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

David A. and Andrea G. Allemon
Petitioner,

v

MTT Docket No. 457477

Rose Township,
Respondent.

Tribunal Judge Presiding
David B. Marmon

CORRECTED FINAL OPINION AND JUDGMENT

INTRODUCTION

Petitioners, David A. and Andrea G. Allemon, appeal ad valorem property tax assessments levied by Respondent, Rose Township, against Parcel No(s). 63-R-06-10-301-019 for the 2013 tax year. Petitioners were represented by David A. Allemon. John D. Mulvihill, Attorney, represented Respondent.

A hearing on this matter was held on September 28, 2015. Petitioner called Rob Doyle and Jenny Angle, both of Oakland County Equalization as adverse witnesses, and called co-Petitioner Andrea G. Allemon as a witness. Respondent's witnesses were also Rob Doyle and Jenny Angle.

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 2013 tax year are as follows:

Parcel No.	Year	TCV	SEV	TV
63-R-06-10-301-019	2013	$160,000	$80,000	$71,680

PETITIONERS' CONTENTIONS

Petitioners contend that their residence, the subject property is negatively impacted by a nuisance, and per the nuisance ordinance, Respondent is legally obligated to reduce the assessment on the subject property. Petitioners further contend that based upon the state constitution, their property is not uniformly assessed. Finally, Petitioners contend that based on two sales that occurred in 2009 and 2011, the property is over-assessed. While no contention of

value was presented at hearing, Petitioners' prehearing statement indicated a true cash value of $71,678, and an assessed and taxable value of $35,839.

PETITIONER'S ADMITTED EXHIBITS

P-1 Notice of Assessment
P-3 List of unadjusted township sales from 2011, 2012 and 2013 with TCVs
P-4 Valuation Disclosure, featuring two sales
P-14 Zoning Ordinance enabling act
P-20 Selections from Rose Township Code of Ordinances
P-25 Rose Twp Ordinance re: junked vehicles
P-129 (pages 1-13 only) Zoning Ordinance for Rose Twp, photographs, corp. record.[1]

PETITIONERS WITNESSES

David Allemon, who represented himself and his spouse at hearing, testified regarding anonymous emails attached as part of P-129. He denied Respondent's contention that Mr. Allemon was the author.[2] Petitioners called three other witnesses to take the stand. Petitioners' first witness was Robert Doyle as an adverse witness and questioned him on the highest and best use of the subject, and on the cost approach.[3] He was questioned about R-1, and the sales grid he helped prepare.[4] Doyle was also questioned on the zoning ordinance, and whether junked cars on another property violated the ordinance, which he said he could not answer.[5]

Petitioner next called Jenny Angle of Oakland County Equalization as an adverse witness. Petitioners attempted to have Ms. Angle testify and authenticate P-4, the valuation Petitioners prepared. She testified that she did not consider the two comparables contained in P-

[1] The Tribunal excluded but took judicial notice of the state's constitution, and several cases offered as exhibits. The Tribunal excluded P-13, an appraisal prepared for September 27, 2010, because it was not for the relevant tax year; because it is hearsay without an appraiser available for cross examination, and because TTR 255(2) states that a witness may not testify as to the value of property without submission of a valuation disclosure signed by that witness. The Tribunal also excluded the Sterling Heights ordinance, along with Petitioners' P-27-60, (copies of Civil infraction tickets issued throughout the township); P-61, (copy of Independence Twp. Zoning Ordinance); P-62-127 (copies of Civil infractions issued by Independence Twp. P-129; "anonymous emails" from "barack obama," "Payne N Mias," and a third purporting to be from the City Attorney, were excluded as hearsay. David Allemon denied under oath that he wrote these emails.
[2] T. p. 41
[3] T. p. 56
[4] T. p. 59
[5] T. p. 66

4 to be relevant as to the valuation date of December 31, 2012 in question.[6] Petitioners also stipulated to the admission of R-1,[7] Respondent's valuation, and questioned Ms. Angle regarding how adjustments are determined.[8] Petitioners attempted to elicit testimony regarding whether or not there has been a zoning violation on other properties in the Township.[9] On "cross," Ms. Angle explained how her comparables were chosen, and how her adjustments were derived.[10] She further testified that the assessment on the roll is less than what the property would garner on the open market.[11]

