



GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
LANSING

ORLENE HAWKS  
DIRECTOR

Celebrate Life Trust, u/a/d 7/1/08,  
Michael Coulter Smith, Trustee  
Petitioner,

MICHIGAN TAX TRIBUNAL

v

MOAHR Docket No. 19-002406

Leland Township,  
Respondent.

Presiding Judge  
Preeti P Gadola

**SUMMARY OF PREHEARING CONFERENCE**

**SCHEDULING ORDER**

**NOTICE OF VIDEO CONFERENCE HEARING**

A Prehearing Conference on this matter was held on September 25, 2020. Jack L Van Coevering appeared on behalf of Petitioner. Peter J Boyles appeared on behalf of Respondent. A scheduling order has been established and a video conference hearing, held via Microsoft Teams, has been set for:

HEARING DATE:	January 19-21, 2021
HEARING TIME:	9:00 a.m.
TEAMS HEARING LINK:	<a href="#">Join Microsoft Teams Meeting</a> +1 248-509-0316 United States, Pontiac (Toll) Conference ID: 696 295 904#
PARTICIPANTS' GUIDE	<a href="https://bit.ly/3gWLDJJ">https://bit.ly/3gWLDJJ</a>

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.

This hearing is open to the public and this notice is provided under the Open Meetings Act. Any participant in the hearing or member of the public wishing to attend this hearing must click on the link 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: 45-009-003-014-00

Year	TCV	AV	TV
2019	\$24,020,800	\$12,010,400	\$10,896,823
2020	\$22,978,000	\$11,489,000	\$11,103,862

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

Parcel Number: 45-009-003-014-00

	Petitioner			Respondent		
Year	TCV	SEV	TV	TCV	SEV	TV
2019	\$7,200,000	\$3,600,000	\$3,600,000	\$24,020,800	\$12,010,400	\$10,896,823
2020	\$7,200,000	\$3,600,000	\$3,600,000	\$22,978,000	\$11,489,000	\$11,103,862

Respondent's contentions of TCV, SEV, and TV pursuant to the sales comparison approach to value:

Parcel Number: 45-009-003-014-00

Year	TCV	AV	TV
2019	\$13,300,000	\$6,650,000	\$6,650,000
2020	Unknown		

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

Parcel Number: 45-009-003-014-00

Year	SEV	TV
2019	\$8,410,400	\$7,296,823
2020	\$7,889,000	\$7,503,862

II. TAX INFORMATION

The property's taxes have been paid for the tax years at issue.

III. FACTUAL STATEMENT OF CLAIMS:

A. Classification of property parcel number:

Parcel Number	Classification
45-009-003-014-00	Residential

B. Highest and best use ("H&BU") for the tax years at issue:

Parcel Number	H&BU
45-009-003-014-00	Residential

C. The property's TCV and TV are at issue for each tax year under appeal.

D. Petitioner's claims or counterclaims:

This subject property is a large, 23,938 square foot summer home on Lake Leelanau that was built in 2016 and completed in 2017. The home is uniquely built to the taste and desired amenities of the owner. There are no homes of any comparable size in Leelanau County or the five counties to the north and south of Leelanau County that border Lake Michigan. Homes sales of large homes in the 10,000 to 15,000 square foot range that are close to major highways and urban areas such as Traverse City, Charlevoix and Petoskey sell at a substantial discount to actual construction cost. There a few of these homes. Large home sales in Leelanau County with lake frontage have not sold for more than \$4,000,000. There is no market demand for a home of the size of the subject.

The Assessor classed the building as class A and then multiplied the cost by 300% to arrive at a true cash value that would approximate a reproduction cost. Because the Township has only two class A homes, the Assessor erroneously increased the Township's assessment valuation using an ECF study of class B and C homes. The adjustment of 300% in appropriately uncapped the capped value for the 2017 tax year. This is the only Class A+300% in the State of Michigan. There are multiple other errors. The assessment lacks market support and is arbitrary and discriminatory.

- E. Respondent's claims or counterclaims: "Respondent relies on its Valuation Disclosure/Assessment by Respondent's Assessor Julie Krombeen and, in the alternative, the appraisal by Michael Tarnow."

IV. PENDING MOTIONS OR DISCOVERY:

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

V. VIDEO CONFERENCE HEARING INFORMATION

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 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. January 5, 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 is bookmarked** so that each exhibit can be easily accessed.
- II. January 5, 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.<sup>1</sup>

By Preeti Madole

Date Entered: September 25, 2020

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<sup>1</sup> 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 submit exhibits pursuant to the Guide for Participants.

**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](mailto: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.<sup>2</sup>

**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 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

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<sup>2</sup> See TTR 321.

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.d](https://www.michigan.gov/documents/lara/Disability_Accommodation_FORM_v1_2_464017_7.d) [oc](#) 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](mailto:taxtrib@michigan.gov)

Website: [www.michigan.gov/taxtrib](http://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.