

IN THE SUPERIOR COURT OF FULTON COUNTY
STATE OF GEORGIA

ADAM RICE, FELICIA MOORE,)
KRISTEN MAZOLA, MARIO ARTESIANC)
DHAM GUPTA, TIMOTHY WILLIAMSON)
ADAM SMITH, and PETE HUMPHREYS,)
suing on behalf of themselves)
and all others similarly situated,)

Plaintiffs,)

Civil Action File No.:
2018CV305307

v.)

FULTON COUNTY, GEORGIA,)
THE CITY OF ATLANTA,)
THE CITY OF ALPHARETTA,)
THE CITY OF JOHNS CREEK,)
THE CITY OF MILTON, and)
THE CITY OF ROSWELL,)

Defendants.)

ORDER GRANTING CLASS CERTIFICATION

Plaintiffs originally moved for the certification of a class and various subclasses on July 1, 2022. Defendants opposed that motion on September 2, 2022. After a hearing on October 14, 2022, the Court denied Plaintiffs' Motion for Class Certification in an Order dated April 10, 2023. The basis of the Court's denial of that Motion was that Plaintiffs had not made a showing sufficient to meet the commonality and predominance requirements of O.C.G.A. § 9-11-23(a). Defendants did not substantively challenge Plaintiffs'

satisfaction of the other requirements for class treatment and the Court did not rule on those other requirements.

Plaintiffs appealed the Court's denial of class certification, and the Court of Appeals reversed that denial on January 18, 2024. Upon remittitur to this Court, the Court held a status conference on February 21, 2025, and issued a Scheduling Order on March 24. Pursuant to that Scheduling Order, Plaintiffs' original Motion for Class Certification is deemed renewed except the class definitions are modified to align with the definitions in Plaintiffs' Fifth Amended Complaint, which Plaintiffs filed on February 28, 2025. Those definitions are as follows:

The County Class

All persons or entities who purchased property in Fulton County in 2015; whose tax assessments for the following years were overridden from the fair market value assessments generated by the Fulton County Board of Assessors' Computer Assisted Mass Appraisal ("CAMA") system to higher amounts equal to or within \$100 of the sales price the class members paid for their property; and who paid property taxes to Fulton County based on those assessments for tax years 2016 and/or 2017.

The City of Atlanta Subclass

All persons or entities who purchased property in the City of Atlanta in 2015; whose tax assessments for the following years were overridden from the fair market value assessments generated by the Fulton County Board of Assessors' Computer Assisted Mass Appraisal ("CAMA") system to higher amounts equal to or within \$100 of the sales price the class members paid for their property; and who paid property taxes to the City of Atlanta based on those assessments for tax years 2016 and/or 2017.

The City of Alpharetta Subclass

All persons or entities who purchased property in the City of Alpharetta in 2015; whose tax assessments for the following years were overridden from the fair market value assessments generated by the Fulton County Board of

Assessors' Computer Assisted Mass Appraisal ("CAMA") system to higher amounts equal to or within \$100 of the sales price the class members paid for their property; and who paid property taxes to the City of Alpharetta based on those assessments for tax years 2016 and/or 2017.

The City of Milton Subclass

All persons or entities who purchased property in the City of Milton in 2015; whose tax assessments for the following years were overridden from the fair market value assessments generated by the Fulton County Board of Assessors' Computer Assisted Mass Appraisal ("CAMA") system to higher amounts equal to or within \$100 of the sales price the class members paid for their property; and who paid property taxes to the City of Milton based on those assessments for tax years 2016 and/or 2017.

The City of Roswell Subclass

All persons or entities who purchased property in the City of Roswell in 2015; whose tax assessments for the following years were overridden from the fair market value assessments generated by the Fulton County Board of Assessors' Computer Assisted Mass Appraisal ("CAMA") system to higher amounts equal to or within \$100 of the sales price the class members paid for their property; and who paid property taxes to the City of Roswell based on those assessments for tax years 2016 and/or 2017.

