



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

ORLENE HAWKS
DIRECTOR

17501 Michigan Ave Acquisitions, LLC,
Petitioner,

MICHIGAN TAX TRIBUNAL

v

MOAHR Docket No. 19-002652

City of Dearborn,
Respondent.

Presiding Judge
Patricia L. Halm

SUMMARY OF PREHEARING CONFERENCE

SCHEDULING ORDER

NOTICE OF VIDEO CONFERENCE HEARING

ORDER DENYING RESPONDENT'S JANUARY 24, 2020 MOTION TO COMPEL

ORDER DENYING PETITIONER'S MOTION TO EXTEND

A Prehearing Conference on this matter was held on October 26, 2020. Michael Longo, Attorney, appeared on behalf of Petitioner. Jeremy Romer, Attorney, 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:	December 4, 2020
HEARING TIME:	9:00 a.m.
TEAMS HEARING LINK:	<p>Microsoft Teams meeting</p> <p>Join on your computer or mobile app</p> <p>Click here to join the meeting</p> <p>Or call in (audio only)</p> <p>+1 248-509-0316,,570227133# United States, Pontiac</p> <p>Phone Conference ID: 570 227 133#</p>
PARTICIPANTS' GUIDE:	https://bit.ly/34fBXnN

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.

MICHIGAN OFFICE OF ADMINISTRATIVE HEARINGS AND RULES
MICHIGAN TAX TRIBUNAL

611 W. OTTAWA ST • P.O. BOX 30232 • LANSING, MICHIGAN 48909-8195 • 517-335-9760

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. SHOW CAUSE HEARING

- A. The prehearing conference commenced as a Show Cause Hearing given Petitioner's failure to file and exchange its valuation disclosure and prehearing statement, as required by the Tribunal.
- B. Petitioner did not show good cause to offer the valuation disclosure for admission into evidence.
- C. Petitioner did not show good cause to offer their witnesses to testify.

Based on the above, Petitioner is **not** permitted to offer a valuation disclosure for admission **or** witnesses to testify **with the exception of rebuttal witnesses only**. Any rebuttal witnesses will, however, be **precluded** from testifying as to value given Petitioner's failure to file a valuation disclosure.

II. 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: 82-09-241-01-005

Year	TCV	AV	TV
2019	\$1,988,600	\$994,300	\$994,300
2020	\$2,003,600	\$1,001,800	\$1,001,800

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

Parcel Number: 82-09-241-01-005

Year	Petitioner			Respondent		
	TCV	SEV	TV	TCV	SEV	TV
2019	\$1,500,000	\$750,000	\$750,000	\$2,450,000	\$1,225,000	\$994,300
2020	\$1,500,000	\$750,000	\$750,000	\$2,500,000	\$1,250,000	\$1,001,800

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

Parcel Number: 82-09-241-01-005

Year	SEV	TV
2019	\$475,000	\$244,300
2020	\$500,000	\$251,800

III. TAX INFORMATION

The property's taxes have not been paid for the 2018 and 2019 tax years.

IV. FACTUAL STATEMENT OF CLAIMS:

A. Classification of property:

Parcel Number	Classification
82-09-241-01-005	Commercial-Improved

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

Tax Year	H&BU
2019	Commercial - office
2020	Commercial - office

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 the subject property's assessments are excessive and do not reflect sales of similar commercial properties in the area.

E. Respondent's claims or counterclaims: Respondent contends that the property's TCV is actually greater than that established by the BOR for both tax years at issue.

V. PENDING MOTIONS OR DISCOVERY:

A. Motions:

1. Petitioner's Motion to Extend: Before ruling on the Motion, a brief summary of what has transpired thus far is necessary. The original date by which valuation disclosures and prehearing statements were due was May 20, 2020. However, instead of filing these documents, on May 20, 2020, Petitioner filed a motion to extend the deadlines and to add the 2020 tax year. The Tribunal granted these requests and gave the parties until August 24, 2020, to file new or revised valuation disclosures and

prehearing statements. Respondent met this deadline; Petitioner did not. On August 3, 2020, a Prehearing Conference was held in this case. Petitioner did not attend due to technical difficulties. Petitioner was placed in default and another Prehearing Conference was scheduled for October 26, 2020.

On September 22, 2020, Petitioner filed a Motion to Extend, requesting an additional 14 days to complete an appraisal and exchange the 2019 and 2020 valuation disclosures and prehearing statements. Respondent filed an objection to the Motion, stating, among other things, that Petitioner failed to inform them of the issues they were facing which would have alerted them to file their valuation disclosure under seal. The Tribunal placed this motion in abeyance pending completion of the Prehearing Conference. During the Conference, Petitioner indicated that it is no further along in obtaining an appraisal and that it has had a difficult time obtaining an appraiser to complete the project.

While the Tribunal understands Petitioner's situation, Respondent has, in spite of Petitioner's assertions, been prejudiced by Petitioner's actions, or lack thereof. Moreover, Petitioner failed to meet two deadlines, including a previous extension. Importantly, Petitioner has yet to obtain an appraiser who will complete the assignment. For these reasons, Petitioner's Motion to Extend is denied.

2. Respondent's Motion to Compel: On January 24, 2020, Respondent filed a Motion to Compel. In this Motion, Respondent stated that it served a Request for Interrogatories and Production of Documents on Petitioner on November 1, 2019. As of the date of the Motion, Petitioner had yet to respond to these requests. While Petitioner still has not responded to these requests, the Tribunal finds the requests are not necessary at this point. Respondent has submitted its valuation disclosure and Petitioner will be prohibited from submitting any valuation exhibits or witnesses. For these reasons, Respondent's Motion to Compel is denied.

B. Discovery: Discovery is closed.

VI. VIDEO CONFERENCE HEARING INFORMATION

The parties and the Tribunal have determined the above-captioned case shall be conducted via video conference. Video conference proceedings via Microsoft Teams are set up using the parties or, if represented, their Attorneys or Authorized Representative's email addresses.

A link to the **[MOAHR MTT Guide for Participants for the Conducting of Entire Tribunal Hearings as Video Conference Proceedings](#)** is provided above. Participants are encouraged to review this Guide prior to hearing and are **required** to comply with

the requirements of the Guide, as said requirements will facilitate the conducting of the scheduled hearing.

Therefore,

IT IS ORDERED that Petitioner's Motion to Extend is DENIED.

IT IS FURTHER ORDERED that Respondent's Motion to Compel is DENIED.

SCHEDULING ORDER

- I. November 20, 2020 is the final date to file and serve upon the opposing party and the Tribunal a final exhibit list and to furnish the opposing party with a copy of each exhibit. **The parties must use the form prescribed by the Tribunal.** 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.

- II. November 20, 2020 is the date for Petitioner to notify the Tribunal in writing of the name and telephone number of the court reporter retained by the parties to transcribe the hearing.

Failure to comply with this Order may result in the dismissal of the case or the conducting of a show cause or default hearing, as provided by TTR 231.¹

By: Patricia L. Haem

Date Entered: November 2, 2020

¹ See also MCL 205.732.

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. 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.²

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

² 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 [oc](#) within five (5) days of receipt of the Notice of Hearing to ensure availability of accommodation.

Hearing participants and observing members of the public who need assistance with speech or hearing may also participate in a telephonic or virtual hearing by dialing 7-1-1 and using the Michigan Relay service. More information about this service may be found at https://www.michigan.gov/mpsc/0,9535,7-395-93308_93325_93425_94040_94041---,00.html.

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.