STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

GRETCHEN WHITMER
GOVERNOR

ORLENE HAWKS
DIRECTOR

John Roszatycki,
Petitioner,

MICHIGAN TAX TRIBUNAL

v

MOAHR Docket No. 20-004417

City of Bay City,
Respondent.

Presiding Judge
Patricia L. Halm

FINAL OPINION AND JUDGMENT

The Tribunal issued a Proposed Opinion and Judgment (POJ) on December 27, 2022. 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.

Given the above, the Tribunal adopts the 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 taxable value (TV), as established by the Board of Review for the 2020 tax year, is:

Parcel Number: 09-160-028-184-008-00

Year	TV
2020	$159,310

b. The property's TV, as determined by the Tribunal for the 2020 tax year is:

Parcel Number: 09-160-028-184-008-00

Year	TV
2020	$95,441

[1] See MCL 205.726.

IT IS SO ORDERED.

IT IS FURTHER ORDERED that the officer charged with maintaining the assessment rolls for the tax year at issue shall correct or cause the assessment rolls to be corrected to reflect the property's TV 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, 2018, through June 30, 2019, at the rate of 5.9%, (ii) after June 30, 2019, through December 31, 2019, at the rate of 6.39%, (iii) after December 31, 2019, through June 30, 2020, at the rate of 6.40%, (iv) after June 30, 2020, through December 31, 2020, at the rate of 5.63%, (v) after December 31, 2020, through June 30, 2022, at the rate of 4.25%, (vi) after June 30, 2022, through December 31, 2022, at the rate of 4.27%, and (vii) after December 31, 2022, through June 30, 2023, at the rate of 5.65%.

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. 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

[2] See MCL 205.755.

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. Halm

Entered: February 2, 2023
sw

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

GRETCHEN WHITMER
GOVERNOR

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MOAHR Docket No. 20-004417

City of Bay City,
Respondent.

Presiding Judge
Peter M. Kopke

PROPOSED OPINION AND JUDGMENT

INTRODUCTION

Petitioner filed this appeal disputing the property tax assessment levied by Respondent against Parcel No. 09-160-028-184-008-00 for the 2020 tax year.[1] The parties did, however, agree to the withdrawal of the true cash value (TCV) of Petitioner's appeal and an Order was entered on March 7, 2022, dismissing Petitioner's TCV appeal for the 2020 tax year and continuing the case relative to the calculation of the property's taxable value (TV) for that tax year.

Andrew J. Balzer, Esq. appeared on behalf of Petitioner and Jarrod H. Trombley, Esq. appeared on behalf of Respondent.

A video hearing was conducted on May 18, 2022. Petitioner's witnesses were Petitioner; Dave Rytlewski, Rytlewski Builders; and Don Gracey, Licensed Electrician. Respondent's witnesses were Wade Slivik, Assessor; Coiene Tait, Contract Assessor.[2]

Based on the evidence (i.e., testimony and admitted exhibits) and the case file,[3] the Tribunal finds that property's true cash value ("TCV"), state equalized value ("SEV"), and taxable value ("TV") for the 2020 tax year are as follows:

[1] Although Petitioner filed a Motion to Amend the Petition on July 15, 2021, the Tribunal entered an Order on August 26, 2021, denying the Motion as untimely and no motion for reconsideration has been filed. See MCL 205.735a(6) (i.e., by May 31, 2021, and not July 15, 2021).
[2] Mr. Slivik was offered and admitted as an expert witness for valuation purposes without objection. See Transcript (TR) at 70-72.
[3] The parties stipulated to the admission of Petitioner's Exhibit Nos. 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 19, 20, and 21 Respondent's Exhibit Nos. 1, 2, 7, 8, 9, 10, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 31, 32, 33, 34, 35, 36, 37, 38, 39, and 40. See TR at 16-17. Petitioner's

Year	TCV	SEV	TV
2020	N/A	N/A	$95,441

FINDINGS OF FACT

The following facts were proven by a preponderance of the evidence (i.e., testimony and admitted exhibits) and concern only the evidence and inferences found to be significantly relevant to the legal issues involved:[4]

1. Parcel No. 09-160-028-184-008-00 is commercial real property located at 200 – 13th Street, Bay City, MI in Bay County.
2. The properties' TCV, assessed value (AV), and TV, as established by Respondent's Board of Review, are:[5]

Parcel Number	Year	TCV	AV	TV
09-160-028-184-008-00	2020	$524,400	$262,200	$159,310

3. Petitioner owned the property for the tax year at issue.[6]
4. The parties agreed to limit the issues in this case to the calculation of the subject property's TV only for the 2020 tax year.[7]
5. Petitioner originally claimed that the property's TV for the tax year at issue should be $74,053, which was the property's TV for the 2019 tax year and is less than the property's AV of $262,200 for the tax year at issue.[8] Petitioner amended that claim through testimony that the property's TV should be, as indicated herein, $78,630, and not $74,053. Respondent, on the other hand, claims that the property's TV for the tax year at issue should be $94,441, which is less than the TV established by Respondent's 2022 March Board of Review, based on the property's TV for the 2019 tax year, losses in the amount of $4,330, and additions in the amount of $24,394.[9]

Exhibit No. 1 and Respondent's Exhibit No. 6 were offered for admission and admitted without objection. See TR at 33-34 and 47-48. Petitioner's Exhibit Nos. 2 and 18 and Respondent's Exhibit Nos. 3, 4, 5, 11, and 30 were not offered for admission.

[4] The Tribunal has not addressed every piece of evidence or every inference that might lead to conflicting conclusions and has rejected evidence contrary to these findings.

[5] See Respondent's November 17, 2020 Answer, the parties' December 2, 2021 prehearing statements, and the March 7, 2022 Prehearing Conference Summary.

[6] See TR at 40.

