EXHIBIT A

Court of Appeals of Indiana, Memorandum Decision (Feb. 19, 2026)

MEMORANDUM DECISION

Pursuant to Ind. Appellate Rule 65(D), this Memorandum Decision is not binding precedent for any court and may be cited only for persuasive value or to establish res judicata, collateral estoppel, or law of the case.

IN THE

Court of Appeals of Indiana

FILED
Feb 19 2026, 8:31 am
CLERK
Indiana Supreme Court
Court of Appeals
and Tax Court

Marisol Martinez,
Appellant-Respondent

v.

Savvy IN LLC,
Appellee-Petitioner

February 19, 2026

Court of Appeals Case No.
25A-TP-644

Appeal from the Madison Circuit Court

The Honorable Andrew Hopper, Judge
The Honorable Christopher Cage, Commissioner

Trial Court Cause No.
48C03-2211-TP-585

Memorandum Decision by Judge Vaidik
Judges Mathias and Pyle concur.

Vaidik, Judge.

Case Summary

[1] Marisol Martinez appeals the trial court's denial of her motion to set aside a tax deed. We affirm.

Facts and Procedural History

[2] In June 2020, Martinez, through her Florida company, One Bite Properties, LLC, acquired the residential property at 933 W. Washington St. in Alexandria. But she didn't pay the property taxes, and in September 2021, the Madison County Treasurer and the Madison County Auditor petitioned to include the property in that fall's tax sale. *See* Cause No. 48C03-2107-TS-293. The trial court granted the petition, and the next month, Savvy IN LLC ("Savvy") purchased a tax-sale certificate for the property. Martinez didn't redeem the property during the one-year redemption period, so in November 2022, Savvy petitioned the trial court to order the Auditor to issue a tax deed for the property. In January 2023, the trial court granted that petition and the Auditor issued a tax deed to Savvy.

[3] In June 2023, Martinez, acting pro se, moved to set aside the tax deed under Indiana Trial Rule 60(B). She claimed that she didn't receive a pre-tax sale notice, and therefore didn't know the property was going to tax sale, because the county didn't send the notice to the address of record for One Bite Properties, "13920 Landstar Blvd Ste 101 Orlando, FL. 32824." Appellant's App. Vol. 2 p. 41. Relying on USPS tracking information (Exhibit C to the

motion), Martinez alleged that the county sent the notice to "13920 Landstar Blvd Orlando, FL. 32824," with no suite number. *Id.*; *see also id.* at 80 (copy of USPS tracking information). Martinez later filed a supplement to the motion, claiming that (1) the legal description of the property in Savvy's petition for tax deed had the lot number wrong and (2) Savvy didn't prove that its petition for tax deed was served on her because it didn't produce a certified-mail return receipt ("green card") or any other proof of receipt. *Id.* at 44-45.[1]

[4] At the hearing on Martinez's motion, counsel for Savvy responded to Martinez's claims as follows: (1) other documents attached to Martinez's motion (specifically, Exhibit A) showed that the county sent the pre-tax sale notice to Suite 101; (2) while Savvy's petition for tax deed had the property's lot number wrong, it correctly stated the parcel number and the street address (933 W. Washington St.), which constituted substantial compliance with statutory notice requirements; and (3) Savvy proved that it sent the petition for tax deed to Martinez by certified mail and by regular mail (*see* Appellee's App. Vol. 2 pp. 17-20), and while Savvy never received the certified-mail green card, the petition that it sent via regular mail wasn't returned as undeliverable, which shows that it was delivered to Martinez. Tr. pp. 12-13. After the hearing, the

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[1] Martinez also claimed that certain statements in Savvy's petition for tax deed were "not substantially compliant with Ind. Code § 6-1.1-25-4.6," but she didn't identify any specific deficiencies. Appellant's App. Vol. 2 p. 45.

trial court denied Martinez's motion.[2] Martinez filed a motion to correct error, which the trial court also denied.

[5] A few days before Martinez's notice of appeal was due, she filed a "Motion to Amend Record" in which she made several new claims about the tax-sale and tax-deed proceedings ("Excusable Neglect," "Publication of Legal Notices," "Costs for Publication," "Discrepancies in Procedures," "Lack of Oversight," "Deed and Mailing Discrepancies," and "Court Notations"). Appellant's App. Vol. 2 pp. 65-68. The trial court denied that motion the same day. Martinez then filed her notice of appeal.

Discussion and Decision

[6] Martinez, still acting pro se, contends that the trial court erred by denying her motion to set aside the tax deed. It appears that she put a great deal of time and effort into her 51-page opening brief, but most of her arguments are vague and conclusory, and many of them are procedurally barred. Martinez renews the claims she made in her "Motion to Amend Record," and she argues the trial court erred by denying that motion. But the trial court properly denied the motion and disregarded those claims, since Martinez didn't file the motion until after the court had already held a hearing, denied her 60(B) motion, and denied her motion to correct error. Martinez also raises several issues for the first time

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[2] The trial court didn't include any findings or explanation in its order. To the extent Martinez argues that the court erred by not doing so, *see* Appellant's Br. pp. 22-25, she waived this argument by failing to cite any supporting authority.

on appeal: (1) Savvy's eligibility to bid in the tax sale; (2) sufficiency of interested-party searches; (3) alleged fraud or other misconduct by the county and Savvy; (4) various alleged "systemic" problems; and (5) something related to her being the registered agent for One Bite Properties. "Issues not raised at the trial court are waived on appeal." *Cavens v. Zaberdac*, 849 N.E.2d 526, 533 (Ind. 2006).

