



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

ORLENE HAWKS
DIRECTOR

Armada Oil & Gas Company,
Petitioner,

MICHIGAN TAX TRIBUNAL

v

MOAHR Docket No. 18-000532

City of Southfield,
Respondent.

Presiding Judge
Victoria L Enyart

OPINION AND JUDGMENT

INTRODUCTION

Petitioner, Armada Oil & Gas Company, appeals ad valorem property tax assessments levied by Respondent, City of Southfield, against Parcel No. 76-24-22-351-075 for the 2018 tax year. Myles B Hoffert and Lisa B Efros, Attorneys, represented Petitioner, and Laura M Hallahan and Seth A O'Loughlin, Attorneys, represented Respondent.

A hearing on this matter was held on July 31, 2019. Petitioner's witnesses were Michael Noles, and Dan Tomlinson, MAI, appraiser. Respondent's sole witness was John R. Widmer, MAI, appraiser.

Based on the evidence, testimony, and case file, the Tribunal finds that the true cash values ("TCV"), state equalized values ("SEV"), and taxable values ("TV") of the subject property for the 2018 tax year as follows:

Parcel No.	Year	TCV	SEV	TV
76-24-22-351-075	2018	\$570,000	\$285,000	\$285,000

PETITIONER'S CONTENTIONS

Petitioner contends that the subject property is overassessed and has extensive easements that limit development.

PETITIONER'S ADMITTED EXHIBITS

P-1 Petitioner's Appraisal
P-1a Corrections to Petitioner's Appraisal
P-23 Warranty Deed dated August 18, 2016
P-19 Sketch with faded line

The following exhibits were offered but not admitted into evidence:

P-18 and P-20. These exhibits were not admitted because the surveyor who created the documents was not a witness and Mr. Nole was not an expert witness and could not opine on the surveys.

P-25. This exhibit is Mr. Tomlinson's 500+ page work file. It was not admitted because Petitioner did not have specific pages for the Tribunal to consider and the document contains P-18 and P-20, which were not admitted, although offered three times. The Tribunal finds that Mr. Tomlinson's appraisal should stand on its own.

PETITIONER'S WITNESSES

Michael Nole was not qualified as an expert. He testified that his job is "entitlement" to see how easements, zoning, restrictions and easements affect development of a property. Three surveys were offered; however, Mr. Nole is not a surveyor, does not map out legal descriptions, furthermore, is not qualified to do so.¹ Utilizing P-19, he estimated that the parking is 19,686 square feet for the subject.

Dan Tomlinson, MAI, was admitted as an expert, and testified to the true cash value of the subject property as of December 31, 2017. The subject property was appraised in fee simple encumbered due to the three recorded easements.

¹ Tr at 18.

The subject property and the adjacent parcel to the northeast were originally developed in 1972 as office condominiums. Individual units were established in three office buildings. They all shared ingress, egress, utilities, parking, and sign. The subject property was purchased August 18, 2016 for \$300,000 in an arm's length transaction. There were two office buildings on the property when it sold (7,440 and 11,672 square feet). The condominium units on the subject property were combined for one parcel identification number prior to the sale. When Petitioner purchased the subject property, it left the adjacent property landlocked therefore an easement for a parking agreement, shared ingress and egress, utilities, and sign was necessary.

Mr. Tomlinson testified that one office building was demolished around February 2018. He testified that when he did a site visit January 11, 2018 he saw a building and when he came back February 3, 2018 the building was gone.² This led him to deduct \$5.36 a square foot from Marshall valuation services to demolish the 11,672 square foot building (\$60,000).³

The zoning was changed prior to the sale from office to B-3, which includes medical office and retail. The zoning is generally described in part as "the General Business District (B-3) is designed to provide sites for diversified business types and is often located so as to serve passerby traffic. These uses are generally characterized by generating large volumes of vehicular traffic."⁴

Mr. Tomlinson opined that the current curb cuts are not appropriate for retail. The subject is an L-shaped lot. It contains frontage on Lahser Road and West Ten Mile

² P-1 at 6.

³ P-1 at 37.

⁴ P-1 at 39.

Road. Mr. Tomlinson used the existing footprint of the prior two office buildings as he was unclear of what could be built after speaking to the city.

Mr. Tomlinson opined that while the subject property is legally permissible as a commercial development it would have severe limitations due to the current easements as they limit the development area. The subject property has access to utilities and is level.

There has been no new construction for the last five years in the neighborhood, indicating that the absorption is negative. A medical building and a retail building were costed out to determine the financial feasibility. The conclusion was to hold the site vacant and ready for future development.