[7] See the March 7, 2022 Prehearing Conference Summary and Order of Partial Dismissal. Further, no motion was filed requesting the Tribunal to reconsider the Partial Dismissal Order. See also TTR 257 (i.e., "within 21 days of the entry of the decision or order sought to be reheard or reconsidered") and 247(4), which provides that "[t]he summary of results **controls** the subsequent course of the contested case **unless** modified at or before the hearing by the tribunal to prevent manifest injustice." [Emphasis added.]

[8] See R-20, Petitioner's December 2, 2021 Prehearing Statement, and the March 7, 2022 Prehearing Conference Summary.

[9] See Respondent's December 2, 2021 Prehearing Statement. The correct calculation utilizing the numbers provided does, however, equal $95,441 and not $94,441 (i.e., (($74,053 - $4,330) x 1.019) +

6. There is no dispute between that parties that "work" was done to the property that was completed on or before the tax date at issue for the 2020 tax year (i.e., December 31, 2019).[10] There is also no dispute regarding the amount of loss to the property for the 2020 tax year of $4,330, which was attributable to the removal of the sprinkler system from the property's record card.
7. The property was not previously assessed for HVAC, which resulted in the addition of existing HVAC as omitted property for the tax year at issue.

ISSUES AND CONCLUSIONS OF LAW

The issue in this case is:

Whether the TV exceeds the amount provided by MCL 211.27a.

In that regard, MCL 211.27a provides that a property's TV is the lesser of the property's SEV or capped TV and a property's capped TV is, absent a transfer of ownership, determined mathematically by taking into consideration the prior tax year's taxable value, physical losses to the property, the rate of inflation and physical additions to the property, which includes omitted property (i.e., property not previously assessed).[11]

Further, a proceeding before the Tribunal is original, independent, and de novo[12] and the Tribunal's factual findings must be supported by competent, material, and substantial evidence.[13] In that regard, "substantial evidence must be more than a scintilla of evidence, although it may be substantially less than a preponderance of the evidence."[14]

Additionally, "the petitioner has the burden of proof in establishing the true cash value of the property" or, in the instant case, the property's TV for the tax year at issue.[15] "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

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$24,394 = $95,441.737 or $95,441, as TV is never rounded). See the property's Valuation Report contained as part of Exhibit No. 32. See also MCL 211.27a(2)(a) and (b) and 211.34d(1)(b) and (h). In regard, Mr. Slivik also testified that the calculated TV was actually $95,441. See TR at 72-76.

[10] See MCL 211.2(2).

[11] See MCL 205.737(1). See also MCL 211.27a(2) and (3) and 211.34d(b) and (h).

[12] See MCL 205.735a(2).

[13] See *Antisdale*, *supra* at 277 and *Dow Chemical Co v Dep't of Treasury*, 185 Mich App 458, 462-3; 462 NW2d 765 (1990).

[14] See *Jones & Laughlin Steel Corp v City of Warren*, 193 Mich App 348, 352-3; 483 NW2d 416 (1992).

[15] See MCL 205.737(3).

going forward with the evidence, which may shift to the opposing party."[16] 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."[17]

Here, Petitioner claims that:

> "Your Honor, we heard testimony most recently from Ms. Tait who testified to the work that she witnessed that had been done on this property in 2019.[18] **No party is disputing that work was done**,[19] but parties are in

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[16] See *Jones & Laughlin*, *supra* at 354-5.
[17] See MCL 205.737(3).
[18] See TR at 161, which provides that:

> Q: All right. Ms. Tait, did you inspect the 200 13th Street property?
> A: **Yes, sir, I did, in October of '21**.
> Q: And did you do that in preparation for, you know, responding in this tribunal?
> A: Yes. I was asked by the assessor, Wade, to go to the site and inspect it. Yes.
> Q: Ms. Tait, were you listening to Mr. Slivik when he listed off all the additions that he believed were on the property?
> A: **Yes, I was**.
> Q: During your inspection, were you able to verify that those additions actually occurred?
> A: **Yes, I did**.
>
> [Emphasis added.]

See also TR at 162-164, which provides that:

> Q: Ms. Tait, what changes to the property did you see?
> A: What changes?
> Q: Yes.
> A: **They did some cement work outside**. And I couldn't tell if they did the whole sidewalk, but the color of the sidewalk was different than the original parking lot there. **I see they boarded up the windows and they -- there was a new little kitchenette in there with a water cooler** –
> Q: Ms. Tait, before I proceed, can I just ask what notes you're looking at?
> A: Just notes –
> Q: I'm not necessarily objecting. I just want to know what you're looking at.
> A: I'm looking at my notes from when I went to the site.
> Q: Okay. Then you may proceed.
> A: **See they remodeled the bathroom; took one bathroom out and just made -- or there was one bathroom, and they made it into two bathrooms. And there was some lighting that they did, some drywall work**. Mr. Roszatycki was there and told me -- showed me what they had done. I think that's about all that I seen. **There was new lights in there that he showed us and an exhaust fan. I think that was in the garage area**.
> Q: Ms. Tait, you never inspected the property prior to those changes, did you?
> A: I did not.
> Q: And you did not inspect the property immediately after those changes?
> A: Just that one day in October of '21, was the only time I was there.

Q: And that, you would agree, was well after the assessment for this property had been issued?
A: That's true.
Q: Do you have any exhibits in front of you? Could you look at Exhibit – Petitioner's Exhibit 8?
A: Exhibit 8. I have Exhibit 2. I'm not sure what 8 was. Could you tell me?
Q: It would be the building permit.
A: Okay. There's 7. Okay. Yes, I have it here.
Q: Look at where it says "work description." **Do you agree that that is the work that you witnessed at the property that was done**?
A: Bathrooms, lighting, fan. Yes, **that's some of the work**; yes.
Q: Was there additional work that's not listed?
A: **Just what I told you from my list**. The kitchenette's **not** listed. **He said that was new**. It's like a sink and a refrigerator; like a kitchenette like the workers would use . . . .
Q: So I'm not going to make you repeat your list. I took note of what you said you saw. So anything that were to appear in any plan that you did not list in your list would not have been done on the property?
A: I'm not sure what the question is. **If there was anything else done, I don't know**.

