

**NOT FOR PUBLICATION**

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

**FILED**

MAY 22 2014

MOLLY C. DWYER, CLERK  
U.S. COURT OF APPEALS

BRADLEY WESTON TAGGART,

Plaintiff - Appellee,

v.

STUART M. BROWN,

Defendant,

And

TERRY W. EMMERT; KEITH JEHNKE;  
SHERWOOD PARK BUSINESS  
CENTER, LLC,

Defendants - Appellants.

No. 12-35781

D.C. No. 3:12 cv-0236 MO

MEMORANDUM\*

Appeal from the United States District Court  
for the District of Oregon  
Michael W. Mosman, District Judge, Presiding

Argued and Submitted May 16, 2014  
Portland, Oregon

Before: ALARCÓN, TASHIMA, and IKUTA, Circuit Judges.

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\* This disposition is not appropriate for publication and is not precedent except as provided by 9th Cir. R. 36-3.

Defendants-Appellants appeal the district court's decision reversing the bankruptcy court and remanding for further proceedings. We dismiss the appeal for lack of jurisdiction under 28 U.S.C. § 158(d).

“Our jurisdiction under section 158(d) . . . requires a final decision from the district court.” *Stanley v. Crossland, Crossland, Chambers, MacArthur & Lastreto (In re Lakeshore Vill. Resort, Ltd.)*, 81 F.3d 103, 105 (9th Cir. 1996). Considering “(1) the need to avoid piecemeal litigation; (2) judicial efficiency; (3) the systemic interest in preserving the bankruptcy court's role as the finder of fact; and (4) whether delaying review would cause either party irreparable harm,” *id.* at 106 (citing *Vylene Enters., Inc. v. Naugles, Inc. (In re Vylene Enters., Inc.)*, 968 F.2d 887, 895-96 (9th Cir. 1992)), we hold that the district court's decision, which remanded to the bankruptcy court for further factual findings, does not constitute a final order under § 158(d). *See Congrejo Invs., LLC v. Mann (In re Bender)*, 586 F.3d 1159, 1165-66 (9th Cir. 2009).

The appeal from the district court is hereby **DISMISSED**, and the case is **REMANDED** for further proceedings. No costs.