Finally, Co-Petitioner Andrea Allemon testified as to her preparation of P-4. Opinion evidence was not allowed from Mrs. Allemon, regarding value, as she did not qualify as an expert in appraising, or real estate, as she carried no license and her only experience was as a real estate agent over 20 years ago.[12] Petitioners also attempted to qualify Mrs. Allemon as an expert on automobiles,[13] presumably to prove their point that the vehicles on a neighboring parcel were not running and their presence was in violation of the local ordinances. Observational testimony was allowed as to the number of vehicles on the neighboring property, (two), the length of time they have been there, (prior to 1950),[14] and that she could see these vehicles from the subject property.[15] The following exchange regarding cars and zoning went to one of Petitioner's main contentions:

> Q (BY MR. ALLEMON) All right. I guess, in this public nuisance law, does it say that it -- property that's adjacent to this property, it can be devalued?
> A Yes, per the Rose Township law.
> Q And I guess my question is does this ordinance say that it increases property values on adjacent property?
> A No, it does not.
> Q Does it cause the property value to be the same?
> A No, it states devalue.

[6] T. p. 78. The Tribunal also sustained an objection from Respondent as to questions posed to Ms. Angle for Petitioner's valuation, which she did not prepare. T. p. 96
[7] T. p. 53
[8] T. p. 59
[9] T. p 96-97
[10] T. p. 98
[11] T. p. 98
[12] T. p. 108
[13] T. 105-106
[14] T. p. 112
[15] T. p. 109-110

> Q And my question for you is that, as a person of ordinary intelligence, how much does it devalue the property?
>
> ***
>
> So my question is, I guess, then, as a person of ordinary intelligence, you would have no way of how to determine what the devaluation of the property should be? You can't determine that?
> A I don't know a reference to resort to, and I've resorted to the property owner, to the township, to appraisers, to the state level, the Equalization Department, the county, trying to determine the exact amount of devaluation that it apparently causes by having those vehicles adjacent to my property.[16]

Later, on redirect, Petitioners had the following exchange with each other:

> BY MR. ALLEMON:
> Q Cross-examination [sic]. The vehicles that are – that we're referring to, the question would be, in 2006, would you have determined then that those vehicles were on the adjacent property? Prior to 2006, you thought that they were on the other property, on the BB farm, and not on the adjacent property. Would that be a true statement?
> A I'm confused what the question was. Can you repeat it, please?
> Q Well, the question is that this area that these vehicles are located at, there's no fences, there's no property lines. So there's no way of going back and determining which property these vehicles are on.
> A I understand the question. The answer is, yes, I was unsure which property they were on because I did not know the neighbor well enough at that point to say, well, where exactly is your property line.
> Q And at that time --
> A I was busy bearing children.
> Q And at that time the property owner explained to you that these vehicles were on his property?
> A Correct.
> Q So we had no idea that these vehicles were on the adjacent property in violation of the public nuisance until 2006. And there's been complaints to the township after that this was understood that these vehicles were on the adjacent property. And now, for many years now, we've gone back and asked the township to abate this nuisance, and they have not abated these nuisances; and, therefore, that's why we're requesting that the value be devalued because of this adjacent property.[17]

[16] T. p. 113-114
[17] T. p. 135-136

Petitioners attempted to call opposing counsel as an expert witness on zoning, which was disallowed.[18] Petitioners also attempted to call Paul Gambka, the Township Supervisor, but that was disallowed, as he was not listed on Petitioner's witness list.[19]

As to the subject of evidence of true cash value, the Tribunal excluded an appraisal prepared for 2010, (a year not at issue) by an appraiser who was not present. Petitioner had the following exchange with the Tribunal regarding his proofs:

> MR. ALLEMON: Well, my -- my question is I want to explain to the Court how I determine true cash value.
> THE COURT: Well, I understand you had an appraisal, which I'm not allowing in because it doesn't speak to 2013. And conditions change from year to year, which is why there are rules about that. There's nobody here that I can ask to verify whether this appraisal's any good. Mr. Mulvihill can't ask him questions, I can't ask him questions. What do you have to show me what the property is worth?
> MR. ALLEMON: I have the tax disclosure that we showed. I think you've got it. Tax -- what is it? Exhibit 4?
> THE COURT: All right. You haven't even established who prepared Exhibit 4. Can you do that for me?
> Q (BY MR. ALLEMON) Mrs. Allemon, do you know who prepared tax Exhibit 4?
> A Yourself and myself.
>
> ***
>
> THE COURT: Okay. And I've admitted it, and I'll take it for what it's worth. I mean neither -- neither of you are trained in appraising, are you?
> MR. ALLEMON: No.
> THE WITNESS: No, Your Honor.
> THE COURT: All right. Well, I -- and these 3 comps aren't for -- they were prior to 2012, correct?
> MR. ALLEMON: That's correct.[20]