[Emphasis added.]

Finally, see TR at 165, which provides that:

Q: All right. Ms. Tait, in addition to what you listed, it is possible that other items were installed on the property; is that true?
A: That's true.

[19] See TR at 19-22, which provides that:

Q: Were any changes made to the property in 2019?
A: **Not by me**.
Q: Were any changes made to the property by anybody in 2019?
A: Well, Grady had applied for –
Q: Who's Grady?
A: Emmons, Grady, was a tenant of the property. And he applied for a transport license to transport marijuana. And they came in and basically had him make various modifications and changes. **Nothing was built**. **It was just changed out, like emergency lighting and** –
Q: Were you part of the changes that were made?
A: **No**.
Q Did you participate at all in the changes?
A: **No**; no, I di- -- **I went over there and I seen the changes, but I didn't physically do anything**.
Q: What changes were made?
A: Well, **the bathroom wall was removed**. There were two bathrooms. There was a men and a women's bathroom, which the documents that I received from the city said that was required. **Then they had him remove that center wall**, remove a toilet and a sink and a urinal in the men's bathroom, **and just make one big bathroom**. I had a sink on a vanity. They had it hung on the wall. And then they just put two grab bars alongside of the toilet for handicap use.
Q: Were any other changes made in the bathroom?
A: **Well, I read on the permit I had two exhaust fans** and –
Q: In the bathroom? Just the bathroom?
A: **In the bathroom it had an exhaust fan** –
Q: Oh. Okay.
A: -- **and they wanted a new exhaust -- or a different exhaust fan because they use the same venting and everything**. **So they just took one down, put one up, kind of thing**.

> Q: So it's your testimony that two bathrooms became one bathroom?
> A: **Right**. I lost the use of one bathroom. It's gone.
> Q: What other changes were made to the property?
> A: I had a 40-foot 2-inch work bench, 3 feet deep, that was removed from the property. I hate to see what that would cost to replace that today. **There were exit lights that were replaced** that I had on the -- by the doors in the building.
> Q: You said replaced exit lights. What –
> A: Well, **I already had them up**. The code enforcement said, "We want you to put new ones up," so I was told. **So new ones were installed**. **They were already wired in**. **They were already installed**.
> Q: What other changes were made?
> A: Entering the back door there was a concrete pad where you came in and stepped up a couple inches to the door. **And that concrete was removed and other concrete was brought in and poured**. **It was raised 2 inches, 3 inches -- I don't know for sure -- a couple inches so it would be handicap accessible**, which I don't understand because, you know, it's not public egress. It's a warehouse office area, isolated to those there.
> Q: Were any other changes made?
> A: Think a moment. The –
> Q: You had mentioned something about outside.
> A: **There were outside lighting that were put by some doors which were always kept locked**. I don't know the purpose of having those there, **but they were installed**.
> Q: How many outside lighting were installed?
> A: If they're by each door – I'd have to look at the notes. **Eight or ten maybe**. **I don't know exactly**.
> Q: Was anything added in the garage?
> A: **They asked for Grady to install a[n] exhaust fan in the garage**.
> Q: Who do you mean by "they"?
> A: The city code enforcement asked that he put in an exhaust fan in the garage. There's no auto work that's done there nor any vehicles serviced in the garage. It doesn't have an automatic door opener to the garage. So it has plenty ventilation, so I was a little confused at that, but that will be removed. We're not going to be keeping that.
> Q: So you have intimate knowledge of what changes were made to the building?
> A: **Yes**.
> Q Is it your understanding that all of the changes were made at the city's request?
> A: Yes. That's what I was informed. I later on got documentation from the city with a list of the things that they asked for, including the fact that they wanted a men and women's bathroom. And then they tore it out and put one bathroom in, so it contradict itself. I don't know why."
>
> [Emphasis added.]

See also TR at 23-25, which provides that:

> Q: On page 2 of Petitioner's Exhibit 7, do you see where it says, "Alterations for MMFLA secure transport facility. Plan review completed. See plans. Alteration to ADA-compliant restroom. Exterior/interior lighting. Exhaust system in vehicle bay. Infill existing windows. Sidewalk ramp/pad"?
> A: Yes, I see that.
> Q To your knowledge, is that the work that was done?
> A: **Yes**.
> Q: Is there anything on that list that was not done?
> A: **No, I don't believe so**. That summed it up. I noticed that this is the sheet that the city gave me when I went in to inquire on what was done. And I noticed at the top it had 160,000 and that was penciled out and 15,000 was put off to the right with initials. **And I questioned them on that**. I

serious dispute over -- to the value that was added to the property because the work was done.[20] Ms. Tait just testified that the concrete was redone. Earlier we heard both Mr. Roszatycki and Mr. Rytlewski testify **that the concrete slab that was done was about 5 by 5 feet wide**.

It was a very small portion. **All witnesses, including Ms. Tait, testified that the change was done to the bathroom**. The testimony was that the bathrooms went from two bathrooms down to one bathroom that was handicap accessible. **There was an exhaust fan installed in the garage portion of the building**. **There was a small section of drywall that was completed**. **There were exterior lights** -- **Mr. Roszatycki said 8 to 10 lights were installed outside**. Ms. Tait never testified -- can you hear me, Your Honor?

JUDGE KOPKE: Yes, sir.