[7] As for the claims that Martinez timely raised in the trial court, she hasn't shown any reversible error. First, as Savvy noted at the hearing below, Exhibit A to Martinez's 60(B) motion shows that the county sent the pre-tax sale notice to Suite 101. *Verified Motion to Void Tax Deed and to Set Aside Order for Tax Sale and Motion for Relief from Judgment Under Trial Rule 60B*, Ex. A, Cause No. 48C03-2211-TP-585 (June 14, 2023). (We cite the trial-court docket here because Martinez didn't include her Exhibit A in her appellate appendix.)[3] Second, we agree with Savvy that its petition for tax deed substantially complied with statutory requirements even though it had the lot number wrong, since it correctly stated the parcel number and the street address for the property. *See* Appellant's App. Vol. 2 p. 30. Finally, while Martinez alludes to her claim that Savvy failed to provide adequate proof of service of its petition for tax deed, she doesn't develop a cogent argument on this point. She repeatedly cites Indiana

[3] In addition to the county sending the pre-sale notice, Savvy sent a post-sale notice to Suite 101 in February 2022, informing Martinez that the sale had occurred, that she had until October 2022 to redeem the property, and that Savvy would petition for a tax deed if she didn't redeem the property. Appellee's App. Vol. 2 pp. 10-14. Martinez doesn't address that notice in her briefs.

Code section 6-1.1-25-4.6(h), but she doesn't discuss its language or explain how it is relevant to this case.[4] And she doesn't address the explanation that Savvy's attorney provided at the hearing below: Savvy sent the petition for tax deed to Martinez by both certified and regular mail, and though Savvy didn't receive the certified-mail green card, the regular mail wasn't returned as undeliverable, indicating that it was delivered to Martinez.

[8] Because Martinez waived most of her arguments on appeal and hasn't shown reversible error on the issues that she preserved, we affirm the trial court's denial of her motion to set aside the tax deed.

[9] Affirmed.

Mathias, J., and Pyle, J., concur.

APPELLANT PRO SE

Marisol Martinez
Alexandria, Indiana

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[4] Indiana Code section 6-1.1-25-4.6(h) provides:

> Except as provided in subsections (i) and (j), if:
>
> > (1) the verified petition referred to in subsection (a) is timely filed; and
> >
> > (2) the court refuses to enter an order directing the county auditor to execute and deliver the tax deed because of the failure of the petitioner under subsection (a) to fulfill the notice requirement of subsection (a);
>
> the court shall order the return of the amount, if any, by which the purchase price exceeds the minimum bid on the property under IC 6-1.1-24-5 minus a penalty of twenty-five percent (25%) of that excess. The petitioner is prohibited from participating in any manner in the next succeeding tax sale in the county under IC 6-1.1-24. The county auditor shall deposit penalties paid under this subsection in the county general fund.

ATTORNEY FOR APPELLEE

Vivek V. Gupta
Boca Raton, Florida

EXHIBIT B

Court of Appeals of Indiana, Order Denying Rehearing (Apr. 16, 2026)

IN THE

COURT OF APPEALS OF INDIANA

Marisol Martinez,

Appellant,

v.

Savvy IN, LLC,

Appellee.

Court of Appeals Cause No.
25A-TP-644

FILED
Apr 16 2026, 10:49 am
CLERK
Indiana Supreme Court
Court of Appeals
and Tax Court

Order

[1] Appellant has filed a Petition for Rehearing.

[2] Having reviewed the matter, the Court finds and orders as follows:

[3] Appellant's Petition for Rehearing is denied.

Ordered: 4/16/2026

Vaidik, Mathias, Pyle, JJ., concur.

For the Court,

Elizabeth F. Tavitas

Chief Judge

EXHIBIT C

Indiana Supreme Court, Order Denying Transfer (Jul. 30, 2026)

In the Indiana Supreme Court

Marisol Martinez, Appellant(s), v. Savvy IN, LLC, Appellee(s).	Court of Appeals Case No. 25A-TP-00644 Trial Court Case No. 48C03-2211-TP-585

FILED
Jul 30 2026, 10:06 am
CLERK
Indiana Supreme Court
Court of Appeals
and Tax Court

Order

This matter has come before the Indiana Supreme Court on a petition to transfer jurisdiction, filed pursuant to Indiana Appellate Rules 56(B) and 57, following the issuance of a decision by the Court of Appeals. The Court has reviewed the decision of the Court of Appeals, and the submitted record on appeal, all briefs filed in the Court of Appeals, and all materials filed in connection with the request to transfer jurisdiction have been made available to the Court for review. Each participating member has had the opportunity to voice that Justice's views on the case in conference with the other Justices, and each participating member of the Court has voted on the petition.

Being duly advised, the Court DENIES the petition to transfer.

Done at Indianapolis, Indiana, on 7/30/2026.

Loretta H. Rush
Chief Justice of Indiana

All Justices concur.