NONPRECEDENTIAL DISPOSITION
To be cited only in accordance with FED. R. APP. P. 32.1

United States Court of Appeals

For the Seventh Circuit
Chicago, Illinois 60604

Submitted November 13, 2025*
Decided November 13, 2025

Before

MICHAEL B. BRENNAN, *Chief Judge*

DIANE S. SYKES, *Circuit Judge*

AMY J. ST. EVE, *Circuit Judge*

No. 25-1452

EMMANUEL JOHN, *Plaintiff-Appellant*,	Appeal from the United States District Court for the Northern District of Indiana, Hammond Division.
v.	No. 2:24-CV-195-TLS-APR
JOHN E. PETALAS, et al., *Defendants-Appellees*.	Theresa L. Springmann, *Judge*.

O R D E R

Emmanuel John, an Indiana pastor, sought damages for two tax sales of his church's real property and an injunction to prevent the county officials from engaging

* We have agreed to decide the case without oral argument because the briefs and record adequately present the facts and legal arguments, and oral argument would not significantly aid the court. FED. R. APP. P. 34(a)(2)(C).

in allegedly discriminatory tax collection. Because an adequate state remedy exists, the district judge dismissed the claims for lack of jurisdiction. We affirm the judgment.

John was the pastor and board president for the Christ Temple Church of God in Christ, Inc., a nonprofit corporation. The church owned two parcels in Lake Station, Indiana, consisting of its building and its parking lot. After the church failed to pay a storm-water fee, Lake County initiated a tax-sale proceeding for each parcel. State Magistrate Lisa Berdine presided over both proceedings, and a state judge adopted her recommendations to grant the county's request to sell the properties in 2022. John and the church did not appeal.

Instead, about two years later, John filed a pro se complaint in federal court against county officials and Magistrate Berdine. *See* 42 U.S.C. § 1983. He alleged that the parcels were tax-exempt as church property and that Magistrate Berdine ignored the state judge's prior ruling that John says precluded the tax. He asked the district court for damages related to the loss of property and an injunction to prevent the county from collecting the storm-water fee from "minority cities" in violation of the Fourteenth Amendment.

The defendants moved to dismiss the complaint, with the county raising jurisdictional objections and Magistrate Berdine asserting immunity. The district judge dismissed all of John's claims for lack of jurisdiction. First, she decided that the church was the real party in interest and could not proceed pro se. *See Rowland v. Cal. Men's Colony*, 506 U.S. 194, 201–02 (1993). And John lacked standing to enforce the church's rights himself. Regardless, the judge found other jurisdictional defects based on the Tax Injunction Act, *see* 28 U.S.C. § 1341; the related doctrine of comity, *see Fair Assessment in Real Est. Ass'n, Inc. v. McNary*, 454 U.S. 100, 116 (1981); and the *Rooker-Feldman* doctrine, *see Exxon Mobil Corp. v. Saudi Basic Indus. Corp.*, 544 U.S. 280, 284 (2005). Finally, she concluded that even if the court had jurisdiction, Magistrate Berdine was immune for her acts as a magistrate. *See Stump v. Sparkman*, 435 U.S. 349, 355–56 (1978).

On appeal, John continues to assert his own rights and the church's rights interchangeably. But the district judge rightly determined that the church is the real party in interest for the bulk of his claims because the church—not John—owned both parcels. *See* FED. R. CIV. P. 17(a)(1). As a corporation, the church must appear through counsel. *See In re IFC Credit Corp.*, 663 F.3d 315, 318 (7th Cir. 2011). And John, as a non-lawyer, can represent only himself to litigate his own personal claims. 28 U.S.C. § 1654; *Georgakis v. Ill. State Univ.*, 722 F.3d 1075, 1077 (7th Cir. 2013).

It is not clear that John himself was injured by any of the defendants' actions, but we may address jurisdictional issues in any order. *See Church Mut. Ins. Co. v. Frontier Mgmt., LLC*, 124 F.4th 1047, 1051 (7th Cir. 2025) (citing *Acheson Hotels, LLC v. Laufer*, 601 U.S. 1, 4 (2023)). The district judge correctly dismissed the asserted claims even to the extent John is the proper party to bring them.

John argues the district judge erred in viewing his case as a mere property tax dispute instead of a case about free-exercise rights. But the district judge correctly determined she could not reach the constitutional issue because John's claims seek to interfere directly with Indiana's tax system. The Tax Injunction Act deprives federal courts of jurisdiction to enjoin state tax collection provided that a "plain, speedy and efficient remedy" exists in state court. 28 U.S.C. § 1341; *Ghelf v. Town of Wheatland*, 132 F.4th 456, 466 (7th Cir. 2025). The doctrine of comity is functionally identical to the Act, *see Fair Assessment*, 454 U.S. at 116 n.8, but requires the federal courts to abstain from resolving damages claims if a "plain, adequate, and complete" remedy exists in state court, *Perry v. Coles County*, 906 F.3d 583, 588 (7th Cir. 2018) (quoting *Fair Assessment*, 454 U.S. at 116).

We have held that Indiana provides a sufficient remedy for tax disputes through its administrative and judicial processes, each of which offers multiple levels of review. *Hay v. Ind. State Bd. of Tax Comm'rs*, 312 F.3d 876, 880 (7th Cir. 2002). John had the opportunity to raise his constitutional defenses in state court and seek review of Magistrate Berdine's recommendations before the state judge who approved them, the Indiana Court of Appeals, the Indiana Supreme Court, and even the Supreme Court of the United States, if necessary. John does not argue that the process was inadequate and indeed suggests that in a prior dispute the church convinced the state judge to remove the parcels from a scheduled tax sale. His failure to take full advantage of this process for these later sales does not allow him to challenge them in federal district court instead. *See Ghelf*, 132 F.4th at 467.

Because the Tax Injunction Act and the doctrine of comity prohibit the federal courts from considering John's claims for damages and injunctive relief against the county defendants and Magistrate Berdine, we cannot review John's (or his church's) constitutional claims on the merits.

AFFIRMED