Mr. Tomlinson found four sales of vacant property to utilize in the sales comparison approach.

The following vacant land sales were considered:

Sale	Location	Sale Date	Sale Price	Sq Ft	SP/SF	Owner
1	27591 Dequindre Rd.	11-17	\$600,000	157,252	\$3.82	Whitehall Six, LLC
2	30503 Greenfield Rd.	03-16	\$285,000	86,772	\$3.28	Southfield CHD Med, LLC
3	24300 Drake Rd.	02-15	\$450,000	118,483	\$3.60	BoxofficeTheaters LLC
4	29350 Southfield Rd.	11-14	\$815,000	120,661	\$6.75	OE Southfield LLC

All the vacant land sales were adjusted -10% for property rights because their development is not restricted with multiple easements. In addition, sale one was adjusted for expenditures after sale (a building was razed) and location, which was dependent on the traffic count. Sale one after adjustments is \$2.38 per square foot. Sale two was adjusted 5% for market conditions, -5% for a smaller site, and 10% for

configuration, for an adjusted sale price per square foot of \$2.64. Sale three was adjusted 9% for market conditions and 5% for location, which resulted in a \$3.91 per square foot adjusted sale price. Sale four was adjusted 9% for market conditions, -25% for traffic count, and -10% for configuration, which resulted in a \$4.31 per square foot adjusted true cash value.

Mr. Tomlinson estimated the land value at \$3.30 a square foot, rounded to \$420,000, before demolition. The income capitalization approach and the cost approach were not applied to the subject property. Demolition costs for the 11,672 square foot remaining building were extracted from Marshall Swift Valuation Services and resulted in \$60,000⁵ deducted from the \$420,000 to result in \$360,000 True Cash Value as of December 31, 2017.

RESPONDENT'S CONTENTIONS

Respondent contends that the subject property is undervalued, and Petitioner's report has errors.

RESPONDENT'S ADMITTED EXHIBITS

- R-1 Respondent's Valuation Disclosure
- R-1a Correction Respondent's Valuation Disclosure
- R1b Correction Respondent's Valuation Disclosure
- R-2 Petitioner's Answers to Respondent's First Set of Interrogatories
- R-3 Petitioner Building Permit to Demolish Subject Property, December 24, 2017
- R-4 Signature Associates listing for 27591 Dequindre
- R-5 Information Sheet for 27591 Dequindre
- R-6 Planning Commission Minutes from June 25, 2015

⁵ P-1 at 37.

RESPONDENT'S WITNESS

John R Widmer, MAI, was admitted as an expert. The subject property was appraised in fee simple. He also prepared a valuation disclosure and testified to the true cash value of the subject property as of December 31, 2017.

Mr. Widmer used software to plot the legal description and parking easements. The subject property contains 127,106 square feet or 2.918 acres. Mr. Widmer deducted from the 127,106 square feet the total parking easement of 65,586 square feet. The effective site area is 61,520 square feet or 1.412 acres.

Mr. Widmer calculated the potential building envelope for the subject property after easements and deductions for zoning setbacks. The proposed building envelope for development was estimated at 36,220 square feet.

The northern most building (25160 Lahser Road) was demolished December 2017, the final backfill inspection was approved June 29, 2018. Therefore, Mr. Widmer used Marshall Valuation Services to extract costs for backfill and final grading and seeding, which resulted in a deduction of \$50,000 or \$0.39 a square foot (in the sales comparison approach).

The highest and best use of the subject property was considered to represent near-term retail development and what has been determined to be within approximately a 12 month timeframe.⁶

The subject property is a vacant lot. The income approach and the cost approach were determined to be not appropriate for the subject property. The sales comparison approach utilized sales of vacant commercial land.

⁶ R-1 at 49.

The following four sales have been considered:⁷

Sale	Project	Sale Date	Sale Price	Sq Ft	SP/SF	Location
1	OptimEyes	11/14	\$800,219	120,879	\$6.62	29350 Southfield Rd.
2	Beaumont Hospital	03/16	\$284,902	63,031	\$4.52	30503 Greenfield Rd.
3	Former Gas Station	01/17	\$164,477	14,094	\$11.67	Livonia
4	Car Wash Expansion	08/17	\$329,757	17,990	\$18.33	19740 W 10 Mile Rd.

Mr. Widmer adjusted the comparables \$0.39 a square foot for the subject property's backfill (expenditure after purchase). The subject property is an L-shaped parcel, with superior corner utility and accessibility in comparison to sales number one, number two, and number four; they are adjusted upward to reflect the subject's superior utility. Sale two, three and four are smaller; therefore, a downward adjustment was applied. Sales one and two, although within Southfield, have a less intense zoning and were adjusted upward. Sale 4 was acquired by the adjoining property owner, and a building was razed, which required a negative adjustment. In addition, a 3% per annum adjustment for market conditions was applied. Sale three has superior suburban market influences and was adjusted downward.

