

STATE OF MICHIGAN  
DEPARTMENT OF LICENSING & REGULATORY AFFAIRS  
MICHIGAN ADMINISTRATIVE HEARING SYSTEM  
MICHIGAN TAX TRIBUNAL

Glassman Oldsmobile, Inc.,  
Petitioner,

v

MTT Docket No. 14-003012

City of Southfield,  
Respondent.

Tribunal Judge Presiding  
Marcus L. Abood

**CORRECTED FINAL OPINION AND JUDGMENT**

Petitioner, Glassman Oldsmobile Incorporated, appeals the ad valorem property tax assessment levied by Respondent, City of Southfield, against the real property owned by Petitioner for the 2014 and 2015 tax years.

A hearing was held on March 17, 2016, to resolve the real property tax dispute. Julia S. Rosen and Paige Harley-Bachand, attorneys at Hoffert & Associates, PC, appeared on behalf of Petitioner. Laura M. Hallahan, attorney at Hallahan & Associates, PC, appeared on behalf of Respondent. George Glassman and Daniel J. Tomlinson were Petitioner's valuation witnesses. John Widmer was Respondent's valuation witness.

**SUMMARY OF JUDGMENT**

The subject property's 2014 and 2015 True Cash Values (TCVs), Assessed Values (AVs), and Taxable Values (TVs) as determined by Respondent are:

Year	Respondent TCV	SEV	TV
2014	\$3,350,000	\$1,675,000	\$1,629,940
2015	\$3,475,000	\$1,737,500	\$1,656,010

Petitioner’s contentions are:

Parcel No. 76-24-17-226-014

	Petitioner		
Year	TCV	SEV	TV
2014	\$2,300,000	\$1,150,000	\$1,150,000
2015	\$2,300,000	\$1,150,000	\$1,150,000

The Tribunal’s conclusions are:

Parcel No. 76-24-17-226-014

Year	TCV	SEV	TV
2014	\$3,445,300	\$1,722,650	\$1,629,940
2015	\$3,475,000	\$1,737,500	\$1,656,010

GENERAL PROPERTY DESCRIPTION

The subject property is identified as Glassman Oldsmobile, and is located at 28000 Telegraph Road, in the City of Southfield, Oakland County, Michigan. The building improvements contain 40,533 square feet on 3.88 acres. The automobile dealership includes Hyundai, Subaru, and Kia brands.

SUMMARY OF PETITIONER’S CASE

Petitioner presented testimony from the automobile dealership owner, George Glassman. He described the various buildings and improvements located on the subject property. In addition, he described competing dealerships in the area as well as distance restrictions for competing dealerships. Lastly, Glassman contended dealership branding has changed substantially over the years and that each dealership requires its own showroom space to properly sell automobiles. Petitioner contends that letters outlining dealership facility standards is a concern in running a viable dealership with multiple brands.

Petitioner presented testimony from its appraiser, Daniel J. Tomlinson, MAI. He has been involved in valuation practice since 1990, has taught valuation seminars and has written

articles regarding real estate issues. Based on his background, education and experience, the Tribunal accepted Mr. Tomlinson as an expert in real estate appraisal.

In support of its value contentions, Petitioner offered the following exhibits, which were admitted into evidence:

- P-1: Appraisal Report prepared by Daniel J. Tomlinson.
- P-6: Letters of Dealership Facility Standards.
- P-7: Mortgage Document for 2798 E. Grand River, Howell.

Tomlinson described the appraisal process for this particular assignment including intended use, sales history, scope of work, property identification, highest & best use, and data sources, as well as the three approaches to value. He further described his regional, community, and local level analysis for the subject property. (TR, Day 1, pp 61-65). The terms Original Equipment Manufacturer (“OEM”) and blue sky were described in the context of an automobile dealership relative to a business valuation component. The Serra Chevrolet Dealership, located across the street from the subject, is an example of a modern dealership. In addition, he analyzed the subject buildings, square footages, and layouts. He contends a key issue to this appraisal assignment is the functional obsolescence attributable to the subject property.

