



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

ORLENE HAWKS
DIRECTOR

Parkway Village LLC,
Petitioner,

MICHIGAN TAX TRIBUNAL

v

MOAHR Docket No. 17-002793

Clinton Township,
Respondent.

Presiding Judge
Victoria L Enyart

FINAL OPINION AND JUDGMENT

INTRODUCTION

Petitioner, Parkway Village LLC, appeals ad valorem property tax assessments levied by Respondent, Clinton Township, against Parcel Nos. 16-11-12-126-008 and 16-11-12-110-003 for the 2017 tax year. Justin A. Gray, Attorney, represented Petitioner, and Timothy D. Tomlinson, Attorney, represented Respondent.

A hearing on this matter was held on March 5, 2019. Petitioner’s sole witness was Michael F. Kurschat, MAI, ASA, M.S.F. Respondent’s witnesses were James H. Elrod, MMAO (4) and John R. Widmer, Jr, MAI.¹

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 2017 tax year is as follows:

Parcel No.	Year	TCV	SEV	TV
16-11-12-110-003	2017	\$77,000	\$38,500	\$38,500
16-11-12-126-008	2017	\$2,146,800	\$1,073,400	\$1,073,400

¹ Mr. Kurschat, Mr. Widmer and Mr. Elrod were stipulated to as expert witnesses. See Transcript (“TR”) at 5.

PETITIONER'S CONTENTIONS

Petitioner contends that Respondent's land value for the subject property is over-assessed at \$65,000 per acre. The location is undesirable, low quality with some flooding since I-94 was constructed. There is only one entrance, a narrow 102-foot entrance surrounded by a muffler shop on the south side and FJF Door Sales Company on the north side. Petitioner's appraiser resulted in \$18,000 rounded to \$17,871 per acre for the subject property as vacant, for an indicated true cash value of the aggregate 25.18 acres of \$450,000.

PETITIONER'S ADMITTED EXHIBITS

P-1 Petitioner's Valuation Disclosure.

PETITIONER'S WITNESS

Michael Kurschat, MAI, presented his estimate of the market value of the underlying land containing 25.18 acres. The \$2,025,000 June 6, 2016 sale was acknowledged, but the details were unknown.²

"However, the improvements and viability of the park for mobile home use is disregarded in this appraisal."³ Mr. Kurschat's appraisal states that the highest and best use includes an analysis for both vacant and as improved.⁴ (This Tribunal notes that no analysis for the improved property was in the report.) The analysis states that the subject property is zoned for mobile home use, and the highest and best use was concluded to be held for possible future residential use.

The subject's general area was described by Mr. Kurschat as:

...a mix of commercial and industrial-type properties in the area. It's north of Joy Road, which is just - obviously, just south of the property. And Joy Road leads east to - out towards Selfridge Air National Guard Base at I-94 - to the other side of I-94. There's a mix of all different kinds of properties. There's a strip bar - a strip club on Joy Road. I forget the name of it. But in the subject's area, there's a - like, a used car lot or a towing place and automotive repair and properties like that in the area.⁵

² P-1 p. 35.

³ P-1 p.6.

⁴ P-1 p. 30.

⁵ See Transcript ("Tr") at 48-49.

...it shows the surrounding mobile home parks, one to the north and a couple of them to the east between the subject and I-94. There's also a bigger, newer mobile home park on the west side of Gratiot Avenue, but that's a little different area. In any case - - and there's also - - anyway, so there's a bunch of mobile home parks, both east and north of the subject property.

We also see, north of the subject, there's a FJF Door Sales Company, and there is a storage, mini storage facility, a collision center, Shores Trailers Sales. And as we head further south, there's the - - south of the subject is - - well, Doug's Muffler's is right near the subject. There's an AutoZone Auto Parts further south, Medstar ambulance, and other type properties. And this picture shows Joy Boulevard with the industrial that's located kind of south and east of the property. There is a Joy Party Mart and - - but other industrial in that area. (indiscernible) corporation and such.⁶

When asked if this was a desirable area in terms of residential stock and value, Mr. Kurschat responded, "No. This is a - - it's surrounded by other mobile home parks, and it's a low-income area and caters to the impoverished people of that area."⁷

When asked about zoning, Mr. Kurschat stated, "It's zoned mobile home park, which allows mobile home developments and mobile home parks and accessory structures - - accessory structures are permitted. That's kind of it."⁸

Mr. Kurschat testified that, "The highest and best use, which is the last paragraph on page 31, is concluded to be to hold for possible future residential development."⁹

Six sales and two listings were considered by Kurschat, and the six were placed on a grid for ease of the reader.¹⁰

⁶ Tr. at 50.

