



JENNIFER M. GRANHOLM  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

JAY B. RISING  
STATE TREASURER

**MINUTES OF THE REGULAR MEETING OF THE  
STATE TAX COMMISSION AND STATE BOARD OF ASSESSORS**

**PRESENT: Robert H. Naftaly, Chair of STC, and Member of State Board of Assessors  
Robert R. Lupi, Chair of State Board of Assessors, and Member of STC  
Douglas B. Roberts, Member of STC and of State Board of Assessors**

**Kelli Sobel, Executive Secretary  
Marie G. Medlock, Recording Secretary**

**DATE OF MEETING: June 14, 2005**

**PLACE OF MEETING: Treasury Bond Finance Board Room  
1<sup>st</sup> Floor Treasury Building  
Lansing, MI**

**TIME OF MEETING: 9:00 A.M.**

**The following items are on the agenda for this meeting.**

**ACTIONS BY THE STATE TAX COMMISSION**

- Item 1. It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the minutes of May 31, 2005 as presented.
- Item 2. It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the minutes of June 1, 2005 as presented.

The State Tax Commission considered each MCL 211.154 notification of omitted or incorrectly reported property separately and took the following actions for each listed file for which the assessors and the owners did not concur.

- Item 3. **Scheduled for 9:30 A.M.**  
MCL 211.154 notification of omitted or incorrectly reported property not concurred in by both the assessing officer and the owner. See attached list for file identification.

Item 3 (continued):

**Mundy Township, Genesee County**

It was moved by Lupi, supported by Roberts, and unanimously approved to deny the below-referenced matter:

154-04-1331; CITICORP LEASING INC; MUNDY TWP.; GENESEE COUNTY; SWARTZ CREEK Sch. Dist.; 15-80-1532-03; PERSONAL; Property; 2003 AV from \$ 8,000 to \$ 6,100; TV from \$ 8,000 to \$ 6,100.

It was moved by Lupi, supported by Roberts, and unanimously approved to deny the below-referenced matter:

154-04-1332; FIDELITY LEASING INC; MUNDY TWP.; GENESEE COUNTY; SWARTZ CREEK Sch. Dist.; 15-80-153-803; PERSONAL; Property; 2003 AV from \$ 0 to \$ 1,900; TV from \$ 0 to \$ 1,900.

**City of Roseville, Macomb County**

It was moved by Roberts, supported by Lupi, and unanimously approved to postpone the below-referenced matter and referred to staff for further review:

154-04-3785; HOFLEY MANUFACTURING; CITY OF ROSEVILLE; MACOMB COUNTY; ROSEVILLE Sch. Dist.; 860-15500-03; PERSONAL; Property;

2002 AV from \$ 795,180 to \$1,405,360; TV from \$ 795,180 to \$1,405,360;

2003 AV from \$ 782,780 to \$1,298,710; TV from \$ 782,780 to \$1,298,710;

2004 AV from \$ 666,490 to \$1,096,110; TV from \$ 666,490 to \$1,096,110.

The Commission admitted Assessor Exhibit 1 and Taxpayer Exhibit 1.

**City of Sterling Heights, Macomb County**

It was moved by Roberts, supported by Lupi, and unanimously approved to withdraw the below-referenced matter:

154-03-0245; KUKA WELDING SYSTEMS & ROBOT CORP.; CITY OF STERLING HEIGHTS; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 10-28-100-032-834; PERSONAL IFT; Property;

2001 AV from \$ 314,500 to \$ 613,376; TV from \$ 314,500 to \$ 613,376.

The Commission admitted Taxpayer and Assessor Exhibit 1.

It was moved by Roberts, supported by Lupi, and unanimously approved to withdraw the below-referenced matter:

154-03-0246; KUKA WELDING SYSTEMS & ROBOT CORP.; CITY OF STERLING HEIGHTS; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 10-28-100-032-815; PERSONAL IFT; Property;

2001 AV from \$ 102,200 to \$ 172,190; TV from \$ 102,200 to \$ 172,190.

The Commission admitted Taxpayer and Assessor Exhibit 1.

Item 3 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-3817; KUKA WELDING SYSTEMS & ROBOT CORP; CITY OF STERLING HEIGHTS; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 10-28-100-032-001; PERSONAL; Property;

2002 AV from \$ 622,300 to \$ 690,450; TV from \$ 622,300 to \$ 690,450;

2003 AV from \$ 755,100 to \$ 847,250; TV from \$ 755,100 to \$ 847,250;

2004 AV from \$ 724,800 to \$ 778,800; TV from \$ 724,800 to \$ 778,800.

The Commission admitted Taxpayer and Assessor Exhibit 1.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-3818; KUKA WELDING SYSTEMS & ROBOT CORP; CITY OF STERLING HEIGHTS; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 10-28-100-032-834; PERSONAL--IFT; Property;

2002 AV from \$ 459,100 to \$ 501,450; TV from \$ 459,100 to \$ 501,450;

2003 AV from \$ 411,100 to \$ 416,350; TV from \$ 411,100 to \$ 416,350;

2004 AV from \$ 348,500 to \$ 354,500; TV from \$ 348,500 to \$ 354,500.

The Commission admitted Taxpayer and Assessor Exhibit 1.

#### **City of Auburn Hills, Oakland County**

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

54-04-3582; PGAM ADVANCED TECHNOLOGIES; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-001-162; PERSONAL; Property;

2002 AV from \$1,565,440 to \$1,618,700; TV from \$1,565,440 to \$1,618,700;

2003 AV from \$1,750,000 to \$1,950,700; TV from \$1,750,000 to \$1,950,700.

#### **City of Birmingham, , Oakland County**

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2801; DVI RECEIVABLES XIX LLC; CITY OF BIRMINGHAM; OAKLAND COUNTY; BIRMINGHAM Sch. Dist.; 08-99-00-004-168; PERSONAL; Property;

2004 AV from \$ 0 to \$ 25,950; TV from \$ 0 to \$ 25,950.

Item 3 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:  
154-04-2802; HILLARD LYONS; CITY OF BIRMINGHAM; OAKLAND COUNTY; BIRMINGHAM Sch. Dist.; 08-99-00-004-172; PERSONAL; Property; 2004 AV from \$ 0 to \$ 39,760; TV from \$ 0 to \$ 39,760.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:  
154-04-2803; LAW OFFICES OF JOHN F SCHAEFER; CITY OF BIRMINGHAM; OAKLAND COUNTY; BIRMINGHAM Sch. Dist.; 08-99-01-970-633; PERSONAL; Property;  
2003 AV from \$ 20,500 to \$ 291,710; TV from \$ 20,500 to \$ 291,710.

### **City of Farmington Hills, Oakland County**

It was moved by Roberts, supported by Naftaly, and approved to adopt the below-referenced requested assessed and taxable values as presented:  
154-02-0236; BANC ONE LEASING CORP.-TAX; CITY OF FARMINGTON HILLS; OAKLAND COUNTY; FARMINGTON Sch. Dist.; 22-99-00-035-035-100; PERSONAL; Property;  
2000 AV from \$ 984,370 to \$ 927,870; TV from \$ 984,370 to \$ 927,870.  
Mr. Lupi dissented.

### **City of Ferndale, , Oakland County**

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:  
154-04-3087; TEICH DAVIS INTERIORS; CITY OF FERNDALE; OAKLAND COUNTY; FERNDALE Sch. Dist.; 24-99-00-001-055; PERSONAL; Property;  
2003 AV from \$ 23,270 to \$ 30,160; TV from \$ 23,270 to \$ 30,160.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:  
154-04-3088; HYDRONIC SUPPLY & ENGINEERING INC; CITY OF FERNDALE; OAKLAND COUNTY; FERNDALE Sch. Dist.; 24-99-00-002-076; PERSONAL; Property;  
2002 AV from \$ 8,800 to \$ 16,840; TV from \$ 8,800 to \$ 16,840;  
2003 AV from \$ 9,330 to \$ 16,480; TV from \$ 9,330 to \$ 16,480.

Item 3 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3089; ELEVATOR CAB INTERIORS; CITY OF FERNDALE; OAKLAND COUNTY; FERNDALE Sch. Dist.; 24-99-00-003-096; PERSONAL; Property;

2002 AV from \$ 0 to \$ 28,400; TV from \$ 0 to \$ 28,400;

2003 AV from \$ 0 to \$ 25,030; TV from \$ 0 to \$ 25,030.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3090; ERADICO SERVICES INC; CITY OF FERNDALE; OAKLAND COUNTY; FERNDALE Sch. Dist.; 24-99-38-001-032; PERSONAL; Property;

2002 AV from \$ 11,920 to \$ 24,490; TV from \$ 11,920 to \$ 24,490;

2003 AV from \$ 14,680 to \$ 23,890; TV from \$ 14,680 to \$ 23,890.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3091; VIX VENDING COMPANY; CITY OF FERNDALE; OAKLAND COUNTY; HAZEL PARK Sch. Dist.; 24-99-46-000-515; PERSONAL; Property;

2002 AV from \$ 2,200 to \$ 7,500; TV from \$ 2,200 to \$ 7,500;

2003 AV from \$ 2,570 to \$ 7,500; TV from \$ 2,570 to \$ 7,500.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3092; PREMIUM ELECTRIC COMPANY; CITY OF FERNDALE; OAKLAND COUNTY; HAZEL PARK Sch. Dist.; 24-99-34-002-000; PERSONAL; Property;

2002 AV from \$ 23,000 to \$ 59,000; TV from \$ 23,000 to \$ 59,000;

2003 AV from \$ 21,530 to \$ 54,020; TV from \$ 21,530 to \$ 54,020.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3093; MOONSHINE DESIGN INC; CITY OF FERNDALE; OAKLAND COUNTY; HAZEL PARK Sch. Dist.; 99-00-003-022; PERSONAL; Property;

2002 AV from \$ 0 to \$ 1,630; TV from \$ 0 to \$ 1,630;

2003 AV from \$ 0 to \$ 2,060; TV from \$ 0 to \$ 2,060.

**City of Keego Harbor, Oakland County**

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2804; ELYSIAN DESIGN GROUP INC; CITY OF KEEGO HARBOR; OAKLAND COUNTY; WEST BLOOMFIELD Sch. Dist.; 36-99-00-004-013; PERSONAL; Property;

2004 AV from \$ 0 to \$ 5,410; TV from \$ 0 to \$ 5,410.

Item 3 (continued):

**City of Lathrup Village, Oakland County**

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:  
154-05-0178; K & Z INVESTMENT CO; CITY OF LATHRUP VILLIAGE; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 40-24-14-481-034; REAL; Property;  
2003 AV from \$ 82,500 to \$ 211,240; TV from \$ 82,500 to \$ 211,240;  
2004 AV from \$ 82,500 to \$ 212,910; TV from \$ 82,500 to \$ 212,910.

**City of Madison Heights, Oakland County**

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:  
154-04-2584; MAJOR MAGIC ALL STAR PIZZA; CITY OF MADISON HEIGHTS; OAKLAND COUNTY; LAMPHERE Sch. Dist.; 44-99-11-005-650; PERSONAL; Property;  
2003 AV from \$ 61,740 to \$ 65,030; TV from \$ 61,740 to \$ 65,030;  
2004 AV from \$ 59,060 to \$ 95,200; TV from \$ 59,060 to \$ 95,200.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:  
154-04-2585; MNP CORPORATION - PLANT 2; CITY OF MADISON HEIGHTS; OAKLAND COUNTY; LAMPHERE Sch. Dist.; 44-99-07-005-290; PERSONAL; Property;  
2002 AV from \$4,865,710 to \$5,174,600; TV from \$4,865,710 to \$5,174,600;  
2003 AV from \$4,698,440 to \$4,777,950; TV from \$4,698,440 to \$4,777,950;  
2004 AV from \$4,251,160 to \$4,339,900; TV from \$4,251,160 to \$4,339,900.  
The Commission admitted Assessor Exhibit 1.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:  
154-04-2587; SURFACE TECHNOLOGIES DIVISION HENKEL CORP; CITY OF MADISON HEIGHTS; OAKLAND COUNTY; LAMPHERE Sch. Dist.; 44-99-09-005-765; PERSONAL; Property;  
2002 AV from \$2,250,740 to \$3,030,100; TV from \$2,250,740 to \$3,030,100;  
2003 AV from \$2,601,530 to \$4,031,800; TV from \$2,601,530 to \$4,031,800;  
2004 AV from \$3,060,580 to \$4,365,100; TV from \$3,060,580 to \$4,365,100.