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ask them why that's so. **And basically they -- somebody arbitrarily put a number of 160,000 on there and then when the tenant went back; Grady; apparently it was changed and initialed for the 15,000**. That's where this document came from. I got this from the code enforcement department.
Q: Will you look at page 4 of Petitioner's Exhibit 7? Do you see any names on this document?
A: Jim Decorte I believe, is -- that's his initials on the bottom there.
Q: And where do you see that?
A "Approved to issue by" and then it says -- it's got his initials and then it says "See plan review."
Q: What do you understand "See plan review" to mean?
A: Well, from what I understand, Mr. Emmons had to submit some type of a plan – I'm not familiar what it totally was made up, but I know that the city was asking him to comply on certain things. And I don't want to respond to what I don't actually know, so I know that they asked him to get an engineer and look over the building and that type of thing, and then Mr. Decorte is the code enforcement officer for the city of Bay City . . . .

Q: You testified no other changes were -- but I want to be clear. Were there any new rooms, like additions of the building itself, like, to expand the footprint of the building?
A **No; no; no; no**. That was neither inside or outside. It was all pretty much left alone except for the changes, like I say, in the bathroom and the added lights outside. Everything remained the same. The concrete that was outside was outside, they just wanted it handicap accessible, but 3 feet over was an overhead door which they could just roll right in with a wheelchair, not that anyone would ever do that, because it's -- it wasn't used for public use, for public access. It was a warehouse, small office area. So that's a different code (inaudible) say that. But anyway –"

[Emphasis added.]

Mr. Trombley objected to the last answer noted above by Mr. Roszatycki based on a misstatement of the evidence and the Tribunal indicated that the evidence speaks for itself but that the Tribunal would take his objection under consideration.

Finally, see TR at 27-32 (i.e., "Permit fee, $60,", etc.), 43-47 (i.e., "obtained its operating license in November 2019 to operate as a marijuana transport facility; correct . . . . yes"), 50-52, and 55-57.
[20] See TR at 14-15, 17-18, and 34-39.

MR. BALZER: Okay. **Ms. Tait never said how many lights, but she did state that lights were installed outside**. **And then there was testimony that some emergency exit lights were replaced within the building**. **That is the extent of the work that was done in this case**. Based off of that, Respondent initially calculated a inc- -- Respondent initially calculated the additions in this property to be 85,000 – I'm sorry -- $83,850, which equates to a true cash value for the additions of over $165,000. And again we're just talking about the list that Ms. Tait just testified to.

18 months later, after my client went to the Board of Review and was unsuccessful, after my client filed his petition to which Respondent answered with that same number for additions, 18 months later when they were finally asked to provide their evidence to support that position, **they then changed their calculation for additions to $24,394, which equates to almost $50,000 in true cash value for the additions**.[21] That's $110,000 less than their initial assessment in this case.

When asked, Mr. Slivik has no -- he has the justification that he looked at this property closely, but that's not a defense. Doing it wrong the first time because you don't have time to do it properly is **not** a defense to then say, 'We had more time to look at this and we then corrected the mistakes.' At the end of the day, **to reduce the taxable value by** -- **a true cash value by $110,000 for these additions is a mistake**.

And I would argue that it's egregious, especially when it's pointed out to Respondent at both the Board of Review and in a conversation between Petitioner and the assessor and they continue to rely on that value of additions of $83,850 in taxable value. To me, that's egregious. We also had Mr. Slivik on the stand and his story is starting to change. **Initially this was all about additions** were being made to the property. Then he starts -- he started saying, 'Well, **we don't know if the HVAC existed or didn't exist at the time, but we're including it as an addition now**.'[22]

Which you're correct, under the statute, omitted properly -- property is an addition, but only if the city proves that it was not previously documented. **And there's been no evidence other than testimony**, **which the statute requires documentation**. There's been **no** documentation **to support the argument that the HVAC system was not previously on the property card**. We've only heard testimony to that, and testimony

[21] See TR at 34-39.
[22] See TR at 81 (i.e., "the already existing HVAC"), 90, 100 (i.e., "modifications to the HVAC electrical services"), 108 (i.e., "the existing - - I don't want to say heater - - the HVAC - - the furnace area), 110 (i.e., "[n]ot in the evidence book"), and 111.

from Mr. Slivik who, by his own admission, has never stepped foot into this building either before or after the changes.

We heard testimony -- Mr. Slivik testified that the change in law which allowed marijuana to be sold, stored, transported out of facilities in Michigan does not result in a change in zoning. I argue legally that that is a change in zoning. You were not permitted to do something in a -- with your property, and then after a change in the law a change in zoning had to occur that would allow you to do that activity in the future. There are certain municipalities that do not allow marijuana at all. There are certain places in the city of Bay City to do not allow marijuana to be used at all. Therefore, this has to be a special zoning district that has been set up by the city to allow marijuana in these areas. To that end, **a change in zoning cannot be a justification for additions or an increase in taxable value**.

MCL 211.34d(1)(c)(ii) states, 'For taxes levied after 1994, additions do not include -- valuable (sic) -- value attributable to -- A change in the zoning of the (sic) property.' That's exactly what happened here. The property's value, the land value, increased by over $100,000. We were talking about that when we were looking at the property card with Mr. Slivik. **Some of that value got attributable into** (inaudible) **taxable** -- pursuant to Michigan statute and that's why we're at such egregious different numbers.

Mr. Roszatycki testified regarding Petitioner's Exhibit 7, which would be the building permit application, **where it states value of construction -- not cost of construction**, value of construction, and we made a big point of the difference between the two.[23] It states -- and this is a city document -- value of construction 160,000, it's crossed out, and then it's 15,000. **Mr. Slivik testified that he relies -- really, really -- he really, really relies on building permit documents**.[24] That's one of the building permit documents that he relied on. He saw that $160,000, like Mr. Roszatycki

[23] See TR at 34, which provides that:

> A: "The value of construction," "160,000" crossed out, then it says 15,000, **then it says** "**labor and materials**." This is the document that I received from the city when I went up to city hall, get an idea what kind of -- as well as the permits, what work was done. [Emphasis added.]

See also TR at 37-39.

