

STATE OF MAINE
SUPREME JUDICIAL COURT
SITTING AS THE LAW COURT

Law Court Docket No. CUM-26-19

ESTATE OF GLORIA HALL

Jonathan Hall, Individually and as Co-Personal Representative of the Estate of
Harry Hall, Appellant,

v.

Jeffrey Hall, Personal Representative, and Bonnie Hall, Appellees

APPEAL FROM THE CUMBERLAND COUNTY PROBATE COURT

REPLY BRIEF OF APPELLANT

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I. APPELLEES' BRIEF CITES NO AUTHORITY IN SUPPORT OF ITS ARGUMENTS.

It is understandable that Appellees support the Cumberland County Probate Court's (hereinafter the "Probate Court") decisions, because those decisions were in their favor. The issue before this court is whether the Probate Court erred in those decisions as identified in the Notice of Appeal.¹ *App. p.283*. Simply disputing Appellant's argument without any citation to legal authority, is not enough to support the Probate Court's decisions. Additionally, the Appellees' Brief fails to cite to any documents in support of their facts they assert. The failure to cite facts and legal authority are fatal to the Appellees' arguments that the Probate Court did not err as a matter of law. This Court entertains appeals of questions of law from the Probate Court. *See 4 M.R.S.A. §57*. Appellees' failure to cite any legal authority in support of their arguments is a deficiency that this Court must not affirm.

¹ The issues on Appeal are the following:

- I. Did the Cumberland County Probate Court Err in its Decision and Order on October 15, 2025?
- II. Did the Cumberland County Probate Court Err when it failed to apportion taxes paid on behalf of the Estate of Gloria Hall?
- III. Did the Cumberland County Probate Court Err when it denied Jonathan S. Hall's Motion for Reconsideration?
- IV. Did the Cumberland County Probate Court Err when it denied Jonathan S. Hall's Motion for Reconsideration dated May 10, 2021?
- V. Did the Cumberland County Probate Court Err when it entered its Order of Distribution dated December 31, 2025?
- VI. Did the Cumberland County Probate Court Err in its Order for Summary Judgment dated April 29, 2021? *App. p.283*.

A. Appellees Failed to Controvert Appellant's Facts about the Summary Judgment Record.

Appellees do not controvert Appellant's argument that genuine issues of material fact should have prevented the Probate Court from entering the Summary Judgment. Specifically, Appellees fail to dispute the fact that a stipulation/agreement of the Parties was entered into that would pay Jonathan Hall (hereinafter "Jonathan") \$21,357. *Appendix (hereinafter "App") p.130*. Appellees also fail to dispute the fact that all claims and defenses regarding further compensation or and reimbursement of Jonathan were preserved. *App. 83*.

II. APPELLANT'S APPEAL WAS TIMELY FILED.

Appellees argue that Jonathan's May 10, 2021 Motion for Reconsideration had "been implicitly denied," whatever that means. *Appellees' Brief p.19*. Appellees ignore the final judgment rule and the implications for Appellant's rights.

The procedural history is fundamental to this matter. The Summary Judgment Order was docketed on April 29, 2021. *App. p.16*. Jonathan filed a Motion for Reconsideration on May 10, 2021. *App. p.16*. On May 13, 2021, Eastern Bank filed a motion seeking clarification as to whether the order on summary judgment was merely interlocutory or final. *App. p.16*. On June 1, 2021, Jonathan filed his First Supplementation to our Motion for Reconsideration. *App. p.16*. On June 10, 2021, Bonnie Hall objected to Jonathan's Motion for Reconsideration. *App. p.16*. Bonnie Hall's objection was also on behalf of Jeffrey Hall. *App. p.16*. Jonathan filed a Reply Memorandum on June 23, 2021. *App.*

p.16. On June 28, 2021, the Probate Court granted Eastern Bank’s motion and held that the order on summary judgment was interlocutory. *App. p.16 & 179*. No order deciding Jonathan’s motion was ever issued, until possibly December 12, 2025, and that order was vacated on February 17, 2026. *App. p.21*. In the December 12, 2025 Order, the Probate Court finally denied the May 10, 2021 Motion for Reconsideration. *Addendum A*.² The Order does not reference a previous denial of that motion; it does not state that it was “implicitly denied.” *Addendum A*. When that Order was entered, Appellant had filed his first Notice of Appeal that this Court determined was interlocutory. Appellant’s appeal was timely because it was after an appealable event, the final order of distribution, and based on a specific order.