Item 3 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2805; ILLUMINI PRODUCTIONS INC; CITY OF MADISON HEIGHTS; OAKLAND COUNTY; LAMPHERE Sch. Dist.; 44-99-01-005-090; PERSONAL; Property;

2002 AV from \$ 25,410 to \$ 48,890; TV from \$ 25,410 to \$ 48,890;

2003 AV from \$ 22,790 to \$ 43,330; TV from \$ 22,790 to \$ 43,330;

2004 AV from \$ 31,200 to \$ 40,230; TV from \$ 31,200 to \$ 40,230.

It was moved by Lupi, supported by Roberts, and unanimously approved to deny the below-referenced matter:

154-04-4040; CELLNET COMMUNICATIONS INC; CITY OF MADISON HEIGHTS; OAKLAND COUNTY; LAMPHERE Sch. Dist.; 44-99-11-006-632; PERSONAL; Property; 2002 AV from \$1,335,980 to \$ 545,131; TV from \$1,335,980 to \$ 545,131; 2003 AV from \$1,289,310 to \$ 391,225; TV from \$1,289,310 to \$ 391,225; 2004 AV from \$ 982,150 to \$ 185,687; TV from \$ 982,150 to \$ 185,687.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-4041; MEIJER INC #222; CITY OF MADISON HEIGHTS; OAKLAND COUNTY; LAMPHERE Sch. Dist.; 44-99-06-005-080; PERSONAL; Property;

2003 AV from \$3,054,680 to \$3,158,100; TV from \$3,054,680 to \$3,158,100;

2004 AV from \$2,518,950 to \$2,679,300; TV from \$2,518,950 to \$2,679,300.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the revised figures in the below-referenced requested assessed and taxable values for the years 2002, 2003, and 2004:

2002:

Assessed Value: \$ 497,180 to \$ 658,200

Taxable Value: \$ 497,180 to \$ 658,200

2003:

Assessed Value: \$ 613,660 to \$ 638,450

Taxable Value: \$ 613,660 to \$ 638,450

2004:

Assessed Value: \$ 603,960 to \$ 617,150

Taxable Value: \$ 603,960 to \$ 617,150

154-04-4042; WAL-MART STORES EAST LP SAM'S EAST; CITY OF MADISON HEIGHTS; OAKLAND COUNTY; LAMPHERE Sch. Dist.; 44-99-07-005-190; PERSONAL; Property.

Item 3 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:  
154-05-0336; ZAYTI & ASSOCIATES; CITY OF MADISON HEIGHTS; OAKLAND COUNTY; LAMPHERE Sch. Dist.; 44-99-01-007-053; PERSONAL; Property;  
2003 AV from \$ 10,210 to \$ 27,650; TV from \$ 10,210 to \$ 27,650.

**City of Novi, Oakland County**

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:  
154-04-2194; TOWER AUTOMOTIVE; CITY OF NOVI; OAKLAND COUNTY; NOVI Sch. Dist.; 50-99-00-001-184; PERSONAL; Property;  
2003 AV from \$ 515,090 to \$ 807,360; TV from \$ 515,090 to \$ 807,360.  
The Commission admitted Assessor Exhibit 1.

**City of Pleasant Ridge, Oakland County**

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:  
154-04-2806; WEB ELITE LLC; CITY OF PLEASANT RIDGE; OAKLAND COUNTY; FERNDAL Sch. Dist.; 60-99-00-004-005; PERSONAL; Property;  
2003 AV from \$ 0 to \$ 101,800; TV from \$ 0 to \$ 101,800;  
2004 AV from \$ 5,000 to \$ 86,110; TV from \$ 5,000 to \$ 86,110.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:  
154-04-2807; ZEVXCHANGE LLC; CITY OF PLEASANT RIDGE; OAKLAND COUNTY; FERNDAL Sch. Dist.; 60-99-00-004-006; PERSONAL; Property;  
2003 AV from \$ to \$ 64,100; TV from \$ to \$ 64,100;  
2004 AV from \$ 25,000 to \$ 43,440; TV from \$ 25,000 to \$ 43,440.

**City of Rochester, Oakland County**

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:  
154-04-2808; MARCONI BROTHERS LLC; CITY OF ROCHESTER; OAKLAND COUNTY; ROCHESTER Sch. Dist.; 68-99-00-003-052; PERSONAL; Property;  
2004 AV from \$ 40,000 to \$ 110,110; TV from \$ 40,000 to \$ 110,110.

Item 3 (continued):

**City of Rochester Hills, Oakland County**

It was moved by Roberts supported by Lupi,, and unanimously approved to deny the below-referenced matter because there was change of ownership on 10-1-03: 154-01-1922; VARILEASE CORP.; CITY OF ROCHESTER HILLS; OAKLAND COUNTY; ROCHESTER Sch. Dist.; 70-99-00-400-243; PERSONAL; Property; 2000 AV from \$ 72,900 to \$ 16,900; TV from \$ 72,900 to \$ 16,900.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented and staff is directed to provide verification that the special tools are in the possession of General Motors and where the special tools are located: 154-03-2287; LEAR CORPORATION, ATTN: KIRK FISHER; CITY OF ROCHESTER HILLS; OAKLAND COUNTY; AVONDALE Sch. Dist.; 70-99-00-262-900; PERSONAL; Property; 2001 AV from \$6,205,190 to \$1,963,940; TV from \$6,205,190 to \$1,963,940. The Commission admitted Taxpayer Exhibits 1 and 2.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented: 154-04-2588; MIDWEST STUDIOS; CITY OF ROCHESTER HILLS; OAKLAND COUNTY; AVONDALE Sch. Dist.; 70-99-00-255-031; PERSONAL; Property; 2004 AV from \$ 7,500 to \$ 92,760; TV from \$ 7,500 to \$ 92,760.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented: 154-04-2589; QUIZNO'S SUBS/THE LYNN EARL GROUP LLC; CITY OF ROCHESTER HILLS; OAKLAND COUNTY; ROCHESTER Sch. Dist.; 70-99-00-224-466; PERSONAL; Property; 2004 AV from \$ 15,000 to \$ 40,340; TV from \$ 15,000 to \$ 40,340.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented: 154-05-0356; POWER TAN INC; CITY OF ROCHESTER HILLS; OAKLAND COUNTY; ROCHESTER Sch. Dist.; 70-99-00-221-088; PERSONAL; Property; 2005 AV from \$ 15,000 to \$ 89,190; TV from \$ 15,000 to \$ 89,190.

Item 3 (continued):

**City of Royal Oak, Oakland County**

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:  
154-04-2809; SERVICEMASTER PRIORITY CARE; CITY OF ROYAL OAK; OAKLAND COUNTY; ROYAL OAK Sch. Dist.; 72-99-01-930-207; PERSONAL; Property;  
2004 AV from \$ 35,000 to \$ 59,070; TV from \$ 35,000 to \$ 59,070.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:  
154-04-2810; CULLIGAN STORE SOLUTIONS; CITY OF ROYAL OAK; OAKLAND COUNTY; ROYAL OAK Sch. Dist.; 72-99-00-003-373; PERSONAL; Property;  
2004 AV from \$ 0 to \$ 1,840; TV from \$ 0 to \$ 1,840.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:  
154-04-2811; SPECTRANETICS CORP; CITY OF ROYAL OAK; OAKLAND COUNTY; ROYAL OAK Sch. Dist.; 72-99-00-001-191; PERSONAL; Property;  
2002 AV from \$ 19,790 to \$ 54,440; TV from \$ 19,790 to \$ 54,440;  
2003 AV from \$ 17,010 to \$ 46,780; TV from \$ 17,010 to \$ 46,780.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:  
154-04-2812; ATHENS CONEY ISLAND GRA-NIK CORP; CITY OF ROYAL OAK; OAKLAND COUNTY; ROYAL OAK Sch. Dist.; 72-99-00-140-875; PERSONAL; Property; 2003 AV from \$ 8,490 to \$ 73,360; TV from \$ 8,490 to \$ 73,360.

**City of Southfield, Oakland County**

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:  
154-04-3336; PAVILLION CAFÉ-EAST C/O KALLAS CO; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-31-166-620; PERSONAL; Property;  
2003 AV from \$ 69,840 to \$ 102,690; TV from \$ 69,840 to \$ 102,690.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:  
154-04-4043; INFLATABLE PLAYSPACES; CITY OF SOUTHFIELD; OAKLAND COUNTY; BIRMINGHAM Sch. Dist.; 76-99-82-013-500; PERSONAL; Property;  
2003 AV from \$ 5,000 to \$ 9,450; TV from \$ 5,000 to \$ 9,450;  
2004 AV from \$ 5,700 to \$ 9,210; TV from \$ 5,700 to \$ 9,210.

Item 3 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-4044; NORTH PARK MANAGEMENT OFFICE; CITY OF SOUTHFIELD; OAKLAND COUNTY; OAK PARK Sch. Dist.; 76-99-57-042-000; PERSONAL; Property;

2002 AV from \$ 2,200 to \$ 54,010; TV from \$ 2,200 to \$ 54,010;

2003 AV from \$ 2,400 to \$ 73,120; TV from \$ 2,400 to \$ 73,120.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-4045; PREFERRED REHAB CARE INC; CITY OF SOUTHFIELD; OAKLAND COUNTY; OAK PARK Sch. Dist.; 76-99-60-048-400; PERSONAL; Property;

2003 AV from \$ 1,470 to \$ 8,470; TV from \$ 1,890 to \$ 8,470.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-4046; URBAN INSURANCE ADJUSTERS INC; CITY OF SOUTHFIELD; OAKLAND COUNTY; OAK PARK Sch. Dist.; 76-99-60-373-000; PERSONAL; Property;

2002 AV from \$ 1,200 to \$ 6,130; TV from \$ 1,200 to \$ 6,130;

2003 AV from \$ 1,300 to \$ 5,320; TV from \$ 1,300 to \$ 5,320;

2004 AV from \$ 1,300 to \$ 4,690; TV from \$ 1,300 to \$ 4,690.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-4047; C'EST LA VIE; CITY OF SOUTHFIELD; OAKLAND COUNTY; OAK PARK Sch. Dist.; 76-99-62-025-500; PERSONAL; Property;

2003 AV from \$ 10,300 to \$ 18,810; TV from \$ 10,300 to \$ 18,810.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-4048; UTOPIA SALON; CITY OF SOUTHFIELD; OAKLAND COUNTY; OAK PARK Sch. Dist.; 76-99-57-058-000; PERSONAL; Property;

2003 AV from \$ 4,800 to \$ 17,950; TV from \$ 4,800 to \$ 17,950.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-4049; R B KOLACHALAM MD PC; CITY OF SOUTHFIELD; OAKLAND COUNTY; OAK PARK Sch. Dist.; 76-99-56-012-000; PERSONAL; Property;

2004 AV from \$ 4,600 to \$ 10,970; TV from \$ 4,600 to \$ 10,970.

Item 3 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the revised figures in the below-referenced requested assessed and taxable values for the years 2002, 2003, and 2004:

2002:

Assessed Value:	\$ 682,320	to	\$ 753,290
Taxable Value:	\$ 299,140	to	\$ 366,960

2003:

Assessed Value:	\$ 695,970	to	\$ 768,350
Taxable Value:	\$ 303,620	to	\$ 372,460

2004:

Assessed Value:	\$ 706,410	to	\$ 776,830
Taxable Value:	\$ 310,600	to	\$ 381,020

154-04-4050; AMS PROPERTIES; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-24-35-376-024; REAL; Property.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-4051; FUTURE REPRODUCTIONS INC; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-09-057-000; PERSONAL; Property;

2003 AV from \$ 569,050 to \$ 626,550; TV from \$ 569,050 to \$ 626,550;

2004 AV from \$ 525,880 to \$ 574,260; TV from \$ 525,880 to \$ 574,260.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-4052; ADDISON GRAPHIC SOLUTIONS; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-09-028-230; PERSONAL; Property;

2003 AV from \$ 50,000 to \$ 976,610; TV from \$ 50,000 to \$ 976,610.

It was moved by Roberts, supported by Lupi, and unanimously approved to deny the below-referenced matter:

154-04-4053; NORRIS FINANCIAL INC; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-24-033-225; PERSONAL; Property;

2002 AV from \$ 27,170 to \$ 74,520; TV from \$ 27,170 to \$ 74,520;

2003 AV from \$ 29,900 to \$ 51,430; TV from \$ 29,900 to \$ 51,430.

Item 3 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-4054; PROFESSIONAL PENSION PARTNERS; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-24-030-200; PERSONAL; Property;

2002 AV from \$ 1,000 to \$ 18,430; TV from \$ 1,000 to \$ 18,430;

2003 AV from \$ 1,100 to \$ 13,590; TV from \$ 1,100 to \$ 13,590;

2004 AV from \$ 3,870 to \$ 10,450; TV from \$ 3,870 to \$ 10,450.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-4055; LETTERING INC; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-25-303-520; PERSONAL; Property;

2003 AV from \$ 145,030 to \$ 153,760; TV from \$ 145,030 to \$ 153,760;

2004 AV from \$ 130,230 to \$ 140,030; TV from \$ 130,230 to \$ 140,030.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-4056; MSX INTERNATIONAL; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-28-101-200; PERSONAL; Property;

2003 AV from \$ 164,400 to \$ 203,170; TV from \$ 164,400 to \$ 203,170.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-4057; NATIONAL INSTITUTE OF TECHNO; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-31-060-000; PERSONAL; Property;

2003 AV from \$ 414,990 to \$ 486,090; TV from \$ 414,990 to \$ 486,090.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-4058; ADAC PLASTICS INC; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-31-080-300; PERSONAL; Property;

2004 AV from \$ 66,340 to \$ 83,980; TV from \$ 66,340 to \$ 83,980.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-4059; SWEET LORRAINES CAFÉ; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-37-150-000; PERSONAL; Property;

