



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

ORLENE HAWKS
DIRECTOR

Muskegon Enterprises Inc,
Petitioner,

MICHIGAN TAX TRIBUNAL

v

MOAHR Docket No. 20-003374

Muskegon Township,
Respondent.

Presiding Judge
Marcus L. Abood

SUMMARY OF PREHEARING CONFERENCE

SCHEDULING ORDER

NOTICE OF VIDEO CONFERENCE HEARING

A Prehearing Conference on this matter was held on November 8, 2021. Laura Hallahan appeared (telephonically) on behalf of Petitioner. Douglas M. Hughes appeared (telephonically) on behalf of Respondent. A scheduling order has been established and a video conference hearing, held via Microsoft Teams, has been set for:

HEARING DATE:	March 21, 22, 23, 24, and 25, 2022
HEARING TIME:	9:00 a.m.
TEAMS HEARING LINK:	Microsoft Teams meeting Click here to join the meeting +1 248-509-0316,,308040818# United States, Pontiac Phone Conference ID: 308 040 818#
PARTICIPANTS' GUIDE:	https://bit.ly/34fBXnN

This is an important legal document. Please have someone translate the document.

Este es un documento legal importante. Por favor, haga traducir este documento.

এটি একটি গুরুত্বপূর্ণ আইনি দলিল, অনুগ্রহ করে কেউ দলিলটিকে অনুবাদ করুন।

هذا هو وثيقة قانونية هامة يرجى لديك شخص تترجم الوثيقة.

Ito ay isang mahalagang legal na dokumento. Mangyari lamang na magkaroon ng isang tao isalin ang dokumento.

MICHIGAN OFFICE OF ADMINISTRATIVE HEARINGS AND RULES
MICHIGAN TAX TRIBUNAL

611 W. OTTAWA ST., LANSING MI 48933 • P.O. BOX 30232, LANSING, MI 48909-8195 • 517-335-9760

This hearing is open to the public and this notice is provided under the Open Meetings Act. Any participant in the hearing or member of the public wishing to attend this hearing must click on the link above to gain access to the hearing.

PREHEARING CONFERENCE SUMMARY

I. SHOW CAUSE HEARING:

- A. The prehearing conference commenced as a Show Cause Hearing given Respondent's failure to timely file and exchange his valuation disclosure, as required by the Tribunal.
- B. Respondent showed good cause to submit and file its valuation disclosure; the valuation document contains 4 pages prepared by Respondent's assessor. The document is not voluminous and contains public information.
- C. Petitioner objected to Respondent's untimely valuation disclosure and is prejudicial to Petitioner. The Tribunal acknowledged Petitioner's objection. Petitioner will be given additional time for post-valuation discovery of Respondent's untimely valuation disclosure.
- D. The Show Cause Hearing transitioned to a Prehearing Conference in order to schedule this tax appeal matter for a hearing date certain.

II. VALUATION INFORMATION:

- A. The true cash value (TCV), assessed value (AV), and taxable value (TV) for each parcel and tax year at issue as established by the Board of Review:

Tax Year 2020

Parcel Number	TCV	AV	TV
61-10-272-000-0001-00	\$81,400	\$40,700	\$39,651
61-10-272-000-0004-00	\$81,400	\$40,700	\$39,651
61-10-272-000-0005-00	\$86,400	\$43,200	\$42,155
61-10-272-000-0006-00	\$81,400	\$40,700	\$39,651
61-10-272-000-0007-00	\$81,400	\$40,700	\$39,651
61-10-272-000-0008-00	\$86,400	\$43,200	\$42,155
61-10-272-000-0009-00	\$81,400	\$40,700	\$39,651
61-10-272-000-0010-00	\$81,400	\$40,700	\$39,651
61-10-272-000-0011-00	\$86,400	\$43,200	\$42,155
61-10-272-000-0012-00	\$81,400	\$40,700	\$39,651
61-10-272-000-0013-00	\$68,200	\$34,100	\$33,076

61-10-272-000-0014-00	\$72,200	\$36,100	\$35,059
61-10-272-000-0015-00	\$68,200	\$34,100	\$33,076
61-10-272-000-0016-00	\$63,800	\$31,900	\$30,989
61-10-272-000-0017-00	\$62,600	\$31,300	\$30,468