⁷ Tr. at 53.

⁸ Tr. at 53.

⁹ Tr. at 53-54.

¹⁰ P-1 p. 62.

	SUBJECT	P-1	P-2	P-3	P-4	P-5	P-6
Address	23500 Keystone	535 Branch St	Churchill Rd	Mound Rd	7127 25 Mile	3001 Auburn Rd	450 Branch St
	Clinton Twp	Pontiac	Auburn Hills	Warren	Shelby Twp	Rochester Hills	Pontiac
Sale Price		\$1,100,000	\$87,500	\$68,000	\$190,000	\$350,000	\$150,000
Sale Date		09/11/17	05/02/16	04/03/15	02/16/15	Listing	Listing
Acres	25	40	14	33	4	10	5
Sale Price/Acre		\$27,500	\$6,341	\$20,606	\$50,532	\$35,533	\$29,880

Adjustments for market conditions were made to P-5 and P-6, the two listings. Location adjustments were applied to P-1 and P-4. P-3 was the only sale not adjusted for size. P-1 and P-3 are zoned multi-family and were negatively adjusted. Secondary Road location adjustments were applied to P-1, P-2, and P-5. Gross adjustments ranged from 10% to 55%. Sale price per acre range from \$6,341 to \$50,532 with adjusted ranging from \$6,024 to \$32,846. The adjusted sale price averaged \$20,856, approximately \$8,000 an acre less than the unadjusted sale prices per acre.

Mr. Kurschat testified to the analysis of each sale and the adjustment for differences based on a price per acre. The final result was an indicated value of \$18,000 per acre rounded to \$17,871 for a total market value of \$450,000.¹¹

On cross-examination, Mr. Kurschat was questioned why the appraisal report was limited to vacant land only. The response was:

Because being a mobile home park, when analyzing mobile home park as improved, they always include - - especially mobile home parks of this age, they always include personal property and some intangible assets. And so if I was to do an income approach, as I often do with this type of improved property, then we open up a whole can of worms in detailing which part is personal property and which part is intangible assets. And so after talking with him about including only the real estate, then if we just had the land and the improvements, that would be just the real estate and would not - - and would necessarily exclude the intangible assets associated with the leases and connected to the trailers and business value and good will and things like that.¹²

Cross-examination continued with questions on each sale, which in summary resulted in rebuttal evidence that refuted Mr. Kurschat's sales. Sale 1 indicated ten less acreage sold as the City of Pontiac kept ten acres, resulting in \$48,705 per acre.¹³ Sale 2 indicates 20,000-square-foot lots, or 2.17 lots per

¹¹ P-1 at 64.

¹² Tr. at 96.

¹³ R-10.

acre.¹⁴ The Wetlands Map Viewer indicates the property has issues with wetlands.¹⁵ Sale 3 is zoned PUD, with 172 partially detached condo sites that are pad ready for development.¹⁶ Sale 4 was split February 8, 2015, just prior to the February 16, 2015 sale date, and split again February 10, 2018. Sale 5 was a listing for 9.85 acres, and the Wetlands Map Viewer indicates that most of the property is wetlands.¹⁷

Upon redirect, when questioned (on each sale) if he would change any of the land value indications, he responded no¹⁸. The final value was around \$18,000 an acre and the 8 comparables were all given equal weight. The density of the sales zoning did not make a difference in the value of the subject's land.

RESPONDENT'S CONTENTIONS

Respondent contends that Petitioner's valuation disclosure contains sufficient errors to render it unreliable. Petitioner reported its \$2,025,000 sale price as real estate only. No bill of sale for non-realty was submitted.