The City of Johns Creek Subclass

All persons or entities who purchased property in the City of Johns Creek in 2015; whose tax assessments for the following years were overridden from the fair market value assessments generated by the Fulton County Board of Assessors' Computer Assisted Mass Appraisal ("CAMA") system to higher amounts equal to or within \$100 of the sales price the class members paid for their property; and who paid property taxes to the City of Johns Creek based on those assessments for tax years 2016 and/or 2017.

Excluded from each Class are Defendants; all persons who make a timely election to be excluded from that Class; all claims for wrongful death, survivorship, and/or personal injury by any Class member; and the undersigned Judge and her immediate family. Plaintiffs have reserved the right to revise these Class definitions based on information

learned through discovery.

On March 18, 2025, Defendant City of Atlanta filed a brief in opposition to the renewed Motion for Class Certification and the other Defendants reserved their right “to later move to modify or de-certify classes if future developments in this case warrant such relief.” Fulton County’s Response to Plaintiffs’ Renewed Motion for Class Certification, p. 1.

The Court held a hearing on class certification on April 11, 2025. All parties were present and represented by counsel. Plaintiffs’ Renewed Motion for Class Certification, as modified as set forth above, is now ready for adjudication. After review of all of the relevant pleadings and the parties’ opportunity to be heard, the Court finds as follows:

The issue to be resolved in determining whether a case should be certified as a class action is not whether the plaintiff will ultimately prevail on the merits, but whether the requirements of O.C.G.A. § 9-11-23 have been met. *Taylor Auto Group, Inc. v. Jessie*, 241 Ga.App. 602, 603 (1999). The determination of whether or not to certify a case as a class action lies within the discretion of the trial court. *Liberty Lending Services v. Canada*, 293 Ga.App. 731, 735(2008).

The Georgia class action statute at O.C.G.A. § 9-11-23 provides, in pertinent part:

- (a) One or more members of a class may sue or be sued as representative parties on behalf of all only if:
 - (1) The class is so numerous that joinder of all members is impracticable;
 - (2) There are questions of law or fact common to the class;
 - (3) The claims or defenses of the representative parties are typical of the claims or defenses of the class; and
 - (4) The representative parties will fairly and adequately protect the interests of the class.

- (b) An action may be maintained as a class action if the prerequisites of subsection (a) of this Code section are satisfied, and, in addition:
- (1) The prosecution of separate actions by or against individual members of the class would create a risk of:
 - (A) Inconsistent or varying adjudications with respect to individual members of the class which would establish incompatible standards of conduct for the party opposing the class; or
 - (B) Adjudications with respect to individual members of the class which would as a practical matter be dispositive of the interests of the other members not parties to the adjudications or substantially impair or impede their ability to protect their interests;
 - (2) The party opposing the class has acted or refused to act on grounds generally applicable to the class, thereby making appropriate final injunctive relief or corresponding declaratory relief with respect to the class as a whole; or
 - (3) The court finds that the questions of law or fact common to the members of the class predominate over any questions affecting only individual members, and that a class action is superior to other available methods for the fair and efficient adjudication of the controversy. The matters pertinent to the findings include:
 - (A) The interest of members of the class in individually controlling the prosecution or defense of separate actions;
 - (B) The extent and nature of any litigation concerning the controversy already commenced by or against members of the class;
 - (C) The desirability or undesirability of concentrating the litigation of the claims in the particular forum; and
 - (D) The difficulties likely to be encountered in the management of a class action.

Generally, and throughout this Order, the Rule 23(a) factors are referred to as numerosity, commonality, typicality and adequacy. The Rule 23(b)(3) factors are referred to herein as predominance and superiority.

