

Therese Fox Hash
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Attorneys for Petitioners and Appellants

**IN THE SUPREME COURT OF THE
STATE OF MONTANA**

Supreme Court Case No. DA 25-_____

In Re: Kenneth E. O'Brien, Personal
Representative of the Estate of Maxine
O'Brien, deceased, and the C. Mark Hash
and Therese Fox Hash Revocable Family
Trust (The Trust),

Petitioners and Appellants,

vs.

Montana Department of Revenue,

Respondent and Appellee.

DIST. COURT CAUSE NO. DV-25-430

District Judge: Hon. Paul Sullivan

NOTICE OF APPEAL

(Of Petitioners and Appellant)

NOTICE IS HEREBY GIVEN that the Petitioners and Appellants, Kenneth E. O'Brien, Personal Representative of the Estate of Maxine O'Brien, deceased, and the C. Mark Hash and Therese Fox Hash Revocable Family Trust, through their undersigned counsel, and pursuant to Rule 4, M.R.App.P., appeal to the Supreme Court of the State of Montana from the final judgment in Cause No. DV-25-430, in the District Court for the Eleventh Judicial District for Flathead County.

Specifically, the ruling appealed by the Petitioners/Appellants is the District Court's July 15, 2025, *Opinion and Rationale* (Docket 12). A copy of the District Court's *Opinion and Rationale*, the ruling from which this appeal is taken, is attached to this *Notice of Appeal* and filed and served herewith.

FURTHER, THE APPELLANTS CERTIFY:

1. **Appellate Mediation.** This appeal is not subject to the mandatory mediation process provided in Rule 7, M.R.App.P.

2. **Rule 54(b) Certified Judgment.** This appeal is from a final judgment and does *not* involve an order certified as final by the District Court under Rule 54(b), M.R.Civ.P.

3. **Transcripts.** That there was no testimony taken in the hearing before the Flathead County District Court; the case was decided solely on the record on appeal from the STAB.

4. **Filing Fee.** Submitted with this *Notice of Appeal* is the requisite filing fee as prescribed by § 3-2-403, MCA.

DATED this 23rd day of September 2025.

Respectfully Submitted,

HASH, RUDBACH, HUTCHISON & MURRAY PLLP

Electronically signed by

/s/ **Therese Fox Hash**

By: Therese Fox Hash
136 First Avenue West
P.O. Box 1178
Kalispell, MT 59903-1178

Attorneys for Appellants/Petitioners

CERTIFICATE OF FILING and SERVICE

I hereby certify that I have filed a true and accurate copy of the foregoing *Notice of Appeal* with the Clerk of the Montana Supreme Court, and that I have served true and accurate copies of the foregoing *Notice of Appeal* upon the Clerk of the District Court, each attorney of record, each court reporter from whom a transcript has been or may be ordered, and each party not represented by an attorney in the above-referenced District Court action (there are no such unrepresented parties), as follows:

Sara Smith
Clerk of the District Court
11th Judicial District Court
920 South Main, Suite 300
Kalispell, MT 59901-5400

Nicholas J. Gochis
Danielle H. Pease
Legal Affairs Office
Department of Revenue
P.O. Box 7701
Helena, MT 59604-7701
Attorneys for Respondent/Appellee

HASH, RUDBACH, HUTCHISON & MURRAY PLLP

Electronically signed by

/s/ Therese Fox Hash

By: Therese Fox Hash
136 First Avenue West
P.O. Box 1178
Kalispell, MT 59903-1178
Attorneys for Appellants/Petitioners

CERTIFICATE OF SERVICE

I, Therese Fox Hash, hereby certify that I have served true and accurate copies of the foregoing Notice - Notice of Appeal to the following on 09-23-2025:

Nicholas James Gochis (Attorney)
125 North Roberts Street
P.O. Box 7701
Helena MT 59604-7701
Representing: Montana Department of Revenue
Service Method: eService

Danielle Pease (Attorney)
125 N. Roberts St.
Helena MT 59601
Representing: Montana Department of Revenue
Service Method: eService

Electronically signed by Lacie LeeAnn Hill on behalf of Therese Fox Hash
Dated: 09-23-2025