After adjustments, sale one is \$7.15 a square foot, sale two is \$5.00 a square foot, sale 3 is \$5.80 a square foot, and sale four is \$12.03 a square foot. Sale four was the outlier and was excluded.

Mr. Widmer estimated the December 31, 2017 fee simple true cash value of the subject property at \$5.00 a square foot or \$635,000 and in the alternative \$7.00 a

⁷ The Tribunal converted the acreage to square feet and multiplied the square feet by the sale price per square foot to estimate the sale price.

square foot or \$890,000 rounded. Mr. Widmer reconciled the two estimates of true cash value at \$760,000.

AREAS OF CONTROVERSY⁸

1. Was the northern building razed as of December 31, 2017?
2. What is the acreage of the easements?
3. Should the frontage on one street or both streets be considered?

Mr. Tomlinson testified that the northern building was still intact on January 11, 2017,⁹ when he did a site visit, but was razed on February 3, 2018 on the second site visit. Mr. Widmer's site visit was August 20, 2018.¹⁰ He utilized the building permit (Exhibit P-3) dated December 14, 2017 and determined that the site would need backfill.

The Tribunal finds that Mr. Tomlinson's physical visit that part of the northern building was intact credible. However, his square footage of the building size does not match the building permit the building size should be 7,440 square feet¹¹. This reduces the demolition cost from \$60,000 to \$40,000.

Mr. Tomlinson's testimony on the square footage of the easements was not clear and concise. It appears as if he used some information from Mr. Nole, Oakland County, and the city of Southfield. He did not plot out the subject lots or the easements and used approximately 22,000 square feet.¹² In contrast, Mr. Widmer plotted the subject parcel, and its easements. This resulted in an effective site area of 61,520 square feet, based

⁸ The Tribunal finds there are three areas that need to be addressed prior to the findings of fact.

⁹ Tr at 29-30 and P-1 at 6.

¹⁰ R-1 at 2.

¹¹ P-1 at 37.

¹² P-1 at 30.

upon a total parking easement of 113,945 square foot deduction. The Tribunal finds that Mr. Widmer's site deduction is correct, based on plotting out the subject lot.

The L-shaped subject property has 358.42 front feet on Ten Mile Road with one curb cut and 459.68 front feet on Lahser Road with two curb cuts. The front feet of a commercial property were utilized by both parties in determining the traffic in adjusting the comparable sales. Mr. Tomlinson utilized the front feet on Ten Mile Rd. Mr. Widmer use the front feet on both roads.

The effect on value produced by a property's location at or near the intersection of two streets; the increment of value or loss in value resulting from this location or proximity. Properties with frontage on two or more streets may have a higher or lower unit value than neighboring properties with frontage on only one street. The advantage of easier access to corner sites may be diminished by a loss of privacy or loss of utility due to the setback requirements. An appraiser must determine whether the local market considers a corner location to be favorable or unfavorable.¹³

The Tribunal finds that the corner location is a positive advantage for the subject property and that Mr. Widmer's use of both of the streets' frontage to be appropriate.

FINDINGS OF FACT

1. The subject property is a vacant lot located at 25160 Lahser Rd. in the city of Southfield.
2. The subject property contains 127,106 square feet or 2.918 acres.
3. The subject is a corner lot with 459.68 feet on Lahser Road with two curb cuts and 358.82 feet on Ten Mile Road with one curb cut.

¹³ Appraisal Institute, *The Appraisal of Real Estate* (Chicago: Appraisal Institute, 14th ed, 2013), p 198.

4. The subject property is zoned B-3 General Business Zoning District.
5. The subject property was vacant as of December 31, 2017 but required backfill.
6. The total parking easement is 113,945 square foot for the subject property.
7. The cost and income approaches are not applicable to the value of the subject vacant lot.
8. The sales comparison approach is the proper method in which to determine the value of the subject property.
9. The highest and best use of the subject property as vacant is to represent near-term, retail development.

CONCLUSIONS OF 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.¹⁴

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. . . .¹⁵ 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.¹⁶

¹⁴ See MCL 211.27a.

¹⁵ Const 1963, art 9, sec 3.

¹⁶ MCL 211.27(1).

