

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

BENJAMIN SOLEIMANI & SHARYN SOLEIMANI,)	
)	SD
Petitioners,)	
)	
v.)	Docket No. 8884-13.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

ORDER

At trial petitioner Benjamin Soleimani (petitioner) submitted two documents into evidence: (1) Exhibit 5-P, a Registration of Deeds and Real Estate, dated September 28, 2008 (Registration); and (2) Exhibit 6-P, a Declaration Sheet from the Justice Administration of the Islamic Republic of Iran, dated October 16, 2008 (Declaration) (collectively, Iranian documents). The Iranian documents concern three parcels of land that petitioner contends were confiscated by the Islamic Republic of Iran in 2007. The documents identify these three parcels as "1.", "2." and "3."; we correspondingly refer to them hereafter as "Parcel 1", "Parcel 2", and "Parcel 3".

As part of its evaluation of the Iranian documents, the Court anticipates taking judicial notice of appropriate maps of Tehran, Iran. A comparison of those maps and the Iranian documents reveals several apparent discrepancies.

Parcel 1

(1) The Registration states that Parcel 1 is located in "Hakimieh, Shemiran, Dist. 11 of Tehran". Yet the Declaration states that Parcel 1 is located in "Hakimieh Tehranpars, District 11 of Tehran". Thus, the Iranian documents describe the parcel inconsistently.

(2) The Court's review of maps of Tehran indicates that Hakimieh (sometimes referred to as Hakimiyyeh on the maps) is a neighborhood located in the eastern part of District 4 of Tehran. Shemiran (sometimes referred to as

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Shemiranat on the maps) is the capital of Shemiranat County and is located in the northern part of District 1 of Tehran. Tehranpars is a neighborhood located in the western part of District 4 of Tehran. None is located in District 11 of Tehran as both the Registration and Declaration state.

Parcel 2

(3) The Registration states that Parcel 2 is located in "Velenjak, Shemiran, district 11 of Tehran". The Declaration states that Parcel 2 is located in "district 11 of Tehran, Velenjak Shemiran". The Court's review of maps of Tehran indicates that Velenjak is a neighborhood located in the northwestern part of Shemiranat County in District 1 of Iran. It is not located in District 11 of Tehran as both the Registration and Declaration state.

Parcel 3

(4) The Registration states that Parcel 3 is located in "Lavasan, Shemiran, district 11 of Tehran". The Declaration also states that Parcel 3 is located in "Lavasan, Shemiran, district 11 of Tehran". The Court's review of maps of Tehran indicates that Lavasan is a city located in the Lavasanat District in Shemiranat County within Tehran Province. It is not located in District 11 of Tehran as both the Registration and Declaration state.

Petitioner's Briefs & Testimony

(5) In petitioner's briefs and testimony, he has represented that the three parcels are located in northern Tehran or north of Tehran. See, e.g., Petitioner's Opening Brief at 8, 12, 47; Petitioner's Answering Brief at 11-13, 38, 56; Tr. 39:12-25. In addition, petitioner's witness Mr. Matloob--who testified that he visited the properties--was asked at trial about the neighborhood in which these three parcels are located. He testified that the parcels are "on north of Tehran." Tr. 140:8-17. The Iranian documents state that all three parcels are located in District 11 of Tehran. The Court's review of maps of Tehran indicates that District 11 of Tehran is a small, compact rectangle located in the middle of Tehran, not in the northern portion of, or north of, the city.

The foregoing considered, it is

ORDERED that petitioners shall, on or before August 10, 2016, file a report in which they address the apparent discrepancies in the Iranian documents identified above.

(Signed) Joseph H. Gale
Judge

Dated: Washington, D.C.
July 11, 2016