In deciding whether to certify a class, the court “is obligated to presume and accept the substantive allegations of the complaint as true.” *Fortis Ins. Co. v. Kahn*, 299 Ga.App. 319, 321 (2010). The trial court must make findings of fact as to the evidentiary support for the Rule 23 requirements for certification of a class. *Griffin Industries, Inc. v. Green*, 297 Ga.App. 354, 355 (2009). Pursuant to O.C.G.A. § 9-11-23(f)(3), the Court makes the following findings of fact and conclusions of law.

I. FINDINGS OF FACT

The following findings of fact are relevant to class certification:

1. At all relevant times, Plaintiffs were property owners and taxpayers residing in Fulton County. (Undisputed)
2. At all relevant times, Plaintiff Adam Rice was a resident and taxpayer in the City of Atlanta. (Undisputed)
3. At all relevant times, Plaintiff Felicia Moore was a resident and taxpayer in the City of Atlanta. (Undisputed)
4. At all relevant times, Plaintiff Kristen Mazola was a resident and taxpayer in the City of Atlanta. (Undisputed)
5. At all relevant times, Plaintiff Mario Artesiano was a resident and taxpayer in the City of Atlanta. (Undisputed)
6. At all relevant times, Plaintiff Dham Gupta was a resident and taxpayer in the City of Roswell. (Undisputed)
7. At all relevant times, Plaintiff Timothy Williamson was a resident and taxpayer in the City of Alpharetta. (Undisputed)
8. At all relevant times, Plaintiff Adam Smith was a resident and taxpayer in the City of Milton. (Undisputed)
9. At all relevant times, Plaintiff Pete Humphreys was a resident and taxpayer in the City of Johns Creek. (Undisputed)
10. All Plaintiffs purchased property in Fulton County during 2015. (Undisputed)

11. All Plaintiffs paid property taxes on their property in 2016. (Undisputed)

12. All Plaintiffs paid property taxes on their property in 2017. (Undisputed)

13. The Fulton County Board of Assessors (the “FCBA”) is responsible for assessing all real property in Fulton County. (Undisputed)

14. For the 2016 tax year, the vast majority of properties in Fulton County not purchased by Plaintiffs and the Class Members were assessed by the FCBA using a Computer Assisted Mass Appraisal (“CAMA”) platform. (Affidavit of Douglas Kirkpatrick attached to Plaintiffs’ Motion for Class Certification (“Class Cert. Mot.”) as Tab 1 (herein “Kirkpatrick Affidavit”), ¶ 13; May 23, 2022 Deposition of Henry Brigham (herein “Brigham Depo.”) at 35:25-36:3) (Class Cert. Mot. at Tab 3)).

15. The FCBA had not updated the CAMA-generated appraisals for most of the properties in Fulton County, including most of those properties purchased by class members, in several years. (Deposition of Douglas Kirkpatrick (herein “Kirkpatrick Depo.”) (Class Cert. Mot. at Tab 2, p. 29)).

16. For most taxpayers that did not purchase their properties in 2015, their 2016 assessments were the same as the CAMA-generated assessments for the 2015 tax year. (Kirkpatrick Affidavit, ¶ 16)

17. For the Plaintiffs and Class Members, the FCBA overrode the CAMA-generated assessed values and replaced those values with an amount equal, or rounded within \$100, to the sales price paid by the Plaintiffs and Class Members. (Kirkpatrick Affidavit, ¶ 11)

18. But for these overrides, Plaintiffs and Class Members would have paid taxes based on their lower tax year 2016 CAMA-generated assessments, as did those taxpayers who did not buy their properties in 2015. (Kirkpatrick Affidavit, ¶ 21; Kirkpatrick Depo. at 119:21-120:8, 205:8-13)

19. For tax year 2017, with few and limited exceptions, the FCBA used the same assessments that it used in tax year 2016 for Plaintiffs and Class Members who still owned the properties they purchased in 2015. (Kirkpatrick Affidavit ¶ 21; Brigham Depo. at 48:21 – 49:6)

20. Defendants taxed the Plaintiffs and Class Members based on the FCBA's assessments during the 2016 and 2017 tax years.