The final judgment rule prevents a party from appealing a trial court’s decision “before a final judgment has been rendered.” *Fiber Materials Inc. v. Subilla*, 974 A.2d 918, 924; 2009 ME 71 ¶12. “The final judgment rule prevents piecemeal litigation, and helps curtail interruption, delay, duplication and harassment; it minimizes interference with the trial process; it serves the goal of judicial economy; and it saves the appellate court from deciding issues which may ultimately be mooted, thus not only leaving a crisper, more comprehensible record for review in the end but also in many cases avoiding an appeal altogether.” *Id.* (quoting *Griswold v. Town of Denmark*, 2007 ME 93 ¶16; 927 A.2d 410, 417.) There are exceptions to the final judgment rule, such as the death knell exception,

² Addendum A of Appellant’s Reply Brief is the December 12, 2025 Order. Regrettably, this Order was mistakenly omitted from the Appendix.

the collateral order exception and the judicial economy exception. *See id.* at ¶13. None of these exceptions applied to the case at bar.

Appellees' recitation of the procedural history is materially inaccurate because it omits a critical filing that directly determines the finality of the Maine proceedings. Specifically, Appellees fail to acknowledge Appellant's Motion for Reconsideration, filed on May 10, 2021. *App. p.16*. The Motion for Reconsideration was filed before the Probate Court issued its order on June 28, 2021, which stated that the summary judgment order was interlocutory. *App. p.16*. The Probate Court was correct, because among other reasons, the motion to reconsider was undecided.

The existence of the May 10, 2021 Motion for Reconsideration is significant because the finality of a judgment is a prerequisite to appellate review. By ignoring the May 10, 2021, filing, Appellees present an incomplete and misleading procedural history that does not accurately reflect the procedural status of the case. As previously noted, the procedural history included irrelevant matter of Bonnie Hall's Motion for Sanctions and the subsequent decision. Bonnie Hall's Motion for Sanctions and the subsequent decision are irrelevant, because those issues are not on appeal.

Appellees contend that every post-judgment had been decided by March 12, 2025, but that contention is contradicted by the Probate Court's December 12, 2025 Order, which explicitly denied the May 10, 2021 Motion for Reconsideration. *App. p.21 & Addendum A*. The Probate Court's Order refutes Appellees' procedural history and timeliness arguments. Of course, that Order was vacated

after this appeal was filed, which means that the Motion for Reconsideration was no longer denied.³ Instead, the Probate Court entered the absurd ruling that the motion to reconsider was “implicitly denied.” *App. p.287*. There is no docket entry before December 12, 2025, showing any **action** on the May 10, 2021 Motion for Reconsideration. *App. p.6-21 (emphasis supplied)*. It remains uncertain whether implicit denial is an actual judicial action.⁴ Appellant asserts that it is not, because it creates uncertainty in legal proceedings when a written denial provides clarity, certainty, and a starting point for deadlines. The most important result is that the motion to reconsider was so mishandled that it created a procedural labyrinth of confusion and uncertainty.

Appellees’ position is untenable with Maine law. Appellant was unable to exercise his appeal rights while a Motion for Reconsideration remained undecided. As already demonstrated in this matter, this Court would dismiss any appeal that violates the final judgment rule. Had the Motion for Reconsideration been granted in whole or in part, then the issues presented to the Law Court would be different. The final judgment rule exists to prevent duplication of efforts in different courts. *See Fiber Materials, Inc. 974 A.2d at 924; 2009 ME 71 ¶924*. The final judgment rule operates to prevent further action on issues under appeal. An undecided motion hangs over the proceedings like the sword of Damocles. Under Maine law,

³ The Probate Court’s willingness to sign whatever Appellees placed in front of it after this appeal was filed creates the procedural conundrum of which order actually decided the May 10, 2021, Motion for Reconsideration, once the December 12, 2025 Order was vacated. The Probate Court created a procedural morass, and the “implicit denial” provides no further clarity.

⁴ Appellees’ belief in “implicit denial” of motions evokes the memory of the movie “Mean Girls” character Gretchen Wieners’ desperate attempt to make “Fetch” a thing. Just as Fetch was not a thing in Mean Girls, implicit denial of motions is not a thing in jurisprudence.

a pending motion must be definitively decided in order to invoke an appeal. Thus, the appeal was timely.

A. There was No Subsidiary Docket Created.

An independent probate proceeding requires the creation of “a subsidiary docket number consisting of the master docket number and a numerical suffix identifying that proceeding.” *Estate of Sheltra*, 2020 ME 108, ¶ 15, 238 A.3d 234, 237 (quoting *M. R. Prob. P. 79*). This Court further stated that “when a final judgment is entered in a **subsidiary docket**, the time to appeal that judgment pursuant to *M.R. App. P. 2B(c)* begins to run even if there are other pending proceedings involving the same estate or the estate has yet to be fully administered.” *Id* at ¶18; 238 (emphasis supplied).

