



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

ORLENE HAWKS
DIRECTOR

Michigan International Speedway Inc,
Petitioner,

MICHIGAN TAX TRIBUNAL

v

MOAHR Docket No. 19-002017

Cambridge Township, *et al*,
Respondents.

Presiding Judge
Peter M. Kopke

SUMMARY OF PREHEARING CONFERENCE

SCHEDULING ORDER

NOTICE OF VIDEO CONFERENCE HEARING

A Prehearing Conference on this matter was held on May 5, 2021, and May 6, 2021. Michael B. Shapiro, Esq. appeared by telephone on behalf of Petitioner. Seth A. O'Loughlin, Esq. and Matthew B. Hodges, Assistant Attorney General appeared by telephone on behalf of Respondents. A scheduling order has been established and a video conference hearing, via **Microsoft Teams**, has been set for:

HEARING DATE:	August 23, 2021 . The hearing shall continue on August 24-27, 2021 , and August 30-31, 2021 , as necessary.
HEARING TIME:	9:00 a.m.
TEAMS HEARING LINK:	Click here to join the meeting +1 248-509-0316,,843526262# United States, Pontiac Phone Conference ID: 843 526 262#
PARTICIPANTS' GUIDE:	https://bit.ly/34fBXnN

This hearing is open to the public and this notice is provided under the Open Meetings Act. Any participant or member of the public wishing to attend this hearing

This is an important legal document. Please have someone translate the document.

Este es un documento legal importante. Por favor, haga traducir este documento.

এটি একটি গুরুত্বপূর্ণ আইনি দলিল, অনুগ্রহ করে কেউ দলিলটিকে অনুবাদ করুন।

هذا هو وثيقة قانونية هامة يرجى لديك شخص تترجم الوثيقة.

Ito ay isang mahalagang legal na dokumento. Mangyari lamang na magkaroon ng isang tao isalin ang dokumento.

must click on the “Teams Hearing Link” provided above to gain access to the hearing.

PREHEARING CONFERENCE SUMMARY

I. VALUATION INFORMATION:

A. The true cash value (TCV), assessed value (AV), and taxable value (TV) for each parcel and tax year at issue as established by the Board of Review:

Parcel Number	Year	TCV	AV	TV
CA0-105-1570-00	2019	\$190,000	\$95,000	\$30,577
CA0-105-1600-00	2019	\$264,200	\$132,100	\$48,777
CA0-105-3560-00	2019	\$42,000	\$21,000	\$3,193
CA0-106-1100-00	2019	\$55,485,000	\$27,742,500	\$27,742,500
CA0-107-2200-00	2019	\$197,800	\$98,900	\$98,400
CA0-107-2350-00	2019	\$1,227,000	\$613,500	\$491,198
CA0-107-4300-00	2019	\$550,600	\$275,300	\$275,300
CA0-108-1100-00	2019	\$460,000	\$230,000	\$103,859
CA0-990-0005-23	2019	\$90,000	\$45,000	\$45,000
CA0-990-0122-19	2019	\$795,000	\$397,500	\$392,400
CA0-990-0186-18	2019	\$0.00	\$0.00	\$0.00
CA0-990-0195-20	2019	\$229,000	\$114,500	\$104,814
CA0-880-0253-22	2019	\$16,784,800	\$8,392,400	\$8,392,400
CA0-990-0516-17	2019	\$0.00	\$0.00	\$0.00
CA0-990-0644-19	2019	\$3,027,200	\$1,513,600	\$1,513,600

B. The parties’ contentions of TCV, state equalized value (SEV), and TV for each parcel and tax year at issue:¹

Petitioner’s Contentions:

Parcel Number	Year	TCV	SEV	TV
CA0-105-1570-00	2019	\$48,172	\$24,086	\$24,086
CA0-105-1600-00	2019	\$66,984	\$33,492	\$33,492
CA0-105-3560-00	2019	\$10,648	\$5,324	\$3,193
CA0-106-1100-00	2019	\$14,067,356	\$7,033,678	\$7,033,678
CA0-107-2200-00	2019	\$50,150	\$25,075	\$25,075
CA0-107-2350-00	2019	\$311,087	\$155,543	\$155,543
CA0-107-4300-00	2019	\$139,596	\$69,798	\$69,798
CA0-108-1100-00	2019	\$116,626	\$58,313	\$58,313
CA0-990-0005-23	2019	\$22,818	\$11,409	\$11,409

¹ Petitioner’s TCV contentions included some odd dollar amounts and, as such, were revised based on the allocated SEV contention of each parcel. Further, Petitioner’s May 5, 2021 document indicating the requested allocated values of each parcel also provided, in pertinent part, “Petitioner agrees that parcels CA0-990-0186-18 and CA0-990-5416-17 either did not exist or had \$0 AV/TV as of 12/31/18.”

