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**IN THE  
COURT OF APPEALS OF INDIANA**

PROGRESSIVE ENGINEERING ASSOCIATES )  
and JOSEPH W. TAYLOR, )  
 )  
Appellant-Plaintiff, )

vs. )

No. 27A02-0609-CV-770 )

T-3 INVESTMENTS, PAUL E. TURNER and )  
BETTY J. TURNER, )  
 )  
Appellees-Defendants. )

APPEAL FROM THE GRANT SUPERIOR COURT  
The Honorable Randall L. Johnson, Judge  
Cause No. 27D02-0604-PL-51

**July 31, 2007**

**MEMORANDUM DECISION - NOT FOR PUBLICATION**

**BARNES, Judge**

## **Case Summary**

Joseph Taylor appeals the trial court's granting of Paul Turner's motion to dismiss. We affirm.

### **Issue**

Taylor raises three issues. However, the sole issue we address is whether Taylor's arguments are waived.

### **Facts**

Taylor and Turner were friends and business associates for many years. The parties decided to end their business relationship, and on August 9, 2004, the parties entered into a settlement agreement that constituted "full satisfaction of disputed claims." App. p. 25.

On April 4, 2006, Taylor filed a complaint alleging that Turner owed him money from their business ventures and failed to return a promissory note. On May 22, 2006, Turner filed a "motion to dismiss and/or for summary judgment pursuant to Indiana Trial Rule 12(B)." App. p. 31. After a hearing, the trial court granted Turner's motion. Taylor now appeals pro se.

### **Analysis**

Taylor appears to argue that Turner failed to return a promissory note, Taylor signed the settlement agreement when he was in poor health, and that Turner's corporation did not validly execute the settlement agreement. Although we prefer to decide cases on their merits, we will deem alleged errors waived where an appellant's noncompliance with the rules of appellate procedure is so substantial it impedes our

consideration of the errors. Shepherd v. Truex, 819 N.E.2d 457, 463 (Ind. Ct. App. 2004). The purpose of the appellate rules, especially Indiana Appellate Rule 46, is to aid and expedite review, and to relieve the appellate court of the burden of searching the record and briefing the case. Id. Indiana Appellate Rule 46(A)(8)(a) requires that the argument section of an appellant’s brief “contain the contentions of the appellant on the issues presented, supported by cogent reasoning. Each contention must be supported by citations to the authorities, statutes, and the Appendix or parts of the Record on Appeal relied on . . . .”

It is well settled that we will not consider an appellant’s assertion on appeal when he or she has failed to present cogent argument supported by authority and references to the record as required by the rules. Shepherd, 819 N.E.2d at 463. “If we were to address such arguments, we would be forced to abdicate our role as an impartial tribunal and would instead become an advocate for one of the parties.” Id. We cannot do this. Id.

Here, the argument section of Taylor’s brief is so lacking in cogency that we cannot review his claims. Although other portions of his brief include citations to authority, none are included in the argument section of his original brief. In his reply brief, Taylor did include citations to authority and the appendix in the argument section. However, the reply brief is still lacking cogent argument.

Taylor asserts that his brief was filed following the “*Pro Se* Guide to Appellate Procedure.” Appellant’s Reply Br. p. 1. Although that may be the case, he simply does not provide a sufficient basis for the appellate review of his claims. Further, Taylor may not take refuge in the sanctuary of his amateur status. Shepherd, 819 N.E.2d at 463. As

we have stated many times before, a litigant who chooses to proceed pro se will be held to the same rules of procedure as trained legal counsel and must be prepared to accept the consequences of his or her action. Id. Thus, the issues raised in Taylor's brief are waived for lack of cogent argument.

### **Conclusion**

Taylor's failure to provide us with cogent argument, including citation to relevant authority waives, the issues he raises. We affirm.

Affirmed.

NAJAM, J., and RILEY, J., concur.