RESPONDENT'S CONTENTIONS

Respondent contends that the subject is worth $160,000 as of December 31, 2012, and that this figure was based upon a sales study, as well as a mass appraisal cost approach. Respondent further contends that no ordinance violation or nuisance condition has any noticeable market effect on the subject's 5 plus acre property.

[18] T. p. 99
[19] T. p. 138
[20] T. p. 117-119

RESPONDENT'S ADMITTED EXHIBITS

R-1 Valuation Disclosure
R-2 Aerial photo of subject
R-3 Aerial photo of 10621 Milford Rd.
R-4 Aerial photo of 10979 Milford Rd.

RESPONDENT'S WITNESS(ES)

Respondent called Rob Doyle as its only witness in its case-in-chief. Doyle testified that he is a certified Michigan Advanced Assessing Officer, ("MAAO"), and a licensed builder, and was qualified as an expert.[21] Respondent also relied upon Jenny Angle's testimony, given as part of Petitioners' case in chief. Doyle testified that he and Ms. Angle used two approaches to value; the mass appraisal cost approach and the market approach. He testified that he inspected the subject, and could not see any junked cars from the property. Further, he testified that the property where the alleged junked vehicles and commercial vehicles were at was over a quarter mile away, and in his opinion, did not contribute to any external obsolescence.[22]

FINDINGS OF FACT

1. The subject is a residence in Rose Township located at 10905 Milford Rd.
2. The subject is located on a main road and is on 5.02 Acres.
3. The subject residence was built in 1992 and has 1,811 square feet of gross living area, 2 full baths, a walk-out basement, and a 2 car basement garage.
4. Respondent provided a mass appraisal cost approach which concluded to a value of $158,672.
5. Respondent also provided a market approach involving 3 sales, each which took place in 2012.
6. Respondent's Comparable 1 sold for $129,900 at a bank sale, sat on 2.03 acres of land, a portion which adjoins a railroad, was built in 1992, and had 1,453 square feet of gross living area, and was adjusted $38,000 gross and has an adjusted price of $159,900.

[21] T. p. 140-144
[22] T. p. 153, 158

7. Respondent's Comparable 2 was also a bank sale on 13.76 acres of land, a portion of which are wetlands, which sold for $195,000 and had an adjusted price of $184,000
8. Respondent's Comparable 3 is on 10 acres of land, sold for $185,000, and had an adjusted sales price of $150,000.
9. Petitioner submitted a one page sales study, with two sales which occurred prior to the look-back period.
10. Mrs. Allemon did not testify to any license, education, or recent experience which qualified her to give an opinion as to value or in which to make adjustments to the sales price for either comparable.

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.[23]

> 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. . . .[24]

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.[25]

The Michigan Supreme Court has determined that "[t]he concepts of 'true cash value' and 'fair market value' . . . are synonymous."[26]

"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

[23] See MCL 211.27a.
[24] Const 1963, art 9, sec 3.
[25] MCL 211.27(1).
[26] *CAF Investment Co v Michigan State Tax Comm*, 392 Mich 442, 450; 221 NW2d 588 (1974).

assessment."[27] The Tribunal is not bound to accept either of the parties' theories of valuation.[28] "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."[29] In that regard, the Tribunal "may accept one theory and reject the other, it may reject both theories, or it may utilize a combination of both in arriving at its determination."[30]

A proceeding before the Tax Tribunal is original, independent, and de novo.[31] The Tribunal's factual findings must be supported "by competent, material, and substantial evidence."[32] "Substantial evidence must be more than a scintilla of evidence, although it may be substantially less than a preponderance of the evidence."[33]

"The petitioner has the burden of proof in establishing the true cash value of the property."[34] "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."[35] 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."[36]