CA0-990-0122-19	2019	\$201,560	\$100,780	\$100,780
CA0-990-0186-18	2019	N/A	N/A	N/A
CA0-990-0195-20	2019	\$58,060	\$29,030	\$29,030
CA0-880-0253-22	2019	\$4,255,524	\$2,127,762	\$2,127,762
CA0-990-0516-17	2019	N/A	N/A	N/A
CA0-990-0644-19	2019	\$767,500	\$383,750	\$383,750

Respondent's Contentions:

Parcel Number	Year	TCV	AV	TV
CA0-105-1570-00	2019	\$62,300	\$31,150	\$31,150
CA0-105-1600-00	2019	\$99,300	\$49,650	\$49,650
CA0-105-3560-00	2019	\$6,500	\$3,250	\$3,250
CA0-106-1100-00	2019	\$56,492,800	\$28,246,400	\$28,246,400
CA0-107-2200-00	2019	\$200,400	\$100,200	\$100,200
CA0-107-2350-00	2019	\$1,000,2000	\$500,100	\$500,100
CA0-107-4300-00	2019	\$560,600	\$280,300	\$280,300
CA0-108-1100-00	2019	\$211,500	\$105,750	\$105,750
CA0-990-0005-23	2019	\$91,600	\$45,800	\$45,800
CA0-990-0122-19	2019	\$798,400	\$399,200	\$399,200
CA0-990-0186-18	2019	\$0.00	\$0.00	\$0.00
CA0-990-0195-20	2019	\$213,400	\$106,700	\$106,700
CA0-880-0253-22	2019	\$5,217,800	\$2,608,900	\$2,608,900
CA0-990-0516-17	2019	\$0.00	\$0.00	\$0.00
CA0-990-0644-19	2019	\$3,082,200	\$1,541,100	\$1,541,100

C. Amounts in dispute for the tax years at issue:

Parcel Number	Year	SEV	TV
CA0-105-1570-00	2019	\$38,214	\$38,214
CA0-105-1600-00	2019	\$16,158	\$16,158
CA0-105-3560-00	2019	\$2,074	\$57
CA0-106-1100-00	2019	\$21,212,722	\$21,212,722
CA0-107-2200-00	2019	\$75,125	\$75,125
CA0-107-2350-00	2019	\$344,557	\$344,557
CA0-107-4300-00	2019	\$210,502	\$210,502
CA0-108-1100-00	2019	\$47,437	\$47,437
CA0-990-0005-23	2019	\$34,391	\$34,391
CA0-990-0122-19	2019	\$298,400	\$298,400
CA0-990-0186-18	2019	N/A	N/A
CA0-990-0195-20	2019	\$77,670	\$77,670
CA0-880-0253-22	2019	\$481,138	\$481,138
CA0-990-0516-17	2019	N/A	N/A
CA0-990-0644-19	2019	\$1,157,350	\$1,157,350

D. TAX INFORMATION: Both parties claim that the taxes at issue have been paid.

III. FACTUAL STATEMENT OF CLAIMS:

A. Classification of property for the tax years at issue:

Parcel Number	Classification
CA0-105-1570-00	Commercial Real
CA0-105-1600-00	Commercial Real
CA0-105-3560-00	Commercial Real
CA0-106-1100-00	Commercial Real
CA0-107-2200-00	Commercial Real
CA0-107-2350-00	Commercial Real
CA0-107-4300-00	Commercial Real
CA0-108-1100-00	Commercial Real
CA0-990-0005-23	IFT
CA0-990-0122-19	IFT
CA0-990-0186-18	IFT
CA0-990-0195-20	IFT
CA0-880-0253-22	IFT
CA0-990-0516-17	IFT
CA0-990-0644-19	IFT

B. Proposed highest and best use (“H&BU”) for the tax years at issue:

Parcel Number	H&BU
CA0-105-1570-00	Commercial
CA0-105-1600-00	Commercial
CA0-105-3560-00	Commercial
CA0-106-1100-00	Commercial
CA0-107-2200-00	Commercial
CA0-107-2350-00	Commercial
CA0-107-4300-00	Commercial
CA0-108-1100-00	Commercial
CA0-990-0005-23	Industrial
CA0-990-0122-19	Industrial
CA0-990-0186-18	Industrial
CA0-990-0195-20	Industrial
CA0-880-0253-22	Industrial
CA0-990-0516-17	Industrial
CA0-990-0644-19	Industrial