Tomlinson testified that the sales comparison approach was relevant and applicable for the valuation of the subject. He described the application of his comparative analysis and the noted typographical errors within his appraisal report. Tomlinson asserts that discrepancies within an appraisal report should be corrected by the appraiser. (TR, Day 2, p 83) Nonetheless, he contends that a “knowledgeable reader” could understand his information, analysis and adjustments in the report regarding the sales data. (TR, Day 1, pp 91-92) Tomlinson further asserts that he considered dealerships for analysis by virtue of his testimony even though these considerations were not in his appraisal report. (TR, Day 2, p 85) Five improved sales were

developed and communicated for a comparative analysis. Likewise, 4 land sales were developed and communicated for cost approach. Cost calculations were derived for each separate building on the subject property and depreciation was based on an age/life methodology from the weighted chronological ages of the improvements.

Lastly, Respondent's expert witness asserts his work file contained Marshall Valuation Service ("MVS") cost sheets, comparable sales/rental data, as well as office/retail reports. Tomlinson claims his own experience leads to support the adjustments made in the sales comparison approach. (TR, Day 2, p 96)

#### SUMMARY OF RESPONDENT'S CASE

Respondent presented testimony from its appraiser, John Widmer, MAI. Mr. Widmer is a certified and designated appraiser in the State of Michigan. He has appraised approximately 100-150 commercial properties in the past 5 years. Based on his background, education and experience, the Tribunal accepted Mr. Widmer as an expert in the valuation of commercial real property.

In support of its value contentions, Respondent offered the following exhibits, which were admitted into evidence:

- R-1: Respondent's appraisal/valuation disclosure.
- R-2: Covenant Deed for Petitioner's Sale 1.
- R-3: ESRI Demographics for the Subject Property.
- R-4: ESRI Demographics for Petitioner's Sale 1.
- R-5: ESRI Traffic Count for the Subject.
- R-6: ESRI Traffic Count for Petitioner's Sale 1.
- R-7: CBRE Commercial Listing for Petitioner's Sale 1.
- R-8: Warranty Deed for Petitioner's Sale 2.
- R-9: ESRI Profile for Petitioner's Sale 2.
- R-10: ESRI Traffic Count for Petitioner's Sale 2.
- R-11: ESRI Profile for Petitioner's Sale 3.
- P-12: Warranty Deed and Record Card for Petitioner's Sale 4.
- R-13: ESRI Profile for Petitioner's Sale 4.

Respondent's expert witness, John Widmer, described his process for developing and communicating an opinion of value for the subject property. Specifically, Widmer's initial inspection of the subject property included reconciling the gross building area with the assessor. Further, he gathered information and analyzed the market area demographics in a 1 mile, 3 mile and 5 mile radius. The immediate commercial corridor includes many automobile dealerships for review and analysis. In conjunction with his highest and best use, Widmer contends the subject property does not suffer from functional obsolescence.

Respondent developed and communicated a cost approach initially analyzing land sales proximate to the subject and located in the Southfield area. After combining all of the subject buildings for a gross building area cost calculation, he believes a curvilinear depreciation is relevant and applicable for this assignment. He asserted that his depreciation calculation was based on an age/life methodology but does not include functional obsolescence. He testified that a slight change in replacement costs, as a result of indirect soft costs, resulted in a revised indication of value from \$4,650,000 to \$4,480,000. On cross examination, Widmer admits a correction in the 40% depreciation calculation changed the cost approach value to \$4,320,000. Nonetheless, Widmer contends the cost approach was not given any weight and that his final opinion of value for 2015 remained unchanged. (TR, Day 2, pp 159-160, 179)

Regarding a sales comparison approach to value, Widmer testified that he utilized a total of seven sales for the tax years under appeal. His testimony covered the description of each sale and its comparative analysis to the subject property. He believes his research, due diligence, and verification of the sales data supports his comparative analysis and conclusion of value. In particular, Respondent believes the common comparable sale located at 101 West 14 Mile Road was not properly analyzed by Petitioner's expert appraiser. Specifically, Widmer identified and

analyzed the expenditures after sale for this comparable property. (TR, Day 2, pp 165-166, 175-176)

