

BEFORE THE IOWA DEPARTMENT OF REVENUE
HOOVER STATE OFFICE BUILDING
DES MOINES, IOWA

IN RE:	
Nazar LLC d/b/a Washington Street Mini Mart 1601 Washington Street Davenport, IA 52804	Docket No. 25IDRA0007 DIAL Case No. D-2024-00132
Retail Alcohol License No. LE0001201	DISMISSAL ORDER

NOW, on this 24th day of June, 2025, this matter comes to the attention of the Director's Designee of the Iowa Department of Revenue ("Department") on the Licensee's Motion to Dismiss filed on June 12, 2025, by William T. McCullough, counsel for Nazar LLC d/b/a Washington Street Mini Mart's ("Licensee").

On September 27, 2024, the Department denied the renewal of the Licensee's retail alcohol license. A timely appeal of the denial was filed by the counsel for the Licensee and a hearing was held on March 31, 2025, before Administrative Law Judge Forrest A. Guddall ("ALJ"). Assistant Attorney General John Lundquist represented the Department and the Licensee was represented by Attorney William T. McCullough. The ALJ issued a Proposed Decision on April 17, 2025, affirming the Department's denial of the renewal of the Licensee's retail alcohol license. On May 16, 2025, a timely Notice of Appeal was filed by the Licensee's counsel with the Director's Designee.

The Director's Designee has recently learned that during the pendency of this appeal, the Licensee's license was cancelled on May 31, 2025.¹ In the interim, the Department has received an application by a new owner for a new retail alcohol license for the premises previously licensed by the Licensee located at 1601 Washington Street, Davenport, Iowa.

¹ Matters outside of the record may be considered when determining a question of mootness. See *Riley Drive Entertainment I, Inc. v. Reynolds*, 970 N.W.2d 289, 296 (Iowa 2022).

On June 5, 2025, the Director's Designee solicited the parties' positions as to whether the Licensee's appeal should be dismissed as moot. The Licensee submitted a response to the Director's Designee on June 11, 2025, stating that they had no objection to their appeal being dismissed as moot. No response was received by the Department.

Adjudicators will generally decline to hear a case when the end decision no longer matters because of changed circumstances. *Riley Drive Entertainment I, Inc. v. Reynolds*, 970 N.W.2d 289, 296 (Iowa 2022) (explaining that "[c]ourts exist to decide cases, not academic questions of law" (quoting *Homan v. Branstad*, 864 N.W.2d 321, 328 (Iowa 2015))). "A case is moot if it no longer presents a justiciable controversy because the issues involved are academic or nonexistent." *Homan*, 864 N.W.2d at 328 (quoting *Iowa Bankers Ass'n v. Iowa Credit Union Dep't*, 335 N.W.2d 439, 442 (Iowa 1983)). The test for mootness considers whether a decision on the underlying matter would be of force and effect. *Id.*

The retail alcohol license number, LE0001201, that is the subject of the Licensee's pending license denial appeal no longer exists and cannot be reinstated. Any decision rendered on this appeal will not change that fact. This case is consequently moot. The Licensee allowed its license to expire and be cancelled, consequently eliminating any need for the Director's Designee's final word on the subject in this case.

The Director's Designee **FINDS** that the Licensee's request for a Motion to Dismiss should be granted.

ORDER

IT IS THEREFORE ORDERED that the Licensee's appeal of the Department's denial of the renewal of its retail alcohol license is moot. This matter is hereby **DISMISSED**.

The parties are hereby notified that pursuant to Iowa Code section 17A.19, this Order constitutes final agency action for the purpose of Iowa Code chapters 17A and 123. This Order becomes final, unless a party to the hearing files a Petition for Judicial Review with the Iowa District Court within 30 days from the date of this Order.

Moreover, the parties are notified that pursuant to Iowa Code section 17A.19(5), the filing of a petition for judicial review does not automatically stay execution or enforcement of the Department's action. The Department may grant a stay on appropriate terms or other temporary remedies during the pendency of judicial review. If the Department refuses to grant the stay or other temporary remedies, the court may grant the relief.

DATED this 24th day of June, 2025, in Des Moines, Iowa.

IOWA DEPARTMENT OF REVENUE

A handwritten signature in black ink, appearing to read 'SAM HOERR', with a long horizontal line extending to the right.

SAM HOERR

Director's Designee

A copy was filed in the Iowa Department of Inspections, Appeals, and Licensing's Administrative Electronic Document Management System (AEDMS) and also sent to:

Nazar, LLC, d/b/a Washington Street Mini Mart, (by certified and electronic mail)

William T. McCullough, Attorney for NAZAR, LLC, (by certified and electronic mail)

Iowa Department of Revenue c/o John Lundquist, Assistant Attorney General and counsel for the Iowa Department of Revenue (by certified and electronic mail)

Forrest Guddall, Administrative Law Judge (by electronic mail)

Andrew Jensen, Assistant Attorney General, and counsel for the Director's Designee of the Iowa Department of Revenue (by electronic mail)