- C. The property's TCV and TV are at issue for each tax year under appeal.
- D. Petitioner's claims or counterclaims: "Petitioner contends that, for tax year 2019, the assessment exceeds 50% of true cash value and the taxable value exceeds lawful limitations."
- E. Respondent's claims or counterclaims: "Respondent contends that it lawfully and uniformly assessed the subject property."
- F. Intervening Respondent's claims or counterclaims:
 - 1. "Respondent believes there may have been additions as that term is used in MCL 211.34d, for the tax year at issue.
 - 2. The parcels beginning with 105, 106, 107, and 108 are commercial real while the parcels beginning with 880 and 990 are IFT parcels.
 - 3. The parcels are used for commercial purposes for the years at issue.
 - 4. The parcels' highest and best use for the years at issue is addressed in the appraisal filed under seal.
 - 5. The subject property is properly and lawfully assessed. For further detail, see Respondent's appraisal filed under seal. Treasury believes further factual development may be necessary to determine if there was an unreported transfer requiring an uncapping of taxable value.
 - 6. The subject property is uniformly assessed: N/A.
 - 7. Treasury incorporates its previously stated affirmative defenses, as provided in its answer to the petition, as if restated herein."

IV. PENDING MOTIONS OR DISCOVERY:

- A. Motions: None pending.
- B. Discovery: Discovery is closed unless otherwise stated below.

SCHEDULING ORDER²

The parties and the Tribunal have determined the hearing in the above-captioned case shall be conducted as a video conference proceeding. Although video conference proceedings via *Microsoft Teams* are generally set up using email addresses, the Tribunal has provided a "Teams Hearing Link" that can be utilized by participants (i.e., attorneys or agents, witnesses, the court reporter, etc.) to "join" the hearing **and the parties or their attorneys or agents are required to provide that link to their participants** so that they can **timely** "join the hearing."

The Tribunal has also provided a link to *MOAHR MTT Guide for Participants for the Conducting of Entire Tribunal Video Conference Hearings*. Participants **should review**

² If the Tribunal begins conducting in-person hearings prior to the date for the commencement of the scheduled video hearing in this case, a telephonic status conference will be conducted with the parties to discuss the possible conducting of a hybrid in-person hearing.

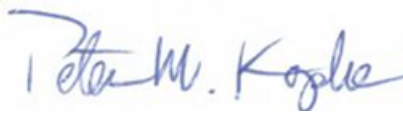
the Guide **prior to the hearing**, as participants **are required to comply** with the requirements of the *Guide*, as said requirements will facilitate the conducting and transcription of the scheduled hearing. The **parties or their attorneys or agents** are also **required** to provide the link to the *MOAHR MTT Guide for Participants to their participants* so that they are **aware of and can comply with** those requirements.

- I. **August 9, 2021** is the final date for the parties to submit their exhibit lists **and** exhibits, with the exception of rebuttal exhibits, to the Tribunal by **e-filing or email** and the opposing party or parties by **email**. For the exhibit list, the parties **must use** the form prescribed by the Tribunal. The exhibit list and exhibits **shall be submitted** as provided in the **MOAHR MTT Guide for Participants**. An exhibit will **not** be admitted into evidence unless the exhibit is disclosed and furnished in accordance with this Order (even though admissible) **except** upon a finding of good cause by the Tribunal. The exhibits may be submitted separately or in a single document **provided** that the single document or PDF is **bookmarked** so that each exhibit can be easily accessed.
- II. **August 9, 2021** is the final date for Petitioner to notify the Tribunal by **e-filing or email** of the name and telephone number of the court reporter retained by the parties to transcribe the hearing, as provided in the **MOAHR MTT Guide for Participants**.

IT IS SO ORDERED.

Failure to comply with this Order may result in the dismissal of the case or the conducting of a show cause or default hearing.³

Entered: May 24, 2021
pmk

By 

³ See TTR 231(1) and (4). See also *Grimm v Dep't of Treasury*, 291 Mich App 140, 149-50; 810 NW2d 65 (2010) and MCL 205.732(c).

HEARING INFORMATION – PLEASE READ IMMEDIATELY

GENERAL INFORMATION: An impartial hearing will be conducted in accordance with the Michigan Administrative Hearing Rules (R 792.10101-R 792.11289) and the Michigan Administrative Procedures Act, MCL 24.201 *et seq.* The Michigan Rules of Evidence and the Michigan Court Rules may be applicable. A party is expected to exercise proper respect and courtesy toward other parties, witnesses, and administrative law judges, which includes attending the hearing on time, silencing cell phones, and dressing in appropriate clothing for in-person hearings.