### FINDINGS OF FACT

1. The subject property is located at 28000 Telegraph Road, City of Southfield, and within Oakland County.
2. The subject parcel code number is 74-24-17-226-014 and is zoned RS, Regional Shopping District.
3. The subject property is developed with an automobile dealership that includes the Hyundai, Kia, and Subaru brands. (TR, Day 1, p 8)
4. Petitioner's family has owned and operated an automobile dealership on the subject property for 45 years. (TR, Day 1, p 26)
5. Glassman testified that state law precludes certain brands within a 6-mile radius of his automobile dealership. (TR, Day 1, p 27)
6. As of December 31, 2013, Petitioner was not told by Subaru, Hyundai, or Kia that he could not sell these automobile brands. (TR, Day 1, pp 28-30)
7. Petitioner's Exhibit P-6 states, "The facility standards themselves are not changing - the July 2011 standards remain in effect. The new dealer classifications will be in effect starting March 1, 2014, and will apply only to new dealerships, new construction, and relocating dealerships." (TR, Day 1, pp 30-31)
8. In testimony, Glassman admitted that automobile brand diversity is good for his property. (TR, Day 1, pp 35-36)
9. Petitioner's valuation disclosure was submitted in the form of a narrative appraisal report prepared by Daniel J. Tomlinson, Certified General Real Estate Appraiser in the state of Michigan.
10. Petitioner's appraiser inspected the subject property on October 15, 2009, October 19, 2009 and September 25, 2015.
11. Petitioner's appraiser used his 2009 appraisal report as a template for his 2014 appraisal report. (TR, Day 1, pp 109-111)
12. Petitioner's appraisal report (Petitioner's Exhibit P-1, p 1) identifies the document as a "self-contained" appraisal report.
13. Petitioner's appraisal report includes the cost and sales comparison approaches to value for the years under appeal. Petitioner's appraiser did not develop or communicate an income approach to value for the subject property.
14. Petitioner's appraisal report (Petitioner's Exhibit P-1, p 74) under *Certification of Appraisal*, states: "The address of the Michigan Department of Licensing is: Department of Commerce, P.O. Box 30018, Lansing, MI 48909-7518." In fact, the current department is the Department of Licensing and Regulatory Affairs ("LARA") and is denoted in Respondent's appraisal report.
15. Petitioner's appraisal report (Petitioner's Exhibit P-1, pp 10, 26, 32, 33, 34, 39, 48, 61) includes outdated authoritative citations from the Appraisal Institute, *The Dictionary of Real Estate Appraisal*, (5<sup>th</sup> ed, 2010), *The Dictionary of Real Estate Appraisal*, (4<sup>th</sup> ed, 2002), and *The Appraisal of Real Estate*, (12<sup>th</sup> ed, 2001) as well as the *Uniform Standards of Professional Appraisal Practice* (1997 edition).