2002 AV from \$ 52,670 to \$ 58,350; TV from \$ 52,670 to \$ 58,350;

2003 AV from \$ 50,440 to \$ 57,160; TV from \$ 50,440 to \$ 57,160;

2004 AV from \$ 50,440 to \$ 57,440; TV from \$ 50,440 to \$ 57,440.

Item 3 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the revised figures in the below-referenced requested assessed and taxable values for the years 2003 and 2004:

2003:

Assessed Value:	\$ 171,400	to	\$ 192,040
Taxable Value:	\$ 171,400	to	\$ 192,040

2004:

Assessed Value:	\$ 199,840	to	\$ 208,370
Taxable Value:	\$ 199,840	to	\$ 208,370

154-04-4060; WEISSMAN GITLIN HERKOWITZ MD PC; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-43-123-805; PERSONAL; Property.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-4061; KEPES WINE & MCNEILAGE PC; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-43-122-960; PERSONAL; Property;

2002 AV from \$ 30,980 to \$ 41,530; TV from \$ 30,980 to \$ 43,530;

2003 AV from \$ 45,710 to \$ 44,610; TV from \$ 45,710 to \$ 44,610;

2004 AV from \$ 45,710 to \$ 46,670; TV from \$ 45,710 to \$ 46,670.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-4063; LAHSER HILLS NURSING CENTER; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-43-072-000; PERSONAL; Property;

2002 AV from \$ 65,480 to \$ 93,390; TV from \$ 65,480 to \$ 93,390;

2003 AV from \$ 58,180 to \$ 87,590; TV from \$ 58,180 to \$ 87,590;

2004 AV from \$ 54,440 to \$ 101,800; TV from \$ 54,440 to \$ 101,800.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-4064; MONTEZ ENTERPRISES/AFLAC; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-46-144-200; PERSONAL; Property;

2004 AV from \$ 0 to \$ 2,400; TV from \$ 0 to \$ 2,400.

Item 3 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-4065; PROGRESSIVE SECURITY CONCEPTS LLC; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-49-020-270; PERSONAL; Property;  
2004 AV from \$ 20,520 to \$ 51,030; TV from \$ 20,520 to \$ 51,030.

It was moved by Roberts supported by Lupi,, and unanimously approved to deny the below-referenced matter:

154-04-4066; NORTHWESTERN OFFICE ASSOCIATES; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-55-035-000; PERSONAL; Property;  
2002 AV from \$ 0 to \$ 17,810; TV from \$ 0 to \$ 17,810;  
2003 AV from \$ 0 to \$ 17,100; TV from \$ 0 to \$ 17,100;  
2004 AV from \$ 0 to \$ 16,390; TV from \$ 0 to \$ 16,390.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-4067; UNITED AUTO CREDIT CORP; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-55-546-230; PERSONAL; Property;  
2002 AV from \$ 23,580 to \$ 35,740; TV from \$ 23,580 to \$ 35,740;  
2003 AV from \$ 18,970 to \$ 29,910; TV from \$ 18,970 to \$ 29,910;  
2004 AV from \$ 18,970 to \$ 22,040; TV from \$ 18,970 to \$ 22,040.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-4068; SCHER DELITES LLC/CHOCOLATES BY U LLC; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-55-469-000; PERSONAL; Property;  
2002 AV from \$ 3,300 to \$ 21,900; TV from \$ 3,300 to \$ 21,900;  
2003 AV from \$ 3,600 to \$ 25,050; TV from \$ 3,600 to \$ 25,050;  
2004 AV from \$ 4,100 to \$ 22,350; TV from \$ 4,100 to \$ 22,350.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-4069; HAWTHORN SUITES LTD; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-55-319-100; PERSONAL; Property;  
2003 AV from \$ 300,000 to \$ 497,030; TV from \$ 300,000 to \$ 497,030.

Item 3 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to postpone the below-referenced matter:

154-04-4070; US MEDICAL MANAGEMENT INC; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-55-121-800; PERSONAL; Property;

2003 AV from \$ 0 to \$ 151,290; TV from \$ 0 to \$ 151,290.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-4071; SCHWARTZ JALKANEN & HANNUM PC; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-55-100-800; PERSONAL; Property;

2004 AV from \$ 35,000 to \$ 50,110; TV from \$ 35,000 to \$ 50,110.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-4074; MOBILE PODIATRY; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-55-412-376; PERSONAL; Property;

2003 AV from \$ 18,590 to \$ 22,090; TV from \$ 18,590 to \$ 22,090;

2004 AV from \$ 18,310 to \$ 23,270; TV from \$ 18,310 to \$ 23,270.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-4075; EDUCATORS PREFERRED CORP/EPC; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-55-391-900; PERSONAL; Property;

2002 AV from \$ 34,620 to \$ 35,810; TV from \$ 34,620 to \$ 35,810;

2003 AV from \$ 36,550 to \$ 40,470; TV from \$ 36,550 to \$ 40,470;

2004 AV from \$ 30,610 to \$ 35,860; TV from \$ 30,610 to \$ 35,860.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-4076; CARLISLE & COMPANY INC; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-55-333-000; PERSONAL; Property;

2004 AV from \$ 0 to \$ 36,030; TV from \$ 0 to \$ 36,030.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-4077; ENCO SYSTEMS INC; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-55-501-500; PERSONAL; Property;

2002 AV from \$ 72,640 to \$ 75,790; TV from \$ 72,640 to \$ 75,790;

2003 AV from \$ 62,970 to \$ 64,820; TV from \$ 62,970 to \$ 64,820;

2004 AV from \$ 55,590 to \$ 57,350; TV from \$ 55,590 to \$ 57,350.

Item 3 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:  
154-04-4078; LEXMARK; CITY OF SOUTHFIELD; OAKLAND COUNTY;  
SOUTHFIELD Sch. Dist.; 76-99-65-307-050; PERSONAL; Property;  
2002 AV from \$ 26,920 to \$ 39,300; TV from \$ 26,920 to \$ 39,300;  
2003 AV from \$ 23,220 to \$ 33,740; TV from \$ 23,220 to \$ 33,740.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:  
154-04-4079; DERMATOLOGY PATHOLOGY PC; CITY OF SOUTHFIELD;  
OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-67-452-750;  
PERSONAL; Property;  
2002 AV from \$ 94,530 to \$ 133,500; TV from \$ 94,530 to \$ 133,500;  
2003 AV from \$ 82,680 to \$ 132,490; TV from \$ 82,680 to \$ 132,490;  
2004 AV from \$ 80,440 to \$ 139,550; TV from \$ 80,440 to \$ 139,550.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:  
154-04-4080; REHABILITATION CENTERS OF MICHIGAN; CITY OF  
SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-67-  
442-500; PERSONAL; Property;  
2002 AV from \$ 62,940 to \$ 68,870; TV from \$ 62,940 to \$ 68,870;  
2003 AV from \$ 62,000 to \$ 61,800; TV from \$ 62,000 to \$ 61,800;  
2004 AV from \$ 57,590 to \$ 58,080; TV from \$ 57,590 to \$ 58,080.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:  
154-04-4082; WEST SIDE REPROGRAPHIC; CITY OF SOUTHFIELD;  
OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-68-900-150;  
PERSONAL; Property;  
2002 AV from \$ 0 to \$ 6,790; TV from \$ 0 to \$ 6,790;  
2003 AV from \$ 0 to \$ 4,980; TV from \$ 0 to \$ 4,980;  
2004 AV from \$ 0 to \$ 3,620; TV from \$ 0 to \$ 3,620.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:  
154-04-4083; NATION WIDE SERVICES INC; CITY OF SOUTHFIELD;  
OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-70-587-600;  
PERSONAL; Property;  
2002 AV from \$ 53,620 to \$ 141,880; TV from \$ 53,620 to \$ 141,880;  
2003 AV from \$ 60,080 to \$ 150,240; TV from \$ 60,800 to \$ 150,240.

Item 3 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-4084; CONSULTANTS IN SLEEP & PULMONARY MEDICINE; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-72-038-000; PERSONAL; Property;

2004 AV from \$ 35,490 to \$ 43,840; TV from \$ 35,490 to \$ 43,840.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-4085; AMY C PARKER DDS PC; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-76-070-300; PERSONAL; Property;

2002 AV from \$ 8,910 to \$ 34,940; TV from \$ 8,910 to \$ 34,940;

2003 AV from \$ 30,130 to \$ 54,210; TV from \$ 30,130 to \$ 54,210;

2004 AV from \$ 67,560 to \$ 47,830; TV from \$ 67,560 to \$ 47,830.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-4086; ING FINANCIAL ADVISORS; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-80-572-000; PERSONAL; Property;

2003 AV from \$ 7,360 to \$ 43,600; TV from \$ 7,360 to \$ 43,600.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-05-0181; ALTECH SERVICES LLC; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-70-173-400; PERSONAL; Property;

2004 AV from \$ 5,000 to \$ 81,970; TV from \$ 5,000 to \$ 81,970.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-05-0182; JOSEPH FALCONE & ROLFE PC; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-75-084-000; PERSONAL; Property;

2004 AV from \$ 7,390 to \$ 11,200; TV from \$ 7,390 to \$ 11,200.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-05-0183; METRO-TEK INC; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-76-469-984; PERSONAL; Property;

2004 AV from \$ 860 to \$ 1,210; TV from \$ 860 to \$ 1,210.

Item 3 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:  
154-05-0184; OLYMPIA FLAME DINER; CITY OF SOUTHFIELD;  
OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-64-168-500;  
PERSONAL; Property;  
2004 AV from \$ 13,160 to \$ 20,140; TV from \$ 13,160 to \$ 20,140.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:  
154-05-0185; PROGRESSIVE TITLE INSURANCE AGENCY; CITY OF  
SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-70-  
066-100; PERSONAL; Property;  
2003 AV from \$ 5,730 to \$ 10,480; TV from \$ 5,730 to \$ 10,480;  
2004 AV from \$ 5,730 to \$ 8,460; TV from \$ 5,730 to \$ 8,480.

It was moved by Lupi, supported by Roberts, and unanimously approved to deny the year 2003 because the Commission lacks jurisdiction:  
154-05-0186; PRODUCERS COLOR SERVICES INC; CITY OF  
SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-55-  
081-000; PERSONAL; Property;  
2003 AV from \$1,653,250 to \$1,297,615; TV from \$1,653,250 to \$1,297,615.  
The Commission admitted Assessor Exhibit 1.

**City of Troy, Oakland County**

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:  
154-04-3095; PRUDENTIAL INSURANCE CO OF AMERICA; CITY OF  
TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-297-840;  
PERSONAL; Property;  
2004 AV from \$ 79,640 to \$ 95,640; TV from \$ 79,640 to \$ 95,640.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:  
154-04-3096; JACOBS ELECTRIC CONST CO INC; CITY OF TROY;  
OAKLAND COUNTY; WARREN CONSOLIDATED Sch. Dist.; 88-99-00-024-  
811; PERSONAL; Property;  
2004 AV from \$ 80,440 to \$ 88,270; TV from \$ 80,440 to \$ 88,270.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:  
154-04-3097; JACK MORTON WORLDWIDE INC; CITY OF TROY;  
OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-200-700; PERSONAL;  
Property;  
2002 AV from \$ 461,190 to \$ 493,930; TV from \$ 461,190 to \$ 493,930.

Item 3 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the concurrence between the assessor and the taxpayer as to the revised figures in the below-referenced requested assessed and taxable values for the years 2003 and 2004:

2003:			
Assessed Value:	\$ 265,140	to	\$ 394,110
Taxable Value:	\$ 265,140	to	\$ 394,110
2004:			
Assessed Value:	\$ 267,320	to	\$ 376,580
Taxable Value:	\$ 267,320	to	\$ 376,580

154-04-3098; P F CHANG'S CHINA BISTRO INC; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-281-040; PERSONAL; Property.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3099; 21ST CENTURY LEASING INC C/O MILLENNIUM MFG; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-295-360; PERSONAL; Property;  
2002 AV from \$ 321,360 to \$ 452,600; TV from \$ 321,360 to \$ 452,600;  
2003 AV from \$ 370,900 to \$ 422,700; TV from \$ 370,900 to \$ 422,700;  
2004 AV from \$ 375,360 to \$ 374,040; TV from \$ 375,360 to \$ 374,040.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3100; GREAT LAKES TITLE AGENCY OF MICHIGAN; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-030-103; PERSONAL; Property;  
2002 AV from \$ 43,760 to \$ 66,810; TV from \$ 43,760 to \$ 66,810;  
2003 AV from \$ 54,700 to \$ 70,540; TV from \$ 54,700 to \$ 70,540;  
2004 AV from \$ 55,230 to \$ 61,810; TV from \$ 55,230 to \$ 61,810.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3101; K MART CORP C/O BURR WOLFF; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-013-116; PERSONAL; Property;  
2002 AV from \$4,117,030 to \$5,527,870; TV from \$4,117,030 to \$5,527,870;  
2003 AV from \$2,719,220 to \$3,894,920; TV from \$2,719,220 to \$3,894,920;  
2004 AV from \$1,509,940 to \$3,337,920; TV from \$1,509,940 to \$3,337,920.