[24] See TR at 77 (i.e., "[b]ut also along with permits were the plan review being submitted to the city as well, and along with the marijuana permit application, which I'm one of the staff members that oversees the review and the process"), 83-84, 86, 88, 91, 95, 117 (i.e., "[t]he assessment roll did not indicate anything other than basically a shell of a building"), 118 (i.e., "I do have proper documentation"), 138, 154 (i.e., "I told him cost is not how we derive market value", 157, and 163.

testified, and changed the number before the building permit application got changed. Mr. Roszatycki testified that a person named Rob in the assessor's office told him that.[25] That was never corrected. It was corrected on the building permit documents.

It was never corrected on the assessor's documents until this appeal got filed and until five months ago when the assessor's office finally had to produce a valuation disclosure in this case. At the end of the day, Your Honor, **this case comes down** to city -- **this particular property was not allowed to possess, use, transport marijuana, and then it was**. **That increased the value of the property, which is fine**, which is why we dismissed our (inaudible) true cash value or the SEV -- **but then once it was pointed out to them, it was never corrected, which I argue is egregious and constitutes harassment**. So with that, Your Honor, I would ask that you set the taxable value for this property at 83,000. Your Honor, I don't have my notes where I have the exact number. I will bring it up in my rebuttal closing argument. But with that, I yield that."[26]

Petitioner also claims that:

"Yeah. It will be very quick. Your Honor, the number that we are asking the taxable value to be set at is $78,630. That's arrived by taking the 2019 taxable value, multiplying the rate of inflation of 1.019 to that number -- $4,330 **for the sprinkler system that the city admitted should have been removed,** and then adding in $7,500 worth of taxable value for the additions **pursuant to the Petitioner's Exhibits 7 and 8 which show**

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[25] See TR 38-39.

[26] See Petitioner's Closing Statement at TR at 165-170. See also Petitioner's Opening Statement at TR 10-11, which provides that:

Yes, Your Honor. So Your Honor, the evidence in this case is going to show that my client has owned this property for several years, since the 1980's. In 2019 he -- 2018 he got a new tenant, Grady Emmons, who's no longer with us. He passed away from COVID last year. Mr. Emmons was attempting first to get a medical marijuana license, and then once marijuana was legalized in the state of Michigan, a marijuana license. **As part of that process**, **the city required the property to have a couple of changes made to it, including replacing existing emergency exit lights for new emergency exit lights, adding exterior lights to the building, raising the concrete of a 5 by 5 pad by 2 inches, changing a 2-bathroom setup into 1 -- into a 1-bathroom setup that was a little bit wider that allowed for handicap accessibility, adding drywall to a very small portion of the building ceiling, and adding an exhaust fan**. Based on these changes, the city determined that there was a change in taxable value of $83,850. The changes that were made do not equate to a taxable value of that amount, and the evidence is going to show that the change in value is significantly less to the tune of $15,000 or even less. So with that, we'll put on our case.' [Emphasis added.]

that the value of the construction was $15,000.[27] One thing that I -- the last thing I'm going to say is my opponent just stated that the initial

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[27] See TR at 26-32. As for the testimony provided by Rytlewski and Mr. Gracey, neither witness was offered nor admitted as an expert witness, Nevertheless, see Mr. Rytlewski's testimony at TR at 59-61, which provides that:

> Q: Are you familiar with that property in relation to what we're talking about today[?]
> A: Yes. I did a walkthrough.
> Q: When did you walk through the building?
> A: It was the end of November (inaudible) –
> Q: Of what year?
> A: (Inaudible) be just last -- be talking about this last fall.
> Q: You were in the room when Mr. Roszatycki testified to the changes that were made to the building? 6 A: (No verbal response)
> REPORTER: I didn't hear that answer.
> A: Yes . . . .
> Q: Did you hear Mr. Roszatycki testify to raising the concrete by 2 inches?
> A: Yes.
> Q: In your opinion as a general contractor, how much would it cost to raise concrete by 2 inches?
> A: That small slab would have been less than 500 bucks.
> Q: Did you hear Mr. Roszatycki testify to two bathrooms being converted into one handicap-accessible bathroom?
> A: Yes.
> Q: Did you see that work in the building?
> A: Yes.
> Q: In your opinion as a general contractor, how much would it cost to convert two bathrooms into one bathroom like that?
> A: I wouldn't think you'd have more than 3500 bucks into it. There's 3 new fixtures and a (inaudible).

See also TR at 61-64, which provides that:

> Q: Mr. Rytlewski, you didn't make those changes to the property yourself, did you?
> A: Pardon? Say that again, please.
> Q: You didn't make the changes Mr. Balzer questioned you about to the property yourself, did you?
> A: No.
> Q: And Mr. Roszatycki didn't pay you for those changes, did you?
> A No.
> Q: And in fact, you didn't see any receipts for the changes to those property, did you?
> A: No, I did not.
> Q: And so you do not know how much Mr. Roszatycki paid for those changes, do you?
> A: I do not know what anybody had paid for it, no.
> Q: All right. And you do not know how valuable those changes are, do you?
> A: Just from the years of remodeling, construction, residential, commercial, plumbing fixtures, toilets, sinks are 100 bucks apiece, 200 at the most –
> JUDGE KOPKE: Let's stop. Let's stop for a second.
> EXAMINATION 16 BY JUDGE KOPKE:
> Q: How do I pronounce your last name, sir?
> A: Retleskee (pronouncing).
> Q: Okay. You used the word "value"; this is what I would value it at. Do you understand that there's a difference between cost and value?

