SA262US23 Properties LLC,
Petitioner,

MICHIGAN TAX TRIBUNAL

v

MOAHR Docket No. 20-001506

Harrisville Township,
Respondent.

Presiding Judge
Marcus L. Abood

FINAL OPINION AND JUDGMENT

INTRODUCTION

Petitioner, SA262US23 Properties LLC, appeals ad valorem property tax assessments levied by Respondent, Harrisville Township, against Parcel Nos. 01-060-014-400-035-00 and 01-060-014-400-065-00 for the 2020 tax year. Larry E. Powe, Attorney, represented Petitioner, and Seth A. O'Loughlin, Attorney, represented Respondent.

A hearing on this matter was held on November 29, 2021. Petitioner's witness was Steve Arens. Respondent's witness was Randy Thompson.

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 2020 tax year is as follows:

Parcel No.	Year	TCV	SEV	TV
01-060-014-400-035-00	2020	$16,200	$8,100	$8,100
01-060-014-400-065-00	2020	$17,900	$8,950	$8,950

PETITIONER'S CONTENTIONS

Petitioner contends the subject property was purchased solely for the existing liquor license. The alleged sale price of $33,000 was insisted upon by the real estate agents in order to get paid their commissions. In this regard, Petitioner contends the purchase price of $33,000 is not attributable (in total) to the real estate. Petitioner further contends that the value of the liquor license is $20,000 and the value of the real estate is $13,000. Petitioner was first aware that the subject (as improved) was being offered for sale in 2015 or 2016. Petitioner stays abreast of commercial properties in the county and has purchased six or seven properties in the last four or five years as an investor.[1]

Petitioner's wife owns the Alcona Brew Haus (located just north of the subject vacant parcels) which has a state liquor license and is known as a resort license. Petitioner intended to take the subject's liquor license, which is a county license, and transfer it to his wife's bar/restaurant. In turn, Petitioner would sell the state liquor license which would make good economic sense.

Regarding Respondent's valuation evidence, Petitioner contends Respondent's land sales study is incomplete and should not be given any credibility. Respondent's testimony regarding the inputs for BS&A calculations for the land residuals was confusing and amounts to hearsay testimony.

[1] Tr, 14.

PETITIONER'S ADMITTED EXHIBITS[2]

In support of its value contentions, Respondent offered the following exhibits, which are admitted into evidence:

P-1: Closing Package dated November 8, 2019.
P-2: Board of Review Decisions dated March 12, 2020.

PETITIONER'S WITNESS

Petitioner's witness was Steve Arens, who is the principal of SA262US23 Properties LLC and the owner of the subject property. He is an investor of commercial property in the township and county.

RESPONDENT'S CONTENTIONS

Respondent contends the subject property was properly assessed with support from a land sales study and the utilization of BS&A software inputs.

Respondent submitted valuation evidence in the form of the 2020 subject property record cards and land sales study. Respondent's unit of comparison for analysis was based on a price per front foot ($/FF) instead of a price per acre ($/acre). Respondent's land sales study utilized improved sales for the analysis of a land residual

[2] At hearing, Petitioner moved for the admission of P-1, November 18, 2019, Closing Package, and P-2, March 12, 2020, Board of Review Decision. Respondent's Counsel objected to the admission of this evidence arguing it was not timely filed pursuant to the Tribunal's Summary of Prehearing Conference and Scheduling Order. Upon further review and consideration, the Tribunal erred in this ruling. The Tribunal's August 13, 2021, Scheduling Order required Petitioner to file and submit its prehearing statement and valuation disclosure by August 27, 2021. Petitioner filed and submitted the required documents on August 27, 2021. Subsequently, Petitioner refiled the same valuation documents as exhibits on November 24, 2021. Petitioner's timely filed prehearing statement and valuation disclosure were in fact the same as Petitioner's untimely filed exhibits. Thus, Petitioner's exhibits are admissible, as timely filed, and relevant.

methodology.[3] This method extracts improvements from the property's sale price to derive a contributory land value which is then applied to the subject's front feet. The subject's corner location is advantageous for both customers and vendors. The subject property, as commercially zoned, is impacted by its frontage on US-23 and frontage on Clark Road.[4] The analysis of front feet was germane over the analysis of $/acre as a unit of comparison.