Item 3 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-3102; NEC ELECTRONICS AMERICA INC; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-030-062; PERSONAL; Property;  
2004 AV from \$ 31,990 to \$ 56,990; TV from \$ 31,990 to \$ 56,990.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3103; COMPOUND TECHNOLOGIES; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-060-430; PERSONAL; Property;  
2002 AV from \$ 253,240 to \$ 310,190; TV from \$ 253,240 to \$ 310,240.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3104; ADVANCE MAGAZINES PUBLISHING INC; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-036-192; PERSONAL; Property;  
2004 AV from \$ 20,550 to \$ 195,510; TV from \$ 20,550 to \$ 195,510.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3105; DRY ICE; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-326-140; PERSONAL; Property;  
2004 AV from \$ 19,880 to \$ 38,470; TV from \$ 19,880 to \$ 38,470.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3106; PROGRESSIVE MARKETING INC; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-240-500; PERSONAL; Property;  
2002 AV from \$ 11,000 to \$ 17,370; TV from \$ 11,000 to \$ 17,370;  
2003 AV from \$ 13,750 to \$ 30,780; TV from \$ 13,750 to \$ 30,780.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3107; BROOKSTONE STORES INC #053; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-330-080; PERSONAL; Property; 2004 AV from \$ 0 to \$ 85,700; TV from \$ 0 to \$ 85,700.

Item 3 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-3108; YAMASAKI ASSOCIATES INC; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-326-800; PERSONAL; Property; 2004 AV from \$ 119,760 to \$ 139,570; TV from \$ 119,760 to \$ 139,570.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3337; SBC GLOBAL SERVICES INC; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-722-850; PERSONAL; Property; 2002 AV from \$ 145,160 to \$ 235,390; TV from \$ 145,160 to \$ 262,370; 2003 AV from \$ 97,890 to \$ 258,560; TV from \$ 97,890 to \$ 258,560; 2004 AV from \$ 181,160 to \$ 239,580; TV from \$ 181,160 to \$ 239,580.

It was moved by Lupi, supported by Roberts, and unanimously approved to postpone the below-referenced matter:

154-04-4087; METALDYNE CORP; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-055-918; PERSONAL; Property; 2002 AV from \$ 993,560 to \$ 745,170; TV from \$ 993,560 to \$ 745,170. The Commission admitted Taxpayer Exhibits 1-6.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-4088; MARCAP VENDOR FINANCE CORP; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-737-290; PERSONAL; Property; 2002 AV from \$ 0 to \$ 29,130; TV from \$ 0 to \$ 29,130; 2003 AV from \$ 0 to \$ 26,090; TV from \$ 0 to \$ 26,090.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-4089; MARCAP VENDOR FINANCE CORP; CITY OF TROY; OAKLAND COUNTY; WARREN CONSOLIDATED Sch. Dist.; 88-99-00-737-270; PERSONAL; Property; 2002 AV from \$ 0 to \$ 40,800; TV from \$ 0 to \$ 40,800; 2003 AV from \$ 0 to \$ 36,530; TV from \$ 0 to \$ 36,530.

Item 3 (continued):

**City of Walled Lake, Oakland County**

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:  
154-04-2813; MATRIX SYSTEM AUTOMOTIVE FINISHES INC; CITY OF WALLED LAKE; OAKLAND COUNTY; WALLED LAKE Sch. Dist.; 92-99-00-003-005; PERSONAL; Property;  
2003 AV from \$ 12,500 to \$ 170,180; TV from \$ 12,500 to \$ 170,180;  
2004 AV from \$ 192,210 to \$ 196,050; TV from \$ 192,210 to \$ 196,050.

**City of Wixom, Oakland County**

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:  
154-04-2814; GREAT LAKES GUTTER SYSTEMS LLC; CITY OF WIXOM; OAKLAND COUNTY; WALLED LAKE Sch. Dist.; 96-99-00-004-022; PERSONAL; Property;  
2004 AV from \$ 2,500 to \$ 33,570; TV from \$ 2,500 to \$ 33,570.  
The Commission admitted Assessor Exhibit 1.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:  
154-04-2815; SOMMI GROUP INC; CITY OF WIXOM; OAKLAND COUNTY; NOVI Sch. Dist.; 96-99-00-003-063; PERSONAL; Property;  
2004 AV from \$ 0 to \$ 15,180; TV from \$ 0 to \$ 15,180.

It was moved by Lupi, supported by Roberts, and unanimously approved to deny the below-referenced matter:  
154-04-2939; AMERITECH CREDIT CORP C/O BURR WOLFF; CITY OF WIXOM; OAKLAND COUNTY; WALLED LAKE Sch. Dist.; 96-99-01-939-022; PERSONAL; Property;  
2003 AV from \$ 20,390 to \$ 6,919; TV from \$ 20,390 to \$ 6,919.

Item 3 (continued):

**Commerce Township, Oakland County**

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the concurrence between the assessor and the taxpayer for the revised figures in the below-referenced requested assessed and taxable values as presented:

2003:

Assessed Value:	\$ 55,020	to	\$ 58,730
Taxable Value:	\$ 55,020	to	\$ 58,730

2004:

Assessed Value:	\$ 82,590	to	\$ 51,250
Taxable Value:	\$ 82,590	to	\$ 51,250

154-04-0938; NAPA MARKET PLACE; COMMERCE TWP.; OAKLAND COUNTY; WALLED LAKE Sch. Dist.; E-99-00-002-088; PERSONAL; Property. The Commission admitted Assessor Exhibit 1.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-2796; TELESIS TECHNOLOGIES INC; COMMERCE TWP.; OAKLAND COUNTY; WALLED LAKE Sch. Dist.; E-99-00-004-130; PERSONAL; Property;  
2004 AV from \$ 10,000 to \$ 25,220; TV from \$ 10,000 to \$ 25,220.

**Highland Township, Oakland County**

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-05-0175; RICHARD A BRANKA; HIGHLAND TWP.; OAKLAND COUNTY; HURON VALLEY Sch. Dist.; H-11-10-377-005; REAL; Property;  
2004 AV from \$ 222,050 to \$ 229,630; TV from \$ 205,890 to \$ 213,470.

**Lyon Township, Oakland County**

It was moved by Lupi, supported by Roberts, and unanimously approved to postpone the below-referenced matter:

154-04-2797; LINC EQUIPMENT RECEIVABLES TRUST; LYON TWP.; OAKLAND COUNTY; SOUTH LYON Sch. Dist.; K-99-00-002-057; PERSONAL; Property;  
2002 AV from \$ 31,630 to \$ 59,000; TV from \$ 31,630 to \$ 59,000;  
2003 AV from \$ 51,000 to \$ 52,950; TV from \$ 51,000 to \$ 52,950;  
2004 AV from \$ 0 to \$ 28,940; TV from \$ 0 to \$ 28,940.

Item 3 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to postpone the below-referenced matter:  
154-04-2798; CONNOR CAPITAL; LYON TWP.; OAKLAND COUNTY;  
SOUTH LYON Sch. Dist.; K-99-00-004-098; PERSONAL; Property;  
2004 AV from \$ 49,600 to \$ 0 ; TV from \$ 49,600 to \$ 0 .

#### **Milford Township, Oakland County**

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:  
154-04-0151; CONTRACTOR CANDY STORE INC; MILFORD TWP.;  
OAKLAND COUNTY; SOUTH LYON Sch. Dist.; L-99-00-002-000;  
PERSONAL; Property;  
2003 AV from \$ 10,000 to \$ 30,800; TV from \$ 10,000 to \$ 30,800.  
The Commission admitted Assessor Exhibit 1.

#### **Oakland Township, Oakland County**

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:  
154-03-2314; GOODISON STATION LLC; OAKLAND TWP.; OAKLAND  
COUNTY; ROCHESTER Sch. Dist.; N 10-28-276-023; REAL; Property;  
2001 AV from \$ 334,540 to \$ 334,540; TV from \$ 44,050 to \$ 297,310;  
2002 AV from \$ 352,520 to \$ 352,520; TV from \$ 45,450 to \$ 306,820;  
2003 AV from \$ 363,020 to \$ 363,020; TV from \$ 46,130 to \$ 311,420.

#### **West Bloomfield Township, Oakland County**

It was moved by Lupi, supported by Roberts, and unanimously approved to withdraw the below-referenced matter:  
154-04-2799; MICHIGAN CONSOLIDATED GAS CO; WEST BLOOMFIELD  
TWP.; OAKLAND COUNTY; FARMINGTON Sch. Dist.; X-99-00-006-150;  
PERSONAL; Property;  
2004 AV from \$ 16,410 to \$ 94,480; TV from \$ 16,410 to \$ 94,480.

#### **White Lake Township, Oakland County**

It was moved by Lupi, supported by Roberts, and unanimously approved to deny the below-referenced matter:  
154-04-1851; ACO HARDWARE; WHITE LAKE TWP.; OAKLAND  
COUNTY; HURON VALLEY Sch. Dist.; 99-00-001-010; PERSONAL;  
Property;  
2004 AV from \$ 21,150 to \$ 16,700; TV from \$ 21,150 to \$ 16,700.

Item 3 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to deny the below-referenced matter:

154-05-0176; SARA LEE COFFEE & TEA FOODSERVICE; WHITE LAKE TWP.; OAKLAND COUNTY; HURON VALLEY Sch. Dist.; 99-04-000-014; PERSONAL; Property;  
2004 AV from \$ 0 to \$ 6,680; TV from \$ 0 to \$ 6,680.

**Scheduled for 1:30 P.M.**

**Onota Township, Alger County**

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-03-2732; KEVIN W & EILEEN A KLAUSNER; ONOTA TWP.; ALGER COUNTY; AUTRAIN-ONOTA Sch. Dist.; 02-007-131-001-16; REAL; Property;  
2003 AV from \$ 49,900 to \$ 147,119; TV from \$ 41,165 to \$ 138,384.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-03-2733; JAMES M & MARY J SANDERSON; ONOTA TWP.; ALGER COUNTY; AUTRAIN-ONOTA Sch. Dist.; 02-007-131-001-25; REAL; Property;  
2003 AV from \$ 92,000 to \$ 194,602; TV from \$ 77,707 to \$ 180,369.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-03-2734; BRADLEY T & SUSAN J KERST; ONOTA TWP.; ALGER COUNTY; AUTRAIN-ONOTA Sch. Dist.; 02-007-058-008-20; REAL; Property;  
2003 AV from \$ 11,500 to \$ 48,798; TV from \$ 9,713 to \$ 47,011.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-03-2735; D ROBB & LINDA K S FERGUSON; ONOTA TWP.; ALGER COUNTY; AUTRAIN-ONOTA Sch. Dist.; 02-007-058-008-02; REAL; Property;  
2003 AV from \$ 48,000 to \$ 140,487; TV from \$ 32,608 to \$ 125,095.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-03-2736; JERE R & LEE M LANSINGER; ONOTA TWP.; ALGER COUNTY; AUTRAIN-ONOTA Sch. Dist.; 02-007-058-018-10; REAL; Property;  
2003 AV from \$ 20,200 to \$ 51,806; TV from \$ 17,095 to \$ 48,701.

Item 3 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:  
154-03-2737; WILLIAM G & ELIZABETH EARHART; ONOTA TWP.; ALGER COUNTY; AUTRAIN-ONOTA Sch. Dist.; 02-007-055-028-10; REAL; Property;  
2003 AV from \$ 102,400 to \$ 201,555; TV from \$ 102,400 to \$ 201,555.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:  
154-03-2738; CHARLES R & BARBARA RODRIGUEZ; ONOTA TWP.; ALGER COUNTY; AUTRAIN-ONOTA Sch. Dist.; 02-007-213-014-40; REAL; Property;  
2003 AV from \$ 19,000 to \$ 66,529; TV from \$ 15,712 to \$ 63,241.

**Deep River Township, Arenac County**

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:  
154-04-2524; MARK & DAWN SCOTT; DEEP RIVER TWP.; ARENAC COUNTY; STANDISH STERLING Sch. Dist.; 005-0-031-200-065-00; REAL; Property;  
2002 AV from \$ 1,800 to \$ 11,300; TV from \$ 1,383 to \$ 10,983;  
2003 AV from \$ 1,800 to \$ 12,000; TV from \$ 1,403 to \$ 11,147;  
2004 AV from \$ 1,800 to \$ 12,100; TV from \$ 1,435 to \$ 11,403.

**Thornapple Township, Barry County**

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:  
154-04-3016; GRANT E & KAREN A RATH; THORNAPPLE TWP.; BARRY COUNTY; THORNAPPLE-KELLOGG Sch. Dist.; 08-14-011-012-00; REAL; Property;  
2003 AV from \$ 131,100 to \$ 131,100; TV from \$ 80,446 to \$ 102,286;  
2004 AV from \$ 138,100 to \$ 138,100; TV from \$ 83,296 to \$ 104,638.

**City of Albion, Calhoun County**

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:  
154-04-2096; MUZAK LLC; CITY OF ALBION; CALHOUN COUNTY; ALBION Sch. Dist.; 13-51-304-992-00; PERSONAL; Property;  
2003 AV from \$ to \$ 2,034; TV from \$ to \$ 2,034;  
2004 AV from \$ to \$ 1,569; TV from \$ to \$ 1,569.