RESPONDENT'S ADMITTED EXHIBITS

- R-1 Respondent's Valuation Disclosure
- R-2 Respondent's Rebuttal Document
- R-4 Petitioner's Rent Roll & Recurring Charges as of 12/31/2016
- R-5 Petitioner's Profit & Loss Statements through 12/2016
- R-6 Petitioner's Profit & Loss Statement – January 2018 through March 2018
- R-8 Form L-4260 Blank Property Transfer Affidavit with Instructions
- R-9 Form L-4260 Property Transfer Affidavit signed.
- R-10 Details on Petitioner's Sale 1.
- R-11 Friedman Brochure for Petitioner's Sale 2.
- R-12 Wetlands Map Viewer Petitioner's Sale 2.
- R-13 Deed for Petitioner's Sale 3.
- R-14 Thomas A. Duke PUD, Petitioner's Sale 3.
- R-15 Property Record Details Petitioner's Sale 4.
- R-16 Aerial Photo with Petitioner's Listing 5.
- R-17 Wetlands Map Viewer Petitioners Listing 5.

¹⁴ R-11.

¹⁵ R-12.

¹⁶ R-14.

¹⁷ R-16, R-17.

¹⁸ Tr. AT 145.

R-18 Real Property Statement for subject property.

RESPONDENT'S WITNESSES

James H. Elrod testified that the Property Transfer Affidavit¹⁹ was signed and utilized to transfer ownership, which uncapped the taxable value. Subsequently, the Real Property Statement²⁰ was also filed.

On cross-examination, Mr. Elrod was questioned if the Real Property Statement included personal property, intangibles, or business value in the sale price. However, in his experience, only the purchase price of real estate is the purpose of the Real Property Statement. Petitioner signed the statement. No bill of sale including the personal property was received. When purchasing personal property, it is typical to receive a Bill of Sale. It is not typical for a commercial property to include personal property in a Property Transfer Affidavit. He did not further investigate the sale because the sale price was close to the assessment, and nothing appeared unusual.

The land value study and Economic Condition Factors were done in 2017 but not submitted. Based on Respondent's previous experience, it had expended time, energy, and money on prior appeals from Petitioner's firm which were withdrawn at the last moment.

The subject's land value is approximately \$64,000 an acre, with the smaller parcel at \$82,000 an acre. Mr. Elrod is not aware of any flooding. He opined when questioned that the Mobile Home Zoning is not easily obtainable. When determining value for different classifications of property (i.e. residential, commercial, industrial), the classifications are not combined. For example, the residential sales are not included with commercial property sales to calculate land value or economic condition factors.

Although neither party submitted an income approach, Petitioner attempted to develop one on the fly, utilizing the net income on the partial profit and loss statements, and trying to extract a millage rate from Mr. Elrod.²¹

¹⁹ R-9.

²⁰ R-18.

²¹ Tr. at 203-204.

John R. Widmer, Jr, testified that he prepared R-2 and had some concerns with Petitioner's appraisal. One of the concerns is the report does not state the underlying reason for just a vacant land value for the subject property. The report also disregarded the operating Mobile Home Park. The subject is allowed 7-9 parcels per acre, versus the use of residential vacant land without an analysis of the zoning and density.

PARTIES STIPULATION OF FACTS

1. Michael F. Kurschat, MAI, ASA, M.S.F. is an expert appraiser.
2. John R. Widmer, Jr, MAI, is an expert appraiser.
3. James H. Elrod, MMAO (4), is an expert assessor.
4. The parties stipulated to the value of the improvement as it appears on the assessment roll.
5. The only issue before this Tribunal is the true cash value of the subject property as of December 31, 2016.²²

FINDINGS OF FACT

The following facts were proven by the 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:²³

1. The subject property located at 23500 Keystone Way, (a private road).
2. The subject property consists of two adjacent parcels that equal 102.04 front feet on Gratiot Avenue.²⁴
3. Parcel 16-11-12-110-003 is 0.0931 acres and includes 66.33 feet on Gratiot Avenue.²⁵
4. Parcel 16-11-12-110-003 has a 2017 assessed and taxable value of \$38,500.²⁶

²² The True Cash Value of the subject property in its entirety is the Tribunal's issue.

²³ 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.