Respondent analyzed 11 sales located in Alcona County for a land sales study. Respondent verified each sale through the county and assessor records.[5] The sales are relevant to determine a $/FF for the TCV of the subject parcels.

Respondent references MCL 211.27(6) and contends Petitioner's purchase price for the subject is not the presumptive true cash value for the property. The previous owners were an elderly couple who appeared to be motivated to sell the property.[6] The assessor had conversations with the previous owners indicating that they did not want to rebuild after the fire loss. Respondent did not use the sale of the Alcona Brew Haus because the MTT ruled in a prior decision that this sale price was not an arm's length.[7] Further, Respondent did not include this sale because it was an improved property with larger acreage.[8]

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[3] Respondent's mass appraisal reference to his land residual methodology is more appropriately known as the *market extraction* method as defined in appraisal practice and theory. See Appraisal Institute, *The Appraisal of Real Estate* (Chicago: 15th ed, 2020) p 342. A land residual analysis involves the contribution of land from 1) capitalizing the net operating income attributable to the land or 2) deducting the cost to construct an improvement from the value of the subject property as if improved. *Id.* pp 343-344.
[4] Tr, 68-69.
[5] Tr, 123-125.
[6] Tr, 71.
[7] Tr, 81, 84.
[8] Tr, 103, 105-106.

RESPONDENT'S ADMITTED EXHIBITS

In support of its value contentions, Respondent offered the following exhibits, which were admitted into evidence:

R-1: 2020 Subject Property Record Card and Land Sales Study.
R-2: Subject Property Transfer Affidavit.

RESPONDENT'S WITNESS

Respondent's witness was Randy Thompson who has been the assessor for Harrisville Township for the past 26 years. Through testimony, the witness's background, education, and experience was presented to the Tribunal. Based on this information and testimony, Mr. Thompson was acknowledged and admitted as an expert witness in mass appraisal assessing.

FINDINGS OF FACT

1. The subject property is located at 258 and 262 South US-23, within the county of Alcona and in the township of Harrisville.
2. 258 South US-23 (Parcel No. 01-060-014-400-035-00) and 262 South US-23 (Parcel No. 01-060-014-400-065-00) are contiguous parcels located at the southwest corner of Clark Road and US-23.
3. The subject parcels are zoned General Commercial.
4. 258 South US-23 has site dimensions of 108 feet by 176 feet.
5. 262 South US-23 has site dimensions of 98 feet by 200 feet.
6. The subject property was improved with a bar/restaurant (formerly known as Cuyler's Bar) which burned down in 2018.
7. The subject property (as improved) was originally listed for sale at $69,900.
8. Steve Arens is the principal owner of the entity SA262US23 Properties LLC.
9. Petitioner purchased the subject vacant parcels on November 8, 2019, for $33,000.
10. As of December 31, 2019, the subject parcels were vacant unimproved land.

11. Petitioner received the 2020 notices of assessment and subsequently appealed to the March Board of Review.[9]
12. The purchase of the subject vacant parcels included an existing liquor license.
13. Petitioner purchased the subject vacant parcels solely for the existing liquor license.
14. The 2019 purchase transaction uncapped the subject property's 2020 assessment.
15. Petitioner submitted evidence in the form of the subject's closing documents and Board of Review decisions.[10]
16. Respondent submitted valuation evidence in the form of the 2020 subject property record cards for a mass appraisal cost approach.
17. Respondent's mass appraisal cost approach included a land sales study.
18. Respondent's land sales study included 11 sales. All of the sales are improved sales except for sale 3 labeled "S US-23" (Parcel No. 061-201-000-003-00) which is vacant and unimproved.
19. Respondent's land sales study analyzed improved sales to derive market extractions and to then determine a vacant land TCV for the subject property.
20. Respondent's unit of comparison was based on $/FF and not on $/acre.
21. Respondent did not develop an economic condition factor (ECF) study for the subject property.
22. Respondent did not include the subject sale transaction in his land sales study.