Tax Year 2021

Parcel Number	TCV	AV	TV
61-10-272-000-0001-00	\$79,000	\$39,500	\$39,500
61-10-272-000-0004-00	\$79,000	\$39,500	\$39,500
61-10-272-000-0005-00	\$84,000	\$42,000	\$42,000
61-10-272-000-0006-00	\$79,000	\$39,500	\$39,500
61-10-272-000-0007-00	\$79,000	\$39,500	\$39,500
61-10-272-000-0008-00	\$84,000	\$42,000	\$42,000
61-10-272-000-0009-00	\$79,000	\$39,500	\$39,500
61-10-272-000-0010-00	\$79,000	\$39,500	\$39,500
61-10-272-000-0011-00	\$84,000	\$42,000	\$42,000
61-10-272-000-0012-00	\$79,000	\$39,500	\$39,500
61-10-272-000-0013-00	\$66,400	\$33,200	\$33,200
61-10-272-000-0014-00	\$70,400	\$35,200	\$35,200
61-10-272-000-0015-00	\$66,400	\$33,200	\$33,200
61-10-272-000-0016-00	\$62,000	\$31,000	\$31,000
61-10-272-000-0017-00	\$60,800	\$30,400	\$30,400

B. The parties' contentions of TCV, state equalized value (SEV), and TV for each parcel and tax year at issue:

Parcel Number: 61-10-272-000-0001-00

Year	Petitioner			Respondent		
	TCV	SEV	TV	TCV	SEV	TV
2020	\$7,400	\$3,700	\$3,700	\$81,400	\$40,700	\$39,651
2021	\$7,400	\$3,700	\$3,700	\$79,000	\$39,500	\$39,500

Parcel Number: 61-10-272-000-0004-00

Year	Petitioner			Respondent		
	TCV	SEV	TV	TCV	SEV	TV
2020	\$7,400	\$3,700	\$3,700	\$81,400	\$40,700	\$39,651
2021	\$7,400	\$3,700	\$3,700	\$79,000	\$39,500	\$39,500

Parcel Number: 61-10-272-000-0005-00

	Petitioner			Respondent		
Year	TCV	SEV	TV	TCV	SEV	TV
2020	\$7,700	\$3,850	\$3,850	\$86,400	\$43,200	\$42,155
2021	\$7,700	\$3,850	\$3,850	\$84,000	\$42,000	\$42,000

Parcel Number: 61-10-272-000-0006-00

	Petitioner			Respondent		
Year	TCV	SEV	TV	TCV	SEV	TV
2020	\$7,400	\$3,700	\$3,700	\$81,400	\$40,700	\$39,651
2021	\$7,400	\$3,700	\$3,700	\$79,000	\$39,500	\$39,500

Parcel Number: 61-10-272-000-0007-00

	Petitioner			Respondent		
Year	TCV	SEV	TV	TCV	SEV	TV
2020	\$7,400	\$3,700	\$3,700	\$81,400	\$40,700	\$39,651
2021	\$7,400	\$3,700	\$3,700	\$79,000	\$39,500	\$39,500

Parcel Number: 61-10-272-000-0008-00

	Petitioner			Respondent		
Year	TCV	SEV	TV	TCV	SEV	TV
2020	\$7,700	\$3,850	\$3,850	\$86,400	\$43,200	\$42,155
2021	\$7,700	\$3,850	\$3,850	\$84,000	\$42,000	\$42,000

Parcel Number: 61-10-272-000-0009-00

	Petitioner			Respondent		
Year	TCV	SEV	TV	TCV	SEV	TV
2020	\$7,400	\$3,700	\$3,700	\$81,400	\$40,700	\$39,651
2021	\$7,400	\$3,700	\$3,700	\$79,000	\$39,500	\$39,500

Parcel Number: 61-10-272-000-0010-00

	Petitioner			Respondent		
Year	TCV	SEV	TV	TCV	SEV	TV
2020	\$7,400	\$3,700	\$3,700	\$81,400	\$40,700	\$39,651
2021	\$7,400	\$3,700	\$3,700	\$79,000	\$39,500	\$39,500