The *Sheltra* doctrine applies to matters under the subsidiary docket. It does not apply to the case at bar, because no subsidiary docket was created. *App. pp.6-21*. Without the creation of a subsidiary docket, final appeal deadlines become a guessing game for the parties. The difficulty of identifying final orders without a subsidiary docket was best shown by this Court’s Order to Show Cause dated December 31, 2025, which found that the first appeal was interlocutory. The Probate Court’s failure to create a subsidiary docket created confusion for the Parties, which may be best exemplified by Appellant filing his interlocutory appeal. The Probate Court’s failure to create a subsidiary docket must not be used to deny Parties their appellate rights.

III. APPELLEES FAIL TO PROVIDE ANY AUTHORITY IN SUPPORT OF THEIR ARGUMENT AGAINST APPORTIONMENT OF TAXES.

Appellees provide no authority for their opposition to Appellant's arguments about the apportionment of taxes. The "Corrected Decision and Order" Appellees rely upon was entered nearly a month after this appeal was filed.⁵ *App. p.21*. For purposes of this Appeal, the language in the "Corrected Decision and Order" is irrelevant to this Court's analysis, because it was entered after the Notice of Appeal for this matter had been filed. *App. p.21*. Quite simply, the Corrected Decision and Order is an ex post facto action that should have no impact on this Court's analysis because it is not an order being appealed. *App. p.21 and 283*. Moreover, it is not a persuasive order because the Notice of Appeal was already filed and all appealable issues were identified in said notice. *App. p.283*. Finally, any citation to a decision issued after this Notice of Appeal was filed, should be viewed with skepticism and given no weight because the Appellant risked sanctions by objecting due to the Probate Court's previous holding that he had no standing, and the appealable issues were already identified. *App. p.283*. It appears that Appellees tried to clean up the deficient work by the Probate Court while also using it as authority. Appellees cannot fix the Probate Court's work after the fact and use it as authority against Appellant's arguments. Appellees' actions

⁵ The Assented Motion for Corrected Decision and Order was filed on January 14, 2026, after Appellant filed his first notice of appeal and before the first appeal was dismissed. *App. p.21*. At the time the Assented Motion was filed, the Probate Court had already held that Appellant lacked standing to object to any orders. In order to avoid possible sanctions and because the first appeal was still docketed when the Assented Motion was filed, Appellant did not object to the "Assented Motion for Corrected Decision and Order." The Probate Court entered the Corrected Decision and Order as submitted; it just signed whatever Appellees put in front of it.

demonstrate that they are unable to find legal authority to support the Probate Court's decision.

The Probate Court's decision regarding the apportionment of taxes was wrong. Despite Appellant's detailed statutory argument, Appellees provide no legal authority or reference any doctrine in support of the Probate Court's decision. This fact proves that the Probate Court was legally wrong when it entered its decision and failed to apportion for taxes.

IV. APPELLEES FAIL TO ADDRESS THE TRANSMOGRIFICATION OF THE TAX PAYMENTS.

Appellees do not dispute the holding of *Bragdon v. Worthy*, that a party "who has paid or is to pay the tax out of the true estate should have the right of subrogation to the position of the sovereign which has received its tax." *Bragdon v. Worthy*, 153 A.2d 627,632 (Me. 1959) (quoting *Trimble v. Hatcher's Ex'rs*, 173 S.W.2d 985, 989 (Ky. 1943)). *Bragdon* is still good law; no decision has overturned it or even modified its holding. Yet Appellees do not even controvert the *Bragdon* doctrine with any legal authority.

In failing to provide legal authority against the *Bragdon* doctrine, Appellees fail to controvert the holding in *Ostergaard v. Estate of John J. Mastropasqua*. In fact, Appellees provide no case law, statutory authority or even persuasive authority in their argument against Appellant's transmogrification argument. Appellees' inability to cite applicable authority demonstrates the errors in the Probate Court's decisions.

Appellees' rely on the ex post facto Corrected Decision and Order issued by the Probate Court and its reliance on the *Estate of Gray*. Because *Estate of Gray* relies upon *Estate of Kruzynski*, it is time to correct the error in *Estate of Gray*. Appellant is asking this Court to resolve the confusion between *Estate of Gray* and *Estate of Kruzynski*. While neither case has been overturned, Appellant contests the propriety of *Estate of Gray*, as argued in his Brief in Chief.⁶ Appellees make no attempt to cite any legal authority supporting the Probate Court's decision.