21. Plaintiffs and Class Members paid the taxes assessed by the FCBA.

22. As the Classes are defined, there are more than a thousand Class Members (Brigham Depo. 69:4-21)

II. CONCLUSIONS OF LAW

The core and predominant issue presented by this class action is whether the FCBA illegally assessed the Plaintiffs and Class Members by overriding their 2016 CAMA-generated assessments with the sales price paid for their properties in 2015 while leaving unchanged the CAMA-generated assessments for the majority of properties that did not sale in 2015. If so, Plaintiffs allege that taxes collected by Defendants based on those illegal

assessments would violate the constitutional and statutory requirements that taxes be uniform and equalized among all taxpayers.

To obtain class certification, the class representatives must satisfy “all four prerequisites of O.C.G.A. § 9-11-23(a), and at least one of the requirements set forth in OCGA § 9-11-23(b).” *Doctors Hosp. Surgery Center v. Webb*, 307 Ga.App. 44, 46 (2010). The appellate courts affirm the factual findings of this Court unless they are clearly erroneous. Such facts will be affirmed if they are supported by *any* evidence. *Brenntag Mid South, Inc. v. Smart*, 308 Ga. App. 899 (2011) (emphasis added).

I. O.C.G.A. § 9-11-23(a) Requirements

Satisfying O.C.G.A. § 9-11-23(a) requires a showing of four criteria – numerosity, commonality, typicality, and adequacy – although the last three present essentially the same issue; that is, whether the named Plaintiffs have claims similar to the rest of the Class Members and can adequately represent the Classes’ interest. *See Andrews v. AT&T*, 95 F.3d 1014, 1022-23 (11th Cir. 1996).¹

A. Numerosity

The numerosity requirement is met if the class is so numerous that joinder of all parties is impracticable. “There is no minimum number of class members required for class certification, but ... [t]here is a general presumption that more than 40 class members

¹ “Because OCGA § 9-11-23 is based on Rule 23 of the Federal Rules of Civil Procedure, it is appropriate that [Georgia courts] look to federal cases interpreting that rule for guidance.” *Endochoice Holdings, Inc. v. Raczewski*, 351 Ga. App. 212, 214–15. *See also Rite Aid of Georgia, Inc. v. Peacock*, 315 Ga. App. 573, 574 (2012).

would establish the impracticability of handling cases individually.” *Med. Ctr., Inc. v. Bowden*, 348 Ga. App. 165, 174 (2018). No Defendant has disputed numerosity. Since the Court finds that the Classes include more than a thousand Members, this requirement is easily met.

For these reasons, the Court finds the requirement of numerosity found in O.C.G.A. § 9-11-23(a)(1) is met as a matter of fact and law.

B. Commonality

“To establish commonality, a plaintiff must show that the class members are similarly situated.” *Peck v. Lanier Golf Club*, 304 Ga. App. 868, 871 (2010). “To establish the sort of commonality that OCGA § 9–11–23(a)(2) requires, the plaintiffs [are] required to show that the class members have suffered the same injury.” *Georgia-Pac. Consumer Prod., LP v. Ratner*, 295 Ga. 524, 528 (2014) (internal quotations omitted). *See also Rite Aid of Georgia, Inc. v. Peacock*, 315 Ga. App. 573, 574 (2012). In order to make this showing, Plaintiffs only have “to point to a ‘common contention’ that each member of the class had suffered the same instance or course of wrongful conduct” and that this common contention “is capable of classwide resolution—which means that determination of its truth or falsity will resolve an issue that is central to the validity of each one of the claims in one stroke.” *Ratner*, 295 Ga. at 28. “The fact that there may be differences in the damages for the members of the class does not prevent certification because, when common issues predominate, individualized damage calculations do not defeat class certification.” *Res. Life Ins. Co. v. Buckner*, 304 Ga. App. 719, 732 (2010). The commonality requirement thus imposes a “low hurdle.” *Williams v. Mohawk Indus., Inc.*, 568 F.3d 1350, 1355 (11th

Cir. 2009). A standardized course of conduct affecting all class members generally satisfies the requirement. *See, e.g., In re Checking Acct. Overdraft Lit.*, 286 F.R.D. 645, 652 (S.D. Fla. 2012); *In re Terazosin*, 220 F.R.D. at 685-87 (S.D. Fla. 2004).

