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Dear Tax Tribunal Practitioner:

Requests to Withdraw a Petition

In February 2014, the Tribunal instituted a new procedure with respect to requests by a Petitioner to withdraw its Petition after the answer or first responsive motion has been filed (TTR 231(3)). Specifically, where Petitioner does not acquire Respondent's consent to withdraw, the Tribunal currently requires Petitioner to file its Motion to Withdraw at least 21 days prior to a scheduled hearing or prehearing conference to allow Respondent sufficient time to object to the withdrawal. Several parties have requested the Tribunal change this policy as the 21 day requirement does not allow Petitioner any time to review Respondent's evidence prior to determining whether to withdraw its petition. Therefore, in those situations where Petitioner wishes to withdraw its Petition, and Petitioner does not have concurrence from Respondent, Petitioners shall submit the request to withdraw on or before 14 days of date of the hearing or prehearing and Respondents will now be given 7 days to file a response to the request to withdraw.

Property Record Cards

The Tribunal is experiencing an increase in the number of property record cards submitted as evidence of value using the cost-less-depreciation approach that fail to display all of the calculations made in determining value, usually containing the notation "calculations too long. See Valuation printout for complete pricing." Unfortunately, in most of these instances parties are not submitting the "valuation statement" with the property record card. After discussing this issue with the State Tax Commission and BS&A, it is clear that in these situations complete calculations of value will be displayed only on the valuation statement. Therefore, it is important that parties submit both the property record card and the valuation statement, where appropriate. In those situations where only a property record card has been submitted and that card does not fully display value calculations, the Tribunal will disregard the property record card, as it does not constitute credible evidence.

Court of Appeals Decisions

*Karen Spranger v City of Warren*, unpublished opinion per curiam of the Court of Appeals, issued March 12, 2015 (Docket No. 319273).

Petitioner's PRE was denied by Respondent for 2012 because Respondent determined that Petitioner did not occupy the subject property, given the lack of water usage at the subject property, and Petitioner's failure to provide proof that there was an alternative water source or reasonable explanation for the lack of water usage. Relying in part on *James F Roberts v Twp of West Bloomfield*, unpublished opinion per curiam of the Court of Appeals, issued May 10, 2012 (Docket No. 303098), the Tribunal concluded that water usage is a reliable and reasonable indicator for determining occupancy of a residence and that Petitioner had failed to adequately explain the lack of water usage and had further failed to provide other reliable evidence to support her contention that she occupied the subject property as her principal residence. The Court of Appeals affirmed the Tribunal's denial of the PRE, agreeing with the Tribunal's reliance on *Roberts*, stating that "[w]hile an unpublished opinion does not provide binding precedent, it can be used as persuasive analysis," and also agreeing with the Tribunal that Petitioner failed to provide credible evidence of occupancy of the subject property as her principal residence.