A: Uh-huh (affirmative).
Q: Would you explain it to me?
A: Well, cost is what you would have into materials. Value is what it's worth when it's done.
Q: Okay. So when you say it cost $500 for raising the concrete pad 2 inches, what is included in that cost of $500?
A: About $200 worth of cement; $200 worth of concrete.
Q: Okay. What else?
A: Probably another 100 to take it out.
Q: So $200 worth of materials and another 100 –
A: It's a very small piece of cement.
Q: Yes, but I'm trying to understand what you're including in that cost. I'm less concerned with, you know -- that it may be a minor job. I'm trying to understand what you mean by "costs," because costs include indirect and direct costs. So the direct cost would be the value -- would be the cost of the concrete; is that correct?
A: Concrete and the labor to handle it, but the slab –
Q: Okay.
A: -- was already there, so really is no improvement for value.
Q: Well, when you do –
A: (Inaudible)
Q: When you do a job, don't you -- when you charge something, you build in a certain profit; is that also correct?
A: Yes. That's what I said, there's only $200 in materials. The rest will be labor and profit, you know, to get to the 5-, $600.
Q: And what about permit fees or any other fees that need to be paid?
A: You normally do not need a permit for concrete work.
Q: Okay. But if there is a permit required, would those permit administrative fees be included in your cost figure?
A: Yes, I would calculate that in if there was such a fee.
JUDGE KOPKE: All right. Your witness.
MR. TROMBLEY: Thank you, Your Honor.
Q: And to build off on that line of questioning, you understand that value is not the same as cost? Something could be more valuable than it cost; correct?
A: Correct.

With respect to Mr. Gracey's testimony, see TR at 66- 67, which provides that:

Q: When I ask you these next questions, I'm only asking you about the cost.
A: Okay.
Q: I'm not asking you about value.
A: Okay.
Q: Were you in this room when Mr. Roszatycki testified to the changes that were made to the property?
A: Yes, I was.
Q: In your opinion as an electrical contractor, how much would it cost to replace emergency lights in a building?
A: Probably $150 a light fixture in labor and the cost to buy (inaudible) installation of the system was.
Q: So that was per fixture?
A: Per fixture, yes, $150.
Q: In your opinion, how much would it cost to add eight to ten exterior lights to the perimeter of the building?
A: Probably around $1800.
Q: Per fixture or –

assessment **was based off the average quality of the building for the entire building and then it was reassessed** -- **or it was relooked at and they changed it to the average quality just for the areas affected**. That's not a change in methodology. That's correcting a mistake. It never should have been applied to the entire building. **It should have only ever been applied to the affected areas**. That's a mistake and it resulted in an input into the formula which gave us a bad output. So with that, Your Honor, I'd ask for the taxable value to be set at $78,630 . . . .

Your Honor, I understand that -- used the mass appraisal approach the first time and then they looked at this property individually the second time. If the mass appraisal process results in a change in the value of the ta- -- of the additions of $110,000 true cash value, the mass appraisal system is not reli- -- a reliable indicator. It should never have been used to start. It shouldn't be used moving forward."[28]

[Emphasis added.]

Respondent, on the other hand, claims that

"Your Honor, Mr. Slivik reviewed permits that were submitted to the city and a marijuana application that was submitted to the city saying that certain work was going to be done on the property. Eventually this

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A: The total.
Q: Total?
A: Total cost.
Q: In your opinion, how much would it cost to add an exhaust fan to a garage of a building?
A: To add the electrical only? Probably $400.
Q: For the electrical?
A: For the electrical, yup; yup.

Although Mr. Gracey was **not** offered or admitted as an expert witness, see also TR at 67-68, which provides that:

Q: Mr. Gracey, you did not install any of the electrical systems you just discussed with Mr. Balzer, did you?
A: No, I did not.
Q: And you were not paid for any of the electrical systems you discussed with Mr. Balzer, were you?
A: No, I was not.
Q: And you never saw any receipts for those electrical systems, did you?
A: No, I did not.
Q: And so you do not know how much Mr. Roszatycki actually paid for those systems, do you?
A: No, I don't.
Q: And you understand that the -- any costs do not equate -- do not equal value; correct?
A: Correct.

[28] See Petitioner's Rebuttal to Respondent's Closing Argument at TR 173-174 and 175.

property was acting as a permitted marijuana transport facility. **Given that these application materials said that certain activity was going to be done**, it was fair to believe **and after inspection** to understand that that actual work was done.

And with that, given that all those -- that work had been done, and that **this had previously been a shell of a warehouse without any proper ventilation**, without any proper -- **or at least according to the record cards any proper ventilation**, any proper facilities or divisions or any additions at all besides what -- really an empty building, the city of Bay City properly calculated the taxable value of the subject property.

As Mr. Slivik explained, the proper method for doing so, absent a capping event, which is not claimed here, is to take the previous year's taxable value, subtract any losses, multiply the result by the Consumer Price Index ratio and then add any additions.[29] That is exactly what occurred here. The 2019 taxable value for the property was $74,000.53. Mr. Slivik then subtracted from that value the amount associated with the sprinkler system and -- which is a taxable value of $4,330, which gave us a result of $69,723. Mr. Slivik then multiplied that amount by the Consumer Price Index for the 2020 tax year, 1.019, which gave us the result of $71,047. Lastly, Mr. Slivik calculated the value of the additions **based on the square foot method** he discussed during his testimony, **which allowed this property to operate as a marijuana transport facility, and which were stated in the permits, and which were verified by the assessor's office during their inspection**.[30]

Using the standard practices and Michigan Assessor's Manual, Mr. Slivik determined that the value of these additions was $24,394, which added to the prior number resulted in a new taxable value of $95,441 for the 2020 tax year. Now, it is true that there was a prior taxable value asserted in this matter. However, that is not a mistake and never was a mistake. **There was a different methodology.** Mr. Slivik employed one methodology, the average quality of construction, to the entire building.