²⁴ P-1 at 7.

²⁵ R-1 at 7.

²⁶ R-1 at 8.

5. Parcel 16-11-12-126-008 has 35.71 front feet on Gratiot Avenue and the remainder of the 24.25 acres is rear acreage.²⁷
6. Parcel 16-11-12-126-008 has a 2017 assessed and taxable value of \$1,073,400.²⁸
7. The properties are classed Commercial.²⁹
8. The improvements include a 241-site mobile home park.³⁰
9. The subject property sold in June 2016 for \$2,025,000.³¹
10. Petitioner presented four sales and two listings of vacant residential land as comparable sales.³²
11. Respondent presented the property records for the subject properties.³³
12. Petitioner contends the True Cash Value (“TCV”) for the 2017 tax year at issue for the vacant land is \$450,000.³⁴
13. Respondent contends that the TCV for Parcel 16-11-12-126-008 is \$2,146,800 with an SEV and TV of \$1,073,400.
14. Respondent contends the TCV for the 2017 tax year at issue for the property in its entirety is \$2,223,800.³⁵
15. Petitioner’s highest and best use for the subject property as vacant is to hold for possible future residential development.³⁶
16. The existing use of the subject properties is a Mobile Home Park.
17. The existing zoning for the subject’s properties is MH Mobile Home Park District.³⁷
18. The Tribunal finds that Petitioner’s highest and best use is not feasible and is incorrect.

²⁷ R-1 at 6.

²⁸ R-1 at 4

²⁹ R-1 at 4, 8.

³⁰ P-1 at 6.

³¹ R-9. P-1 at 5, 35.

³² P-1 at 62.

³³ R-1 at 3-9.

³⁴ P-1 at 4, 5, 6, 64.

³⁵ R-1 at p 4, 8 (AV multiplied by 2.)

³⁶ P-1 at 31.

³⁷ P-1 at 22.

19. The Tribunal finds that Respondent's mass assessment is more credible than Petitioner's vacant residential land sales approach.

ISSUES AND 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.³⁸ In that regard, the Michigan Legislature has, as directed by the Constitution, 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 the 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.³⁹

In its review of that definition, the Michigan Supreme Court has determined that "true cash value" is synonymous with "fair market value."⁴⁰

As for the Tribunal, the Tribunal must, under MCL 205.737(1), find a property's true cash value in determining a lawful property assessment.⁴¹ The Tribunal is not, however, bound to accept either of the parties' theories of valuation.⁴² Rather 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.⁴³

Further, a proceeding before the Tribunal is original, independent, and de novo⁴⁴ and the Tribunal's factual findings must be supported by competent, material, and substantial evidence.⁴⁵ In that regard, "substantial evidence must be more than a

³⁸ See Const 1963, art 9 sec 3.

³⁹ See MCL 211.27(1).

⁴⁰ See *CAF Investment Co v Michigan State Tax Comm*, 392 Mich 442, 450; 221 NW2nd 588 (1974).

⁴¹ See *Alhi Dev Co v Orion Twp*, 110 Mich App 764, 767; 314 NW2nd 479 (1981).

⁴² See *Teledyne Continental Motors v Muskegon Twp*, 145 Mich App 749, 754; 378 NW2nd 590 (1985).

⁴³ See *Meadowlanes Ltd Dividend Housing Ass'n v Holland*, 437; Mich 473, 485; NW2nd 636 (1991).

⁴⁴ See MCL 205.735a(2).

⁴⁵ See *Antisdale v Galesburg*, 420 Mich 265, 277; 362 NW2nd 632 (1984) and *Dow Chemical Co v Dep't of Treasury*, 185 Mich App 458, 462-3; 462 Nw2nd 765 (1990).

scintilla of evidence, although it may be substantially less than a preponderance of the evidence.”⁴⁶

Additionally, “the petitioner has the burden of proof in establishing the true cash value of the property.”⁴⁷ “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.”⁴⁸ 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 for the year in question.”⁴⁹

As recognized by the courts of Michigan, 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.⁵⁰ The market approach is, however, the only valuation method that directly reflects the balance of supply and demand for property in marketplace trading.⁵¹ Nevertheless, 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 cash value of the property, utilizing an approach that provides the most accurate valuation under the circumstances.⁵² Regardless of the approach selected, the value determined must represent the usual price for which the subject property would sell.

