

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

International Tennis d/b/a Franklin Racquet Club,  
Petitioner,

v

MTT Docket No. 15-003129

City of Southfield,  
Respondent.

Tribunal Judge Presiding  
Marcus L. Abood

FINAL OPINION AND JUDGMENT

INTRODUCTION

Petitioner, International Tennis, appeal ad valorem property tax assessments levied by Respondent, City of Southfield, against Parcel Nos. 76-99-55-498-960 and 76-99-55-498-920 for the 2015, 2016 and 2017 tax years. Myles B. Hoffert and Paige H. Bachand, Attorneys, represented Petitioner, and Laura M. Hallahan, Attorney, represented Respondent.

A hearing on this matter was held on October 31 and November 1, 2017. Petitioner's witnesses were Jason Troup and James M. Clarkson. Respondent's witness was Michael Racklyeft.

Based on the evidence, testimony, and case file, the Tribunal finds the true cash value ("TCV"), state equalized value ("SEV"), and taxable value ("TV") of the subject property as follows:

Parcel Number: 76-99-55-498-960

Year	TCV	AV	TV
2015	\$41,680	\$20,840	\$20,840
2016	\$41,380	\$20,690	\$20,690
2017	\$48,020	\$24,010	\$24,010

Parcel Number: 76-99-55-498-920

Year	TCV	AV	TV
2015	\$504,840	\$252,420	\$252,420
2016	\$421,980	\$210,990	\$210,990
2017	\$485,200	\$242,600	\$242,600

### PETITIONER'S CONTENTIONS

Petitioner points to its vast ability and experience in the valuation of personal property relative to the value of the subject personal property. In support of its contentions of value, Petitioner also references its valuation disclosures, extensive internet research and fixed asset list for the subject property. Petitioner asserts the "Buy It Now Price" from EBay listings is the highest maximum price which is then used for the valuation of the subject personal property.<sup>1</sup>

### PETITIONER'S ADMITTED EXHIBITS

In support of its value contentions, Petitioner offered the following exhibits, which were admitted into evidence:

P-1: Valuation Disclosure as of December 31, 2014 and December 31, 2015.

P-2: Valuation Disclosure as of December 31, 2016.

### PETITIONER'S WITNESSES

Petitioner's 1<sup>st</sup> witness, Jason Troup, has been the facilities and maintenance director of International Tennis since April 2014.<sup>2</sup> He describes his background and involvement for the subject property. He prepared the personal property fixed asset list which is referenced by Petitioner.

Petitioner's 2<sup>nd</sup> witness, James M. Clarkson, described his 30 years of experience and the valuation of the subject personal property with the reference and consideration of the three approaches to value. Based on his education, background and experience he was acknowledged and admitted as an expert in the valuation of personal property.

### RESPONDENT'S CONTENTIONS

Respondent contends the subject personal property was identified through Petitioner's Personal Property Statements ("PPT") Form 632. Further, if a taxpayer does not file PPT in the current year then Respondent relies on the prior year PPT and assessment.

### RESPONDENT'S ADMITTED EXHIBITS

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<sup>1</sup> Tr., Day 1, 158.

<sup>2</sup> Tr., Day 1, 14.

In support of its value contentions, Respondent offered the following exhibit, which was admitted into evidence:

- R-5: Respondent's 2016 Valuation Report for Parcel No. 76-99-55-498-960.
- R-7: Respondent's 2015 L-4175 for Parcel No. 76-99-55-498-920.
- R-8: Respondent's 2016 L-4175 for Parcel No. 76-99-55-498-920.
- R-9: Respondent's 2015 Valuation Report for Parcel No. 76-99-55-498-920.
- R-11: Respondent's 2017 Valuation Report for Parcel No. 76-99-55-498-920.
- R-12: Petitioner's Book Asset Detail for 01/01/15 to 12/31/15.
- R-13: Petitioner's Book Current Year Disposals dated 02/03/2016.
- R-14: All Quarters 2014 Fixed Assets and Disposals.
- R-15: All Quarters 2015 Fixed Assets and Disposals.
- R-16: All Quarters 2016 Fixed Assets and Disposals.
- R-17: eBay Listings – Not Buy It Now (36 items).