Here, the “common contention” is that the Defendants illegally assessed and collected taxes from all Class Members based on the FCBA’s override of its system-generated appraisals with the sales prices the Class Members paid for their property. All Class Members were allegedly damaged by the Defendants’ standardized course of conduct in the same way – their property taxes went up while the taxes on other properties remained mostly unchanged. (Kirkpatrick Affidavit, ¶¶ 11-21).

Moreover, Plaintiffs allege that several common issues exist, and all are capable of class-wide resolution. Those issues include, for example: whether the FCBA illegally reappraised the Class Members’ properties by overriding its system-generated values for those properties with the sales prices paid by Class Members; whether these overrides resulted in property value assessments that were not uniform; whether this lack of uniformity violated the Georgia Constitution; whether the Class Members’ tax burden as a result of the overrides was fairly and justly equalized; if not, whether this lack of fair and just equalization violated O.C.G.A. § 48-5-306; whether Defendants acted unlawfully by charging and collecting property taxes based on the assessments of the FCBA; whether the Class Members are entitled to refunds of the difference between the taxes they actually paid and what they would have paid but for the FCBA’s overrides; and whether the Class Members are owed a refund of taxes paid in subsequent years because of the effect these overrides had on the class members’ homestead exemptions.

In its Order denying class certification, this Court ruled that Plaintiffs had not satisfied the commonality requirement. In reversing that Order, the Court of Appeals found that the record showed that Plaintiffs had identified “a common question that may be answered on a classwide basis—whether the method used by Appellees to calculate the Appellants’ property taxes was legal.” *Rice v. Fulton Cnty.*, 370 Ga. App. 353, 356 (2024). According to the Court of Appeals, “[t]he answer to this question will not vary with each class member because it is binary—either the method used by Appellees to calculate the putative class members’ property taxes was legal or it was not.” Therefore, according to the Court of Appeals, “a classwide proceeding in this case has the capacity to generate common answers that will drive the resolution of this litigation and renders a class action superior to other available methods for the fair and efficient adjudication of the controversy.” *Id.*

For these reasons, the Court finds the requirement of commonality found in O.C.G.A. § 9-11-23(a)(2) is met as a matter of fact and law.

C. Typicality

“The typicality requirement under OCGA § 9–11–23(a) is satisfied upon a showing that the defendant committed the same unlawful acts in the same method against an entire class.” *Liberty Lending Servs. v. Canada*, 293 Ga. App. 731, 738 (2008). While “commonality refers to the group characteristics of the class as a whole, ... typicality refers to the individual characteristics of the named plaintiff in relation to the class.” *Brenntag Mid S., Inc. v. Smart*, 308 Ga. App. 899, 904 (2011). Thus, “typicality measures whether a sufficient nexus exists between the claims of the named representatives and those of the

class at large.” *Vega v. T-Mobile USA*, 564 F.3d 1256, 1275 (11th Cir.2009). “A sufficient nexus is established if the claims or defenses of the class and the class representatives arise from the same event or pattern or practice and are based on the same legal theory.” *Kornberg v. Carnival Cruise Lines*, 741 F.2d 1332, 1337 (11th Cir.1984). The typicality requirement is undemanding. *In re Disposable Contact Lens Anti. Lit.*, 170 F.R.D. 524, 532 (M.D. Fla. 1996).