Appellees' failure to cite any legal authority in support of their argument clearly shows that they are unable to locate any legal authority that supports the Probate Court's decision.

This Court is best served by recognizing the legal speciousness of the Appellees' arguments and overturning the Probate Court's Orders under appeal.

V. APPELLEES FAILED TO CITE ANY AUTHORITY TO SUPPORT THE PROBATE COURT'S DISREGARDING OF THE FULL FAITH AND CREDIT CLAUSE OF THE CONSTITUTION.

The Probate Court breezed by any Full Faith and Credit constitutional obligations when it rejected the judgment of the Massachusetts Court by invoking non-compliance with the claims process without citing any legal authority. *App. p.158*. Appellees follow the Probate Court's lead by failing to invoke any authority for disregarding a fundamental constitutional principle. Under the Full Faith and Credit clause, a Massachusetts Probate Court decree is enforceable by its own terms in other jurisdictions. *See Durfee v. Duke, 375 U.S. 106, 115 (1963)*. In

⁶ Appellant's arguments about the propriety of the Estate of Gray are on pages 35-38 of his Brief in Chief.

Durfee, the United States Supreme Court held that where a court of jurisdiction had fully and fairly litigated the issues by the parties, further inquiry by a separate court in a different jurisdiction is precluded. *See id.* “Full faith and credit thus generally requires every State to give to a judgment at least the res judicata effect which the judgment would be accorded in the State which rendered it.” *Id. at 109.* The *Durfee* Court noted that the “general rule of finality of jurisdictional determinations is not without exceptions,” such as federal preemption or sovereign immunity. *Id. at 114.* Under the Constitution and *Durfee*, that final foreign judgment from Massachusetts was entitled to full faith and credit by the Probate Court.

Accordingly, a final judgment entered by a Massachusetts court is entitled to recognition and enforcement in the State of Maine unless a recognized exception applies. A Maine court may not re-litigate the merits of the underlying controversy simply because the case is presented in a different state. Rather, the constitutional requirement of full faith and credit obligates Maine Courts to honor the final judicial determination made by the Massachusetts Court.

The United States Supreme Court has consistently held that a final judgment rendered by a court possessing proper subject-matter jurisdiction and personal jurisdiction is entitled to full faith and credit in every other state. When the parties are subject to a “judgment in one state, the courts of another state, when asked to enforce it, are bound by the constitution and laws of the United States to give full faith and credit to that judgment; and, if they do not, their decision, as said at the outset of this opinion, may be reviewed and reversed by this court on writ of

error.” *Huntington v. Attrill*, 146 U.S. 657, 683 (1892). Mere disagreement with the Massachusetts Court’s Findings of Fact or Conclusions of Law is not a lawful basis for the Probate Court to refuse recognition even when it is done by invoking a process that is irrelevant to the validity of the claims.⁷ Furthermore all of the Parties to the Maine Probate Court action were involved in the Massachusetts activities and court proceedings; they certainly had constructive notice.

Beyond citing the claims process, the Probate Court and Appellees fail to cite any authority that supports this extreme deviation from the Full Faith and Credit Clause. Both the Probate Court and the Appellees ignore the doctrinal exceptions to the Full Faith and Credit Clause. There is no legal rationale or basis provided by Appellees or the Probate Court for this remarkable deviation from a constitutional mandate. The Probate Court committed reversible error when it issued its Order of Summary Judgment that fails to follow the constitutional mandate, and Appellees’ Brief does not support any other conclusion.

VI. APPELLEES’ CONFLATE BONNIE HALL’S MOTION FOR SANCTION WITH CLAIMS LITIGATION.

On May 7, 2014, Bonnie Hall filed a sparse Motion for Contempt and Sanctions. *App. p.13*. Instead of summarily dismissing this sparse motion, the Probate Court held evidentiary hearings on October 13, 2022, and December 6, 2022. *App. p.19*. The Probate Court issued a decision on November 14, 2023.

⁷ The Probate Court’s Summary Judgment Decision creates a jurisdictional dilemma for parties seeking to domesticate a foreign judgment, because a party that domesticates a foreign judgment in a Maine District Court with all of the accompanying rights is now subject to the Probate Court’s claims process requirements even when no personal representative has been appointed.