The Tribunal's Findings of Fact concern only evidence and inferences found to be significantly relevant to the legal issues involved; the Tribunal has not addressed every piece of evidence or every inference that might lead to conflicting conclusions and has rejected evidence contrary to those findings.

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.[11]

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[9] As noted, Petitioner was not required to appeal the assessments for his commercial parcels to the BOR; the MTT Rules of Practice and Procedure do not require commercial properties to be appealed to the BOR.

[10] Petitioner never intended on engaging a professional to establish its contention of TCV for the subject property.

[11] See MCL 211.27a.

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. . .[12]

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.[13]

The Michigan Supreme Court has determined that "[t]he concepts of 'true cash value' and 'fair market value' . . . are synonymous."[14]

"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."[15] The Tribunal is not bound to accept either of the parties' theories of valuation.[16] "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."[17] In that regard, the Tribunal "may accept one theory and reject the other, it may

[12] Const 1963, art 9, sec 3.
[13] MCL 211.27(1).
[14] *CAF Investment Co v Michigan State Tax Comm*, 392 Mich 442, 450; 221 NW2d 588 (1974).
[15] *Alhi Dev Co v Orion Twp*, 110 Mich App 764, 767; 314 NW2d 479 (1981).
[16] *Teledyne Continental Motors v Muskegon Twp,* 145 Mich App 749, 754; 378 NW2d 590 (1985).
[17] *Meadowlanes Ltd Dividend Housing Ass'n v Holland,* 437 Mich 473, 485; 473 NW2d 636 (1991).

reject both theories, or it may utilize a combination of both in arriving at its determination."[18]

A proceeding before the Tax Tribunal is original, independent, and de novo.[19] The Tribunal's factual findings must be supported "by competent, material, and substantial evidence."[20] "Substantial evidence must be more than a scintilla of evidence, although it may be substantially less than a preponderance of the evidence."[21]

"The petitioner has the burden of proof in establishing the true cash value of the property."[22] "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."[23] However, "[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."[24]

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.[25] "The market approach is the only valuation method that directly reflects the

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[18] *Jones & Laughlin Steel Corp v City of Warren*, 193 Mich App 348, 356; 483 NW2d 416 (1992).
[19] MCL 205.735a(2).
[20] *Dow Chemical Co v Dep't of Treasury*, 185 Mich App 458, 462-463; 462 NW2d 765 (1990).
[21] *Jones & Laughlin Steel Corp, supra* at 352-353.
[22] MCL 205.737(3).
[23] *Jones & Laughlin Steel Corp, supra* at 354-355.
[24] MCL 205.737(3).
[25] *Meadowlanes, supra* 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).

balance of supply and demand for property in marketplace trading."[26] 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.[27] Regardless of the valuation approach employed, the final valuation determined must represent the usual price for which the subject would sell.[28]

At hearing, Petitioner offered the closing/settlement agreement for the subject parcels into evidence. Respondent objected to this evidence as untimely, and the Tribunal sustained the objection. Upon further review and consideration, the Tribunal reverses this evidentiary ruling; the subject's closing/settlement agreement shall be admitted into evidence. Nonetheless, these documents lack persuasion and merit. First, as previously noted, the purchase of the parcels included a liquor license. Steve Arens testified to these documents and admitted that his sole motivation in purchasing the subject parcels was the liquor license. Testimony for the allocation of $13,000 to the real estate and $20,000 to the liquor license is not supported by this document. Handwritten notes to these documents are unpersuasive. Second, as acknowledged by both parties, a sales price is not the presumptive determination of TCV for a property. In this instance, there is no consistent and cogent evidence to support Petitioner's TCV contention. Said differently, there is no corroborating evidence supporting either Petitioner's testimonial or documentary evidence to delineate a specific TCV for the subject parcels. The emphasis is not on the liquor license but rather the subject vacant