The Michigan Supreme Court has determined that “[t]he concepts of ‘true cash value’ and ‘fair market value’ . . . are synonymous.”¹⁷

“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.”¹⁸ The Tribunal is not bound to accept either of the parties' theories of valuation.¹⁹ “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.”²⁰ 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.”²¹

A proceeding before the Tax Tribunal is original, independent, and de novo.²² The Tribunal's factual findings must be supported “by competent, material, and substantial evidence.”²³ “Substantial evidence must be more than a scintilla of evidence, although it may be substantially less than a preponderance of the evidence.”²⁴

“The petitioner has the burden of proof in establishing the true cash value of the property.”²⁵ “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.”²⁶ However,

¹⁷ *CAF Investment Co v Michigan State Tax Comm*, 392 Mich 442, 450; 221 NW2d 588 (1974).

¹⁸ *Alhi Dev Co v Orion Twp*, 110 Mich App 764, 767; 314 NW2d 479 (1981).

¹⁹ *Teledyne Continental Motors v Muskegon Twp*, 145 Mich App 749, 754; 378 NW2d 590 (1985).

²⁰ *Meadowlanes Ltd Dividend Housing Ass'n v Holland*, 437 Mich 473, 485; 473 NW2d 636 (1991).

²¹ *Jones & Laughlin Steel Corp v City of Warren*, 193 Mich App 348, 356; 483 NW2d 416 (1992).

²² MCL 205.735a(2).

²³ *Dow Chemical Co v Dep't of Treasury*, 185 Mich App 458, 462-463; 462 NW2d 765 (1990).

²⁴ *Jones & Laughlin*, 193 Mich App at 352-353.

²⁵ MCL 205.737(3).

²⁶ *Jones & Laughlin*, 193 Mich App at 354-355.

“[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.”²⁷

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.²⁸ “The market approach is the only valuation method that directly reflects the balance of supply and demand for property in marketplace trading.”²⁹ 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.³⁰ Regardless of the valuation approach employed, the final valuation determined must represent the usual price for which the subject would sell.³¹

The Tribunal finds, based upon the Findings of Fact and the Conclusions of Law set forth herein, that:

The subject is a vacant commercial lot zoned for business activities. The lot contains easements that are a negative influence on the total square footage of the subject property. Petitioner’s appraisal did not have a clear reliable source for the square footage of the easements to be deducted. Its maps and aerials were not

²⁷ MCL 205.737(3).

²⁸ *Meadowlanes*, 437 Mich 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).

²⁹ *Jones & Laughlin*, 193 Mich App at 353 (citing *Antisdale v City of Galesburg*, 420 Mich 265; 362 NW2d 632 (1984) at 276 n 1).

³⁰ *Antisdale*, 420 Mich at 277.

³¹ See *Meadowlanes*, 437 Mich at 485.

readable. In contrast, Respondent, utilizing the legal description, plotted the subject lot, and the easements to be deducted. The Tribunal finds Respondent's square footage of the easements to be the most credible.

Petitioner estimated the envelope for a future building size based upon the prior building's square feet, which equates to a footprint of 21,612 square feet. Respondent, after plotting out the square footage, deducted parking easements, and after considering the setbacks, determined that the building envelope for the subject property would be 36,220 square feet. This was used as part of the consideration for the highest and best use analysis.

Petitioner estimated a demolition cost of \$60,000 based on a wrong building size for the razing of a building. Petitioner used a building site of 11,672, but the building permit indicates 7,440 square feet to be razed. When the square footage is corrected, the demolition cost deduction is \$40,000. Petitioner deducted \$60,000 from the final estimate of value.³² Respondent calculated a deduction to backfill the north building projects at a cost of \$40,000 with an additional \$10,000 for final grading and seeding to equal \$50,000. Petitioner deducted the expenditure after sale as \$0.39 in the sales comparison approach.³³ A knowledgeable buyer considers expenditures that will have to be made upon purchase of a property because these costs affect the price the buyer agrees to pay.³⁴ Costs to demolish and remove a portion of the improvements was given as an example of an expenditure immediately after purchase. If the subject property requires some expenditure immediately after the purchase to reach its full

³² P-1 at 73.

³³ R-1 at 61.

³⁴ Appraisal Institute, *The Appraisal of Real Estate* (Chicago: Appraisal Institute, 14th ed, 2013), p 412.

utility, the adjustment amount is subtracted from the sale prices of all comparable sales that do not require a similar expenditure to adjust those transactions for differences from the subject property.³⁵ Petitioner did not deduct the expenditures after sale from the Sales Comparison Approach. Petitioner deducted the expenditures after determining the true cash value based on sales. In addition, Petitioner's deduction was \$20,000 too high based upon utilization of incorrect square footage. Respondent has properly adjusted the sales for the subject property's expenditure using a negative \$0.39 per square foot deduction for Sales 1, 2, and 3 .