#### RESPONDENT'S WITNESS

Respondent's witness, Michael Racklyeft, the assessor for the city of Southfield, testified to the general location of the subject personal property and his reliance on Petitioner's PPT Statement to determine the market value of the subject property. Based on his education and experience, he was acknowledged and admitted as an expert in assessing.

#### FINDINGS OF FACT

1. The subject personal property is located in the city of Southfield and within Oakland County.
2. The personal property for the Franklin Athletic Club is identified under parcel number 76-99-55-498-920.
3. The personal property for Eddie's Café is identified under parcel number 76-99-55-498-960.
4. Petitioner submitted a valuation disclosure in the form of appraisal reports signed by James Clarkson.

5. Clarkson inspected the subject property in 2012 but did not inspect the personal property for this appeal. His associate Keith Martin inspected the subject property in January 2017.<sup>3</sup>
6. Clarkson's associate did not sign the appraisal report certification. Further, Martin was not acknowledged in Petitioner's appraisal report.
7. Petitioner's appraiser received the fixed asset depreciation schedule from Petitioner's counsel.<sup>4</sup>
8. The subject personal property fixed asset list was not included in Petitioner's appraisal report.<sup>5</sup>
9. Petitioner's appraiser invokes professional standards and ethics with specific reference to Standards 7 and 8 from the *Uniform Standards of Professional Appraisal Practice* ("USPAP").<sup>6</sup>
10. Petitioner's appraisal report included a statement of assumptions and limiting conditions as well as a signed certification.
11. Petitioner's appraisal report included the certification statement, "Technical Valuation Services did personally inspect the subject property of this report."<sup>7</sup>
12. In fact, Technical Valuation Services ("TVS") is an entity and is not an individual or person.
13. Petitioner's appraisal relies primarily on the sales comparison approach to value.
14. Petitioner's appraiser testified to a 15% adjustment for a desk comparable values to allow for reverse depreciation.<sup>8</sup>
15. Petitioner's appraiser added 10% per year for exercise bar comparable values.<sup>9</sup>
16. Petitioner's appraiser was unable to find a comparable playground gym set to the significantly larger subject personal property. He multiplied a \$300 smaller gym set by 15 times to arrive at an adjusted sale price.<sup>10</sup>

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<sup>3</sup> Tr., Day 1, 32.

<sup>4</sup> Tr., Day 1, 68.

<sup>5</sup> Tr., Day 1, 73.

<sup>6</sup> Tr., Day 1, 29.

<sup>7</sup> Petitioner's appraisal report, certification page, line-item number 5.

<sup>8</sup> Tr., Day 1, 45.

<sup>9</sup> Tr., Day 1, 49-50.

<sup>10</sup> Tr., Day 1, 50-51.

17. Petitioner's appraiser applies a 10% adjustment for Cybex machines and believes this adjustment is conservative.<sup>11</sup>
18. Regarding personal property wear and tear, Petitioner's appraiser states, "I don't think any two pieces of property have the same wear and tear."<sup>12</sup>
19. Petitioner's appraiser admitted that he had no market support for the various adjustments to the comparable personal property.<sup>13</sup> Likewise, he admits that none of his adjustments are disclosed or analyzed in his appraisal report.<sup>14</sup>
20. Petitioner's appraisal report does not include any photographs of the subject personal property.
21. Petitioner's appraisal report does not include any extraordinary assumptions or hypothetical conditions.
22. Petitioner's appraisal report does not track or account for personal property acquired between December 31, 2014 and December 31, 2015.<sup>15</sup>
23. Petitioner's appraiser states the subject personal property is the same from 2015 to 2016 but that he may have erred in counting 2016 personal property that was not present in 2015.<sup>16</sup>
24. Petitioner's appraiser testifies to the term "Ceteris paribus" and based the value of the subject personal property on condition and assumes all other things as equal (i.e. age). His appraisal report does not include any maintenance reports<sup>17</sup> or damage reports<sup>18</sup> for the subject personal property.
25. Respondent submitted a valuation disclosure in the form of Petitioner's PPT Statements and asset lists.
26. Petitioner's PPT Statements are signed and attested to by Petitioner under the penalty/perjury of law.
27. Respondent relied on Petitioner's personal property, specifically identified on Petitioner's PPT Statements and fixed asset lists to render a cost approach analysis.