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.[37] "The market approach is the only valuation method that directly reflects the balance of supply and demand for property in marketplace trading."[38] 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

---

[27] *Alhi Dev Co v Orion Twp*, 110 Mich App 764, 767; 314 NW2d 479 (1981).
[28] *Teledyne Continental Motors v Muskegon Twp,* 145 Mich App 749, 754; 378 NW2d 590 (1985).
[29] *Meadowlanes Ltd Dividend Housing Ass'n v Holland,* 437 Mich 473, 485; 473 NW2d 636 (1991).
[30] *Jones & Laughlin Steel Corp v City of Warren*, 193 Mich App 348, 356; 483 NW2d 416 (1992).
[31] MCL 205.735a(2).
[32] *Dow Chemical Co v Dep't of Treasury*, 185 Mich App 458, 462-463; 462 NW2d 765 (1990).
[33] *Jones & Laughlin Steel Corp, supra* at 352-353.
[34] MCL 205.737(3).
[35] *Jones & Laughlin Steel Corp, supra* at 354-355.
[36] MCL 205.737(3).
[37] *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).
[38] *Jones & Laughlin Steel Corp, supra* at 353 (citing *Antisdale v City of Galesburg*, 420 Mich 265; 362 NW2d 632 (1984) at 276 n 1).

cash value of the property, utilizing an approach that provides the most accurate valuation under the circumstances.[39]

Regardless of the valuation approach employed, the final valuation determined must represent the usual price for which the subject would sell.[40]

I. UNIFORMITY

Petitioners have alleged that the assessment on the subject violates the uniformity clause of Michigan's Constitution. That section states:

> 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. . . . Every tax other than the general ad valorem property tax shall be uniform upon the class or classes on which it operates. A law that increases the statutory limits in effect as of February 1, 1994 on the maximum amount of ad valorem property taxes that may be levied for school district operating purposes requires the approval of 3/4 of the members elected to and serving in the Senate and in the House of Representatives.[41]

Uniformity is the property tax equivalent of equal protection, or equal treatment under the law. In other words, similar property should be assessed similarly.[42] The difficulty in proving a uniformity claim is showing that similar property within a class is treated differently than the subject.

In support of their contention of non-uniformity, Petitioner's provided a list of 160 residential sales that took place between 2012 and 2013, which briefly describe each property, and show its style, square footage, true cash value, assessed value, sale price and sale date.[43] The proofs needed to show a violation of uniformity as were articulated by the Tribunal in *Shields v Chesterfield Twp,*[44] which states:

> The Supreme Court has recognized a taxpayer's right to complain that their assessment was not made in uniformity with other assessments. If the claim is based on a lack of uniformity, the taxpayer must show that the ratio of assessed

[39] *Antisdale, supra* at 277.
[40] See *Meadowlanes Ltd Dividend Housing Ass'n v Holland*, 437 Mich 473, 485; 473 NW2d 636 (1991).
[41] Const 1963 Art IX §3
[42] *Palace Sports & Entertainment Inc v. City of Auburn Hills*, unpublished per curiam opinion of the Court of Appeals, Docket No 294051 (June 12, 2012).
[43] Exhibit P-3
[44] 16 MTT 582, 587 (2008). See also *Speicer v Twp of Columbia* unpublished per curiam opinion of the Court of Appeals Docket No. 231446 (January 21, 2003), *Brittany Park Apts v. Harrison Twp*, 104 Mich App 81, 88; 304 NW2d 488 (1981).

> value to fair market value of his property is greater than the ratio of average assessed value to the average fair market value in the taxing district. The uniformity test is, therefore, on an assessment district basis by class, and not in comparison to a small sample of selected properties in, for example, the neighborhood.

Petitioners did not present evidence that their assessment of $74,850 for 2013 is different than the average level of assessment. Some of the sales prices in Exhibit 3 were higher than 2 times the state equalized value, and some were lower. While it may be possible to determine an average level of assessment based upon P-3, Petitioner supplied the Tribunal with no evidence in which to determine that the subject is assessed at a higher level of assessment than the average level.