Parcel Number: 61-10-272-000-0011-00

	Petitioner			Respondent		
Year	TCV	SEV	TV	TCV	SEV	TV
2020	\$7,700	\$3,850	\$3,850	\$86,400	\$43,200	\$42,155
2021	\$7,700	\$3,850	\$3,850	\$84,000	\$42,000	\$42,000

Parcel Number: 61-10-272-000-0012-00

	Petitioner			Respondent		
Year	TCV	SEV	TV	TCV	SEV	TV
2020	\$7,400	\$3,700	\$3,700	\$81,400	\$40,700	\$39,651
2021	\$7,400	\$3,700	\$3,700	\$79,000	\$39,500	\$39,500

Parcel Number: 61-10-272-000-0013-00

	Petitioner			Respondent		
Year	TCV	SEV	TV	TCV	SEV	TV
2020	\$7,400	\$3,700	\$3,700	\$68,200	\$34,100	\$33,076
2021	\$7,400	\$3,700	\$3,700	\$66,400	\$33,200	\$33,200

Parcel Number: 61-10-272-000-0014-00

	Petitioner			Respondent		
Year	TCV	SEV	TV	TCV	SEV	TV
2020	\$7,700	\$3,850	\$3,850	\$72,200	\$36,100	\$35,059
2021	\$7,700	\$3,850	\$3,850	\$70,400	\$35,200	\$35,200

Parcel Number: 61-10-272-000-0015-00

	Petitioner			Respondent		
Year	TCV	SEV	TV	TCV	SEV	TV
2020	\$7,400	\$3,700	\$3,700	\$68,200	\$34,100	\$33,076
2021	\$7,400	\$3,700	\$3,700	\$66,400	\$33,200	\$33,200

Parcel Number: 61-10-272-000-0016-00

	Petitioner			Respondent		
Year	TCV	SEV	TV	TCV	SEV	TV
2020	\$6,900	\$3,450	\$3,450	\$63,800	\$31,900	\$30,989
2021	\$6,900	\$3,450	\$3,450	\$62,000	\$31,000	\$31,000

Parcel Number: 61-10-272-000-0017-00

Year	Petitioner			Respondent		
	TCV	SEV	TV	TCV	SEV	TV
2020	\$5,900	\$2,950	\$2,950	\$62,600	\$31,300	\$30,468
2021	\$5,900	\$2,950	\$2,950	\$60,800	\$30,400	\$30,400

Amounts in dispute for the tax years at issue:

Parcel Number: 61-10-272-000-0001-00

Tax Year	SEV	TV
2020	\$37,000	\$35,951
2021	\$35,800	\$35,800

Parcel Number: 61-10-272-000-0004-00

Tax Year	SEV	TV
2020	\$37,000	\$35,951
2021	\$35,800	\$35,800

Parcel Number: 61-10-272-000-0005-00

Tax Year	SEV	TV
2020	\$39,350	\$38,305
2021	\$38,150	\$38,150

Parcel Number: 61-10-272-000-0006-00

Tax Year	SEV	TV
2020	\$37,000	\$35,951
2021	\$35,800	\$35,800

Parcel Number: 61-10-272-000-0007-00

Tax Year	SEV	TV
2020	\$37,000	\$35,951
2021	\$35,800	\$35,800

Parcel Number: 61-10-272-000-0008-00

Tax Year	SEV	TV
2020	\$39,350	\$38,305
2021	\$38,150	\$38,150

Parcel Number: 61-10-272-000-0009-00

Tax Year	SEV	TV
2020	\$37,000	\$35,951
2021	\$35,800	\$35,800

Parcel Number: 61-10-272-000-0010-00

Tax Year	SEV	TV
2020	\$37,000	\$35,951
2021	\$35,800	\$35,800

Parcel Number: 61-10-272-000-0011-00

Tax Year	SEV	TV
2020	\$39,350	\$38,305
2021	\$38,150	\$38,150

Parcel Number: 61-10-272-000-0012-00

Tax Year	SEV	TV
2020	\$37,000	\$35,951
2021	\$35,800	\$35,800

Parcel Number: 61-10-272-000-0013-00

Tax Year	SEV	TV
2020	\$30,400	\$29,376
2021	\$29,500	\$29,500

Parcel Number: 61-10-272-000-0014-00

Tax Year	SEV	TV
2020	\$32,250	\$31,209
2021	\$31,350	\$31,350

Parcel Number: 61-10-272-000-0015-00

Tax Year	SEV	TV
2020	\$30,400	\$29,376
2021	\$29,500	\$29,500

Parcel Number: 61-10-272-000-0016-00

Tax Year	SEV	TV
2020	\$28,450	\$27,539
2021	\$27,550	\$27,550

Parcel Number: 61-10-272-000-0017-00

Tax Year	SEV	TV
2020	\$28,350	\$27,518
2021	\$27,450	\$27,450

III. TAX INFORMATION:

The property's taxes have been paid for the tax year(s) at issue.

IV. FACTUAL STATEMENT OF CLAIMS:

A. Classification of property:

Parcel Number	Classification
All parcels	Commercial

B. Highest and best use (“H&BU”) for the tax years at issue:

Tax Years 2020 and 2021	H&BU
All parcels	Office Condominiums

C. The property’s TCV and TV are at issue for each tax year under appeal.

D. Petitioner’s claims or counterclaims:

“Petitioner contends that the 2020 and 2021 state equalized, assessed and taxable values levied against the property exceed fifty percent (50%) of the property’s fair market value.”

E. Respondent’s claims or counterclaims:

“Assessing records.”

V. PENDING MOTIONS OR DISCOVERY:

A. Motions: None.

B. Discovery: Discovery is closed unless otherwise stated below.

VI. VIDEO CONFERENCE HEARING INFORMATION:

The parties and the Tribunal have determined the above-captioned case shall be conducted via video conference. Video conference proceedings via Microsoft Teams are set up using the parties or, if represented, their Attorneys or Authorized Representative’s email addresses.

A link to the **MOAHR MTT Guide for Participants for the Conducting of Entire Tribunal Hearings as Video Conference Proceedings** is provided above. Participants are encouraged to review this Guide prior to hearing and are **required** to comply with the requirements of the Guide, as said requirements will facilitate the conducting of the scheduled hearing.

SCHEDULING ORDER

- I. December 1, 2021 is the final date for Petitioner to conduct and complete post valuation discovery of Respondent's untimely submitted valuation disclosure.
- II. March 7, 2022 is the final date to file and serve upon the opposing party(ies) and the Tribunal a final exhibit list and to furnish the opposing party(ies) with a copy of each exhibit. **The parties must use the form prescribed by the Tribunal.** An exhibit will not be admitted into evidence unless the exhibit is disclosed and furnished in accordance with this Order (even though admissible) except upon a finding of good cause by the Tribunal.
- III. March 7, 2022 is the date for Petitioner to notify the Tribunal in writing of the name and telephone number of the court reporter retained by the parties to transcribe the hearing.

Failure to comply with this Order may result in the dismissal of the case or the conducting of a show cause or default hearing, as provided by TTR 231.¹

By 

Date Entered: November 9, 2021

¹ See also MCL 205.732.

HEARING INFORMATION – PLEASE READ IMMEDIATELY

GENERAL INFORMATION: An impartial hearing will be conducted in accordance with the Michigan Administrative Hearing Rules (R 792.10101-R 792.11289) and the Michigan Administrative Procedures Act, MCL 24.201 *et seq.* The Michigan Rules of Evidence and the Michigan Court Rules may be applicable. A party is expected to exercise proper respect and courtesy toward other parties, witnesses, and administrative law judges, which includes attending the hearing on time, silencing cell phones, and dressing in appropriate clothing for in-person hearings.

REPRESENTATION: A party may be represented by an attorney or other authorized representative of the party's own choosing and at the party's own expense. The Michigan Office of Administrative Hearings and Rules does not recommend or appoint attorneys.

WITNESSES: Parties may present witnesses, if any, identified in the Prehearing Statements, to testify under oath or affirmation at the hearing, subject to cross-examination by the opposing party, and questions by the administrative law judge.