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<sup>11</sup> Tr., Day 1, 55-56.

<sup>12</sup> Tr., Day 1, 71.

<sup>13</sup> Tr., Day 1, 74.

<sup>14</sup> Tr., Day 1, 144.

<sup>15</sup> Tr., Day 1, 96.

<sup>16</sup> Tr., Day 1, 106.

<sup>17</sup> Tr., Day 1, 127.

<sup>18</sup> Tr., Day 1, 148.

## 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.<sup>19</sup>

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. . . .<sup>20</sup>

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.<sup>21</sup>

The Michigan Supreme Court has determined that “[t]he concepts of ‘true cash value’ and ‘fair market value’ . . . are synonymous.”<sup>22</sup>

“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 assessment.”<sup>23</sup> The Tribunal is not bound to accept either of the parties' theories of valuation.<sup>24</sup> “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.”<sup>25</sup> 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.”<sup>26</sup>

A proceeding before the Tax Tribunal is original, independent, and de novo.<sup>27</sup> The Tribunal's factual findings must be supported “by competent, material, and substantial

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<sup>19</sup> See MCL 211.27a.

<sup>20</sup> Const 1963, art 9, sec 3.

<sup>21</sup> MCL 211.27(1).

<sup>22</sup> *CAF Investment Co v Michigan State Tax Comm*, 392 Mich 442, 450; 221 NW2d 588 (1974).

<sup>23</sup> *Alhi Dev Co v Orion Twp*, 110 Mich App 764, 767; 314 NW2d 479 (1981).

<sup>24</sup> *Teledyne Continental Motors v Muskegon Twp*, 145 Mich App 749, 754; 378 NW2d 590 (1985).

<sup>25</sup> *Meadowlanes Ltd Dividend Housing Ass'n v Holland*, 437 Mich 473, 485; 473 NW2d 636 (1991).

<sup>26</sup> *Jones & Laughlin Steel Corp v City of Warren*, 193 Mich App 348, 356; 483 NW2d 416 (1992).

<sup>27</sup> MCL 205.735a(2).

evidence.”<sup>28</sup> “Substantial evidence must be more than a scintilla of evidence, although it may be substantially less than a preponderance of the evidence.”<sup>29</sup>

“The petitioner has the burden of proof in establishing the true cash value of the property.”<sup>30</sup> “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.”<sup>31</sup> 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.”<sup>32</sup>

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.<sup>33</sup> “The market approach is the only valuation method that directly reflects the balance of supply and demand for property in marketplace trading.”<sup>34</sup> 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.<sup>35</sup>

Regardless of the valuation approach employed, the final valuation determined must represent the usual price for which the subject would sell.<sup>36</sup>

Regarding Petitioner’s appraisal report, the substance of the document contains certain omissions, contradictions and misrepresentations. First, an entity is not the equivalent of an individual in the development and communication of a valuation disclosure. Unlike an individual, an entity cannot not author, sign or testify to a document.<sup>37</sup> Clarkson’s inspection of the subject property occurred in 2012 and Martin inspected the property in 2017. Yet, Martin is

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<sup>28</sup> *Dow Chemical Co v Dep’t of Treasury*, 185 Mich App 458, 462-463; 462 NW2d 765 (1990).

<sup>29</sup> *Jones & Laughlin Steel Corp*, *supra* at 352-353.

<sup>30</sup> MCL 205.737(3).

<sup>31</sup> *Jones & Laughlin Steel Corp*, *supra* at 354-355.

<sup>32</sup> MCL 205.737(3).

<sup>33</sup> *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).

<sup>34</sup> *Jones & Laughlin Steel Corp*, *supra* at 353 (citing *Antisdale v City of Galesburg*, 420 Mich 265; 362 NW2d 632 (1984) at 276 n 1).

<sup>35</sup> *Antisdale*, *supra* at 277.