Petitioner believes that although the site is well located and has road frontage and visibility, the curb cuts are not ideal for retail use. Petitioner's report states that the site is not functionally adequate and is not generally suited for commercial development as of tax day³⁶. Respondent states that the parcel size configuration and topographical conditions provide for average to good utility characteristics and that the site could accommodate a number of uses.³⁷ The Tribunal agrees with Respondent, the 127,195 square foot corner lot with the building envelope of 36,220 square feet, in its location could accommodate uses for the diversified business types in the General Business District (B-3).

The parties have in common Sale two at 30503 Greenfield Road, Southfield. There is a disparity in the sale price per square foot used by the parties. Petitioner indicates 86,772 square feet and \$3.28 a square foot. Respondent indicates 63,061

³⁵ Appraisal Institute, *The Appraisal of Real Estate* (Chicago: Appraisal Institute, 14th ed, 2013), p 413.

³⁶ P-1 at 31.

³⁷ P-1 at 18.

square feet and \$4.52 a square foot. Respondent submitted the broker listing and assessment sheet to indicate the correct information was put forth by Respondent.

The sales from both parties range from \$3.80 to \$18.33 before adjustments, and \$2.38 to \$7.15 after. Removing the high and low from the range results in Petitioner's range is \$3.63 to \$3.91, and Respondent's \$5.00 to \$5.80 per square foot.

The Tribunal finds that \$4.50 square feet is appropriate based upon the sales and adjustments. This is multiplied by subject's 127,106 square feet indicates \$570,000 true cash value as of December 31, 2017.

The subject property's TCV, SEV, and TV for the tax year(s) at issue are as stated in the Introduction section.

JUDGMENT

IT IS ORDERED that the property's state equalized and taxable values for the tax year(s) at issue are MODIFIED as set forth in the Introduction 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 property's true cash and taxable values as finally shown in this Final Opinion and Judgment within 20 days of the entry of the Final Opinion and Judgment, subject to the processes of equalization. See MCL 205.755. 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%, (iv) after June 30, 2012, through June 30, 2016, at the rate of 4.25%, (v) after June 30, 2016, through December 31, 2016, at the rate of 4.40%, (vi) after December 31, 2016, through June 30, 2017, at the rate of 4.50%, (vii) after June 30, 2017, through December 31, 2017, at the rate of 4.70%, (viii) after December 31, 2017, through June 30, 2018, at the rate of 5.15%, (ix) after June 30, 2018, through December 31, 2018, at the rate of 5.41%, (x) after December 31, 2018 through June 30, 2019, at the rate of 5.9%, and (xi) after June 30, 2019 through December 31, 2019, at the rate of 6.39%.

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

APPEAL RIGHTS

If you disagree with the final decision in this case, you may file a motion for reconsideration with the Tribunal or a claim of appeal with the Michigan Court of Appeals.

A Motion for reconsideration must be filed with the required filing fee within 21 days from the date of entry of the final decision.³⁸ Because the final decision closes the case, the motion cannot be filed through the Tribunal's web-based e-filing system; it must be filed by mail or personal service. The fee for the filing of such motions is \$50.00 in the Entire Tribunal and \$25.00 in the Small Claims Division, unless the Small Claims decision relates to the valuation of property and the property had a principal residence exemption of at least 50% at the time the petition was filed or the decision relates to the grant or denial of a poverty exemption and, if so, there is no filing fee.³⁹ A copy of the motion must be served on the opposing party by mail or personal service or by email if the opposing party agrees to electronic service, and proof demonstrating that service must be submitted with the motion.⁴⁰ Responses to motions for reconsideration are prohibited and there are no oral arguments unless otherwise ordered by the Tribunal.⁴¹

A claim of appeal must be filed with the appropriate filing fee. If the claim is filed within 21 days of the entry of the final decision, it is an "appeal by right." If the claim is filed more than 21 days after the entry of the final decision, it is an "appeal by leave."⁴² A copy of the claim must be filed with the Tribunal with the filing fee required for

³⁸ See TTR 261 and 257.

³⁹ See TTR 217 and 267.

⁴⁰ See TTR 261 and 225.

⁴¹ See TTR 261 and 257.

⁴² See MCL 205.753 and MCR 7.204.

certification of the record on appeal.⁴³ The fee for certification is \$100.00 in both the Entire Tribunal and the Small Claims Division, unless no Small Claims fee is required.⁴⁴

By Victoria H. Emjart

Entered: October 8, 2019

⁴³ See TTR 213.

⁴⁴ See TTR 217 and 267.