



GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
MICHIGAN OFFICE OF ADMINISTRATIVE HEARINGS AND RULES  
SUZANNE SONNEBORN  
EXECUTIVE DIRECTOR

MARLON I. BROWN, DPA  
ACTING DIRECTOR

Trinity Health-Michigan and  
Trinity Health Corporation,  
Petitioners,

MICHIGAN TAX TRIBUNAL

v

MOAHR Docket No. 20-001514

City of Kentwood,  
Respondent.

Presiding Judge  
Patricia L. Halm

ORDER GRANTING PETITIONERS' MOTION FOR SUMMARY DISPOSITION

ORDER DENYING RESPONDENT'S MOTION FOR SUMMARY DISPOSITION

FINAL OPINION AND JUDGMENT

The Tribunal issued a Proposed Order Granting Petitioners' Motion for Summary Disposition and a Proposed Order Denying Respondent's Motion for Summary Disposition on May 11, 2023. The order states, in pertinent part, "[t]he parties have 20 days from the below "Date Entered by Tribunal" to notify the Tribunal and the opposing party in writing, by mail or by electronic filing, if they do not agree with the POJ (i.e., exceptions)"

Neither party has filed exceptions to the proposed orders.

The Administrative Law Judge (ALJ) determined that Petitioners are entitled to summary disposition. This determination is supported by the record and applicable statutory and case law. As such, the Tribunal adopts the proposed orders as the Tribunal's final decision in this case.<sup>1</sup> The Tribunal also incorporates by reference the Conclusions of Law contained in the proposed orders in this Final Opinion and Judgment.

Therefore,

IT IS ORDERED that Petitioners' Motion for Summary Disposition is GRANTED.

IT IS FURTHER ORDERED that Respondent's Motion for Summary Disposition is DENIED.

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<sup>1</sup> See MCL 205.726.

IT IS FURTHER ORDERED that the properties' true cash value (TCV), state equalized value (SEV), and taxable value (TV) for the tax years at issue are as follows:

Parcel Number	Year	TCV	SEV	TV
41-18-28-125-006	2020	N/A	N/A	\$0.00
41-18-28-125-006	2021	N/A	N/A	\$0.00
41-18-28-125-006	2022	N/A	N/A	\$0.00

Parcel Number	Year	TCV	SEV	TV
41-18-28-125-010	2020	N/A	N/A	\$0.00
41-18-28-125-010	2021	N/A	N/A	\$0.00
41-18-28-125-010	2022	N/A	N/A	\$0.00

Parcel Number	Year	TCV	SEV	TV
41-50-65-025-512	2020	N/A	N/A	\$0.00
41-50-65-025-512	2021	N/A	N/A	\$0.00
41-50-65-025-512	2022	N/A	N/A	\$0.00

This Final Opinion and Judgment resolves the last pending claim 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 Tribunal with the required filing fee within 21 days from the date of entry of the final decision. 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. You are required to serve a copy of the motion 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. Responses to motions for reconsideration are prohibited and there are no oral arguments unless otherwise ordered by the Tribunal.

A claim of appeal must be filed with the Michigan Court of Appeals 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." You are required to file a copy of the claim of appeal with filing fee with the Tribunal in order to certify the record on appeal. The fee for certification is \$100.00 in both the Entire Tribunal and the Small Claims Division, unless no Small Claims fee is required.

By Patricia L. Haem

Entered: August 2, 2023  
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**PROOF OF SERVICE**

I certify that a copy of the foregoing was sent on the entry date indicated above to the parties or their attorneys or authorized representatives, if any, utilizing either the mailing or email addresses on file, as provide by those parties, attorneys, or authorized representatives.

By: Tribunal Clerk