Item 3 (continued):

**City of Battle Creek, Calhoun County**

It was moved by Roberts, supported by Lupi, and unanimously approved to postpone the below-referenced matter:

154-04-2097; TRMI INC; CITY OF BATTLE CREEK; CALHOUN COUNTY; BATTLE CREEK Sch. Dist.; 0120-02-595-0; PERSONAL; Property; 2003 AV from \$5,013,015 to \$6,473,656; TV from \$5,013,015 to \$6,473,656.

It was moved by Roberts, supported by Lupi, and unanimously approved to postpone the below-referenced matter:

154-04-2098; TRMI INC; CITY OF BATTLE CREEK; CALHOUN COUNTY; BATTLE CREEK Sch. Dist.; 0019-93-556-2; PERSONAL-IFT; Property; 2003 AV from \$ 623,427 to \$ 553,436; TV from \$ 623,427 to \$ 553,436.

It was moved by Lupi, supported by Roberts, and unanimously approved to deny the below-referenced matter:

154-04-3031; CRICKET COMMUNICATIONS INC; CITY OF BATTLE CREEK; CALHOUN COUNTY; BATTLE CREEK Sch. Dist.; 0103-14-850-1; PERSONAL; Property; 2004 AV from \$ 71,838 to \$ 0 ; TV from \$ 71,838 to \$ 0 .

It was moved by Lupi, supported by Roberts, and unanimously approved to deny the below-referenced matter:

154-04-3032; CRICKET COMMUNICATIONS INC; CITY OF BATTLE CREEK; CALHOUN COUNTY; BATTLE CREEK Sch. Dist.; 0103-14-890-0; PERSONAL; Property; 2004 AV from \$ 88,876 to \$ 71,275; TV from \$ 88,876 to \$ 71,275.

It was moved by Lupi, supported by Roberts, and unanimously approved to deny the below-referenced matter:

154-04-3033; CRICKET COMMUNICATIONS INC; CITY OF BATTLE CREEK; CALHOUN COUNTY; BATTLE CREEK Sch. Dist.; 0103-14-890-2; PERSONAL; Property; 2004 AV from \$ 87,168 to \$ 69,790; TV from \$ 87,168 to \$ 69,790.

It was moved by Lupi, supported by Roberts, and unanimously approved to deny the below-referenced matter:

154-04-3034; CRICKET COMMUNICATIONS INC; CITY OF BATTLE CREEK; CALHOUN COUNTY; BATTLE CREEK Sch. Dist.; 0103-14-890-3; PERSONAL; Property; 2004 AV from \$ 104,518 to \$ 84,471; TV from \$ 104,518 to \$ 84,471.

Item 3 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to deny the below-referenced matter:

154-04-3035; CRICKET COMMUNICATIONS INC; CITY OF BATTLE CREEK; CALHOUN COUNTY; BATTLE CREEK Sch. Dist.; 0103-14-890-4; PERSONAL; Property;  
2004 AV from \$ 213,551 to \$ 175,130; TV from \$ 213,551 to \$ 175,130.

It was moved by Lupi, supported by Roberts, and unanimously approved to deny the below-referenced matter:

154-04-3036; CRICKET COMMUNICATIONS INC; CITY OF BATTLE CREEK; CALHOUN COUNTY; BATTLE CREEK Sch. Dist.; 0103-14-890-5; PERSONAL; Property;  
2004 AV from \$ 84,151 to \$ 67,243; TV from \$ 84,151 to \$ 67,243.

It was moved by Lupi, supported by Roberts, and unanimously approved to deny the below-referenced matter:

154-04-3037; CRICKET COMMUNICATIONS INC; CITY OF BATTLE CREEK; CALHOUN COUNTY; BATTLE CREEK Sch. Dist.; 0103-14-890-6; PERSONAL; Property;  
2004 AV from \$ 99,809 to \$ 81,405; TV from \$ 99,809 to \$ 81,405.

It was moved by Lupi, supported by Roberts, and unanimously approved to deny the below-referenced matter:

154-04-3038; CRICKET COMMUNICATIONS INC; CITY OF BATTLE CREEK; CALHOUN COUNTY; BATTLE CREEK Sch. Dist.; 0103-14-890-7; PERSONAL; Property;  
2004 AV from \$ 83,204 to \$ 0 ; TV from \$ 83,204 to \$ 0 .

It was moved by Lupi, supported by Roberts, and unanimously approved to deny the below-referenced matter:

154-04-3039; CRICKET COMMUNICATIONS INC; CITY OF BATTLE CREEK; CALHOUN COUNTY; BATTLE CREEK Sch. Dist.; 0103-14-890-8; PERSONAL; Property;  
2004 AV from \$ 134,476 to \$ 109,336; TV from \$ 134,476 to \$ 109,336.

It was moved by Lupi, supported by Roberts, and unanimously approved to deny the below-referenced matter:

154-04-3040; CRICKET COMMUNICATIONS INC; CITY OF BATTLE CREEK; CALHOUN COUNTY; BATTLE CREEK Sch. Dist.; 0103-14-890-9; PERSONAL; Property;  
2004 AV from \$ 89,685 to \$ 71,960; TV from \$ 89,685 to \$ 71,960.

Item 3 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to deny the below-referenced matter:

154-04-3041; CRICKET COMMUNICATIONS INC; CITY OF BATTLE CREEK; CALHOUN COUNTY; BATTLE CREEK Sch. Dist.; 0103-14-891-5; PERSONAL; Property;  
2004 AV from \$ 113,214 to \$ 92,693; TV from \$ 113,214 to \$ 92,693.

It was moved by Lupi, supported by Roberts, and unanimously approved to deny the below-referenced matter:

154-04-3042; CRICKET COMMUNICATIONS INC; CITY OF BATTLE CREEK; CALHOUN COUNTY; BATTLE CREEK Sch. Dist.; 0103-14-896-0; PERSONAL; Property;  
2004 AV from \$ 0 to \$ 5,185; TV from \$ 0 to \$ 5,185.

#### **Watertown Township, Clinton County**

It was moved by Lupi, supported by Roberts, and unanimously approved to postpone the below-referenced matter:

154-04-1334; JERRI LYNN OSMAR; WATERTOWN TWP.; CLINTON COUNTY; GRAND LEDGE Sch. Dist.; 19-150-033-100-025-05; REAL; Property;  
2002 AV from \$ 0 to \$ 7,000; TV from \$ 0 to \$ 5,646;  
2003 AV from \$ 0 to \$ 7,200; TV from \$ 0 to \$ 5,730.

#### **City of Burton, Genesee County**

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-03-2718; SOLARCOM; CITY OF BURTON; GENESEE COUNTY; BENTLEY Sch. Dist.; 59-81-0697-03; PERSONAL; Property;  
2002 AV from \$ 0 to \$ 390; TV from \$ 0 to \$ 390.

#### **City of Fenton, Genesee County**

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-05-0117; BOB EVANS RESTAURANT OF MI #0424; CITY OF FENTON; GENESEE COUNTY; FENTON Sch. Dist.; 53-80-1872-03; PERSONAL; Property;  
2004 AV from \$ 91,900 to \$ 108,500; TV from \$ 91,900 to \$ 108,500.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-05-0118; AMERITECH CREDIT CORP; CITY OF FENTON; GENESEE COUNTY; FENTON Sch. Dist.; 53-80-304-004; PERSONAL; Property;  
2004 AV from \$ 0 to \$ 1,400; TV from \$ 0 to \$ 1,400.

Item 3 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:  
154-05-0119; LASALLE SYSTEMS LEASING; CITY OF FENTON; GENESEE COUNTY; FENTON Sch. Dist.; 53-80-304-104; PERSONAL; Property;  
2004 AV from \$ 0 to \$ 6,000; TV from \$ 0 to \$ 6,000.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:  
154-05-0120; KMART CORP; CITY OF FENTON; GENESEE COUNTY; FENTON Sch. Dist.; 53-80-087-394; PERSONAL; Property;  
2004 AV from \$ 283,500 to \$ 405,600; TV from \$ 283,500 to \$ 405,600.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:  
154-05-0121; POWERHOUSE GYM OF FENTON; CITY OF FENTON; GENESEE COUNTY; LAKE FENTON Sch. Dist.; 53-80-1394-00; PERSONAL; Property;  
2004 AV from \$ 66,200 to \$ 127,700; TV from \$ 66,200 to \$ 127,700.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:  
154-05-0122; JODY HOENICKE; CITY OF FENTON; GENESEE COUNTY; LAKE FENTON Sch. Dist.; 53-23-677-008; REAL; Property;  
2004 AV from \$ 17,000 to \$ 64,300; TV from \$ 8,380 to \$ 55,680.

**City of Flint, Genesee County**

It was moved by Roberts, supported by Lupi, and unanimously approved to postpone the below-referenced matter:  
154-03-2294; OIL CHEM, INC; CITY OF FLINT; GENESEE COUNTY; FLINT Sch. Dist.; P 59299-4; PERSONAL; Property;  
2001 AV from \$ 128,300 to \$ 402,100; TV from \$ 128,300 to \$ 402,100;  
2002 AV from \$ 104,900 to \$ 563,000; TV from \$ 104,900 to \$ 563,000;  
2003 AV from \$ 98,200 to \$ 555,300; TV from \$ 98,200 to \$ 555,300.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:  
154-04-2020; PRECISION INDUSTRIES INC; CITY OF FLINT; GENESEE COUNTY; FLINT Sch. Dist.; P-63961-3; PERSONAL; Property;  
2004 AV from \$ 112,300 to \$ 137,100; TV from \$ 112,300 to \$ 137,100.

Item 3 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:  
154-04-2021; POPULAR LEASING USA C/O CBIZ; CITY OF FLINT; GENESEE COUNTY; FLINT Sch. Dist.; P-63688-6; PERSONAL; Property;  
2004 AV from \$ 0 to \$ 11,600; TV from \$ 0 to \$ 11,600.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:  
154-04-3046; ATEL BUSINESS CREDIT INC; CITY OF FLINT; GENESEE COUNTY; CARMEN-AINSWORTH Sch. Dist.; P-03322-7; PERSONAL; Property;  
2004 AV from \$ 294,300 to \$ 287,100; TV from \$ 294,300 to \$ 287,100.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:  
154-05-0123; SIEMENS FINANCIAL SERVICES; CITY OF FLINT; GENESEE COUNTY; FLINT Sch. Dist.; P-72812-8; PERSONAL; Property;  
2004 AV from \$ 0 to \$1,153,800; TV from \$ 0 to \$1,153,800.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:  
154-05-0124; CENTURYTEL MICHIGAN NETWORKS; CITY OF FLINT; GENESEE COUNTY; FLINT Sch. Dist.; 30-00-300-018; PERSONAL; Property;  
2004 AV from \$ 60,300 to \$ 0 ; TV from \$ 59,231 to \$ 0 .

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:  
154-05-0125; VFS LEASE RESIDUAL HOLDING INC; CITY OF FLINT; GENESEE COUNTY; FLINT Sch. Dist.; P-820423; PERSONAL; Property;  
2004 AV from \$ 492,100 to \$ 529,500; TV from \$ 492,100 to \$ 529,500.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:  
154-05-0126; BELL WAREHOUSING; CITY OF FLINT; GENESEE COUNTY; FLINT Sch. Dist.; P-06206-5; PERSONAL; Property;  
2003 AV from \$ 48,200 to \$ 142,600; TV from \$ 48,200 to \$ 142,600;  
2004 AV from \$ 53,000 to \$ 136,600; TV from \$ 53,000 to \$ 136,600.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:  
154-05-0127; CHAD BEASINGER; CITY OF FLINT; GENESEE COUNTY; FLINT Sch. Dist.; 40-25-276-012; REAL; Property;  
2004 AV from \$ 0 to \$ 800; TV from \$ 0 to \$ 800.

Item 3 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to deny the assessed and taxable values for the year 2003 and approved the assessed and taxable values for the year 2004 in the below-referenced matter:

154-05-0129; US BANCORP EQUIP FINANCE INC; CITY OF FLINT; GENESEE COUNTY; FLINT Sch. Dist.; P-26018-5; PERSONAL; Property;  
2003 AV from \$ 24,000 to \$ 0 ; TV from \$ 24,000 to \$ 0 ;  
2004 AV from \$ 14,400 to \$ 0 ; TV from \$ 14,400 to \$ 0 .

### **Flint Township, Genesee County**

It was moved by Lupi, supported by Roberts, and unanimously approved to deny the below-referenced matter:

154-03-2402; AMERITECH CREDIT CORP; FLINT TWP.; GENESEE COUNTY; FLINT Sch. Dist.; 07-84-1118-00; PERSONAL; Property;  
2003 AV from \$ 22,300 to \$ 17,664; TV from \$ 22,300 to \$ 17,664.

It was moved by Lupi, supported by Roberts, and unanimously approved to deny the below-referenced matter:

154-03-2403; AMERITECH CORP; FLINT TWP.; GENESEE COUNTY; FLINT Sch. Dist.; 07-84-1116-00; PERSONAL; Property;  
2003 AV from \$ 27,600 to \$ 19,101; TV from \$ 27,600 to \$ 19,101.