App. p.19 and 200-203. The Parties filed Motions to Amend Judgment. *App. p.20.* The Probate Court denied all Motions to Amend. *App. p.20 and 207.*

Appellant does not and did not appeal the decision issued on November 14, 2023.⁸ *App. p.283.* Appellees conflate their independent Motion for Sanctions with Jonathan Hall's Petition to Resolve Disputed Claims. *App. p.13.* All of the pleadings and orders related to the November 14, 2023, Decision are irrelevant to the issues being appealed. Appellees' conflation of the Motion for Sanctions with the Petition to Resolve Claims is a distraction to the actual issues on appeal.

VII. APPELLEES FAIL TO RESPOND TO APPELLANT'S ARGUMENTS.

In their brief, Appellees failed to dispute and failed to controvert Appellant's Arguments. The list of unopposed arguments including, but not limited, is as follows:

- The claims litigation was subject to the Probate Rules of Procedure requiring pleading the Statute of Limitations as an affirmative defense, *Appellant's Brief p.20*;
- The Estate's waiving of the Statute of Limitations Defense, *Appellant's Brief p.20*;
- Whether the claims were properly presented by notice rather than by filing, *Appellant's Brief p.21*;

⁸ Whether the Probate Court or any court abuses its discretion when it entertains a motion for sanctions 8 years after it was filed is a reasonable question to bring to an Appellate Court. However, the Decision did not justify the costs and expense of an appeal.

- There is an entirely separate probate process for resolution of tax disputes and the allocation of fiscal burdens among distributees, *Appellant's Brief p.23*;
- Federal and State Tax levies are exempt from this probate process, *Appellant's Brief p.24*;
- The controversy over estate tax obligations remains a tax dispute and has not been transmogrified by payment or contribution by the Estate of Harry A. Hall, III, *Appellant's Brief p.25*;
- Presentation and prosecution of claims arising from breach of the Separation Agreement and Massachusetts Probate Court decree enforcing the same were timely and exempt from the process, *Appellant's Brief p.26*;
- There is precedent for substituting another statute of limitation for Section 3-801, et. seq., *Appellant's Brief p.33*;
- Any statute of limitations defense should be rarely allowed, *Appellant's Brief p.35*;
- The Probate Court Erred when it Failed to apportion taxes paid on behalf of Gloria Hall, *Appellant's Brief p.41*;
- The Estate was not ripe for closure, *Appellant's Brief p.44*.

Appellees' failure to provide opposing arguments is a waiver of the issues and a concession to Appellant's arguments. In light of Appellees' failure, this Court should rule in Appellant's favor.

CONCLUSION

For all of the reasons provided in Appellant's Brief and Reply Brief, this Court should find that the Probate Court committed reversible error when it entered:

1. Its Decision and Order on October 15, 2025;
2. Its Failure to apportion taxes paid on behalf of Gloria Hall;
3. Its Denial of Jonathan Hall's Motion for Reconsideration of the Probate Court's October 15, 2025, Decision and Order;
4. Its Denial of Jonathan Hall's Motion for Reconsideration dated May 10, 2021;
5. Its Order of Distribution dated December 31, 2025;
6. Its Order for Summary Judgment dated April 29, 2021.

Wherefore, Appellant requests that this Law Court overturn the Probate Court's Decisions and Remand for further adjudication.

Dated: August 5, 2026

Respectfully submitted,

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CERTIFICATE OF SERVICE

I hereby certify that two (2) copies of the Reply Brief of Appellant have been served this date upon counsel of record by mailing copies first-class Mail, addresses as follows:

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Dated: August 5, 2026

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ADDENDUM A

**PROBATE COURT
CUMBERLAND, SS**

**PORTLAND
Docket No. 2009-0737**

In Re: ESTATE OF GLORIA P. HALL	)))	DECISION AND ORDER
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This Court entered an Order on Motion for Summary Judgment dated April 29, 2021. Petitioner Jonathan Hall filed a Motion for Reconsideration of that decision dated May 10, 2021.

In the original decision, the Court has a duty to make sufficient findings to inform the parties of the reasoning underlying its conclusions and to provide for effective appellate review. That has been done in this instance. The summary judgement decision is sufficient and detailed and gives the appellate court sufficient findings and legal reasoning to support the result. **Sokunthim Nou v. Rotanak Huot, 2025 ME 44.**

The issue of apportionment of estate taxes has never raised by Petitioner Jonathan until now. That said, that issue has been waived by him and he lacks standing to challenge the issue if any. The Motion for Reconsideration is denied.

The Register is directed to enter the order on the docket pursuant to Rule 79(a) of the Maine Rules of Probate Procedure.

Dated: DEC 12 2025



Paul Aranson
Judge of Probate