[26] *Jones & Laughlin Steel Corp, supra* at 353 (citing *Antisdale v City of Galesburg*, 420 Mich 265; 362 NW2d 632 (1984) at 276 n 1).
[27] *Antisdale, supra* at 277.
[28] See *Meadowlanes Ltd Dividend Housing Ass'n v Holland*, 437 Mich 473, 485; 473 NW2d 636 (1991).

unimproved parcels. Third, Petitioner provided no market support for the value of the subject parcels. In other words, the value of the subject parcels was not applied to the subject market. Given that Petitioner's sole motivation was the purchase of the liquor license, the subject's purchase price is not acceptable under the elements of *market value*[29]. Therefore, Petitioner's closing/settlement documents are given no weight or credibility in the independent determination of market value for the subject's vacant unimproved parcels.

Likewise, Petitioner offered the BOR petitions for the subject parcels into evidence at hearing. Respondent objected to this evidence as untimely, and the Tribunal sustained the objection. Upon further review and consideration, the Tribunal reverses this evidentiary ruling; the subject's BOR petitions and decisions shall be admitted into evidence. Nonetheless, these documents lack persuasion and merit. First, the BOR decisions are not an indication of market value for the subject parcels. A stated contention of TCV is not the equivalent of a market supported determination of value. Again, Steve Arens testified to these documents and admitted that his sole motivation in purchasing the subject parcels was the liquor license. Testimony for the allocation of $13,000 to the real estate and $20,000 to the liquor license is not supported by BOR decisions. Second, as previously noted, "A proceeding before the Tax Tribunal is original, independent, and de novo.[30]" An MTT proceeding is not a carryover from a local BOR appeal. An appeal to the BOR is necessary to invoke the MTT's jurisdiction for further appeal by a party. In this instance, Petitioner was not

[29] Appraisal Institute, *The Dictionary of Real Estate Appraisal* (Chicago: 6th ed, 2015) pp 141-142.
[30] MCL 205.735a(2).

required to make an appeal to the BOR as the subject parcels are commercially zoned. Once again, this documentation is not consistent or cogent evidence which would support Petitioner's TCV contention. The BOR decisions do not corroborate or support the lack of any other valuation evidence by Petitioner for a specific TCV to the subject parcels. Therefore, Petitioner's BOR petitions and decisions are given no weight or credibility in the independent determination of market value for the subject's vacant unimproved parcels.

Petitioner's objection to Respondent's land sales study as hearsay is without merit. In general, hearsay within the context of a quasi-judicial administrative hearing is permissible. In other words, valuation evidence and testimony may be permissible in an MTT hearing. Regarding evidentiary standards, the Tribunal is required under the APA to have a full and complete record of each hearing, which allows for the introduction of hearsay evidence and the weighing of that testimony by the presiding judge. In that regard, see MCL 24.275, which provides that:

> In a contested case the rules of evidence **as applied in a nonjury civil case in circuit court** shall be followed **as far as practicable**, but an agency may admit and give probative effect to evidence of a type commonly relied upon by reasonably prudent men in the conduct of their affairs. Irrelevant, immaterial, or unduly repetitious evidence may be excluded. Effect shall be given to the rules of privilege recognized by law. Objections to offers of evidence may be made and shall be noted in the record. Subject to these requirements, an agency, for the purpose of expediting hearings and when the interests of the parties will not be substantially prejudiced thereby, may provide in a contested case or by rule for submission of all or part of the evidence in written form. [Emphasis added.]