The *Shields* decision referred to *Backus v Sanilac Twp*[45] which gives further guidance:

> It should be noted as well that regarding the classification of the subject as a BC, while several other of petitioner's examples were C+10, C+5 or C, there is no evidence that respondent's judgment was at variance with the guidelines established in the manual approved by the State Tax Commission. The classifications are so close that reasonable persons could easily differ. Appraisal judgment is all the more vital in that instance, and petitioners were admittedly without appraisal or assessment experience.
> Even if some uniformity is lacking with regards to those five selected properties and the subject for valuation of a single property, uniformity still exists unless there is disparate treatment in method or rate. *Charles Marr v Cambridge Twp,*[46] *Washtenaw County v Tax Comm*[47] The method and rate of assessment for the subject was not shown to be at variance with those properties.

Once again, Petitioners failed to show that their property was somehow assessed differently from others in the community. There was no evidence provided showing that Respondent used a different methodology, classification, or rate in determining Petitioners' assessment. Accordingly, the Tribunal holds that Petitioners failed to show that the subject was not assessed uniformly with other residential properties in the township.

II. ORDINANCE VIOLATION

[45] 7 MTTR 20,22-232 (1990)
[46] (Per Curiam), COA Docket No. 112346 (May 31, 1990);
[47] 126 Mich App 535; 337 NW2d 565 (1983), modified on other grounds 422 Mich 346 (1985).

Petitioners next contend that their property needed to be assessed at a lower value because of ordinance violations occurring on neighboring properties. In support of their theory, Petitioners argue that junked vehicles on a neighboring property, and commercial vehicles on another property, in violation of local ordinances, *must* result in a lower assessment to their property.

Petitioners cite Twp. Ordinance 12-51(a) which states:

> It is hereby determined that the storage or accumulation of wrecked, junked, disabled, discarded, dismantled, or inoperable vehicles upon any private or commercial property within the township tends to result in blighted and deteriorated neighborhoods, poses a risk of injury and hazards to children and others attracted to it, devalues property, and has a psychological ill-effect on adjoining residents and property owners.[48]

Petitioners argue that if "junked vehicles" are present on an adjoining parcel, then the subject must automatically and mandatorily be reduced in value. The Tribunal accepts that junked vehicles may *tend* to reduce property values. However, Petitioners are incorrect in arguing that the presence of such vehicles must reduce their property value. The section of the ordinance cited above, along with similar ordinances regarding the storage of commercial vehicles articulate why such ordinances are enacted. It is flawed logic however, to interpret the ordinance's purpose as a mandate to the assessor that he or she must lower the assessment of adjoining properties. Rather, an assessor must determine on a case by case basis whether or not the presence of derelict vehicles have an effect on the subject's "usual selling price."[49]

Here, the subject is on a main road, and is on 5.02 acres of land. The vehicles complained of are two in number and have been present at their location for over 50 years; well before Petitioners purchased the land and built their residence. When queried as to why those vehicles suddenly have hurt the subject's market value, Mrs. Allemon testified that, "I was unsure which property they were on because I did not know the neighbor well enough at that point to say, well, where exactly is your property line."[50] In other words, there was confusion as to whether the two vehicles were next door or two doors down. Under these circumstances, it is

---

[48] See P128, p. 1.
[49] Petitioners unsuccessfully attempted to elicit testimony that the vehicles next door constituted an ordinance violation. Even if that were to be established, the Tribunal still requires evidence to show that the violation has an effect on the subject and to provide some basis upon which to determine the magnitude of any effect.
[50] T. 136

hard to argue that the presence of such vehicles had an effect on the subject's value. In any case, Petitioners failed to provide any such evidence to support this argument.

While Petitioners provided close up photos of the vehicles, and testified that the vehicles could be seen from the subject, there was no evidence presented showing that this presence lowered the value of the subject property. Petitioners failed to provide any photographic evidence showing both the subject and the vehicles. Moreover, Petitioners failed to present any evidence showing whether, or how much, the presence of those vehicles next door affected the market value of the subject. In contrast, Respondent's assessor testified that there was no effect on market value of the subject for either the derelict vehicles, or for the presence of commercial vehicles, a quarter mile down the road. Accordingly, as no evidence was presented regarding any diminution on the value of the subject, the Tribunal has no basis in which to adopt a finding that the presence of two vehicles next door has a measurable effect on the subject's true cash value.