As set forth above, the Plaintiff’s claims are typical of the claims of the Class Members they seek to represent. The Class Members’ claims allegedly arise from the same pattern or practice as the Plaintiffs’ individual claims – the FCBA’s override of the Plaintiffs’ and Class Members’ system-generated appraisals with the sales prices they paid for their properties while leaving the vast majority of other appraisals unchanged. Furthermore, Plaintiffs’ claims are based on the same legal theory as the Class Members’ claims – that Defendants’ conduct violated the uniformity requirement of the Georgia Constitution and the statutory requirement that all tax burdens be fairly and justly equalized, and that Plaintiffs and all Class Members are therefore entitled to a refund of taxes under O.C.G.A. § 48-5-380.

Based on the foregoing, the Court finds that the requirement of typicality found in O.C.G.A. § 9-11-23(a)(3) is met as a matter of fact and law.

D. Adequacy of Representation

“The important aspects of adequate representation are whether the plaintiffs’ counsel is experienced and competent and whether plaintiffs’ interests are antagonistic to those of the class.” *Liberty Lending Servs. v. Canada*, 293 Ga. App. 731, 739 (2008).

Furthermore, “any argument that plaintiff is not an adequate representative because he will not ultimately prevail on his claim does not comprise an appropriate basis for denying class certification.” *Glynn Cnty.*, 334 Ga. App. at 560.

No Defendant has challenged this criterion for class certification. The Court finds no evidence in the record to suggest that Plaintiffs’ interests are not aligned with the Class Members’ interests. Furthermore, three of Plaintiffs’ attorneys have extensive class action experience and three others practice almost exclusively in the area of property tax appeals and litigation. So, there is also no question that Plaintiffs’ counsel are qualified and competent to litigate this case.

Therefore, the Court finds that the requirement of adequacy found in O.C.G.A. § 9-11-23(a)(4) is met as a matter of fact and law.

For the foregoing reasons, the Court concludes, as a matter of law, that all requirements of O.C.G.A. § 9-11-23(a) for certification of the proposed Classes have been met.

II. O.C.G.A. § 9-11-23(b)(3)

Pursuant to O.C.G.A. § 9-11-23(b)(3), the Court must find that the questions of law and fact that are common to the claims of the named Plaintiffs and to those of the proposed Classes predominate over questions affecting only individual Class Members and that a class action is a superior method for the fair and efficient adjudication of this controversy.

A. Common Questions Predominate

“Common issues of fact and law predominate if they have a direct impact on every class member’s effort to establish liability and on every class member’s entitlement to

injunctive and monetary relief.” *Diallo v. Am. InterContinental Univ., Inc.*, 301 Ga. App. 299, 300 (2009). *See also Rollins, Inc. v. Warren*, 288 Ga. App. 184, 187 (2007). “[T]here need not be a total absence of individual questions of law or fact as long as the common questions predominate.” *UNUM Life Ins. Co. of Am. v. Crutchfield*, 256 Ga. App. 582, 584 (2002). For example, “the fact that there may be differences in the damages for the members of the class does not prevent certification because, when common issues predominate, individualized damage calculations do not defeat class certification.” *Id.* at 583.

Defendants have argued that individual issues predominate because Class Members may be entitled to different amounts of damages, or some Members may be entitled to damages not available to other Class Members. But even if the damages calculations may vary, that does not mean that an individualized issue predominates over common ones.

In *EarthLink, Inc. v. Eaves*, 293 Ga. App. 75 (2008), the Court of Appeals considered a challenge to a trial court’s class certification based, in part, on the fact that adjudication of the class action would require individual damage calculations. According to the court, the plaintiffs were seeking “remedies which will be standard and formulaic across the class: those who have paid will get a refund The need for individual calculations of damages does not defeat class certification, so long as the liability inquiry presents common legal issues.” *Id.* at 77.

