

**UNITED STATES TAX COURT
WASHINGTON, DC 20217**

ESTATE OF JEANETTE OTTOVICH,)
DECEASED, RANDY OTTOVICH, HARVEY)
OTTOVICH, AND KAREN RAYL,)
EXECUTORS,)

Petitioner(s),)

v.)

Docket No. 25781-12 L.

COMMISSIONER OF INTERNAL REVENUE,)

Respondent)

ORDER

This case was on the Court’s October 19, 2015 trial calendar for San Francisco, California. There are only two issues left for the parties to battle over¹--substantiation of the estate’s legal and administrative expenses, and whether two pieces of real property belong in the decedent’s taxable estate. The second question was recently answered by the California state courts. There is, however, now a fight about who should administer the estate, and the parties reasonably suggest keeping the case on a long-term status-report track until those proceedings are also finished. It is therefore

¹ We stress this is a metaphor, although we also note that today is the exact bicentennial of the last trial by battle in the English-speaking world. *See the onomastically excellent for our Court Ashford v. Thornton*, 1 B & Ald. 459, 106 E.R. 149 (1818) (Ashford declined battle; Thornton possibly got away with murder and ended up in Baltimore); *see also* “No ‘Game of Throne’ Throwdown,” Staten Island *Advance* (March 28, 2016) (NY Sup. Ct.) (acknowledging trial by battle still available in New York State). (The case should be better known by tax lawyers for the opinion of Lord Chief Justice Ellenborough: “it is our duty to pronounce the law as it is, and not as we may wish it to be”).

ORDERED that on or before July 18, 2018 the parties file another status report describing any progress in the probate proceedings.

(Signed) Mark V. Holmes
Judge

Dated: Washington, D.C.
April 20, 2018