16. Petitioner's appraiser testified that since the collapse of 2008, General Motors and Chrysler experienced increased auto sales through 2013. "The growth of the auto industry in terms of sales have been quite -- quite good." (TR, Day 1, p 64)
17. Petitioner's appraiser testified about the new Serra Chevrolet dealership built in 2013 and is located directly across the street from the subject property. Petitioner's appraiser admitted that this modern dealership was not cited within his appraisal report. (TR, Day 1, p 66-70) Likewise, his appraisal report did not discuss the various automobile dealerships surrounding the subject property. (TR, Day 1, pp 125, 127)
18. Petitioner's appraiser labels the subject area at Telegraph Road and I-696 as the "mixing bowl" based on the heavy traffic. (TR, Day 1, pp 123)
19. Petitioner's appraiser testified that the Tamaroff Honda-Nissan dealership sells multiple brands out of one location. (TR, Day 1, p 131)
20. Petitioner's appraiser testified that the subject improvements still contribute to the value of the property relative to a highest and best analysis. (TR, Day 1, pp 145-146)
21. Petitioner's appraiser relied on the subject's gross building area (GBA) of 169,013 which was derived by the assessor. (TR, Day 1, p 70)
22. Petitioner's appraisal report did not analyze the specific parking for the subject property in regards to the conclusion of functional obsolescence. (TR, Day 1, pp 133-134)
23. Petitioner's appraiser utilized a weighted average of the chronological ages of the subject buildings to arrive at an age/life depreciation factor for the cost approach. (TR, Day 1, p 140)
24. Petitioner's appraiser admits that there is no market data to support his conclusions of marketing time, exposure time, or market adjustments. (TR, Day 1, pp 153-155)
25. Petitioner's appraiser estimated comparable sales' office and showroom spaces by conducting drive-by observations. (TR, Day 1, pp 161-164, 190-191 and TR Day 2, p 17)
26. Petitioner's appraiser admits that he does not have any support for his adjustments to comparable sale 2. (TR, Day 2, p 16)
27. Petitioner's appraiser denotes 31,780 gross building area for his sale 4. The assessor's record card for this sale denotes 69,676 GBA. (TR, Day 2, pp 27-32)
28. Petitioner's appraiser did not include comparable write-ups in his appraisal report. Petitioner's appraiser testified that his appraisal report and analysis could be understood without any description of his comparable sales data. (TR, Day 1, pp 91-92, 113)
29. Petitioner's appraiser developed and communicated a cost approach that was based on a land value of \$1,520,000 and physical/functional depreciation of 82.5% (Petitioner's Exhibit P-1, p 63)
30. Petitioner's cost approach was not weighted in the final conclusion of value for the subject property. (TR, Day 2, p 50)
31. Petitioner's appraisal report includes conclusions of value for the cost and sales comparison approaches. The report does not include reconciliations for each of these approaches to value.
32. Petitioner's appraisal report does not include a 2015 conclusion of value for the December 31, 2014 tax day. (TR, Day 1, pp 116-117) Petitioner's appraiser recommended that Petitioner not obtain a valuation for 2015 because the market was improving. (TR, Day 2, p 48)

33. Respondent's valuation disclosure was submitted in the form of a narrative appraisal report prepared by John Widmer, Certified General Real Estate Appraiser in the state of Michigan.
34. Respondent's appraiser inspected the subject property on September 21, 2015.
35. Respondent's appraisal denotes the various automobile dealerships in the immediate subject market area. (TR, Day 2, p 127)
36. Respondent's determination of GBA for the subject was based on the assessor's record card as well as verification and reconciliation of certain building sections. (TR, Day 2, pp 130-131)
37. Respondent's appraiser analyzed the subject market area demographics in a 1, 3, and 5 mile radius. (TR, Day 2, p 137-138)
38. Respondent's appraisal report includes the cost and sales comparison approaches to value for the years under appeal.
39. Respondent's appraisal report includes conclusions of value for December 31, 2013 and December 31, 2014.
40. Respondent's appraisal report includes write-ups for each comparable sale.
41. Respondent's cost approach is based on a cost calculation for the combined gross building area square footages.
42. Respondent's cost approach calculates depreciation on a curvilinear basis at 40% from the age/life method.
43. The parties' appraisers utilized a common comparable sale located at 101 West 14 Mile Road in the city of Madison Heights.

#### APPLICABLE LAW

The assessment of real and personal property in Michigan is governed by the constitutional standard that such property shall not be assessed in excess of 50% of its true cash value. See MCL 211.27a.

The legislature shall provide for the uniform general ad valorem taxation of real and tangible personal property not exempt by law except for taxes levied for school operating purposes. The legislature shall provide for the determination of true cash value of such property; the proportion of true cash value at which such property shall be uniformly assessed, which shall not . . . exceed 50 percent. . . . Const 1963, art 9, sec 3.