Then **after inspecting the building** and noting that it was of lower quality, he agreed giving Mr. Roszatycki the benefit of the doubt to use a low-quality construction, which resulted in $95,441. **Again, this is not a mistake**. It is a difference in methodology. Both are defensible. We never admitted otherwise. On the other hand, Petitioner contends, at least in the pre-hearing statement, that despite it being indisputable that at least some additions occurred and improvements were done to the property, that the

[29] See TR at 72-74.
[30] See TR at 74-105.

taxable value of the property did not shift at all from 2019. They're still asserting, and as of their pre-hearing statement, that the taxable value for the property is $74,000.53. This doesn't even account for the Consumer Price Index ratio let alone any additions that occurred on the property. Furthermore, the Petitioner did not offer any viable opinion on the value of any change to the property.

And indeed, because no valuation with disclosure was provided, they could not. Therefore, it is clear that the Petitioner does not carry his burden in this matter and we respectfully request that you find in favor of the city."[31]

[Emphasis added.]

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[31] See Respondent's Closing Statement at TR at 170-173. See also Respondent's Opening Statement at TR 11-12, which provides that:

"I'll make an opening statement now, Your Honor. I also wanted . . . [to] clarify one point just in case there's some misunderstanding between the parties. We are not asking to increase the taxable value beyond the 2000 exterior body, approximately $85,000. We are asking the taxable value to be increased to $95,000. But with that being said, I will go on to my opening statement. Your Honor, as the summary in the pre-hearing conference states, there is only one issue in dispute here, the 2020 taxable value of the subject property.

The parties are only $20,000 apart on this issue where (inaudible) here. You will see the Petitioner's position the taxable value of the subject property is only $74,053 is without any basis. In fact, **this is the same as the 2019 taxable value and therefore denying that they can do account increase based on Consumer Price Index**. More importantly, **it does not take into account any of the additions and improvements on the property, which undisputably occurred**, that were necessary to allow this property to obtain a permit to operate as a marijuana transport facility, which it did in 2020. In fact, **in the pre-hearing statement Petitioner's even acknowledged that there was -- that there were additions to subject property, something that they could not rightfully deny given that permits were pulled for the property which would not be done for routine maintenance**.

What's more is that this tribunal already decided at our pre-hearing conference that because Petitioner never made a valuation disclosure in this matter, **Petitioner's prohibited from offering an opinion on the value of any additions and improvements in any regard**. On the other hand, the city of Bay City did make such a valuation disclosure, and as you will see, came to its decision based upon accepted practices and guidelines set forth in the Michigan Assessor's Manual.

It also did account for the additions and improvements to the property, properly added the value of those additions to the taxable value, thereby resulting in taxable value of $95,441. For these reasons, the tribunal will see that the Petitioner has not met his burden here."

[Emphasis added.]

Respondent also claims that:

> "Just two small notes, Your Honor. I want to refer to Respondent's Exhibit 7 and look again at page 2 of 4, which is actually the third page of that document. **The value of construction here is, in parens next to it, labor and materials**. **Labor and materials is the cost of those materials and the cost of labor**. **It is not value**, as we have discussed today.
>
> I also wanted to note that, again, applying the methodology that resulted in the $159,000 number versus the $95,000 number was **the result of a mass appraisal difference versus looking at the changes to this individual property and noting that they -- and looking at the square footage of the changes that -- of the additions we are serving**. In other words, Your Honor, we were able, upon inspecting the property, to note that the additions only affected certain portions of the property, and we were able to give Mr. Roszatycki the benefit of the doubt, **instead of using the mass appraisal method**, which we did for every other property -- or almost every other property that resulted in the $159,000 method."[32]
>
> [Emphasis added.]

Prior to addressing the parties' claims, the Tribunal would, in a valuation dispute, be required to determine the property's highest and best use. However, Petitioner has, as indicated herein, withdrawn their appeal relative to the property's TCV and, as such, no such determination is required.

With respect to Petitioner's claims, Petitioner's evidence consists of, among other things, Petitioner's Building and Zoning Permit Application dated March 25, 2019, indicating of a "Value of Construction" of $160,000 that was later changed to $15,000 (i.e., $160,000 crossed out, $15,000 added, and everything initialed) and testimony by Petitioner and two contractors, who along with Petitioner did not perform any work on the building, indicating their belief as to what the construction would have been "worth." Although Petitioner claims that the use of the term "Value" in the Application rather than "Cost" supports their claim that the value of the additions is limited to $15,000 or for TV purposes $7,500, "value" is determined by market evidence and no reliable market

[32] See Respondent's response to Petitioner's Rebuttal at TR 174-175.

evidence has been submitted to support either the crossed out $160,000 or the replacement number of $15,000.[33] In that regard, cost and value are not synonymous, as cost relates to production while value relates to exchange.[34] Although cost can be a reliable indicator of value for newly-constructed buildings, costs include "the direct cost of labor and materials as well as indirect costs such as administrative fees, professional fees, and financing costs." None of Petitioner's witness, including Petitioner, provided either the required basis detailing the direct and indirect costs included in the cost figures they testified to or the authority to support the use of such cost information for determining the value of the admitted additions. As to the reliability of said testimony, the Michigan Court of Appeals has also stated that:

> Petitioner claims that the tribunal erred by simply taking the true cash value used for the 1999 tax year assessment, multiplying it by the forty-four percent factor that had been at that time applied to account for the portion of the project not yet completed, **and adding that amount as the true cash value of the** "**new construction**," i.e., the completion of the project, that occurred in 1999. We disagree.
>
> Petitioner makes a number of arguments in this regard, none of which has merit. **First**, **petitioner claims that** the tribunal improperly **failed to consider** an affidavit from the building contractor that completed the project stating, "The cost of construction done in 1999 was $194,538." The tribunal **found that** affidavit to be "immaterial," **noting that** "**petitioner's belief that the amount paid (cost) to the contractor for work in 1999 should limit the increase in taxable value does not comport to any appraisal industry standard in calculating true cash value**." We agree. As she did below, petitioner fails to make any argument on appeal that the approach advanced complies with any appraisal industry standard. **Further**, as pointed out by respondent, **the amount paid to a builder might vary because of factors wholly unrelated to the true cash value of a project**. For example, a contractor's fee might well be affected by the negotiating skill of the property owner or the work load of the contractor. Or payments during a multiyear construction project might be front loaded into earlier years or back loaded into later years for various reasons. **With those concerns in mind**, **and in the absence of** any authority to support

[33] In that regard, permit fees are generally determined on the basis of the cost of the construction and not the value of construction.
[34] See Appraisal Institute: *The Appraisal of Real Estate*, (15th ed, 2020) at 21-22.