REPRESENTATION: A party may be represented by an attorney or other authorized representative of the party's own choosing and at the party's own expense. The Michigan Office of Administrative Hearings and Rules does not recommend or appoint attorneys.

WITNESSES: Parties may present witnesses, if any, identified in the Prehearing Statements, to testify under oath or affirmation at the hearing, subject to cross-examination by the opposing party, and questions by the administrative law judge.

EXHIBITS: The parties shall bring two (2) copies of all proposed exhibits (i.e., file copy and Judge's copy) to the hearing. Each exhibit must display the docket number and exhibit number (i.e., P1, P2, R1, R2, etc.) in the upper right-hand corner of the first page of each copy of each proposed exhibit. If an exhibit contains multiple pages, each page shall be numbered. The proposed exhibits must be separated into numerical order sets and indexed for easy reference.

COURT REPORTER: The parties shall not only provide a court reporter to transcribe the hearing but shall also provide an electronic copy of the hearing transcript to the Tribunal by e-mailing it to taxtrib@michigan.gov. The costs attributable to the court reporter shall be shared equally by the parties. If the parties fail to pay the costs of the transcript to the court report prior to the submission of the transcript to the Tribunal, the court reporter may report this to the Tribunal with the submission of the transcript. As a result, the party or parties who failed to pay the costs associated with the transcript may be held in default.⁴

WITHDRAWAL: If Petitioner no longer wants to continue with the appeal, Petitioner may submit a written request to withdraw the case. Respondent must concur with the withdrawal. The request must be submitted to the Tribunal and served on Respondent at least 14 days before the hearing. Respondent may file a concurrence or objection to the request within 7 days of the service of the request on that party. If Respondent does not timely submit a concurrence or objection to the request will be deemed to be a concurrence to the request. If the request is granted, the case will be dismissed. If a request is not granted or the Tribunal has not notified you that it has been granted, you are required to attend the hearing.

SETTLEMENT: Parties may submit a written agreement settling a case (i.e., stipulation). The stipulation must be on a form made available by the tribunal or shall be in a written form that is in substantial compliance with the tribunal's form and be signed by the parties' attorneys or authorized representatives, if they have attorneys or

⁴ See TTR 321.

authorized representatives, or by the parties, if they do not have attorneys or authorized representatives. There is a \$50 fee for the filing of the stipulation. If the stipulation with appropriate filing fee is received by the Tribunal or the parties email a copy of the signed stipulation to the Tribunal by 4:30 p.m. on the business day immediately preceding the day of the scheduled hearing, the hearing may be adjourned. Parties that email a copy of a signed stipulation to the Tribunal for purposes of adjourning a hearing are also required to submit the original signed stipulation with appropriate filing fee. The stipulation, once submitted, will be reviewed and, if accepted, the Tribunal will issue a consent judgment.

FAILURE TO APPEAR: The failure of a party to timely appear or otherwise participate in a hearing will result in adjournment of the hearing and the holding of that party in default. The defaulted party will be given an opportunity to show good cause for the failure to appear. Failure to respond or show good cause may result in dismissal of the case or the conducting of a default hearing.

REASONABLE ACCOMMODATION: All hearings are conducted in a barrier-free location in compliance with the Americans with Disabilities Act. An individual requiring reasonable accommodation for effective participation in a hearing, including accessible documentation such as braille, large print, electronic or audio reader, should contact the MOAHR by telephone at (517) 335-9760, or complete and submit an accommodation request form at

https://www.michigan.gov/documents/lara/Disability_Accommodation_FORM_v1_2_464017_7.doc within five (5) days of receipt of the Notice of Hearing to ensure availability of accommodation.

PRIVACY OF INFORMATION: In order to conduct a comprehensive and fair hearing, a party's private or confidential information, such as health or financial information, may be disclosed to the Tribunal and other parties and their attorneys or representatives. The MOAHR will use the private information solely for purposes related to the hearings process. A party may file a motion to request that a public hearing be closed in part or file a motion for protective order to deem certain information private and confidential in order to afford that information special protection.

CONTACT INFORMATION:

Michigan Tax Tribunal

Mailing Address: P.O. Box 30232, Lansing, MI 48909

Phone: (517) 335-9760

E-Mail: taxtrib@michigan.gov

Website: www.michigan.gov/taxtrib

E-Filing: <https://eFiling.apps.lara.state.mi.us>

Office Hours: 8:00 a.m. – 5:00 p.m., our office is closed from 12:00 p.m. – 1:00 p.m.