The Michigan Legislature has defined "true cash value" to mean:

the usual selling price at the place where the property to which the term is applied is at the time of assessment, being the price that could be obtained for the property at private sale, and not at auction sale except as otherwise provided in this section, or at forced sale. MCL 211.27(1).



The Michigan Supreme Court has determined that “[t]he concepts of ‘true cash value’ and ‘fair market value’ . . . are synonymous.” *CAF Investment Co v Michigan State Tax Comm*, 392 Mich 442, 450; 221 NW2d 588 (1974).

“By provisions of [MCL] 205.737(1) . . . , the Legislature requires the Tax Tribunal to make a finding of true cash value in arriving at its determination of a lawful property assessment.” *Alhi Dev Co v Orion Twp*, 110 Mich App 764, 767; 314 NW2d 479 (1981). The Tribunal is not bound to accept either of the parties' theories of valuation. *Teledyne Continental Motors v Muskegon Twp*, 145 Mich App 749, 754; 378 NW2d 590 (1985). “It is the Tax Tribunal's duty to determine which approaches are useful in providing the most accurate valuation under the individual circumstances of each case.” *Meadowlanes Ltd Dividend Housing Ass’n v Holland*, 437 Mich 473, 485; 473 NW2d 636 (1991). In that regard, the Tribunal “may accept one theory and reject the other, it may reject both theories, or it may utilize a combination of both in arriving at its determination.” *Jones & Laughlin Steel Corp v City of Warren*, 193 Mich App 348, 356; 483 NW2d 416 (1992).

A proceeding before the Tax Tribunal is original, independent, and de novo. MCL 205.735a(2). The Tribunal's factual findings must be supported “by competent, material, and substantial evidence.” *Dow Chemical Co v Dep’t of Treasury*, 185 Mich App 458, 462-463; 462 NW2d 765 (1990). “Substantial evidence must be more than a scintilla of evidence, although it may be substantially less than a preponderance of the evidence.” *Jones & Laughlin Steel Corp, supra* at 352-353.

“The petitioner has the burden of proof in establishing the true cash value of the property.” MCL 205.737(3). “This burden encompasses two separate concepts: (1) the burden of persuasion, which does not shift during the course of the hearing, and (2) the burden of going forward with the evidence, which may shift to the opposing party.” *Jones & Laughlin Steel Corp, supra* at 354-355. However, “[t]he assessing agency has the burden of proof in establishing the ratio of the average level of assessments in relation to true cash values in the assessment district and the equalization factor that was uniformly applied in the assessment district for the year in question.” MCL 205.737(3).

The three most common approaches to valuation are the capitalization of income approach, the sales comparison or market approach, and the cost-less-depreciation approach.

*Meadowlanes, supra* at 484-485; *Pantlind Hotel Co v State Tax Comm*, 3 Mich App 170, 176; 141 NW2d 699 (1966), *aff'd* 380 Mich 390 (1968). “The market approach is the only valuation method that directly reflects the balance of supply and demand for property in marketplace trading.” *Jones & Laughlin Steel Corp, supra* at 353 (citing *Antisdale, supra* at 276 n 1). The Tribunal is under a duty to apply its own expertise to the facts of the case to determine the appropriate method of arriving at the true cash value of the property, utilizing an approach that provides the most accurate valuation under the circumstances. *Antisdale v City of Galesburg*, 420 Mich 265, 277; 362 NW2d 632 (1984).

#### CONCLUSIONS OF LAW

Petitioner developed and analyzed the cost and sales comparison approaches to value. Respondent developed and analyzed cost and sales comparison approaches to value as well. Neither party’s appraiser developed or communicated an income approach to value for the subject property. Petitioner’s appraiser was charged with determining the market value of the subject property for the 2014 and 2015 years under appeal. Respondent was charged with defending the assessments for the subject property for those years under appeal.

