether the Act does apply, and that must be answered by determining whether, in its practical economic consequences, the boycott substantially affects interstate commerce by restricting competition or, as in *Klor's, Inc. v. Broadway-Hale Stores, Inc.*, 359 U.S. 207, 213 (1959), interrupts the flow of interstate commerce. The Court never comes to grips with that issue. Instead, because a group boycott, like a price-fixing scheme, would be (if the Sherman Act applies) a per se violation, the Court concludes that "the same analysis applies" to this exclusion of a single competitor from the Los Angeles market as was applied in *McLain* to the fixing of prices by all realtors in the Greater New Orleans market. See ante at 331-332.

U.S. Supreme Court

MISSOURI v. JENKINS, ___ U.S. ___ (1995)

As this school desegregation litigation enters its 18th year, we are called upon again to review the decisions of the lower courts. ...

JUSTICE THOMAS, concurring.

In search of intentional state action, the District Court linked the State and the dual school system of 1984 in two ways. First, the Court found that "[i]n the past" the State had placed its "imprimatur on racial discrimination." As the Court explained, laws from the Jim Crow era created "an atmosphere in which . . . private white individuals could justify their bias and prejudice against blacks," with the possible result that private [MISSOURI v. JENKINS, ___ U.S. ___ (1995), 4] realtors, bankers, and insurers engaged in more discriminatory activities than would otherwise have occurred. 593 F. Supp., at 1503. But the District Court itself acknowledged that the State's alleged encouragement of private discrimination was a fairly tenuous basis for finding liability.

LEVEL 1 - 83 OF 182 CASES

LAVOLE v. BIGWOOD

No. 71-1291

UNITED STATES COURT OF APPEALS FOR THE FIRST CIRCUIT

457 F.2d 7; 1972 U.S. App. LEXIS 10938

December 6, 1971, Heard
March 3, 1972, Decided

DISPOSITION: [**1]

Reversed.

CORE TERMS: state action, mobile home, landlord, tenant, park, mobile home
park, Fourteenth Amendment, mobile, color, private party...

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RICHARD JOHNSTON

457 F.2d 7, *; 1972 U.S. App. LEXIS 10938, **1

OPINION:

... [*10] [**6] dismiss, the amendment alleges both that the
landants' park is the sole mobile home park in Merrimack and that the town has
ed permits to others who wished to open additional parks.

-----Footnotes-----

n2 A lengthy list of realtors, landowners, and other mobile home parks
contacted as part of this effort was introduced into evidence. None of
the parks is identified as being located in Merrimack, but the notation is
sketchy.

-----End Footnotes-----

[**7]

The critical issue, whether the confluence of ...

LEVEL 1 - 82 OF 182 CASES

HAEFELI v. CHERNOFF

No. 75-1192

UNITED STATES COURT OF APPEALS FOR THE FIRST CIRCUIT

526 F.2d 1314; 1975 U.S. App. LEXIS 11442

December 15, 1975, Decided

DISPOSITION: Reversed.

CORE TERMS: exigent circumstances, stolen, arrest, apartment, woman, arrested, seized, identification, photograph, detective...

OPINION:

... [*1315] [**4] a woman resembling the one in the circulated Star Market photograph had been in his office and was expected to return later that

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RICHARD JOHNSTON

526 F.2d 1314, *1315, 1975 U.S. App. LEXIS 11442, **4

day. Officer Hughes and detective Sullivan took up a surveillance position outside the realtor's office. [**5] At about 5:45 that evening the two officers observed a car parked on Commonwealth Avenue approximately fifty feet from the office. Hughes recognized the driver as petitioner-appellee and his partner as the woman in the Star Market photograph. The two got out of the car and went [*1316] into the realtor's office. Hughes went inside after them and questioned the woman as to whether she was Mona Lacey. She looked "[somewhat] startled," said she was not, and gave him an assumed name. Petitioner-appellee also gave an assumed name. Neither assumed name matched that of the ...