See also the Tribunal Act or, more specifically, MCL 205.746(1), which provides that:

> In a proceeding before the tribunal all parties may submit evidence. The tribunal shall make its decision in writing. **The tribunal may admit and give probative effect** to evidence of a type commonly **relied upon by**

> **reasonably prudent men in the conduct of their affairs**. Irrelevant, immaterial, or unduly repetitious evidence **may be excluded**. **Effect shall be given** to the rules of privilege recognized by law. An **objection** to an offer of evidence **may be made**. [Emphasis added.]

Therefore, Petitioner's objection to Respondent's mass appraisal BS&A analysis on the grounds of hearsay is overruled.

Respondent submitted valuation evidence in the form of the 2020 subject property record cards. As noted in the Findings of Fact, the subject parcels are vacant and unimproved. The assessor determined that there is a dearth of actual commercial vacant land sales in Alcona County. Respondent relied on a mass appraisal market extraction for the determination of land value for the subject parcels.

Respondent's mass appraisal cost approach included a land sales study but not an ECF analysis. Respondent provided underlying data for the mass appraisal cost analysis. Specifically, eleven sales were presented in an elaborate spreadsheet which included 25 column entries for analysis. This mass appraisal methodology was utilized to extract the land value from improved sales. Ten out of the eleven sales were improved properties. While all of the sales are located in Alcona County, Respondent's evidence was developed on a mass appraisal basis. Mass appraisal is not the equivalent of the valuation of a singular property. The determination of a price per front foot ($/FF) was done so by first calculating an average from 11 land residual values and an average of their respective front feet. The sum of land values divided by the sum of front feet resulted in an average of $275/FF. This mass appraisal calculation was done so without the benefit of analyzing each property for its strengths and weaknesses to the subject parcels. "The sales comparison approach is not formulaic. It does not lend

itself to detailed mathematical precision. Rather, it is based on judgment and experience as much as quantitative analysis."[31] Moreover, Respondent failed to explain the relevance of this mass appraisal methodology for the valuation of a singular property. Likewise, Petitioner refuted and challenged Respondent's description of BS&A inputs and calculations. Therefore, Respondent's mass appraisal cost approach and market extraction for land value is given no weight or credibility in the independent determination of market value for the subject property.

Nonetheless, Respondent's sales evidence is the most reliable and credible evidence for the independent determination of market value for the subject parcels. Again, Respondent's land sales analysis was based on research in Alcona County and Harrisville Township. A market extraction method by specifically analyzing each sale is acceptable in valuation practice and theory. There is no evidence on the record that Respondent's 11 sales included liquor licenses or other business tangibles after market-extractions. The analysis of vacant land market data deals with the subject and comparable sales devoid of any going concerns. The following page represents a condensed qualitative grid which illustrates each specific sale and relevant characteristics for analysis. Sales 1, 2, 3, 4, 5, 10, and 11 are located on US-23. These sales prove market activity on the subject thoroughfare. Sales 3, 9 and 10 occurred in 2019. Sales 1, 4, 5, and 6 occurred in 2018. Sales 2, 7, 8 and 11 occurred in 2017. Sales 1, 5, 6 and 8 are relatively similar to the subject parcels in frontage. Sales 2 and 3 are the smallest front feet sites. Sales 1, 2, 3, 8 and 9 are relatively similar to the subject in depth. Sales 1, 7 and 11 are relatively similar to the subject parcels in

[31] Appraisal Institute *The Appraisal of Real Estate* (Chicago: 15th ed, 2020) p 368.

acreage. Sales 4 and 10 have larger front footages and acreage; both sales considered to be outliers to this qualitative analysis. Sale 6 ($1,346/FF), sale 7 ($13/FF) and sale 8 ($22/FF) are considered to be outliers set apart from the general $/FF grouping. Overall, sales 2, 7, 8 and 11 have the least positive attributes to the subject; these sales are not given any weight. Sales 4, 5, and 6 sold in 2018 and also have less similar attributes to the subject parcels. Qualitatively, sales 1 and 3 have the most similar characteristics as the subject. Sale 3 is a vacant land sale which did not require a market extraction. Sale 1 is similar to the subject in frontage/depth and is a 2019 sale. Therefore, a reasoned and reconciled determination places weight on sales 1 and 3 at $150/FF. The land value determination for parcel 01-060-014-400-065-00 is 98 front feet x $150/FF = $14,700. This parcel includes site improvements of $2,600 (AV) x 2 = $3,200. Thus, the TCV for this parcel is $17,900. The land value determination for parcel 01-060-014-400-035-00 is 108 front feet x $150/FF = $16,200.