EXHIBITS: The parties shall submit exhibits pursuant to the Guide for Participants.

COURT REPORTER: The parties shall not only provide a court reporter to transcribe the hearing but shall also provide an electronic copy of the hearing transcript to the Tribunal by e-mailing it to taxtrib@michigan.gov. The costs attributable to the court reporter shall be shared equally by the parties. If the parties fail to pay the costs of the transcript to the court report prior to the submission of the transcript to the Tribunal, the court reporter may report this to the Tribunal with the submission of the transcript. As a result, the party or parties who failed to pay the costs associated with the transcript may be held in default.²

WITHDRAWAL: If Petitioner no longer wants to continue with the appeal, Petitioner may submit a written request to withdraw the case. Respondent must concur with the withdrawal. The request must be submitted to the Tribunal and served on Respondent at least 14 days before the hearing. Respondent may file a concurrence or objection to the request within 7 days of the service of the request on that party. If Respondent does not timely submit a concurrence or objection to the request will be deemed to be a concurrence to the request. If the request is granted, the case will be dismissed. If a request is not granted or the Tribunal has not notified you that it has been granted, you are required to attend the hearing.

SETTLEMENT: Parties may submit a written agreement settling a case (i.e., stipulation). The stipulation must be on a form made available by the tribunal or shall be in a written form that is in substantial compliance with the tribunal's form and be signed by the parties' attorneys or authorized representatives, if they have attorneys or authorized representatives, or by the parties, if they do not have attorneys or authorized representatives. There is a \$50 fee for the filing of the stipulation. If the stipulation with appropriate filing fee is received by the Tribunal or the parties email a copy of the signed stipulation to the Tribunal by 4:30 p.m. on the business day immediately preceding the day of the scheduled hearing, the hearing may be adjourned. Parties that email a copy of a signed stipulation to the Tribunal for purposes of adjourning a hearing are also required to submit the original signed stipulation with appropriate filing fee. The

² See TTR 321.

stipulation, once submitted, will be reviewed and, if accepted, the Tribunal will issue a consent judgment.

FAILURE TO APPEAR: The failure of a party to timely appear or otherwise participate in a hearing will result in adjournment of the hearing and the holding of that party in default. The defaulted party will be given an opportunity to show good cause for the failure to appear. Failure to respond or show good cause may result in dismissal of the case or the conducting of a default hearing.

REASONABLE ACCOMMODATION: All hearings are conducted in a barrier-free location in compliance with the Americans with Disabilities Act. An individual requiring reasonable accommodation for effective participation in a hearing, including accessible documentation such as braille, large print, electronic or audio reader, should contact the MOAHR by telephone at (517) 335-9760, or complete and submit an accommodation request form at https://www.michigan.gov/documents/lara/Disability_Accommodation_FORM_v1_2_464017_7.d oc within five (5) days of receipt of the Notice of Hearing to ensure availability of accommodation.

Hearing participants and observing members of the public who need assistance with speech or hearing may also participate in a telephonic or virtual hearing by dialing 7-1-1 and using the Michigan Relay service. More information about this service may be found at https://www.michigan.gov/mpsc/0,9535,7-395-93308_93325_93425_94040_94041---,00.html.

PRIVACY OF INFORMATION: In order to conduct a comprehensive and fair hearing, a party's private or confidential information, such as health or financial information, may be disclosed to the Tribunal and other parties and their attorneys or representatives. The MOAHR will use the private information solely for purposes related to the hearings process. A party may file a motion to request that a public hearing be closed in part or file a motion for protective order to deem certain information private and confidential in order to afford that information special protection.

CONTACT INFORMATION:

Michigan Tax Tribunal
Mailing Address: P.O. Box 30232, Lansing, MI 48909
Phone: (517) 335-9760
E-Mail: taxtrib@michigan.gov
Website: www.michigan.gov/taxtrib
E-Filing: <https://eFiling.apps.lara.state.mi.us>
Office Hours: 8:00 a.m. – 5:00 p.m., our office is closed from 12:00 p.m. – 1:00 p.m.