

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA,)	
)	Case No. 2:22-cv-740-MJH
Plaintiff,)	
)	District Judge Marilyn J. Horan
v.)	
)	
MARK A. GRUBER and)	
MIRIAM A. GRUBER,)	
)	
Defendants.)	
_____)	

ORDER OF SALE

The Court entered a final judgment in this action on January 23, 2024, ordering that the federal tax liens be foreclosed.

The United States has valid and subsisting tax liens on the real property located at 47 Windcrest Lane in Freeport, Pennsylvania and more particularly described in Paragraph 4 of the Complaint (the “Real Property”). *See* dkt. 1.

The Court now orders that the Real Property be sold under Title 28, U.S. Code, §§ 2001 and 2002, to satisfy those liens, as follows:

1. The Internal Revenue Service (“IRS”) Property Appraisal and Liquidation Specialists (“PALS”) is authorized to offer for public sale and to sell the Real Property.
2. The terms and conditions of the sale are as follows:
 - a. The Real Property shall be sold free and clear of the interests of all parties to this action.
 - b. The sale shall be subject to building lines, if established, all laws, ordinances, and governmental regulations (including building and zoning ordinances) affecting the Real Property, and easements and restrictions of record (if any).

- c. The sale shall be by public auction under mail-in bid, proxy bid, or in-person auction at the courthouse of the county or city in which the Real Property is located, on the premises of the Real Property, or at the applicable PALS Post of Duty.
- d. The PALS shall announce the date and time for sale and shall provide the defendants no less than thirty days written notice of the date, time, and place of the scheduled sale.
- e. Notice of the sale shall be published once a week for at least four consecutive weeks before the sale in at least one newspaper regularly issued and of general circulation in Armstrong County, Pennsylvania, and by any other means that the PALS deems appropriate. The notice shall contain a description of the Real Property and the terms and conditions contained in this Order of Sale.
- f. The PALS shall set the minimum bid. If the minimum bid is not met or exceeded, the PALS may, without further permission of this Court, hold a new public sale under the terms and conditions in this Order of Sale and, if necessary, reduce the minimum bid.
- g. At the time of the sale, the successful bidder(s) shall deposit with the PALS, by money order or by certified or cashier's check payable to the Clerk of the United States District Court for the Western District of Pennsylvania, a deposit in an amount between five (5) and twenty (20) percent of the minimum bid as specified by the PALS in the published Notice of Sale. Before being permitted to bid at the sale, potential bidders must display to the PALS proof that they are able to comply with this requirement. No bids will

be accepted from any person(s) who has not presented proof that they can make the deposit required by this Order of Sale.

- h. The successful bidder(s) shall pay the balance of the purchase price for the Real Property within sixty (60) days following the date of the sale. The certified or cashier's check payable to the United States District Court for the Western District of Pennsylvania shall be given to the PALS who will deposit the funds with the clerk of this Court. If the bidder fails to fulfill this requirement, the deposit shall be forfeited and shall be applied to cover the expenses of the sale, with any amount remaining distributed to the United States to be applied against the tax liabilities of Mark A. Gruber and Miriam A. Gruber. The Clerk shall distribute the deposit as directed by the PALS by check made to the "United States Treasury." The Real Property shall then be again offered for sale under the terms and conditions of this Order of Sale or, in the alternative, sold to the second highest bidder.
- i. The Clerk of the United States District Court for the Western District of Pennsylvania is directed to accept the proceeds of the sale and deposit it into the Court's interest-bearing registry account for distribution pursuant to further order of this Court.
- j. The sale of the Real Property shall be subject to confirmation by this Court. On confirmation of the sale, the IRS shall execute and deliver its deed(s) conveying the Real Property to the purchaser. On confirmation of the sale, all interests in, liens against, or claims to the Real Property that are held or asserted by all parties to this action are discharged and extinguished.