The Tribunal is also required to consider the “highest and best use” of property in determining the property’s true cash value, as that concept is fundamental to such determinations, as “it recognizes that the use to which a prospective buyer would put the property will influence the price which the buyer would be willing to pay...[further,] [I]and is appropriately valued ‘as if available for development to its highest and best use,

⁴⁶ See *Jones & Laughlin Steel Corp*, *supra* at 352-3.

⁴⁷ See MCL 205.737(3).

⁴⁸ See *Jones & Laughlin Steel Corp*, *supra* at 354-5.

⁴⁹ See MCL 205.737(3).

⁵⁰ See *Meadowlanes*, *supra* at 484-85; *Pantlind Hotel Co v State Tax Comm*, 3 Mich App 170, 176; 141 NW2nd 699 (1966), *aff’d* 380 Mich 390 (1968).

⁵¹ See *Jones & Laughlin Steel Corp*, *supra* at 353 (citing *Meadowlanes*, *supra* at 485).

⁵² See *Jones & Laughlin Steel Corp*, *supra* at 353 (citing *Antisdale*, *supra* at 277 and *Teledyne Continental Motors v Muskegon Twp*, 163 Mich App 188, 193; 413 NW2nd 700 (1987), *iv den* 429 Mich 889 (1987).

that most likely legal use which will yield the highest present worth.”⁵³ In that regard, “highest and best use” of property is shaped by the competitive forces within the market where the property is located, and it provides the support for a thorough investigation of the competitive position of the property “in the minds of market participants.”⁵⁴ Additionally, highest and best use analysis strongly influences the choice of comparable sales in the sales approach. Only properties with the same or similar highest and best uses are suitable for use as comparable sales.⁵⁵ If the property being appraised is a single site, not a site whose use depends on assemblage with other sites, the highest and best use of the site alone is analyzed as it currently exists by itself. If the property being appraised consists of multiple sites as though sold in one transaction, the highest and best use analysis considers them as one large site.”⁵⁶

The Tribunal finds, based upon the Findings of Fact and the Conclusions of Law set forth herein, that Petitioner’s utilization of vacant land only was fraught with errors, did not consider that the subject property, a mobile home park, is an income-producing property, and is therefore misleading. There were substantial errors and details not encompassed in Petitioner’s vacant land appraisal that start with the highest and best use of the subject property. “The land is zoned for mobile home park use. Since no other use is likely to provide a higher return to the subject land, it is my opinion the highest and best use of the subject property is concluded to be to hold for future residential use.”⁵⁷ However in describing the general area he testified, “This is a - - it’s surrounded by other mobile home parks, and it’s a low-income area and caters to the impoverished people of that area.”⁵⁸

The density of the vacant residential sales used for Petitioner’s opinion of value Mr. Kurschat testified that the density of the sales would not have made a difference in his value. The current zoning, per Mr. Widmer, allows 7-9 mobile homes per acre. Mr. Kurschat’s comparable sales indicate the correct zoning, but he was not able to identify

⁵³ See *Edward Rose Bldg Co v Independence Twp*, 436 Mich 620, 633; 462 NW2nd 325 (1990).

⁵⁴ See Appraisal Institute: *The Appraisal of Real Estate* (2013, 14th ed) at 331.

⁵⁵ See *The Appraisal of Real Estate*, *supra* at 345.

⁵⁶ See *The Appraisal of Real Estate*, *supra* at 334.

⁵⁷ P-1 p. 31.

⁵⁸ Tr. at 53.

the density of the amount of residential properties that could be built on any of the comparables utilized.

The testimony with respect to the surrounding properties, and with respect to the zoning of the subject and the surrounding properties, may hold the key to the highest and best use. Petitioner's appraisal lacked any analysis of why, with "a variety" of developments physically possible, how holding for possible future residential development would be reasonable in the location. The Tribunal finds that once the highest and best use is incorrect or is missing one of the legs of a three-leg stool, then the entire premise of the appraisal is appraising the property incorrectly. The assumption that the highest and best use for the subject property is to hold for future residential development is not logical, supported by any evidence found in the appraisal, and is incorrect.

