



FILED

IN THE GEORGIA TAX TRIBUNAL
STATE OF GEORGIA

JAN 13 2026

OLAJIDE OLAOLORUN,

)

Petitioner,

)

v.

)

FRANK M. O'CONNELL, in his Official
Capacity as Commissioner of the
GEORGIA DEPARTMENT OF REVENUE,

)

Respondent.

)

Docket No. 2526267


Clara Davis, Tax Tribunal Administrator

ORDER GRANTING RESPONDENT'S

MOTION FOR ATTORNEYS' FEES UNDER O.C.G.A. § 9-15-14(b)

Pending before the Court is the Department of Revenue's Motion for Attorneys' Fees under O.C.G.A. § 9-15-14(b). After reviewing the Motion for Attorneys' Fees submitted by the Department and the record in this case, and for the reasons set forth below, this Court holds that the Department's Motion for Attorneys' Fees under O.C.G.A. § 9-15-14(b) is GRANTED.

PROCEDURAL BACKGROUND

This case arises from Petitioner's appeal of a tax assessment issued by the Department. Petitioner filed this action on December 30, 2024. On June 6, 2025, the Department served Petitioner with interrogatories and requests for document production. On July 14, 2025, Petitioner obtained counsel and counsel subsequently entered an appearance on behalf of Petitioner with this Court. On September 4, 2025, counsel for the Department reached out to Petitioner's counsel and placed Petitioner on notice that the Department had received no responses to the issued discovery requests and further attempted to informally resolve the issue without Court action.

After receiving no response from Petitioner, the Department filed a Motion to Compel on September 12, 2025. Petitioner failed to file any response or opposition to the Department’s Motion to Compel. This Court entered an Order granting the Department’s Motion to Compel (hereinafter the “Order”) on November 6, 2025. The Order required Petitioner to produce responsive documents and interrogatory requests, without objection, to the Department’s discovery requests, as well as an award of attorneys’ fees to the Department.

The Order required Petitioner to produce full and complete discovery responses to the Department within ten days of November 6, 2025. The Order also stated that failure to comply with the parameters of the Order may result in the imposition of further sanctions, including the possibility of dismissal of the Petition or other applicable sanctions. Petitioner failed to produce any documents or responses to the Department’s discovery requests within the timeframe set forth by the Order. Petitioner also failed to pay any of the Department’s attorneys’ fees awarded under the Order.

After Petitioner’s failure to comply with the Order, the Department filed a Motion for Sanctions under O.C.G.A. § 9-11-37 on November 18, 2025. On December 1, 2025, Petitioner dismissed this case without prejudice.¹ The Department filed a Motion for Attorneys’ Fees under O.C.G.A. § 9-15-14(b) on December 19, 2025. Petitioner failed to file an opposition or response to the Department’s Motion and has, therefore, waived his right to an evidentiary hearing. *See Taylor v. Taylor*, 282 Ga. 113, 114 (2007) (husband’s failure to question wife’s counsel or seek more information about reasonableness of requested attorneys’ fees under O.C.G.A. § 9-15-14(b)

¹ The Court of Appeals has held that the express language of O.C.G.A. § 9-15-14 authorizes a party to move for attorneys’ fees up to 45 days after the final disposition of the action. *Hart v. Redmond Reg’l Med. Ctr.*, 300 Ga. App. 641, 643 (2009); *see also Harris v. Werner*, 287 Ga. App. 166, 167 (2006) (holding that a trial court had jurisdiction to rule on defendant’s timely filed motion under O.C.G.A. § 9-15-14 even after plaintiff’s voluntary dismissal of lawsuit).

“waived his complaint regarding those issues.”); *see also Munoz v. Am. Lawyer Media, L.P.*, 236 Ga. App. 462, 467 (1999) (plaintiff’s timely objection to motion for fees under O.C.G.A. § 9-15-14 “was sufficient to preclude a waiver by conduct of [plaintiff]’s right to an evidentiary hearing.”).

FINDINGS OF FACT

The Court finds that Petitioner failed to respond to the Department’s interrogatories and document requests within the time afforded by law under O.C.G.A. §§ 9-11-33 and 9-11-34. The Court further finds that, due to Petitioner’s failure to respond to the Department’s discovery requests, the Department was forced to file a Motion to Compel to obtain basic discovery. The Court further finds that, after granting the Department’s Motion to Compel, Petitioner violated this Court’s Order by refusing to submit any responses or documents to the Department’s discovery requests and failing to pay the Department’s attorneys’ fees. Additionally, the Court finds that, due to Petitioner’s violation of this Court’s Order, the Department was forced to file a Motion for Sanctions under O.C.G.A. § 9-11-37 to compel Petitioner’s compliance.

