

State of Arizona
COMMISSION ON JUDICIAL CONDUCT

Disposition of Complaint 08-152

Complainant: No. 1336610334A

Judge: No. 1336610334B

ORDER

The commission reviewed the complaint filed in this matter and found no ethical misconduct on the part of the judge.

The commission is not an appellate court and cannot change a judge's decisions; therefore, the complaint is dismissed pursuant to Rules 16(a) and 23.

Dated: July 10, 2008.

FOR THE COMMISSION

\s\ Keith Stott
Executive Director

Copies of this order were mailed to the complainant and the judge on July 10, 2008.

This order may not be used as a basis for disqualification of a judge.

JUN 17 2008

CJC-08-152

June 16, 2008

Commission on Judicial Conduct
1501 W. Washington St., Suite 229
Phoenix, Arizona 85007

I wish to file a complaint against Judge [redacted] in the matter of the marriage of [redacted]. I have enclosed relevant pages of Judge [redacted] ruling pertaining to the valuation of [redacted]. The reason for my complaint is that the judge refused to let me testify regarding the business valuation despite the fact that I was listed as an expert witness and was called to testify. Judge [redacted] stated in her ruling that I could not testify because [redacted] failed to produce required documents. This is totally untrue and my testimony would have stated that. The appraiser, [redacted] never contacted me for any financial documents which he would have needed to prepare an accurate appraisal. My testimony would have shown that he violated the AICPA professional standards regarding appraisal services (see enclosed complaint filed against him).

I was only allowed to talk about calculations in his appraisal report and there were some serious errors in his analysis as described in the [redacted] complaint. Judge [redacted] stated that my testimony was not persuasive or credible. She was right-it couldn't have been considering the limitations placed on it. I was prepared to prove that [redacted] deliberately ignored the income of [redacted] in order to obtain the highest valuation possible for the business and thereby violated the Statement on Standards for Consulting Services No. 1 which requires the appraiser to take significant engagement findings into account. Clearly, a business with [redacted] net income cannot be worth [redacted] no business broker would even attempt to list it for that.

I turned in my [redacted] license in [redacted] because I was planning on selling my business and working for another firm due to the fact that I was working 100 hours a week and wanted to slow things down. I finally sold the business [redacted] went to work for several other accountants, but I missed having my own business, and so I started up my practice again [redacted] I do not need a [redacted] license to do the work I do because I do not do any auditing, but I had my own practice for 17 years [redacted]. I have testified as an expert witness in numerous cases and until now I have never dealt with a judge as unbelievably biased as Judge [redacted].

CJC-08-152

I do not know why I was treated the way I was, but it is obvious to me that she did not like me. She certainly had no business letting her personal feelings influence her ruling, but there is no doubt that is what happened.

is now going to have to spend to appeal this decision and will probably have to pay the fees of the opposing attorney, if she cannot appeal this case. Her funds are very limited and she will almost certainly have to borrow the money to do this. I feel very bad about what happened because I know that if I had been allowed to testify things would have turned out differently.