Respondent's rebuttal documents highlight the areas that indicate that Petitioner's appraisal lacks depth, analysis, and detail for the majority of sales. Those sales were not thoroughly vetted, or the details are missing. Respondent's documents indicate the following:

- Sale 1 resulted in 22.79 acres, or \$47,705 per acre, not \$27,500 an acre.
- Sale 2 has a density of 2.17 lots per acre and has a large area of wetlands.
- Sale 3 \$1,200,000 sale price on April 18, 2015, for 172 condo units in a PUD, Sale price was \$36,636 per acre, not \$20,606.
- Sale 4 land was split before the sale and again after the sale.
- Sale 5 has sufficient wetlands that building is questionable.

In addition, this Tribunal finds that the term "cans" as utilized by Kurschat (multiple times) for the mobile homes derogatory. Kurschat testified that adjustments for the sales were based on his 30 years of experience and looking at comparable sales found in the files.⁵⁹ After a sale is found, the information is confirmed. The confirmation of information is questioned by the Tribunal, as Respondent successfully documented that the sales were not confirmed in sufficient detail.

The Tribunal finds that Petitioner's appraiser selected the wrong highest and best use, as well as the lackluster, error-filled land sales in his report. Petitioner failed to consider the details on the sales. The rebuttal documentation provided by Respondent

⁵⁹ Tr. at 157.

indicates errors in acreage, sale price, or date, all of which give Petitioner's appraisal no weight or credibility. In addition, Petitioner failed to value the subject property in its entirety and give weight or depth to the June 6, 2016, purchase price of \$2,025,000. Petitioner failed to prove that the subject property is over-assessed. Petitioner failed to meet its burden of proof that the subject is over-assessed, Petitioner did not meet the burden of going forward. The Tribunal then considers the more credible Respondent's property record based on the mass assessment as testified to by Mr. Elrod.

Respondent's testimony indicates that the subject's land value was based on sales of commercial land in the township located in the Gratiot North Area. However, documentation was not provided. The property record for the improvement indicates that the value of the subject property is in the land. The Parcel identified as 16-11-12-126-008 indicates that the subject is an average-quality mobile home park, with an effective age of 53 years for a physical percentage good of 35% (based on the assessor's manual). The rate is based on the 238 sites, with a county multiplier of 1.59, architectural .96 and 39% good with an application of an economic condition factor of .720 to equal the true cash value of the improvements at \$593,600. The 24.5 acres for Parcel 16-11-12-126-008 was valued at \$1,553,258, utilizing sales in excess of 20 acres, with a negative 15% adjustment for the \$65,051 per acre value. The true cash value of the land and buildings is \$2,146,800 (Parcel 16-11-12-126-008). The 0.93 acre separate entrance to the subject (Parcel 16-11-12-110-003) has an additional value of \$77,000.

The subject property's TCV, 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 AFFIRMED/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 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, 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%, (viii) after December 31, 2017, through June 30, 2018, at the rate of 5.15%, (ix) after June 30, 2018, through December 31, 2018, at the rate of 5.41%, and (x) after December 31, 2018 through June 30, 2019, at the rate of 5.9%.

This Final Opinion and Judgment resolves all pending claims in this matter 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.⁶⁰ 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.⁶¹ 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.⁶² Responses to motions for reconsideration are prohibited and there are no oral arguments unless otherwise ordered by the Tribunal.⁶³ 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."⁶⁴ A copy of the claim must be filed with the Tribunal with the filing fee required for certification of the record on appeal.⁶⁵ The fee for certification is \$100.00 in both the Entire Tribunal and the Small Claims Division, unless no Small Claims fee is required.⁶⁶

By Victoria H. Emjart

Entered: April 23, 2019

⁶⁰ See TTR 261 and 257.

⁶¹ See TTR 217 and 267.

⁶² See TTR 261 and 225.

⁶³ See TTR 261 and 257.

⁶⁴ See MCL 205.753 and MCR 7.204.

⁶⁵ See TTR 213.

⁶⁶ See TTR 217 and 267.