### **Mount Morris Township, Genesee County**

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2018; FLUSHING ANIMAL HOSPITAL PC; MOUNT MORRIS TWP.; GENESEE COUNTY; FLUSHING Sch. Dist.; 14-81-0103-82; PERSONAL; Property;  
2002 AV from \$ 32,800 to \$ 41,700; TV from \$ 32,800 to \$ 41,700;  
2003 AV from \$ 39,400 to \$ 46,600; TV from \$ 39,400 to \$ 46,600;  
2004 AV from \$ 37,000 to \$ 44,900; TV from \$ 37,000 to \$ 44,900.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2558; CENTRAL CONCRETE; MOUNT MORRIS TWP.; GENESEE COUNTY; FLUSHING Sch. Dist.; 14-81-0082-70; PERSONAL; Property;  
2002 AV from \$ 100,700 to \$ 118,200; TV from \$ 100,700 to \$ 118,200.

Item 3 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2559; DAVISON OIL & GAS CO - 15; MOUNT MORRIS TWP.; GENESEE COUNTY; WESTWOOD HEIGHTS Sch. Dist.; 14-84-0400-99; PERSONAL; Property;

2002 AV from \$ 129,800 to \$ 157,100; TV from \$ 129,800 to \$ 157,100;

2003 AV from \$ 120,700 to \$ 142,100; TV from \$ 120,700 to \$ 142,100;

2004 AV from \$ 109,300 to \$ 128,700; TV from \$ 109,300 to \$ 128,700.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3719; COMPLETE WELDING INC; MOUNT MORRIS TWP.; GENESEE COUNTY; GENESEE Sch. Dist.; 14-80-0001-94; PERSONAL; Property;

2002 AV from \$ 3,000 to \$ 33,900; TV from \$ 3,000 to \$ 33,900;

2003 AV from \$ 2,800 to \$ 31,400; TV from \$ 2,800 to \$ 31,400;

2004 AV from \$ 2,800 to \$ 29,200; TV from \$ 2,800 to \$ 29,200.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3720; UNIVERSAL COATING INC; MOUNT MORRIS TWP.; GENESEE COUNTY; MT.MORRIS Sch. Dist.; 14-80-0002-87; PERSONAL; Property;

2002 AV from \$ 7,700 to \$ 174,300; TV from \$ 7,700 to \$ 174,300;

2003 AV from \$ 7,100 to \$ 255,500; TV from \$ 7,100 to \$ 255,500;

2004 AV from \$ 9,200 to \$ 238,700; TV from \$ 9,200 to \$ 238,700.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3721; DAVITA DIALYSIS OF FLUSHING; MOUNT MORRIS TWP.; GENESEE COUNTY; WESTWOOD HEIGHTS Sch. Dist.; 14-84-0252-03; PERSONAL; Property;

2003 AV from \$ 126,900 to \$ 196,400; TV from \$ 126,900 to \$ 196,400;

2004 AV from \$ 158,000 to \$ 171,700; TV from \$ 158,000 to \$ 171,700.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-3722; PATRIOT SUPPLY INC; MOUNT MORRIS TWP.; GENESEE COUNTY; WESTWOOD HEIGHTS Sch. Dist.; 14-84-0444-03; PERSONAL; Property;

2003 AV from \$ 29,600 to \$ 59,900; TV from \$ 29,600 to \$ 59,900;

2004 AV from \$ 58,200 to \$ 67,200; TV from \$ 58,200 to \$ 67,200.

Item 3 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:  
154-04-3723; RED LOBSTER # 192; MOUNT MORRIS TWP.; GENESEE COUNTY; WESTWOOD HEIGHTS Sch. Dist.; 14-84-0474-94; PERSONAL; Property;  
2002 AV from \$ 108,500 to \$ 114,000; TV from \$ 108,500 to \$ 114,000.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:  
154-04-4646; NRG DISTRIBUTORS; MOUNT MORRIS TWP.; GENESEE COUNTY; WESTWOOD HEIGHTS Sch. Dist.; 14-84-0277-02; PERSONAL; Property;  
2002 AV from \$ 25,000 to \$ 61,000; TV from \$ 25,000 to \$ 61,000;  
2003 AV from \$ 45,900 to \$ 75,000; TV from \$ 45,900 to \$ 75,000;  
2004 AV from \$ 45,800 to \$ 65,300; TV from \$ 45,800 to \$ 65,300.

**Grout Township, Gladwin County**

It was moved by Roberts, supported by Lupi, and unanimously approved to deny the below-referenced matter:  
154-02-0293; BANC ONE LEASING CORP.- TAX; GROUT TWP.; GLADWIN COUNTY; GLADWIN Sch. Dist.; 100-900-000-002-01; PERSONAL; Property;  
2000 AV from \$ 28,700 to \$ 0 ; TV from \$ 28,700 to \$ 0 .

**City of Hillsdale, Hillsdale County**

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:  
154-05-0325; LEGACY REAL ESTATE LLC; CITY OF HILLSDALE; HILLSDALE COUNTY; HILLSDALE Sch. Dist.; 006-222-451-04; REAL; Property;  
2003 AV from \$ 33,500 to \$ 201,950; TV from \$ 33,500 to \$ 201,950;  
2004 AV from \$ 33,500 to \$ 201,950; TV from \$ 33,500 to \$ 201,950.

**Somerset Township, Hillsdale County**

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:  
154-04-1697; ALFRED RHOADES; SOMERSET TWP.; HILLSDALE COUNTY; NORTH ADAMS Sch. Dist.; 30-04-080-001-023-19-5-1; REAL; Property;  
2002 AV from \$ 1,540 to \$ 6,930; TV from \$ 1,508 to \$ 5,865;  
2003 AV from \$ 1,540 to \$ 5,610; TV from \$ 1,530 to \$ 5,610;  
2004 AV from \$ 1,620 to \$ 6,930; TV from \$ 1,565 to \$ 5,850.

Item 3 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:  
154-05-0131; JENNIFER C JANSEN; SOMERSET TWP.; HILLSDALE COUNTY; NORTH ADAMS Sch. Dist.; 30-04-022-400-009-22-5-1; REAL; Property;  
2004 AV from \$ 9,210 to \$ 59,740; TV from \$ 9,210 to \$ 59,740.

**Port Austin Township, Huron County**

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:  
154-03-2296; JOAN KAUFMAN; PORT AUSTIN TWP.; HURON COUNTY; NORTH HURON Sch. Dist.; 3220-523-011-00; REAL; Property;  
2002 AV from \$ 4,000 to \$ 9,400; TV from \$ 4,000 to \$ 9,400;  
2003 AV from \$ 3,600 to \$ 9,000; TV from \$ 3,600 to \$ 9,000;  
2004 AV from \$ 13,700 to \$ 13,700; TV from \$ 3,682 to \$ 9,207.

**Oscoda Township, Iosco County**

It was moved by Roberts, supported by Lupi, and unanimously approved to deny the below-referenced matter:  
154-03-2711; AMERITECH CREDIT CORPORATION/BURRWOLFF; OSCODA TWP.; IOSCO COUNTY; OSCODA Sch. Dist.; 065-VAR-OSC-TWP-73; PERSONAL; Property;  
2003 AV from \$ 2,300 to \$ 137; TV from \$ 2,300 to \$ 137.

**City of Warren, Macomb County**

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:  
154-04-1622; DVI RECEIVABLES XIX LLC; CITY OF WARREN; MACOMB COUNTY; CENTERLINE Sch. Dist.; 99-04-555-350; PERSONAL; Property;  
2002 AV from \$ 0 to \$ 13,650; TV from \$ 0 to \$ 13,650;  
2003 AV from \$ 0 to \$ 10,400; TV from \$ 0 to \$ 10,400;  
2004 AV from \$ 0 to \$ 8,937; TV from \$ 0 to \$ 8,937.

**Shelby Township, Macomb County**

It was moved by Lupi, supported by Roberts, and unanimously approved to deny the below-referenced matter:  
154-01-1925; BANC ONE LEASING CORP.-TAX; SHELBY TWP.; MACOMB COUNTY; UTICA Sch. Dist.; 50-07-900-033-74; PERSONAL; Property;  
2001 AV from \$1,109,160 to \$1,072,320; TV from \$1,109,160 to \$1,072,320.

Item 3 (continued):

**City of Muskegon, Muskegon County**

It was moved by Roberts, supported by Lupi, and unanimously approved to request and that the Executive Secretary seek the advice of legal counsel regarding the jurisdictional issue in the below-referenced matter:  
154-03-2740; CONSUMERS ENERGY CO C/O PROPERTY ACCOUNTING EPO-282; CITY OF MUSKEGON; MUSKEGON COUNTY; REETHS PUFFER Sch. Dist.; 61-24-982-200-0490-00; PERSONAL IFT; Property;  
2002 AV from \$8,202,300 to \$11,182,100; TV from \$8,202,300 to \$11,182,100.  
The Commission admitted Taxpayer Exhibits 1-4.

**City of Gaylord, Otsego County**

It was moved by Lupi, supported by Roberts, and unanimously approved to postpone the below-referenced matter:  
154-01-1930; WARD LAKE ENERGY; CITY OF GAYLORD; OTSEGO COUNTY; GAYLORD Sch. Dist.; 104-900-002-002-01; PERSONAL; Property;  
2000 AV from \$ 0 to \$ 15,800; TV from \$ 0 to \$ 15,800.

**Richland Township, Saginaw County**

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:  
154-03-2049; MILES PETROLEUM; RICHLAND TWP.; SAGINAW COUNTY; BUENA VISTA Sch. Dist.; 22-12-2-28-0204-001; REAL; Property;  
2001 AV from \$ 7,900 to \$ 38,200; TV from \$ 7,886 to \$ 38,186;  
2002 AV from \$ 8,200 to \$ 38,500; TV from \$ 8,138 to \$ 38,438;  
2003 AV from \$ 8,200 to \$ 38,500; TV from \$ 8,200 to \$ 38,500.

**Haring Township, Wexford County**

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:  
154-04-2265; SBC TOWER HOLDINGS; HARING TWP.; WEXFORD COUNTY; CADILLAC Sch. Dist.; 2209WBLL-002; PERSONAL; Property;  
2003 AV from \$ 0 to \$ 46,300; TV from \$ 0 to \$ 46,300;  
2004 AV from \$ 0 to \$ 46,300; TV from \$ 0 to \$ 46,300.

It was moved by Naftaly, supported by Roberts, and unanimously approved to adjourn the meeting of the State Tax Commission.

It was moved by Naftaly, supported by Roberts, and unanimously approved to convene the meeting of the State Board of Assessors.

## **ACTIONS BY THE STATE BOARD OF ASSESSORS**

- Item 4. State Board of Assessors/State Tax Commission meeting to hear protests from property owners regarding preliminary assessed values for 2005 for state assessed utility properties.

### **Scheduled for 10:30 A.M. – Global Crossings – TELEPHONIC CONFERENCE**

It was moved by Naftaly, supported by Roberts, and unanimously approved to the 2005 preliminary assessed and taxable values for Global Crossings to be \$8,221,300.

### **Scheduled for 11:00 A.M. – COVAD Communications – TELEPHONIC CONFERENCE**

It was moved by Naftaly, supported by Roberts, and unanimously approved to the 2005 preliminary assessed and taxable values for COVAD Communications to be \$1,244,700.

### **Scheduled for 11:30 A.M. – Quest Communications – TELEPHONIC CONFERENCE**

It was moved by Naftaly, supported by Roberts, and unanimously approved to the 2005 preliminary assessed and taxable values for Quest Communications to be \$7,109,330.

It was moved by Roberts, supported by Naftaly, and unanimously approved to adjourn the meeting of the State Board of Assessors.

It was moved by Roberts, supported by Naftaly, and unanimously approved to convene the meeting of the State Tax Commission.

## **ACTIONS BY THE STATE TAX COMMISSION**

- Item 5. **Scheduled for 2:30 P.M. – TELEPHONIC CONFERENCE**

It was moved by Lupi, supported by Roberts, and unanimously approved that the classification of the below-referenced property is Residential Real for the year 2004:

Classification Appeal No. 04-098, Elizabeth K. Murch & John E. Ziewacz  
Paradise Township, Grand Traverse County. Parcel No. 10-012-009-00.  
The Commission admitted Staff Exhibit 1.

- Item 6. **SCHEDULED FOR 2:45 P.M.**

It was moved by Lupi, supported by Roberts, and unanimously approved that the classification of the below-referenced property is Residential Real for the year 2004:

Classification Appeal No. 04-047, Gordon L. & Lynne Kilmer  
Mancelona Township, Antrim County, Parcel No. 11-126-015-00  
The Commission admitted Staff Exhibit 1.

Item 6 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved that the classification of the below-referenced property is Residential Real for the year 2004:

Classification Appeal No. 04-048, Gordon L. & Lynne Kilmer  
Mancelona Township, Antrim County, Parcel No. 11-126-016-00  
The Commission admitted Staff Exhibit 1.

Item 7. **SCHEDULED FOR 3:00 P.M.**

It was moved by Lupi, supported by Roberts, and unanimously approved that the classification of the below-referenced property is Residential Real for the year 2004:

Classification Appeal No. 04-094, Thomas Ricksgers  
Peaine Township, Charlevoix County, Parcel No. 15-012-233-011-00  
The Commission admitted Staff Exhibit 1.