<sup>36</sup> See *Meadowlanes Ltd Dividend Housing Ass’n v Holland*, 437 Mich 473, 485; 473 NW2d 636 (1991).

<sup>37</sup> Petitioner’s appraisal report, certification page, line-item number 5.

not an author to the appraisal report, was not acknowledged in the report and did not present testimony at the hearing. A reader of an appraisal report should be able to understand who inspected the property and who contributed to the opinions, analyzes and conclusions which result in a conclusion of value. The disclosure of inspection dates and inspecting individuals is at the core of the appraiser's assignment identification.

Next, the belief that referencing people and conversations is impermissible is not persuasive relative to an appraiser's scope of work. Equally troubling is that some personal property items were ascribed values by TVS without any support or rationalization.<sup>38</sup> The testimony for the comparisons of couches, bookshelves, children's furniture, playground sets, office tables, punching bags also lacked consistency and support not found within the appraiser's report.<sup>39</sup> Petitioner's appraiser believes tracking listings to see if any have sold is not necessary.<sup>40</sup> Does this foster the belief that the "buy it now" maximum price is more important than an actual sale price of personal property?<sup>41</sup> Given the wide expanse of the internet as a source for sales data, the need to compare a child's toy buggy to a playhouse is illogical when due diligence would point to a brand new like item that could be then depreciated to the subject personal property. Relying on offered items on EBay as the only alternative for the valuation of the subject property does not fill the void between the appraiser's testimony and the lack of any analysis or adjustments in the appraisal report.<sup>42</sup>

Third, general assumptions did not result in any extraordinary assumptions<sup>43</sup> or hypothetical conditions<sup>44</sup> to arrive at the conclusion of value. Purported compliance with professional standards was not accompanied by the distinctions between general and specialized

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<sup>38</sup> Tr., Day 1, 125, 126.

<sup>39</sup> Tr., Day 1, 133-140.

<sup>40</sup> Tr., Day 1, 94.

<sup>41</sup> Tr., Day 1, 164.

<sup>42</sup> Vast years of appraisal experience did not equate to the appraiser's ability to even cite current valuation treatises. "Changes and developments in personal property practice have a substantial impact on the appraisal profession. Important changes in the cost and manner of acquiring, producing, and marketing personal property and changes in the legal framework in which appraisers perform their assignments result in the need for corresponding changes in personal property appraisal theory and practice. Social change has also had an effect on appraisal theory and practice. The appraisal profession responds to changing circumstances with revised and new appraisal methods and techniques. Therefore, it is not sufficient for appraisers to maintain the skills and the knowledge they possess when they become appraisers. Each appraiser must improve and update his or her skills and knowledge to remain proficient in the appraisal of personal property." The Appraisal Foundation, *Uniform Standards of Professional Appraisal Practice* (Chicago: 2016-17 ed), p 50.

<sup>43</sup> Appraisal Institute, *The Dictionary of Real Estate Appraisal* (Chicago: 6<sup>th</sup> ed, 2015), pp 83-84.

<sup>44</sup> *Id.*, p 113.

assumptions. The appraiser's seven noted "concerns" include retired statements from the 2016-2017 edition of USPAP.<sup>45</sup> Likewise, Advisory Opinion No. 2 is an addendum outside of the formal USPAP document which is referenced in Petitioner's appraisal report. Noted concerns over ambiguous descriptions, asset lists, varied market conditions, less comparable sales, auction sales and offered personal property for sale illustrate an appraiser's ability to include formal, conspicuous and logical extraordinary assumptions and hypothetical conditions. Again, the presumptuous fallback for all analysis and adjustments within an asset list were referenced but only analyzed and adjusted based on 30 years of experience.<sup>46</sup> The reconciliation of an asset list coupled with a physical inspection would be noteworthy due diligence but Clarkson would develop and communicate his valuation the same way (with or without an asset list or depreciation tables).<sup>47</sup>