> the approach for which petitioner argues, **we cannot conclude that** the tribunal erred in failing to consider the contractor's affidavit.[35]

As such, Petitioner's "value" or, more appropriately, cost information is not a reliable indicator of value for purposes of determining the value of the admitted additions for TV purposes for the tax year at issue.

As for Petitioner's other claims, Respondent did err in its original calculation of the property's TV as established by Respondent's Board of Review, but did not, as indicated herein, err in the subsequent recalculation of that TV for Tribunal purposes. Although the mistake was substantial, the fact that a mistake was made neither justifies the adoption of Petitioner's proposed TV or a finding of harassment, which the Tribunal has no authority to consider or determine.[36] With respect to zoning and the purported "value impact" of the change in zoning to include marijuana facilities, the property was valued as commercial real property, which include upgrades required for such facilities and the upgrades and not the change in zoning impacted the property's value. Finally, Petitioner is correct in their assertion that omitted real property cannot increase a property's TV unless there is documentation "showing that the omitted real property was not previously included in the assessment."[37] Fortunately or, depending on your point of view, unfortunately, the property's record card for the 2021 tax year, Respondent's costing calculations, and the property's blueprints and plans (i.e., existing furnace, etc.), as supported by Mr. Slivik's credible testimony, are sufficient to establish that the HVAC added by Respondent was property that had not been previously included in the property's assessment.[38]

As a result, Petitioner has failed to submit "competent, material, and substantial evidence" to meet his burden of establishing the property's TV for the tax year at issue.

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[35] See *Kok v Cascade Charter Twp*, 265 Mich App 413, 417-418; 695 NW2d 545 (2005). Further, the subject property is classified as commercial real and not residential real and, as such, the limitations of MCL 211.27(2) have no applicability to the instant building.

[36] See MCL 205.731.

[37] See MCL 211.34d(1)(b)(i) (i.e., "[o]mitted real property shall **not** increase taxable value as an addition **unless** the assessing jurisdiction has a property record card or other documentation showing that the omitted real property was not previously included in the assessment"). [Emphasis added.]

[38] In that regard, the cost calculations or square foot adjustment for "space heaters," which are consistent with the operation of an open warehouse with at least one office, is substantially less than square foot adjustment for HVAC in a low quality building and for HVAC in an average quality building.

Nevertheless, Petitioner's evidence regarding the cost of the additions to the property, although unreliable indicators of value, is sufficient to meet Petitioner's burden of going forward.[39]

In that regard, Respondent submitted, among other things, cost calculations and testimony supporting a square foot methodology for determining the value increase attributable to the additions including the omitted real property (i.e., the HVAC system). As demonstrated by that evidence, said additions affected the quality of construction for some, but not all, of the subject commercial building (i.e., low quality versus average quality). Further, Respondent's square foot methodology for determining the TCV of subject commercial building is a recognized valuation approach for such buildings, which is, in the instant case, supported by the upgrades necessary for the operation of a marijuana facility and Respondent's inspection of the property. As a result, the Tribunal concludes that Respondent's square foot methodology for determining the value impact of the additions was the only reliable indicator of value submitted by either party and provides "the most accurate valuation under the circumstances."[40]

Based on the above, the subject property's TV for the tax year at issue is as listed in the Introduction Section of this Proposed Opinion and Judgment (POJ).

PROPOSED JUDGMENT

This is a proposed decision and not a final decision.[41] As such, no action should be taken based on this decision. After the expiration of the time period for the opposing party to file a response to the exceptions, the Tribunal will review the case file, including the POJ and all exceptions and responses, if any, and:

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[39] See MCL 205.737(3) (i.e., "[t]he petitioner has the burden of proof in establishing the true cash value of the property"). See also *Jones & Laughlin*, *supra* at 354, which provides, in pertinent part:

> The tribunal correctly noted that the burden of proof was on petitioner, MCL § 205.737(3); MSA § 7.650(37)(3). **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**. *Kar v Hogan,* 399 Mich 529, 539-40, 251 NW2d 77 (1976); *Holy Spirit Ass'n For the Unification of World Christianity v Dep't of Treasury,* 131 Mich App 743, 752; 347 NW2d 707 (1984). [Emphasis added.]

[40] See *Jones & Laughlin*, *supra* at p 353.
[41] See MCL 205.726.

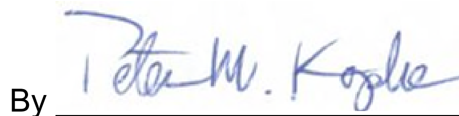
1. Issue a Final Opinion and Judgment (FOJ) adopting the POJ as the final decision.
2. Issue an FOJ modifying the POJ and adopting the Modified POJ as the final decision.
3. Issue an Order vacating the POJ and ordering a rehearing or such other action as is necessary and appropriate.

EXCEPTIONS

This POJ was prepared by the Michigan Office of Administrative Hearings and Rules. The 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 and to state in writing why they do not agree with the POJ (i.e., exceptions). Exceptions are limited to the evidence submitted prior to or at the hearing and any matter addressed in the POJ. There is no fee for filing exceptions.

The opposing party has 14 days from the date the exceptions were mailed to that party to file a written response to the exceptions.[42]

A copy of a party's written exceptions or response 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 exceptions or response were served on the opposing party. Exceptions and responses filed by *facsimile* will not be considered.

Entered: December 27, 2022 By 
pmk

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

[42] See MCL 205.762(2) and TTR 289(1) and (2).