It was moved by Lupi, supported by Roberts, and unanimously approved that the classification of the below-referenced property is Residential Real for the year 2004:

Classification Appeal No. 04-095, Thomas Ricksgers  
Peaine Township, Charlevoix County, Parcel No. 15-012-103-011-00  
The Commission admitted Staff Exhibit 1.

Item 8. **SCHEDULED FOR 3:15 P.M.**

It was moved by Lupi, supported by Roberts, and unanimously approved that the classification of the below-referenced property is Residential Real for the year 2004:

Classification Appeal No. 04-022, David J. Steffe  
Ann Arbor Township, Washtenaw County, Parcel No. 1-09-03-100-005  
The Commission admitted Staff Exhibit 1.

Item 9. **SCHEDULED FOR 3:30 P.M.**

It was moved by Lupi, supported by Roberts, and unanimously approved that the classification of the below-referenced property is Residential Real for the year 2004:

Classification Appeal No. 04-110, Mark Chambers  
Sheridan Township, Mecosta County, Parcel No. 5408-004-011-000  
The Commission admitted Staff Exhibit 1.

Item 10. **SCHEDULED FOR 3:45 P.M.**

It was moved by Roberts, supported by Naftaly, and approved that the classification of the below-referenced property is to be changed from Commercial Real to Residential Real for the year 2004:

Classification Appeal No. 04-092, Basl Irrevocable Trust  
Big Creek Township, Oscoda County, Parcel No. 68-001-102-001-00.  
Mr. Lupi dissented. The Commission admitted Staff Exhibit 1.

Item 10 (continued):

It was moved by Roberts, supported by Naftaly, and approved that the classification of the below-referenced property is to be changed from Commercial Real to Residential Real for the year 2004:

Classification Appeal No. 04-093, Basl Irrevocable Trust

Big Creek Township, Oscoda County, Parcel No. 68-001-101-011-50

Mr. Lupi dissented. The Commission admitted Staff Exhibit 1.

It was moved by Roberts, supported by Lupi, and unanimously approved to adjourn the meeting of the State Tax Commission.

It was moved by Roberts, supported by Naftaly, and unanimously approved to convene the meeting of the State Board of Assessors.

### **ACTIONS BY THE STATE BOARD OF ASSESSORS**

Item 11. It was moved by Roberts, supported by Naftaly, and unanimously approved that the State Board of Assessors is approving the 2004 tax roll for the State-Assessed properties as submitted, under the good faith assumption that entities that have not paid their fees to the Metropolitan Extension Telecommunications Rights-of-Way Authority will do so. If those entities do not make payment of their fee in full then the credit approved in the tax roll is null and void and the tax bill will be adjusted by the amount of the credit. Further, the credit provided by MCL 207.13b(5) is calculated under the assumption that the number generated by MCL 484.3108-16(a) is less than the amount generated by 16(b). If this is not the case, the credit will be recalculated and a revised bill submitted.

Item 12. It was moved by Lupi, supported by Naftaly, and unanimously approved the memo to the State Board of Assessors regarding Errors in Calculation of Taxable Value for State-Assessed Property.

It was moved by Roberts, supported by Lupi, and unanimously approved to adjourn the meeting of the State Board of Assessors.

It was moved by Roberts, supported by Naftaly, and unanimously approved to convene the meeting of the State Tax Commission.

## ACTIONS BY THE STATE TAX COMMISSION

- Item 13. It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the staff recommendation to send a copy of the memo from Assistant Attorney General Gerald Whalen regarding the Stockbridge DDA to the parties involved.
- Item 14. It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the staff recommendation that a 14-Point Review be conducted in Torch Lake Township, Houghton County.
- Item 15. It was moved by Roberts, supported by Lupi, and unanimously approved the classification of the below-referenced property is Residential Real for the year 2004. Staff was directed by the Commission, at its meeting on May 31, 2005, to check the property regarding a burnt abandon house and provide pictures of the house and report any inaccuracies.  
Classification Appeal No. 04-138, Edward H. Miller and Carol R. Miller  
Central Lake Township, Antrim County, Parcel No. 05-02-028-012-00.
- Item 16. It was moved by Lupi, supported by Roberts, and unanimously approved the request for the below-referenced listed units for re-certifications and new certifications of computerized tax rolls.

New Certifications to expire May 1, 2008:

<u>County</u>	<u>Township, Village and/or City</u>
Clinton	Watertown Charter Township
Manistee	City of Manistee

- Item 17. It was moved by Roberts, supported by Lupi, and unanimously approved to issue the certificates involving **Over 5%** of the SEV of the local government units for the below-referenced Industrial Facility Exemption Certificates:

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>APPL TYPE</u>	<u>INVESTMENT</u>
2005-092	FAURECIA AUTOMOTIVE SEATING INC.	CITY OF STERLING HEIGHTS	MACOMB	2	\$11,621,000
2005-107	SILVER LINING RECYCLING LLC	CITY OF WYANDOTTE	WAYNE	2	\$1,034,715
2005-108	BASF CORPORATION	CITY OF WYANDOTTE	WAYNE	2	\$7,325,454
2005-109	KENT INDUSTRIAL INC	SOMERSET TWP.	HILLSDALE	2	\$56,900
2005-110	PREMIER TOOL & DIE CAST CORP	VILLAGE OF BERRIEN SPRINGS	BERRIEN	2	\$1,270,855
2005-111	METALDYNE COMPANY LLC	CITY OF FARMINGTON HILLS	OAKLAND	2	\$13,750,000
2005-112	MI-TECH TOOLING INC	VILLAGE OF CARO	TUSCOLA	2	\$200,000
2005-113	DOW CHEMICAL COMPANY	CITY OF MIDLAND	MIDLAND	2	\$1,400,000
2005-114	DOWAGROSCIENCES LLC	CITY OF MIDLAND	MIDLAND	2	\$3,600,000
2005-115	MARSHALL BRASS DIV OF S H LEGGITT	CITY OF MARSHALL	CALHOUN	2	\$1,734,979
2005-116	MTI-RAVENNA DUCTILE IRON PLANT	RAVENNA TWP.	MUSKEGON	2	\$675,000

MINUTES OF THE REGULAR MEETING OF THE  
STATE TAX COMMISSION AND STATE BOARD OF ASSESSORS

Item 17 (continued):

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>APPL TYPE</u>	<u>INVESTMENT</u>
2005-117	DAVIDSON PLYFORMS INC	CASCADE TWP.	KENT	2	\$1,920,775
2005-118	MCURRY CORPORATION	BRIDGEPORT TWP.	SAGINAW	2	\$325,000
2005-119	DURAKON INDUSTRIES INC	MAYFIELD TWP.	LAPEER	2	\$1,706,018
2005-120	DEAN SPECIALTY FOODS GROUP LLC	CITY OF WAYLAND	ALLEGAN	2	\$4,264,883
2005-121	JAY & KAY MFG INC	CITY OF CROSWELL	SANILAC	2	\$151,445
2005-122	18TH STREET DELI INC	CITY OF HAMTRAMCK	WAYNE	2	\$2,500,000
2005-123	CORIUM INTERNATIONAL INC	CITY OF KENTWOOD	KENT	2	\$3,525,000
2005-124	ULTIMATE TOOLING INC	CITY OF WALKER	KENT	2	\$1,273,393

Item 18. It was moved by Roberts, supported by Lupi, and unanimously approved to amend the original certificates for the below-referenced Industrial Facility Exemption Certificates:

<u>CERT. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>COMPONENT</u>
1999-013	LOR PRODUCTS INC.	SHERIDAN TWP.	MECOSTA	reinstate/extend to 2010
1999-014	LOR PRODUCTS INC.	SHERIDAN TWP.	MECOSTA	reinstate/extend to 2010

Item 19. It was moved by Roberts, supported by Lupi, and unanimously approved to revoke, subject to an offering of hearing, per Section 15(3) (Requested by municipality) (Revocation effective December 30, 2005) the below-referenced Industrial Facility Exemption Certificates:

<u>CERT. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>COMPONENT</u>
1994-117	GRAND HAVEN STAMPED PROD	SPRING LAKE TWP.	OTTAWA	real and personal
1994-527	TRIPLE S PLASTICS INC.	CITY OF BATTLE CREEK	CALHOUN	personal
1998-217	VCF FILMS INC.	CITY OF HOWELL	LIVINGSTON	personal
2000-606	TRIPLE S PLASTICS, INC.	CITY OF BATTLE CREEK	CALHOUN	personal
2002-366	DECKER GEAR INC	CLAY TWP.	ST. CLAIR	real

Item 19. It was moved by Roberts, supported by Lupi, and unanimously approved for the recognition of revocation per Sections 12 & 13, Unpaid IFT Taxes (Automatic Revocation effective December 30, 2005).

<u>CERT. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>COMPONENT</u>
1993-215	COLLINS & AIKMAN	CITY OF ST. JOSEPH	BERRIEN	real

Item 21. It was moved by Roberts, supported by Lupi, and unanimously approved to amend the certificate for the Water Pollution Control Exemption Application in the below-referenced matter:

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>INVESTMENT</u>
2-2340	EQ-DETROIT	CITY OF DETROIT	WAYNE	\$6,307,351

Item 22. It was moved by Roberts, supported by Lupi, and unanimously approved to amend the certificates for the Air Pollution Control Exemption Applications in the below-referenced matter:

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>INVESTMENT</u>
1-2504	EQ-DETROIT	CITY OF DETROIT	WAYNE	\$4,710,858
1-2531	EQ-DETROIT	CITY OF DETROIT	WAYNE	\$7,952,297

Item 23. It was moved by Roberts, supported by Lupi, and unanimously approved to approve the P.A. 328 of 1998 New Personal Property Application in the below-referenced matter:

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>
070-2005	Raymond James & Associates, Inc.	City of Southfield	Oakland

Item 24. It was moved by Roberts, supported by Lupi, and unanimously approved to issue the certificates for the Neighborhood Enterprise Zone Applications in the below-referenced matters:

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>APPL. TYPE</u>	<u>INVESTMENT</u>
N1998-131	SHAMIT P PATEL	CITY OF DETROIT	WAYNE	2	\$170,140
N2002-177	ERIK HALL	CITY OF DETROIT	WAYNE	2	\$173,662
N2002-458	JANICE WILSON	CITY OF DETROIT	WAYNE	2	\$157,501
N2003-368	RICK LUCAS	CITY OF DETROIT	WAYNE	1	\$28,034
N2004-0225	KATHRYN SINGER	CITY OF DETROIT	WAYNE	2	\$220,311
N2005-057	NICOLE L URBAN	CITY OF MOUNT CLEMENS	MACOMB	1	\$66,000
N2005-059	TODD M MUSZYNSKI	CITY OF MOUNT CLEMENS	MACOMB	1	\$84,700
N2005-063	ANDREW W BERNER	CITY OF MOUNT CLEMENS	MACOMB	1	\$79,000
N2005-065	MARK R PAUL	CITY OF MOUNT CLEMENS	MACOMB	1	\$96,362
N2005-066	FRANCES DELUCIA	CITY OF MOUNT CLEMENS	MACOMB	1	\$111,220
N2005-067	GEORGE STOUTER	CITY OF MOUNT CLEMENS	MACOMB	1	\$86,000
N2005-068	CHARLES J SHOCK	CITY OF MOUNT CLEMENS	MACOMB	1	\$90,544

Item 25. It was moved by Roberts, supported by Lupi, and unanimously approved to transfer the certificate for the Neighborhood Enterprise Zone Application in the below-referenced matter:

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>APPL. TYPE</u>	<u>INVESTMENT</u>
N2001-010	STEVEN SERRA	CITY OF WYANDOTTE	WAYNE	2	\$305,000

Item 26. It was moved by Roberts, supported by Lupi, and unanimously approved to dismiss the certificate for the Neighborhood Enterprise Zone Application in the below-referenced matter:

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>APPL. TYPE</u>	<u>INVESTMENT</u>
N2001-022	SHERILL BALDWIN & KIMBALL CARTWRIGHT	CITY OF LANSING	INGHAM	1	\$7,880

Item 27. It was moved by Lupi, supported by Roberts, and unanimously approved the certified personal property examiner certificates issued as preliminary staff approvals since the STC Meeting held on 5-9-05 as follows:

<u>Last Name</u>	<u>First Name</u>	<u>County</u>	<u>Township, Village and/or City</u>
Gautreaux	Eric	Washtenaw	Ypsilanti Township
Jacob	Tiffany	Oakland County	Equalization Department
Sowa	Dave	Wayne	City of Dearborn

Item 28. It was moved by Roberts, supported by Lupi, and unanimously approved the below-referenced MCL 211.54 notifications of omitted or incorrectly reported property concurred in by both the assessing officer and the owner:

154-05-0593; SCOTT SPECIALTY GASES INC; CITY OF MIDLAND; MIDLAND COUNTY; MIDLAND Sch. Dist.; 19-19-03-240; PERSONAL; Property;

2003 AV from \$ 0 to \$ 200; TV from \$ 0 to \$ 200;  
 2004 AV from \$ 0 to \$ 300; TV from \$ 0 to \$ 300;  
 2005 AV from \$ 0 to \$ 900; TV from \$ 0 to \$ 900.