- k. When this Court confirms the sale, the Recording Official of Armstrong County shall cause transfer of the Real Property to be reflected upon that county's register of title. The successful bidder at the sale shall pay, in addition to the amount of the bid, the cost of any documentary stamps and Clerk's registry fees as provided by law.
 1. The sale of the Real Property is ordered pursuant to 28 U.S.C. § 2001 and is made without right of redemption.
3. Until the Real Property is sold, Mark A. Gruber and Miriam A. Gruber shall take all reasonable steps necessary to preserve the Real Property (including all buildings, improvements, fixtures, and appurtenances on the property) in its current condition including, without limitation, maintaining a fire and casualty insurance policy on it. They shall neither commit waste against the Real Property, nor cause nor permit anyone else to do so. They shall neither do anything that tends to reduce the value or marketability of the Real Property nor cause or permit anyone else to do so. They shall not record any instruments, publish any notice, or take any other action (such as running newspaper advertisements, posting signs, or making internet postings) that may directly or indirectly tend to adversely affect the value of the Real Property or that may tend to deter or discourage potential bidders from participating in the public auction, nor shall they cause or permit anyone else to do so.
 4. All persons, including rental tenant(s), occupying the Real Property shall vacate it within 30 days of the date of notice to vacate issued by the PALS. All persons shall take with them their personal property, leaving all improvements, buildings, fixtures, and appurtenances. If any person fails or refuses to vacate the Real Property by the date specified in this Order of Sale, the PALS is authorized to coordinate with the


- United States Marshals Service to take all actions that are reasonably necessary to have those persons ejected. The Marshals Service is authorized and directed to take any and all necessary actions, including but not limited to the use of reasonable force, to enter and remain on the premises, which includes but is not limited to the land, buildings, vehicles, and any other structures located thereon, for the purpose of executing this Order of Sale. The Marshals Service is further authorized and directed to arrest and/or evict from the premises any and all persons who obstruct, attempt to obstruct, interfere, or attempt to interfere in any way with the Execution of this Order.
5. Any personal property remaining on the Real Property 30 days after the date of this Order is deemed forfeited and abandoned, and the PALS is authorized to dispose of it in any manner it sees fit, including sale. In the case of sale, the proceeds are to be applied first to the expenses of the sale and the balance paid into the Court for further distribution. Any checks for the purchase of abandoned personal property shall be made out to the Clerk of the Court for the U.S. District Court for the Western District of Pennsylvania and the Clerk is directed to accept any such checks and deposit them into the Court's registry for distribution pursuant to further order of this Court.
 6. No later than two business days after vacating the Real Property pursuant to the deadline set forth in this Order, Mark A. Gruber and Miriam A. Gruber will provide counsel for the United States with a forwarding address where they can be reliably reached. This address must be submitted in writing to Moira E. Goodwin, U.S. Department of Justice-Tax Division, P.O. Box 227, Washington, DC 20044.
 7. Pending the sale of the Real Property and until the deeds to the Real Property are delivered to the successful bidder, the PALS is authorized to have free access to the premises in order to take any and all actions necessary to preserve the Real Property,

including but not limited to retaining a locksmith or other person to change or install locks or other security devices on any part of the Real Property.

8. Pursuant to the Judgment in this case, as of July 26, 2023, the United States has an interest of \$791,431.93, plus statutory interest and additions that have accrued and will continue to accrue until the liability is paid in full.
9. After the Court confirms the sale, and absent any showing to the contrary, the sale proceeds deposited with the Clerk of the Court shall be distributed in the following order of priority:
 - a. First, to the United States or its agent(s) to recover the costs of the sale, including any expenses incurred to secure or maintain the property pending sale and confirmation by the Court.
 - b. Second, to Armstrong County for any real property tax assessments due and owing with interest calculated to the estimated date of the confirmation of sale.
 - c. Third, to the United States or its agent(s), up to the outstanding balance set forth in Paragraph 8 of this Order, adding to that amount all interest that accrued up to the date of sale.
 - d. Fourth, to any other lienholder with a valid interest at the date of sale.
 - e. The remainder, if any, to Mark A. Gruber and Miriam A. Gruber.

IT IS SO ORDERED.

Dated: January 23, 2024


MARILYN J. MORAN
U.S. District Judge, W.D. Pa.