

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

Dorian Loucin Trustee (a.k.a. “Dorian Ford”),
Petitioner,

v

MTT Docket No. 455503

Clinton Township,
Respondent.

Tribunal Judge Presiding
Steven H. Lasher

FINAL OPINION AND JUDGMENT

The Tribunal, having given due consideration to the file in the above-captioned case, finds that a Proposed Opinion and Judgment (“POJ”) was issued on November 16, 2015. The POJ states, in pertinent part, “[t]he parties have 20 days from date of entry of this POJ to notify the Tribunal **in writing, by mail or by electronic filing, if available**, if they do not agree with the POJ and to state in writing why they do not agree with the POJ (i.e., exceptions).”

Neither party has filed exceptions to the POJ.

The Administrative Law Judge (“ALJ”) considered the testimony and evidence submitted and made specific findings of fact and conclusions of law. The ALJ’s determination is supported by the testimony, evidence and applicable statutory and case law. However, the ALJ erred in recording the 2014 tax year for parcel number 16-11-27-427-001 on page one. The tax year is written as 2914; however, the tax year should say 2014.

Given the above, the Tribunal corrects the POJ and adopts the corrected POJ as the Tribunal’s final decision in this case.¹ The Tribunal also incorporates by reference the Findings of Fact and Conclusions of Law contained in the POJ in this Final Opinion and Judgment. As a result:

- a. The property’s TCV, SEV, and TV, as established by the Board of Review for the tax years at issue, are as follows:

Parcel No.	Year	TCV	SEV	TV
16-11-27-426-001	2013	\$3,949,200	\$1,974,600	\$1,178,561
16-11-27-426-001	2014	\$3,930,000	\$1,965,200	\$1,197,417

Parcel No.	Year	TCV	SEV	TV
16-11-27-427-001	2013	\$193,000	\$96,500	\$28,988
16-11-27-427-001	2014	\$193,000	\$96,500	\$29,451

¹ See MCL 205.726.

Parcel No.	Year	TCV	SEV	TV
16-11-27-451-001	2013	\$361,800	\$180,900	\$180,900
16-11-27-451-001	2014	\$361,800	\$180,900	\$180,900

b. The property's TCV, SEV, and TV, as determined by the Tribunal for the tax years at issue, are as follows:

Parcel No.	Year	TCV	SEV	TV
16-11-27-426-001	2013	\$3,500,000	\$1,750,000	\$1,178,561
16-11-27-426-001	2014	\$3,600,000	\$1,800,000	\$1,197,417

Parcel No.	Year	TCV	SEV	TV
16-11-27-427-001	2013	\$210,000	\$105,000	\$28,988
16-11-27-427-001	2014	\$215,000	\$107,500	\$29,451

Parcel No.	Year	TCV	SEV	TV
16-11-27-451-001	2013	\$500,000	\$250,000	\$180,900
16-11-27-451-001	2014	\$515,000	\$257,500	\$183,794

IT IS SO ORDERED.

IT IS FURTHER ORDERED that the officer charged with maintaining the assessment rolls for the tax year(s) at issue shall correct or cause the assessment rolls to be corrected to reflect the property's true cash and taxable values as provided in this Final Opinion and Judgment within 20 days of entry of this Final Opinion and Judgment, subject to the processes of equalization.² 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%.

² See MCL 205.755.

This Final Opinion and Judgment resolves the last pending claim and closes this case.

APPEAL RIGHTS

If you disagree with the Tribunal's final decision in this case, you may either file a motion for reconsideration with the Tribunal or a claim of appeal directly to the Michigan Court of Appeals ("MCOA").

A motion for reconsideration with the Tribunal must be filed, by mail or personal service, with the \$25.00 filing fee, if applicable, within 21 days from the date of entry of this final decision.³ A copy of a party's motion for reconsideration must be sent by mail or electronic service, if agreed upon by the parties, to the opposing party and proof must be submitted to the Tribunal that the motion for reconsideration was served on the opposing party.⁴ However, unless otherwise provided by the Tribunal, no response to the motion may be filed, and there is no oral argument.⁵

A claim of appeal to the MCOA must be filed, with the appropriate entry fee, unless waived, within 21 days from the date of entry of this final decision.⁶ If a claim of appeal is filed with the MCOA, the party filing such claim must also file a copy of that claim, or application for leave to appeal, with the Tribunal, along with the \$100.00 fee, if applicable, for the certification of the record on appeal.⁷

By: Steven H. Lasher

Entered: December 17, 2015

³ See TTR 257 and TTR 267.

⁴ See TTR 225.

⁵ See TTR 257.

⁶ See MCR 7.204.

⁷ See TTR 213 and TTR 267.