Again, both parties’ appraisers developed and communicated a cost approach to value for the subject property. The development of this approach is not persuasive in light of certain elements as presented by the appraisers though. Specifically, Petitioner relies on a separate cost calculation of each subject building while Respondent relies on a cost calculation for a combined gross building area for the subject buildings. Cost calculations in either regard could be permissible but were not sufficiently justified. Further, both appraisers calculate depreciation for the subject improvements based on an age/life method,<sup>1</sup> which is an approximation of a total

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<sup>1</sup> Appraisal Institute, *The Appraisal of Real Estate*, (Chicago: 14<sup>th</sup> ed, 2013), pp 610-612.

depreciation for physical, functional and external obsolescence. Neither party has articulated how their lump sum depreciation accounts or discounts for the alleged functional obsolescence to the subject property. Respondent's 82.5% depreciation for physical and functional obsolescence and Petitioner's 40% depreciation for physical depreciation are not consistent with the exercise of a lump sum depreciation that has noted limitations. Lastly, the parties' reconciliations have either merely considered this approach or given it no weight in their concluded opinions of value. Therefore, the parties' cost approaches are given no weight or credibility in the Tribunal's determination of market value for the subject property.

The parties' appraisers have set forth sales comparison approaches in general appraisal narrative formats. However, the differences in the comparative analyses is striking. As noted in the extensive findings of fact, Petitioner's documentary and testimonial evidence has inconsistencies, deficiencies and misrepresentations. First, casual eyeballing comparable sales to surmise office/showroom square footage is not the equivalent of due diligence in obtaining property information. Assessor's record cards, broker's listings, and appraiser's files are just a few ways to acquire information to solidify a credible effort towards a comparative analysis. Next, the proposition that a reader of an appraisal report is able to glean the opinions, analysis and conclusions without sufficient comparable sale write-ups is not meaningful. Even knowledgeable readers rely on explanations regarding sales data without the burden of researching the market themselves to corroborate what an appraiser faintly mentions. Moreover, an appraiser that invokes professional standards and ethics should be familiar with the scope of work acceptability<sup>2</sup> pertaining to an appraisal report based on 1) an appraiser's peers' actions and 2) the expectations of intended users of appraisal services. Including comparable sale write-ups

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<sup>2</sup> The Appraisal Foundation, *Uniform Standards of Professional Appraisal Practice*, (Chicago: 2014-2015 Edition), p U-14.

is commonplace in valuation practice and the decision not to include comparable sale write-ups is subjective and arbitrary. Likewise, the efforts to introduce such documentation after the fact does not facilitate a meaningful process in creating credible results. Lastly, Petitioner's use of outdated authoritative appraisal sources that are claimed to be no different than current treatises is nonsensical. The basis for citing technical concepts and definitions demonstrates an appraiser's competence as well as his/her ability to stay current with changing times. ". . . [I]t is not sufficient for appraiser to simply maintain the skills and the knowledge they possess when they become appraisers. Each appraiser must continuously improve his or her skills to remain proficient in real property appraisal."<sup>3</sup>

Aside from the common utilized comparable sale located at 101 West 14 Mile Road by both appraisers, Petitioner's appraisal report is not meaningful and is quite misleading. In the instant case, the appraiser's responsibility for the scope of work decisions are entirely his own and not based on the opinions and conclusions drawn from Petitioner's attorney or the subject property owner. Omitting a 2015 conclusion of value and admitting that the market has increased screams of advocacy on the part of Petitioner's appraiser.

"To remain an unbiased professional, the appraiser cannot let the nature of the assignment dictate the results. That is, even though the client would want the appraiser's opinion of market value to be a lower amount than the assessed value, the appraiser cannot allow those expectations of the client to influence the analyses and conclusions."<sup>4</sup>

As a final measure, there is no coincidence that an appraiser's credibility (based on invoked standards and ethics) is the same as the legal definition of credible.<sup>5</sup> Therefore, Petitioner's appraiser, appraisal report or conclusion of value are given no weight or credibility in the independent determination of market value for the subject property.

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<sup>3</sup> *Id.*, p U-16.