	Address	Sale Date	Price	Land $	Front	Depth	Acres	$/FF
Sale 1	478 S US-23	6/29/18	$55,500	$21,763	100’	178.9’	.41	$218/FF
Sale 2	308 S US-23	5/25/17	$87,500	$50,617	68’	215’	.34	$744/FF
Sale 3	S US-23	2/26/19	$7,000	$7,000	66’	211’	.32	$106/FF
Sale 4	435 N US-23	9/18/18	$133,000	$26,711	200’	381’	1.75	$134/FF
Sale 5	307 N US-23	6/28/18	$45,000	$23,251	85.9’	81.3’	.16	$271/FF
Sale 6	3460 Cedar Lake	11/28/18	$150,000	$134,162	99.7’	91.2’	.21	$1,346/FF
Sale 7	483 E Traverse Bay	8/11/17	$62,000	$2,319	176’	132’	.53	$13/FF
Sale 8	1500 E Spruce Rd	9/18/17	$30,000	$2,170	100’	150’	.34	$22/FF
Sale 9	7999 W Bamfield	3/4/19	$90,000	$19,450	160’	181’	.67	$122/FF
Sale 10	4060 S US-23	2/25/19	$200,000	$97,798	206.6’		7.45	$473/FF

Sale 11	100 N US-23	5/1/17	$150,000	$13,216	185’	90’	.38	$71/FF

Overall, Petitioner’s evidence is not more persuasive than Respondent’s testimonial and documentary evidence. The Tribunal is charged with the determining the TCV of the subject real estate without regard to the value of a liquor license. Again, Respondent provided the most reliable and credible evidence for the market value of the subject property.

The Tribunal finds, based upon the Findings of Fact and the Conclusions of Law set forth herein, that the subject property was over-assessed for 2020. The subject property’s TCV, SEV, and TV for the tax year(s) at issue are as stated in the Introduction section above.

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 Final 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, 2013, through June 30, 2016, at the rate of 4.25%, (ii) after June 30, 2016, through December 31, 2016, at the rate of 4.40%, (iii) after December 31, 2016, through June 30, 2017, at the rate of 4.50%, (iv) after June 30, 2017, through December 31, 2017, at the rate of 4.70%, (v) after December 31, 2017, through June 30, 2018, at the rate of 5.15%, (vi) after June 30, 2018, through December 31, 2018, at the rate of 5.41%, (vii) after December 31, 2018 through June 30, 2019, at the rate of 5.9%, (viii) after June 30, 2019 through December 31, 2019, at the rate of 6.39%, (ix) after December 31, 2019, through June 30, 2020, at the rate of 6.40%, (x) after June 30 2020, through December 31, 2020, at the rate of 5.63%, and (xi) after December 31, 2020, through June 30, 2022, at the rate of 4.25%.

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.[32] 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.[33] 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.[34] Responses to motions for reconsideration are prohibited and there are no oral arguments unless otherwise ordered by the Tribunal.[35]

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."[36] A copy of the claim must be filed with the Tribunal with the filing fee required for

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[32] See TTR 261 and 257.
[33] See TTR 217 and 267.
[34] See TTR 261 and 225.
[35] See TTR 261 and 257.
[36] See MCL 205.753 and MCR 7.204.

certification of the record on appeal.[37] The fee for certification is $100.00 in both the Entire Tribunal and the Small Claims Division, unless no Small Claims fee is required.[38]

By

Entered: January 3, 2022

[37] See TTR 213.
[38] See TTR 217 and 267.