The same is true here. If they Plaintiffs are successful, all Class Members will be entitled to a tax refund. Under Plaintiffs’ theory of the case, the calculation of that refund will be standard and formulaic across the Classes – according to Plaintiffs, it will require

only that the Class Members' appraisals be rolled back to the system-generated appraisals in place before the override. (Kirkpatrick Affidavit, ¶22; Brigham Depo. at 109:22 - 110:2) Even if these damage calculations could be characterized as individualized, the liability inquiry presents common legal issues. Indeed, Defendants' liability may turn on the resolution of one question – whether the Defendants violated Georgia's uniformity or equalization requirement when they collected taxes from the Class Members based on their sales price appraisals while assessing taxes from most everyone else based on their system-generated appraisals. This question predominates over any other.

In initially denying Plaintiffs' Motion for Class Certification, the Court found that Plaintiffs had not met their burden on predominance. In reversing the Court's Order, the Court of Appeals held that "the [Plaintiffs'] claim centers around their allegation that [Defendants] used an illegal method to assess the property taxes of the putative class members and this method automatically impacted equalization and uniformity of their subsequent assessments." *Id.* at 358-59. According to the Court of Appeals, "[t]his common issue of liability predominates over individual issues of damages because the answer to that common claim will determine [Defendants'] liability for all putative class members." *Id.* at 359.

Therefore, the Court finds as a matter of fact and law that Plaintiffs have satisfied the predominance requirement of O.C.G.A. § 9-11-23(b)(3).

B. A Class Action is the Superior Method of Adjudication

In order to determine whether a class action is the superior method of adjudication, the Court must balance the merits of a class action against alternative methods of

adjudication. *Brentag*, 308 Ga. App. at 906. Factors to be considered include: “(A) [t]he interest of members of the class in individually controlling the prosecution or defense of separate actions; (B) [t]he extent and nature of any litigation concerning the controversy already commenced by or against members of the class; (C) [t]he desirability or undesirability of concentrating the litigation of the claims in the particular forum; and (D) [t]he difficulties likely to be encountered in the management of a class action.” O.C.G.A. § 9-11-23(b)(3).

These factors weigh in favor of class certification. Because of the amounts of the refunds to which each class member will be entitled, it would be inefficient, if not altogether cost-prohibitive, for each class member to individually control the prosecution of separate actions. In *Brenntag*, the Georgia Court of Appeals upheld the superiority of a class action, stating:

the damages for each class member are likely to be relatively small making it unlikely that other class members would have a strong interest in controlling the litigation themselves. And it is unlikely that counsel could be found to pursue such relatively minor claims on an individualized basis so that economic reality dictates that petitioner’s suit proceed as a class or not at all. . . There is simply no need to burden either the court system or the individual class members by requiring each member of the class to pursue his or her own action to recover a relatively small amount of damages.

308 Ga. App. at 907. Here, Class Members’ refund claims range from a few hundred dollars to a few thousand dollars. Given the costs of litigation, few if any of these refund claims would be economical to pursue outside of the class framework.

Furthermore, there is no evidence in the record to suggest that there is any other pending litigation concerning the issues involved in this case, and no party has argued to

the contrary. As practically all Class Members are or were residents of Fulton County and the Defendants include Fulton County and municipalities within the County, this Court is the natural venue for the action.

The final factor – manageability -- “will rarely, if ever, be in itself sufficient to deny class certification.” *Klay v. Humana, Inc.*, 382 F.3d 1241, 1272-73 (11th Cir. 2004). The issue is not whether the case presents management difficulties, but whether it will create more difficulties than other methods of litigation. *Id.* at 273. Given the readily available records of Defendant Fulton County necessary to identify the Class Members, the location of all Class Members and Defendants in Fulton County and the overarching legal issues requiring resolution by the Court, the instant action presents a straight-forward and relatively easily managed class action, based on the common issues identified and the posture of the case. Certainly, this case presents no unusual manageability concerns beyond those inherent in any complex action and presently appears to be much easier to manage than litigating thousands of individual cases.²