III. VALUATION

Finally, Petitioners argue that the subject is assessed in excess of 50% of true cash value. In support of this contention Petitioners provided a self-prepared adjustment grid, P-4. Petitioners also provided tax history sheets of several neighboring properties.[51] None of this evidence, however, is indicative of the subject's value as of December 31, 2012, the date of valuation. The first comparable, located around the corner at 242 West Davisburg Rd. sold in February 2011, 22 months prior to the date of valuation. As testified to by Jenny Angle, that sale was beyond the county's consideration as a comparable because of its age. That comparable was also significantly smaller, (1,811 square feet vs. 1,305 square feet), and on a parcel that was slightly more than half the size of the subject, (5.02 acres vs 2.59 acres). Petitioners adjusted these and other differences. However, Petitioners have no training to make these adjustments and the Tribunal declines to put any weight upon them. Accordingly, this comparable does not provide a reliable indicator of value.

Petitioners' second comparable is located 1.31 miles away at 9695 Milford Rd. This property sold in April of 2009, or 44 months prior to the date of valuation. Again, this sale is well outside the lookback period usually used for comparable sales. This property was also

[51] Petitioners' Proposed Exhibits P-5-P-12

subjected to various adjustments by Petitioners which they were unqualified to make. Accordingly, the Tribunal declines to put any weight on the adjustments or this comparable.

Petitioner's other non-admitted comparables, (courtesy of Zillow) with sales referenced, show sales dates of December 2010 for 10979 Milford;[52] July 1998 for 150 W Davisburg Rd.,[53] January 2000 for 180 W Davisburg Rd.,[54] and March 2000 for 210 W Davisburg Rd.[55] All of Petitioners' sales comparables are far too remote from the date of valuation to be considered relevant, let alone reliable by the Tribunal in determining the subject's true cash value for 2013.

Respondent's assessment was based upon the mass appraisal cost approach. However, as the subject was built in 1992, and obsolescence becomes harder to determine, the Tribunal finds that the cost approach is less reliable than a properly performed sales approach. Respondent provided a sales approach prepared by Jenny Angle and Rob Doyle of Oakland Equalization. Ms. Angle is a licensed assessor. She chose 3 sales, each which occurred in 2012, and made adjustments, as she is qualified to do. Comparables 1 and 2 were bank owned comparables which would tend to show a lower price. Yet, even using bank sales, which are often below market, she concluded to a value of $160,000. The comparables ranged in price from $129,900 to $195,000 and had adjusted values ranging from $150,000 to $184,000. Each comparable was on a main road, with acreage, and of similar age or older. The Tribunal finds that Respondent's comparable sales are the best indicator of value presented of the subject's value for 2013 and finds that $160,000 is the true cash value. The subject property's 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

[52] Proposed Exhibit P-6
[53] Proposed Exhibit P-8
[54] Proposed Exhibit P-9
[55] Proposed Exhibit P-10

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, 2009, at the rate of 1.23% for calendar year 2010; (ii) after December 31, 2010, at the rate of 1.12% for calendar year 2011; (iii) after December 31, 2011, and prior to July 1, 2012, at the rate of 1.09%; and (iv) after June 30, 2012, through December 31, 2015, 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 Tribunal's final decision in this case, you may either file a motion for reconsideration with the Tribunal or a claim of appeal directly to the Michigan Court of Appeals ("MCOA").

A motion for reconsideration with the Tribunal must be filed, by mail or personal service, with the $50.00 filing fee, within 21 days from the date of entry of this final decision.[56] A copy

[56] See TTR 257 and TTR 217.

of a party's motion for reconsideration must be sent by mail or electronic service, if agreed upon by the parties, to the opposing party and proof must be submitted to the Tribunal that the motion for reconsideration was served on the opposing party.[57] However, unless otherwise provided by the Tribunal, no response to the motion may be filed, and there is no oral argument.[58]

A claim of appeal to the MCOA must be filed, with the appropriate entry fee, unless waived, within 21 days from the date of entry of this final decision.[59] If a claim of appeal is filed with the MCOA, the party filing such claim must also file a copy of that claim, or application for leave to appeal, with the Tribunal, along with the $100.00 fee for the certification of the record on appeal.[60]

By: David B. Marmon

Entered: November 4, 2015

[57] See TTR 225.
[58] See TTR 257.
[59] See MCR 7.204.
[60] See TTR 213 and TTR 217.