<sup>4</sup> Appraisal Institute, *The Appraisal of Real Estate*, (Chicago: 14<sup>th</sup> ed, 2013), p 91.

<sup>5</sup> The Appraisal Foundation, *Uniform Standards of Professional Appraisal Practice*, (Chicago: 2014-2015 Edition), p U-2 and West, *Black's Law Dictionary*, (St. Paul, 9<sup>th</sup> ed. 2010), p 338.

Respondent was able to explain and provide documentation for the sales comparison approach. Widmer provided customary and relevant write-ups for each comparable sale. Research and due diligence are evidenced from the overall comparative sales analysis. Overall, the comparative data illustrated to the Tribunal the impact of automobile dealership properties in the subject market area. The comparable data was analyzed in conjunction with supported market conditions; the application of available data to the subject property is persuasive. From these comparable sale write-ups, Respondent's research, analysis, and adjustments to the common sale located at 101 West 14 Mile Road is compelling and convincing. Respondent's write-up indicates this property had expenditures immediately after sale. Further, Widmer testified that these expenditures were integral to the negotiation of the sale price. Petitioner neither challenged nor refuted this analysis. To be certain, any such analysis was absent from Petitioner's scant 4-sentence write-up for this sale. Therefore, Respondent's comparative analysis for this common sale is meaningful to the independent determination of market value for the subject property. The adjusted price per square foot of \$85 is multiplied by the subject's GBA of 40,333 to arrive at a 2014 value of \$3,445,300.

In regards to a 2015 valuation, Petitioner's omission of a value, as well as the admission of market appreciation is sufficient to place reasonable reliance on Respondent's conclusion of value with support from the original assessment.

The Tribunal finds that Petitioner was not able to show that the property was over-assessed for the tax years under appeal. As such, and in light of the above, the Tribunal finds that Petitioner has not succeeded in meeting its burden of persuasion with competent evidence on the issue of true cash value, assessed value, and taxable value. Respondent has provided credible documentary evidence and testimony for the 2014 and 2015 tax years at issue and, as such, the

Tribunal finds Respondent's data within the sales comparison approach is sufficient to arrive at an independent determination of value.

#### JUDGMENT

IT IS ORDERED that the subject property's true cash, assessed, and taxable values for the 2014 and 2015 tax years are those shown in the "Summary of Judgment" section of this Opinion and Judgment.

IT IS FURTHER ORDERED that the officer charged with maintaining the assessment rolls for the tax years at issue shall correct or cause the assessment rolls to be corrected to reflect the assessed and taxable values in the amounts as finally shown in the "Final Values" section of this Opinion and Judgment, subject to the processes of equalization, within 20 days of the entry of this Opinion and Judgment. To the extent that the final level of assessment for a given year has not yet been determined and published, the assessment rolls shall be corrected once the final level is published or becomes known.

IT IS FURTHER ORDERED that the officer charged with collecting or refunding the affected taxes shall collect taxes and any applicable interest or issue a refund within 28 days of entry of this Final Opinion and Judgment. If a refund is warranted, it shall include a proportionate share of any property tax administration fees paid and penalty and interest paid on delinquent taxes. The refund shall also separately indicate the amount of the taxes, fees, penalties, and interest being refunded. A sum determined by the Tribunal to have been unlawfully paid shall bear interest from the date of payment to the date of judgment, and the judgment shall bear interest to the date of its payment. A sum determined by the Tribunal to have been underpaid shall not bear interest for any time period prior to 28 days after the issuance of this Final Opinion and Judgment. Pursuant to MCL 205.737, interest shall accrue (i) after December 31, 2009, at the

rate of 1.23% for calendar year 2010, (ii) after December 31, 2010, at the rate of 1.12% for calendar year 2011, (iii) after December 31, 2011, through June 30, 2012, at the rate of 1.09%, and (iv) after June 30, 2012, through June 30, 2016, at the rate of 4.25%.

This Final Opinion and Judgment resolves all pending claims in this matter and closes this case.

By: Marcus L. Abood

Entered: May 26, 2016