

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

IRIS LLC,
Petitioner,

v

MTT Docket No. 16-003127

City of Royal Oak,
Respondent.

Tribunal Judge Presiding
Steven H Lasher

CORRECTED FINAL OPINION AND JUDGMENT

The Tribunal entered a Final Opinion and Judgment in this matter on February 23, 2018.

On February 27, 2018, Respondent filed a request to correct the Final Opinion and Judgment. In the request, Respondent states that the 2017 taxable value is incorrect due to a typographical error in Respondent's prehearing statement. The correct taxable value on the rolls for the 2017 tax year was \$1,991,410.

The Tribunal has considered the request and the case file and finds that Respondent has shown good cause to correct the Final Opinion and Judgment. As a result:

- a. The property's TCV, SEV, and TV, as established by the Board of Review for the tax year(s) at issue, are as follows:

Parcel Number: 72-25-14-101-040

Year	TCV	SEV	TV
2016	\$3,969,580	\$1,984,790	\$1,973,650
2017	\$4,076,220	\$2,038,110	\$1,991,410

- b. The property's final TCV, SEV, and TV, for the tax year(s) at issue, are as follows:

Parcel Number: 72-25-14-101-040

Year	TCV	SEV	TV
2016	\$4,400,000	\$2,200,000	\$1,973,650
2017	\$4,700,000	\$2,350,000	\$1,991,410

IT IS SO ORDERED.

IT IS FURTHER ORDERED that the officer charged with maintaining the assessment rolls for the tax year(s) at issue shall correct or cause the assessment rolls to be corrected to reflect the property's true cash and taxable values as provided in this Corrected Final Opinion and Judgment within 20 days of entry of this Corrected Final Opinion and Judgment, subject to the

processes of equalization.¹ 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 Corrected 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 Corrected 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, through June 30, 2012, at the rate of 1.09%, (iv) after June 30, 2012, through June 30, 2016, at the rate of 4.25%, (v) after June 30, 2016, through December 31, 2016, at the rate of 4.40%, (vi) after December 31, 2016, through June 30, 2017, at the rate of 4.50%, (vii) after June 30, 2017, through December 31, 2017, at the rate of 4.70%, and (viii) after December 31, 2017, through June 30, 2018, at the rate of 5.15%.

This Corrected 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 required filing fee within 21 days from the date of entry of the final decision.² Because the final decision closes the case, the motion cannot be filed through the Tribunal's web-based e-filing system; it must be filed by mail or personal service. The fee for the filing of such motions is \$50.00 in the Entire Tribunal and \$25.00 in the Small Claims Division, unless the Small Claims decision relates to the valuation of property and the property had a principal residence exemption of at least 50% at the time the petition was filed or the decision relates to the grant or denial of a poverty exemption and, if so, there is no filing fee.³ A copy of the motion must be served on the opposing party by mail or personal service or by email if the opposing party agrees to electronic service, and proof demonstrating that service must be submitted with the motion.⁴ Responses to motions for reconsideration are prohibited

¹ See MCL 205.755.

² See TTR 261 and 257.

³ See TTR 217 and 267.

⁴ See TTR 261 and 225.

and there are no oral arguments unless otherwise ordered by the Tribunal.⁵

A claim of appeal must be filed with the appropriate filing fee. If the claim is filed within 21 days of the entry of the final decision, it is an “appeal by right.” If the claim is filed more than 21 days after the entry of the final decision, it is an “appeal by leave.”⁶ A copy of the claim must be filed with the Tribunal with the filing fee required for certification of the record on appeal.⁷ The fee for certification is \$100.00 in both the Entire Tribunal and the Small Claims Division, unless no Small Claims fee is required.⁸

By Steven H. Lasher

Entered: March 5, 2018
ejg

⁵ See TTR 261 and 257.

⁶ See MCL 205.753 and MCR 7.204.

⁷ See TTR 213.

⁸ See TTR 217 and 267.