In its brief in opposition to the renewed class certification motion, Defendant City of Atlanta argued that Plaintiffs had not met the superiority and manageability requirements because “any proper valuation of Plaintiffs’ damages would necessarily

² In addition to the enumerated factors in 23(b)(3), the United States Court of Appeals for the 11th Circuit has held that when common issues predominate over individual issues, a class action is the more desirable vehicle. *Sacred Heart Health Systems, Inc. v. Humana Military Healthcare Services, Inc.*, 601 F.3d 1159, 1184 (11th Cir. 2010). In *Morefield v. NoteWorld, LLC*, the United States District Court of the South District of Georgia found that a “coordinated proceeding is superior to thousands of discrete and disjointed suits addressing precisely the same legal issue.” 2012 WL 1355573 (S.D. Ga. 2012).

involve individual trials for every Plaintiff.” (Fulton County Brief, p. 7) In the first place, though, individualized damages calculations do not, by themselves, defeat class certification. Second, Plaintiffs have offered evidence that the FCBA can calculate the damages to which they claim to be entitled by rolling back the overrides and returning those assessments to their original 2016 tax year values. (Kirkpatrick Affidavit, ¶22; Brigham Depo. at 109:22 - 110:2) According to Plaintiffs, doing so would render the Class Members’ taxes uniform and equalized as compared to the taxes paid by other Fulton County property owners. This Court understands that Defendants claim that the Class Members are not entitled to this measure of damages, and Defendants no doubt will make that argument during the merits phase of this case. But whether or not Plaintiffs are likely to prevail on the merits is not a factor in determining whether a class should be certified either. *Jessie*, 241 Ga.App. at 603.

Therefore, this Court finds as a matter of fact and law that Plaintiffs have met the predominance and superiority requirements of O.C.G.A. § 9-11-23(b)(3).

CONCLUSION

For the foregoing reasons, Plaintiffs’ Motion for Class Certification is GRANTED and:

1. The Court HEREBY CERTIFIES the Classes as defined above.
2. The Court HEREBY ORDERS that the following be designated as representatives of the Fulton County Class: Adam Rice, Felicia Moore, Kristen Mazola, Mario Artesiano, Dham Gupta, Timothy Williamson, Adam Smith, and Pete Humphreys.

3. The Court HEREBY ORDERS that Adam Rice, Felicia Moore, Kristen Mazola and Mario Artesiano be designated as representatives of the City of Atlanta Class.

4. The Court HEREBY ORDERS that Dham Gupta be designated as the representative of the City of Roswell Class.

5. The Court HEREBY ORDERS that Timothy Williamson be designated as the representative of the City of Alpharetta Class.

6. The Court HEREBY ORDERS that Adam Smith be designated as the representative of the City of Milton Class.

7. The Court HEREBY ORDERS that Pete Humphreys be designated as the representative of the City of Johns Creek Class.


8. The law firms of Knight Palmer, LLC, The Hillis Firm, Conley Griggs Partin, LLP and G. Roger Land & Associates are designated as class counsel for all Classes.

9. Defendant Fulton County is directed to provide class counsel within sixty (60) days of the date of this order with the names and address of members of the class by identifying the name and last known mailing address of the Class Members.

10. All other deadlines and hearing dates set forth in this Court's March 24, 2025 Scheduling Order apply to the litigation of this case on the merits.

11. In provisionally certifying this case as a class action based on the definitions contained herein, the Court expressly retains the right to modify or amend this Order so long as the case remains pending. If circumstances change or new facts or evidence comes to light, the Court may revisit the issue of class certification, de-certify the class, partially de-certify the class, or certify one or more additional subclasses.

IT IS SO ORDERED, this 29th day of April 2025.


THE HONORABLE BELINDA E. EDWARDS
Superior Court of Fulton County
Atlanta Judicial Circuit

Respectfully submitted this 3rd day of April, 2025.

KNIGHT PALMER, LLC

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