NOTICE: NOT FOR OFFICIAL PUBLICATION.
UNDER ARIZONA RULE OF THE SUPREME COURT 111(c), THIS DECISION IS NOT PRECEDENTIAL
AND MAY BE CITED ONLY AS AUTHORIZED BY RULE.

IN THE
ARIZONA COURT OF APPEALS
DIVISION ONE

ARIZONA DEPARTMENT OF REVENUE, *Plaintiff/Appellee*,

v.

JANINE M. SMITH, *Defendant/Appellant*.

No. 1 CA-TX 25-0004

FILED 08-26-2026

Appeal from the Arizona Tax Court
No. TX2024-000281
The Honorable Brian Kaiser, Judge *Pro Tempore*

AFFIRMED

COUNSEL

Arizona Attorney General's Office, Phoenix
By Christoper J. Dylla
Counsel for Plaintiff/Appellee

Janine M. Smith, San Tan Valley
Defendant/Appellant

MEMORANDUM DECISION

Presiding Judge Jennifer M. Perkins delivered the decision of the Court, in which Judge Brian Y. Furuya and Judge D. Andrew Gaona joined.

P E R K I N S, Judge:

¶1 Janine M. Smith appeals from a default judgment after filing an incomplete motion to set aside along with her notice of appeal. Because Smith's brief does not comply with the requirements of ARCAP 13, she has waived all issues on appeal. We affirm.

FACTUAL AND PROCEDURAL BACKGROUND

¶2 In December 2016 and June 2017, Smith filed her state tax returns for the 2010–2015 timeframe, showing minimal income and virtually no tax liability.

¶3 In November 2024, the Arizona Department of Revenue ("ADOR") filed the current action to collect more than $20,000 in unpaid taxes and accrued pre-judgment penalties and interest, post-judgment penalties and interest that would accrue, and costs to be determined. ADOR claimed that in 2019 it had issued Notices for Proposed Assessment for tax years 2010 to 2015, and after Smith protested, an administrative hearing officer ruled in ADOR's favor in January 2022. Smith did not appeal that decision. In November 2023, ADOR levied Smith's bank accounts for $19,519.27 but appears to have collected less than $200.

¶4 ADOR served Smith in December 2024. Shortly thereafter, Smith filed a motion raising various arguments objecting to the complaint and asking for its dismissal. ADOR opposed dismissal by arguing that Smith's motion addressed the merits of the complaint more than it provided bases for dismissal. In early March 2025, the superior court treated the filing as a motion to dismiss, denied it, and ordered Smith to comply with Arizona Rule of Civil Procedure ("Rule") 12(a)(2)(A) by filing an answer or other responsive pleading within ten days. Smith did not do so. She filed various documents after that ten-day deadline, at least three of which raised the argument that her initial motion to dismiss should have been treated as an answer. The court ruled on Smith's motions and denied relief on various grounds.

¶5 The superior court granted default judgment against Smith in September 2025. Smith appealed, attaching to her Notice of Appeal a form with the Motion to Vacate Judgment box checked, but otherwise made no arguments or requested relief.

JURISDICTION

¶6 ADOR asserts that we have no jurisdiction over this appeal because Smith failed to properly move to set aside the default under Rule 60(b). If ADOR is right, we must dismiss the appeal. *Dabrowski v. Bartlett*, 246 Ariz. 504, 511, ¶ 13 (App. 2019). ADOR is wrong.

¶7 The general rule, with a few exceptions, is that there are no direct appeals from default judgments—a defendant must first move to set the default aside and appeal from the order disposing of that motion. *See generally Melbye v. Dennis*, 258 Ariz. 284, 287–88, ¶¶ 8–11 (App. 2024) (explaining the background and purpose of the rule and its various exceptions). ADOR correctly identifies that none of the exceptions apply here, and that Smith's form seeking to vacate the judgment was incomplete and incorrectly filed with her notice of appeal. That does not mean we lack jurisdiction. The rule is prudential, not jurisdictional, and it aims to provide the superior court with the opportunity to decide questions of law it was previously unable to consider due to a defendant's default. *Id.* at 287, ¶¶ 9, 11. Because *Melbye* is very similar to this case, we see no reason to depart from its reasoning.

¶8 The *Melbye* defendant also appeared pro per and responded to the complaint by filing a motion to dismiss, which the superior court denied. *Id.* at 286, ¶ 3. The defendant failed to file an answer within ten days, *id.* at ¶ 3, and ultimately failed to properly move to set the default aside, *id.* at 286–87, ¶¶ 4, 8. In this case, Smith attempted to move to vacate the judgment but not correctly. Our key question on appeal is the same: whether the initial motion to dismiss should have been considered a proper answer. *Id.* at 288, ¶ 16. In *Melbye*, the defendant raised that issue during an initial Rule 55(b)(2) default judgment hearing. *Id.* at ¶ 13. Here, ADOR moved for default without a hearing under Rule 55(b)(1), and Smith raised the issue in three separate filings that the superior court ultimately ruled on. When a court rules on a motion, it has had the opportunity to consider the legal questions raised in that motion. *Id.* at ¶¶ 13–14.

¶9 On these facts we conclude, as in *Melbye*, that insisting Smith should have filed a proper motion to set aside would have little practical effect—the superior court had the opportunity to consider the issue Smith now raises on appeal. We have jurisdiction over Smith's appeal.

DISCUSSION

¶10 Smith's appeal raises multiple issues but fails to develop any.

¶11 We hold self-represented litigants to the same standard as attorneys and expect them to make "a bona fide and reasonably intelligent effort to comply with the [procedural] rules." *Ramos v. Nichols*, 252 Ariz. 519, 522, ¶ 8 (App. 2022). Should they fail to do so, they "waive issues and arguments not supported by adequate explanation, citations to the record, or authority." *Id.* Appellants must provide supporting arguments for each issue presented for review, along with "citations of legal authorities and appropriate references to the portions of the record on which the appellant relies." ARCAP 13(a)(7)(A). Smith did not comply with this rule.

¶12 Smith's argument section consists of independent sentences that restate issues she previously raised without developing any argument. There are also no citations to legal authority supporting each contention. At best, her opening brief's Table of Authorities contains a list of procedural rules and bankruptcy statutes. But that is not enough. We acknowledge Smith points to certain filings in the record, but citing entire filings does not meet the rule's specificity requirements. ARCAP 13(a)(7)(A).

¶13 Smith did not comply with ARCAP 13 and thus waived all of the issues she purports to raise on appeal.

¶14 Smith requests attorney fees under ARCAP 13(a)(8) and 21, but we deny her request because she did not prevail on appeal. A.R.S. § 12-348(B)(1). In any event, Smith is representing herself and thus cannot recover attorney fees. *Munger Chadwick, P.L.C. v. Farwest Dev. & Const. of the Sw., LLC*, 235 Ariz. 125, 126, ¶ 5 (App. 2014).

CONCLUSION

¶15 We affirm.



MATTHEW J. MARTIN • Clerk of the Court
FILED: JR