154-05-0675; DUNHAM'S ATHLEISURE CORP; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90009-016-C; PERSONAL; Property;

2003 AV from \$ 40,600 to \$ 93,000; TV from \$ 40,600 to \$ 93,000;  
 2004 AV from \$ 85,300 to \$ 86,850; TV from \$ 85,300 to \$ 86,850;  
 2005 AV from \$ 79,000 to \$ 80,350; TV from \$ 79,000 to \$ 80,350.

Item 28 (continued):

154-05-0736; BIO MERIEUX, INC.; CITY OF WARREN; MACOMB COUNTY; WARREN WOODS Sch. Dist.; 99-05-653-420; PERSONAL; Property; 2005 AV from \$ 2,083 to \$ 6,938; TV from \$ 2,083 to \$ 6,938.

154-05-0737; ROAD & RAIL SERVICES, INC.; YPSILANTI TWP.; WASHTENAW COUNTY; WILLOW RUN Sch. Dist.; K-99-930-227-00; PERSONAL; Property; 2005 AV from \$ 0 to \$ 209,200; TV from \$ 0 to \$ 209,200.

154-05-0738; D'MARIES CAFÉ & JUICE BAR, LLC; CITY OF GRAND RAPIDS; KENT COUNTY; GRAND RAPIDS Sch. Dist.; 41-01-51-108-203; PERSONAL; Property; 2004 AV from \$ 3,000 to \$ 8,700; TV from \$ 3,000 to \$ 8,700.

154-05-0739; SOIL & MATERIAL ENGINEERING; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 96440-008-A; PERSONAL; Property; 2003 AV from \$ 38,900 to \$ 48,350; TV from \$ 38,900 to \$ 48,350; 2004 AV from \$ 36,200 to \$ 43,100; TV from \$ 36,200 to \$ 43,100; 2005 AV from \$ 45,000 to \$ 50,950; TV from \$ 45,000 to \$ 50,950.

154-05-0740; ASSEMBLERS; CITY OF EAST LANSING; INGHAM COUNTY; EAST LANSING Sch. Dist.; 33-20-90-44-065-5000; PERSONAL; Property; 2005 AV from \$ 20,000 to \$ 54,700; TV from \$ 20,000 to \$ 54,700.

154-05-0741; CHRISTOPHER TOMCZYK, DDS, PC; CITY OF HASTINGS; BARRY COUNTY; HASTINGS Sch. Dist.; 0855-545-95000; PERSONAL; Property; 2005 AV from \$ 28,940 to \$ 51,441; TV from \$ 28,940 to \$ 51,441.

154-05-0742; DIGITAL ASPIRATIONS; BEDFORD TWP.; MONROE COUNTY; BEDFORD Sch. Dist.; 58-02-802-110-02; PERSONAL; Property; 2005 AV from \$ 1,370 to \$ 1,550; TV from \$ 1,370 to \$ 1,550.

154-05-0743; DAVID R. & CHRISTINE JONES, SR.; MONITOR TWP.; BAY COUNTY; BAY CITY Sch. Dist.; 09-100-018-100-050-00; REAL; Property; 2003 AV from \$ 42,900 to \$ 47,500; TV from \$ 33,558 to \$ 38,205; 2004 AV from \$ 43,500 to \$ 48,200; TV from \$ 34,329 to \$ 39,083; 2005 AV from \$ 43,700 to \$ 48,500; TV from \$ 35,118 to \$ 39,982.

154-05-0744; PITNEY BOWES MANAGEMENT SERVICES; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 25990803.10; PERSONAL; Property; 2003 AV from \$ 527,260 to \$ 531,100; TV from \$ 527,260 to \$ 531,100; 2004 AV from \$ 536,040 to \$ 541,200; TV from \$ 536,040 to \$ 541,200.

Item 28 (continued):

154-05-0745; PITNEY BOWES MANAGEMENT SERVICES; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 01990173.00; PERSONAL; Property;

2003 AV from \$ 133,720 to \$ 139,200; TV from \$ 133,720 to \$ 139,200;

2004 AV from \$ 145,110 to \$ 151,400; TV from \$ 145,110 to \$ 151,400.

154-05-0746; LANIER WORLD WIDE, INC.; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 25990586.00-25990586.01; PERSONAL; Property;

2003 AV from \$1,132,530 to \$1,249,150; TV from \$1,132,530 to \$1,249,150;

2004 AV from \$1,227,970 to \$1,567,650; TV from \$1,227,970 to \$1,567,650.

154-05-0747; GTECH CORPORATION; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 25990422.00; PERSONAL; Property;

2003 AV from \$ 236,290 to \$ 243,350; TV from \$ 236,290 to \$ 243,350;

2004 AV from \$ 297,350 to \$ 305,300; TV from \$ 297,350 to \$ 305,300.

154-05-0748; ORIGINS #928 ELC BEAUTY LLC; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-304-220; PERSONAL; Property; 2005 AV from \$ 53,410 to \$ 68,350; TV from \$ 53,410 to \$ 68,350.

154-05-0749; ASSEMBLERS, INC.; CITY OF WARREN; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 99-06-927-952; PERSONAL; Property;

2005 AV from \$ 0 to \$ 31,171; TV from \$ 0 to \$ 31,171.

154-05-0750; GREAT ATLANTIC & PACIFIC TEA CO. #5660; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 22995793.85; PERSONAL; Property;

2003 AV from \$ 455,840 to \$ 466,700; TV from \$ 455,840 to \$ 466,700;

2004 AV from \$ 430,310 to \$ 434,100; TV from \$ 430,310 to \$ 434,100.

154-05-0751; GREAT ATLANTIC & PACIFIC TEA CO. #5668; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 16992120.00; PERSONAL; Property;

2003 AV from \$ 294,540 to \$ 335,400; TV from \$ 294,540 to \$ 335,400.

154-05-0752; GREAT ATLANTIC & PACIFIC TEA CO. #5670; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 08990487.00; PERSONAL; Property;

2003 AV from \$ 201,160 to \$ 206,250; TV from \$ 201,160 to \$ 206,250;

2004 AV from \$ 187,430 to \$ 188,800; TV from \$ 187,430 to \$ 188,800.

Item 28 (continued):

154-05-0753; GREAT ATLANTIC & PACIFIC TEA CO. #0748/0001; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 22991311.00; PERSONAL; Property;  
2004 AV from \$1,272,630 to \$1,275,300; TV from \$1,272,630 to \$1,275,300.

154-05-0754; TERZES PHOTOGRAPHY, INC.; CITY OF GRAND RAPIDS; KENT COUNTY; GRAND RAPIDS Sch. Dist.; 01-51-107-212; PERSONAL; Property; 2003 AV from \$ 37,900 to \$ 29,400; TV from \$ 37,900 to \$ 29,400.

154-05-0755; WEST MICHIGAN CARDIOLOGY PC; CITY OF GRAND RAPIDS; KENT COUNTY; GRAND RAPIDS Sch. Dist.; 01-51-102-885; PERSONAL; Property;  
2003 AV from \$ 298,400 to \$ 269,800; TV from \$ 298,400 to \$ 269,800.

154-05-0756; X O COMMUNICATIONS; CARROLLTON TWP.; SAGINAW COUNTY; CARROLLTON Sch. Dist.; 11-99-9-99-0119-000; PERSONAL; Property;  
2003 AV from \$ 720,400 to \$ 817,550; TV from \$ 720,400 to \$ 817,550;  
2004 AV from \$ 574,700 to \$ 721,750; TV from \$ 574,700 to \$ 721,750.

154-05-0757; EARTH TECH, INC.; CITY OF EAST TAWAS; IOSCO COUNTY; TAWAS Sch. Dist.; 122-900-000-351-00; PERSONAL; Property;  
2005 AV from \$ 0 to \$ 5,100; TV from \$ 0 to \$ 5,100.

154-05-0758; DOCTOR'S APPROACH DERMATOLOGY & LASER CENTER, PC; MERIDIAN CHARTER TWP.; INGHAM COUNTY; OKEMOS Sch. Dist.; 33-02-02-90-505-255; PERSONAL; Property;  
2005 AV from \$ 46,200 to \$ 48,400; TV from \$ 46,200 to \$ 48,400.

154-05-0759; GEEKS TO GO, LLC C/O BARBARA T. KELLY; CITY OF EAST LANSING; INGHAM COUNTY; EAST LANSING Sch. Dist.; 33-20-90-41-320-100; PERSONAL; Property;  
2005 AV from \$ 2,500 to \$ 3,900; TV from \$ 2,500 to \$ 3,900.

154-05-0760; CITICORP LEASING, INC. OPERATIONS TAX DEPT.; SAGINAW TWP.; SAGINAW COUNTY; SAGINAW TWP. Sch. Dist.; 99-9-99-1003-717; PERSONAL; Property;  
2005 AV from \$ 6,200 to \$ 2,500; TV from \$ 6,200 to \$ 2,500.

154-05-0761; DIRECT CAPITAL CORP. ATTN: ROBERT SWEENY; CITY OF MIDLAND; MIDLAND COUNTY; MIDLAND Sch. Dist.; 19-04-06-190; PERSONAL; Property; 2005 AV from \$ 0 to \$ 5,700; TV from \$ 0 to \$ 5,700.

Item 28 (continued):

154-05-0762; SAM BRAVATA, JR. DBA: SAM'S JOINT, INC.; WRIGHT TWP.; OTTAWA COUNTY; COOPERSVILLE Sch. Dist.; 70-50-26-005-200; PERSONAL; Property;  
2003 AV from \$ 13,500 to \$ 17,000; TV from \$ 13,500 to \$ 17,000;  
2004 AV from \$ 12,100 to \$ 15,400; TV from \$ 12,100 to \$ 15,400;  
2005 AV from \$ 11,100 to \$ 16,000; TV from \$ 11,100 to \$ 16,000.

154-05-0763; CRISPHEART PRODUCE, INC.; CITY OF HUDSONVILLE; OTTAWA COUNTY; HUDSONVILLE Sch. Dist.; 70-50-72-003-450; PERSONAL; Property;  
2005 AV from \$ 16,200 to \$ 40,600; TV from \$ 16,200 to \$ 40,600.

154-05-0764; STATE FARM MUTUAL AUTO INS. CO.; CITY OF THREE RIVERS; SAINT JOSEPH COUNTY; THREE RIVERS Sch. Dist.; 75-051-000-719-60; PERSONAL; Property;  
2005 AV from \$ 3,100 to \$ 13,648; TV from \$ 3,100 to \$ 13,648.

154-05-0765; CIT TECHNOLOGIES CORP.; CITY OF MADISON HEIGHTS; OAKLAND COUNTY; MADISON Sch. Dist.; 44-99-13-005-540; PERSONAL; Property; 2005 AV from \$ 0 to \$ 80,520; TV from \$ 0 to \$ 80,520.

154-05-0766; STATE FARM MUTUAL; CITY OF WARREN; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 99-06-710-300; PERSONAL; Property;  
2005 AV from \$ 5,000 to \$ 13,663; TV from \$ 5,000 to \$ 13,663.

154-05-0767; US BANCORP EQUIPMENT FINANCE, INC.; CITY OF ROMULUS; WAYNE COUNTY; ROMULUS Sch. Dist.; 80-999-00-3277-000; PERSONAL; Property;  
2004 AV from \$ 4,500 to \$ 15,630; TV from \$ 4,500 to \$ 15,630.

154-05-0768; ART VAN FURNITURE; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90009-015-A; PERSONAL; Property;  
2003 AV from \$ 59,100 to \$ 60,650; TV from \$ 59,100 to \$ 60,650;  
2004 AV from \$ 61,900 to \$ 66,050; TV from \$ 61,900 to \$ 66,050;  
2005 AV from \$ 53,400 to \$ 57,250; TV from \$ 53,400 to \$ 57,250.

154-05-0769; INTERNATIONAL COSMOTOLOGY ACADEMY; CITY OF GRAND RAPIDS; KENT COUNTY; GODWIN HEIGHTS Sch. Dist.; 41-01-51-108-255; PERSONAL; Property;  
2004 AV from \$ 2,000 to \$ 6,900; TV from \$ 2,000 to \$ 6,900.

Item 28 (continued):

154-05-0770; DANKA OFFICE IMAGING COMPANY ATTN: TAX DEPT.; CITY OF GRAND RAPIDS; KENT COUNTY; GRAND RAPIDS Sch. Dist.; 41-01-51-105-140; PERSONAL; Property; 2004 AV from \$ 0 to \$ 9,400; TV from \$ 0 to \$ 9,400.

Item 29. Commissioner Lupi informed the State Tax Commission regarding the discussion at the Michigan Assessors Association monthly meeting of the issue of classification of property and the classifications being appealed and reversed by the STC and if the assessors were having problems with the decisions.

It was moved by Naftaly, supported by Lupi, and unanimously approved to adjourn the meeting of the State Tax Commission and the State Board of Assessors at 4:15 P.M.

**DATED TYPED: June 20, 2005**

**DATE APPROVED: June 28, 2005**

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**Robert H. Naftaly, Chairperson of the State Tax Commission and Member of the State Board of Assessors**

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**Robert R. Lupi, Chairperson of the State Board of Assessors and Member of the State Tax Commission**

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**Douglas B. Roberts, Member of the State Tax Commission and State Board of Assessors**