Lastly, conclusory statements regarding comparable adjustments did not culminate in cogent or consistent analysis in the market value for the subject personal property. The reliance on 30 years of experience and judgment for various adjustments was admittedly done so without any support or analysis within the appraisal report.<sup>48</sup> Likewise, conclusory assumptions without the benefit of specific market support is not acceptable or credible. In other words, conclusory statements are not the equivalent of summary analysis. Valuation practice and theory encompasses the support and articulation of market data which results in a defensible conclusion of value. The Tribunal is not at liberty to take an appraiser's conclusory testimony and apply it to an appraisal report that belies the invocation of professional standards and ethics. Judgment, experience and a vague testimony do not come before customary due diligence in developing qualitative and quantitative methodologies. Opinions of value must be ***supportable and defensible***. Regardless of type of analysis, an appraiser must lead all readers through an appraisal report to the conclusion of value. This is the responsibility of rendering analysis which is meaningful and not misleading.

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<sup>45</sup> More specifically, Statement No. 3 has been retired and referenced in Advisory Opinion No. 34.

<sup>46</sup> Tr., Day 1, 81-83, 86-88.

<sup>47</sup> Tr., Day 1, 151.

<sup>48</sup> Tr., Day 1, 117.

“Perfection is impossible to attain, and competence does not require perfection. However, an appraiser must not render appraisal services in a careless or negligent manner. This Standards Rule requires an appraiser to use due diligence and due care.”<sup>49</sup>

“In applying quantitative adjustments, qualitative analysis, or both, appraisers must ensure that their reasoning is clear and adequately explained in the appraisal report. The extent of narrative explanation required also depends on the complexity of the property being appraised. The more complex the property, the more factors that must be considered in the analysis and then explained to intended users of the appraisal.” Appraisal Institute, *The Appraisal of Real Estate* (Chicago: 14<sup>th</sup> ed, 2013), p 398.

Adjustments and assumptions (based on experience and judgment) are not reasonable or logical in the context of a market based comparative analysis. For these reasons, Petitioner’s testimonial and documentary evidence is given no weight or credibility in the independent determination of market value for the subject personal property.

Regarding the consideration of a cost approach, Petitioner does not dispute the specific personal property identified on its PTT statements but rather disputes Respondent’s ancillary documents and mislabeled headings. Petitioner, however, did not present any factors (i.e. market supported) to apply to this personal property as part of a burden responsibility. Petitioner’s PPT statements were the opportunity for Petitioner to apply market supported depreciation and multipliers to the subject property that it deemed relevant. Instead, Petitioner merely criticizes/challenges Respondent’s changes to the personal property assessments which occurred after the assessment notices and is disingenuous given the taxpayer’s own changes to the personal property without any disclosure to Respondent. Therefore, Petitioner’s PPT statements and fixed asset lists (as submitted by Respondent) provide the most reliable evidence in the determination of market value to the subject personal property.

The Tribunal finds, based upon the Findings of Fact and the Conclusions of Law set forth herein, that the subject property was not over-assessed for the tax years at issue. The subject property’s TCV, SEV, and TV for the tax year(s) at issue are as stated in the Introduction section above.

## JUDGMENT

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<sup>49</sup> The Appraisal Foundation, *Uniform Standards of Professional Appraisal Practice* (Chicago: 2016-17 ed.), p 50.

IT IS FURTHER 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 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%, and (viii) after December 31, 2017, through June 30, 2018, at the rate of 5.15%.

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.<sup>50</sup> 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.<sup>51</sup> 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.<sup>52</sup> Responses to motions for reconsideration are prohibited and there are no oral arguments unless otherwise ordered by the Tribunal.<sup>53</sup>

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."<sup>54</sup> A copy of the claim must be filed with the Tribunal with the filing fee required for certification of the record on appeal.<sup>55</sup> The fee for certification is \$100.00 in both the Entire Tribunal and the Small Claims Division, unless no Small Claims fee is required.<sup>56</sup>

By Marcus L. Abood

Entered: March 2, 2018

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<sup>50</sup> See TTR 261 and 257.

<sup>51</sup> See TTR 217 and 267.

<sup>52</sup> See TTR 261 and 225.

<sup>53</sup> See TTR 261 and 257.

<sup>54</sup> See MCL 205.753 and MCR 7.204.

<sup>55</sup> See TTR 213.

<sup>56</sup> See TTR 217 and 267.