CONCLUSIONS OF LAW

Under O.C.G.A. § 9-15-14(b), a Court may award attorneys’ fees and expenses of litigation “if it finds that an attorney or party unnecessarily expanded the proceedings by other improper conduct, including, but not limited to, *abuses of discovery procedures.*” (emphasis added); *Betallic, Inc. v. Deavours*, 263 Ga. 796 (1994). An award of attorney fees under O.C.G.A. § 9-15-14(b) “is entirely within the discretion of the trial court after considering all the facts and law...” *Rental Equip. Group v. MACI, LLC*, 263 Ga. App. 155, 164 (2003). “The damages authorized by § 9-15-14 are intended not merely to punish or deter litigation abuses but

also to recompense litigants who are forced to expend their resources in contending with abusive litigation.” *Moon v. Moon*, 277 Ga. 375, 379 (2003) (citation and punctuation omitted).

“A party’s conduct in litigation is a valid basis for awarding attorney fees.” *Shooter Alley, Inc. v. City of Doraville*, 341 Ga. App. 626, 628 (2017); *see also Minor v. Minor*, 257 Ga. 706, 709 (1987) (Georgia Supreme Court noting that O.C.G.A. § 9-15-14 provides authority for awarding attorneys’ fees warranted by a party’s conduct). When evaluating a motion under O.C.G.A. § 9-15-14, a court may consider “any relevant form of improper conduct.” *Hyre v. Denise*, 214 Ga. App. 552 (1994).

The Court finds that Petitioner has unnecessarily expanded these proceedings due to Petitioner’s abuses of this Court’s discovery procedures described above.² Initially, Petitioner’s failure to respond at all to the Department’s discovery requests constitutes an abuse of the discovery procedures. *See Carson v. Carson*, 277 Ga. 335 (2003) (fee award under O.C.G.A. § 9-15-14(b) upheld because trial court’s award was partially based on party’s refusal to comply with multiple requests for production of documents). The Court further finds that, due to Petitioner’s failure to comply with the Department’s discovery requests, the Department was forced to file a Motion to Compel to seek Petitioner’s compliance.

Additionally, the Court finds that Petitioner’s failure to comply with this Court’s Order compelling his discovery constitutes an abuse of discovery procedures and unnecessarily expanded these proceedings. Petitioner’s failure to comply with this Court’s Order compelling discovery and paying the Department’s attorneys’ fees is a clear abuse of discovery procedures. *See Ale-8-One of Am., Inc. v. Graphicolor Servs., Inc.*, 166 Ga. App. 506 (1983) (failure to

² *See Cohen v. Rogers*, 341 Ga. App. 146, 152 (2017) (affirming order awarding fees under O.C.G.A. § 9-15-14 where trial court “specified the conduct upon which the award was made” (punctuation omitted)).

comply with trial court's order compelling discovery is ample reason to impose sanctions under O.C.G.A. § 9-11-37). Due to Petitioner's failure to comply with the Order, the Department was forced to file a Motion for Discovery Sanctions.

The Court finds that Petitioner's discovery abuses, detailed above, have unnecessarily expanded these proceedings and constitute sanctionable conduct under O.C.G.A. § 9-15-14(b). *See Miller v. Miller*, 288 Ga. 274 (2010) (trial court's award of fees under O.C.G.A. § 9-15-14(b) upheld due to unnecessary expansion of proceedings by improper conduct in discovery, including numerous delays, extra motions, and unnecessary efforts to obtain needed documents). The Court finds that the Department is entitled to an award of attorneys' fees incurred because of Petitioner's sanctionable conduct in the amount of \$2,187.00, an amount which is supported by sufficient proof of the actual costs and the reasonableness of those costs.³

JUDGMENT

For the reasons set forth above and for the reasons set forth in the Department's Motion for Attorneys' Fees under O.C.G.A. § 9-15-14(b), the Court hereby GRANTS the Department's Motion for Attorneys' Fees under O.C.G.A. § 9-15-14(b).

So ORDERED this 13 day of January, 2026.



Lawrence E. O'Neal
Chief Judge, Georgia Tax Tribunal

³See the Department's Motion for Attorneys' Fees under O.C.G.A. § 9-15-14(b), Affidavit of Zachary Johnson.

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