



STATE OF MICHIGAN  
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
LANSING

GRETCHEN WHITMER  
GOVERNOR

ORLENE HAWKS  
DIRECTOR

Scott Lake Golf & Practice Center,  
Petitioner,

MICHIGAN TAX TRIBUNAL

v

MAHS Docket No. 17-002609

Plainfield Township,  
Respondent.

Presiding Judge  
Marcus L. Abood

FINAL OPINION AND JUDGMENT

INTRODUCTION

Petitioner, Scott Lake Golf and Practice Center, appeals ad valorem property tax assessment levied by Respondent, Plainfield Township, against Parcel No. 41-10-17-151-012 for the 2017 tax year. Brian Etzel, Attorney, represented Petitioner. Eric E. Brandt, Attorney, represented Respondent.

A hearing on this matter was held on November 28 and 30, 2018. Petitioner’s witness was Michael Rende. Respondent’s witness was Jeff Miller.

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 are as follows:

Parcel No.	Year	TCV	SEV	TV
41-10-17-151-012	2017	\$847,400	\$423,700	\$423,700

PETITIONER’S CONTENTIONS

Petitioner contends residential development for the subject is unrealistic and has a direct bearing on the highest and best use of the subject property. Specifically, the

subject site is too large to be effectively absorbed for residential development over a reasonable period of time.<sup>1</sup> Further, the expense and risk over time to an investor makes re-development for the subject unreasonable. This determination is supported by Petitioner's highest and best use analysis. Petitioner further asserts Respondent's two comparable sales for the proposition of residential development is unrealistic.<sup>2</sup> Petitioner argues the subject is profitable and its highest and best use is its continued use as a public daily fee golf course.<sup>3</sup>

Regarding Respondent's sales comparison approach, Petitioner argues Respondent has not properly developed or analyzed its two land sales for the highest best use conclusion of re-development for single-family residential use. Respondent also failed to apply the subject's financial statements for an income analysis to the market. Moreover, Respondent showed no market support for its capitalization rate.

Petitioner's appraiser considered all three approaches to value but asserts that the income approach is the most applicable methodology for this tax appeal appraisal assignment. A difficulty of the sales comparison approach is quantifying numerous differences between golf courses to create a comparative analysis (i.e. adjustments). The sales comparison approach was developed as additional support to the income analysis.

Petitioner's income analysis focused on an 18-hole equivalent and was distinguished from starts which could be 9-hole or 18-hole play. The market demographics analysis included a 10-mile radius search. The unit of comparison was

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<sup>1</sup> Tr, Day 1, p 43-51.

<sup>2</sup> Tr, Day 1, pp 109-123.

<sup>3</sup> Tr, Day 1, pp 31 and 42.

developed on the basis of rounds per hole. Further, Petitioner contends ratios from various golf courses show consistencies regardless of geography.<sup>4</sup>

Petitioner analyzed and developed income components including gross income, operating expenses, net operating income and capitalization rates (from sales, surveys and a band of investment) to arrive at an indication of a going-concern value. Lastly, Petitioner contends business assets must be deducted in order to conclude to a value for the real property which is the focus of this appeal. Furniture, fixtures and equipment (FF&E) as well as business intangibles need to be deducted to arrive at the market value of the real property.

Petitioner admits to inadvertent typographical and cut/paste errors within its appraisal report.<sup>5</sup>

#### PETITIONER'S ADMITTED EXHIBITS

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

- P-1: Appraisal Report prepared by Michael Rende.
- P-3: List of golf courses appraised by Michael Rende.
- P-4: Plainfield Charter Township – Ordinance No. 2017-882Z.
- P-5: Plainfield Charter Township Memorandum – Rezone Request – 6690, 6728 and 6740 Kuttshill Drive (R-1, Single Family to Planned Unit Development).
- P-6: MLive Article: “Plainfield planners say approving 227-home subdivision is best deal for township” dated April 3, 2017.
- P-7: Aerial Photograph – 6690 Kuttshill Drive NE.

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<sup>4</sup> Tr, Day 1, 227.

<sup>5</sup> Tr, Day 1, pp 74, 165, 195.

### PETITIONER'S WITNESS

Petitioner's witness, Michael Rende, MAI, prepared an appraisal report for the subject property. He is primarily a commercial appraiser with 43 years of real estate and valuation experience. He is licensed in the state of Michigan and designated through the Appraisal Institute. Based on his background, education and experience, the Tribunal accepted Mr. Rende as an expert real estate appraiser.

### RESPONDENT'S CONTENTIONS

Respondent considered all three approaches to value but only developed the sales comparison approach to value. Miller developed a highest and best use analysis (as vacant, as improved) to conclude the subject is most advantageous for single-family re-development.<sup>6</sup> Respondent contends surrounding residential developments support its highest and best use analysis. A comparative analysis was developed for vacant land in the subject market. Respondent's sales comparison approach was based on two sales located at 6690 Kuttshill Road (Plainfield Township) and 5460 Eleven Mile Road (Cortland Township). Respondent's analysis determined single-family development is greater than the going concern value of the subject golf course. Deducting the going concern value to real property value was unnecessary because single-family development was greater.<sup>7</sup>

Respondent developed a partial income analysis within the addendum of its valuation disclosure. This income analysis only served to prove that single family development is more indicative of value. Respondent asserts there is a demand for

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<sup>6</sup> Tr, Day 2, pp 292-294.

<sup>7</sup> Tr, Day 2, p 348.

single-family development in the subject market area. Respondent placed all weight and reliance on the sales comparison approach.

Respondent refutes Petitioner's land sales analysis based on differences in location, public utilities, allowable lots for development and comparable distances.<sup>8</sup>

#### RESPONDENT'S ADMITTED EXHIBITS

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

- R-1: Valuation Disclosure prepared by Jeff Miller.
- R-2: Verification Documents for Respondent's Comparable Sales (PTA & Deeds).
- R-3: EHTC Report on Scott Lake Golf Course.
- R-4: Society of Golf Appraisers (SGA) 2017 Report.
- R-6: Adams & Associates Appraisal Summary as of 1/20/2010 (Excerpt).
- R-7: Builder Track Reports.
- R-8: Corelogic Report – "Evaluating the Housing Market since the Great Recession".
- R-9: Aerial Photograph – Subject Property.
- R-10: Aerial/Location Map for 11255 Heintzelman.

#### RESPONDENT'S WITNESS

Respondent presented testimony from Jeff Miller. He has been the assessor for Plainfield Township since December 2015. He began his assessing career in 2006 and has obtained a Master Assessor certification (formerly noted as Level 4). While he is a Certified Residential Real Estate Appraiser in the state of Michigan, Miller did not perform an appraisal report and did not wear the hat of an appraiser in the preparation of his valuation disclosure. He has experience in mass appraisal for local units of government. Based on his background, education and experience, the Tribunal accepted Mr. Miller as an expert in mass appraisal assessments.

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<sup>8</sup> Tr, Day 2, pp 320-323

## FINDINGS OF FACT

1. The subject property is located at 911 Hayes Street NE and is located in Kent County.
2. The subject is zoned R-1, Residential.
3. The subject is a public golf course comprising 251.3 acres in Plainfield Township. The property is improved with a 27-hole golf course, clubhouses, driving range and maintenance/equipment buildings.
4. As of December 31, 2016, the subject property was improved as a daily fee public golf course.
5. As of the relevant tax day, the subject makes a profit as a public daily-fee golf course.<sup>9</sup>
6. The highest and best of the subject is as a daily fee public golf course.
7. Petitioner submitted a valuation disclosure in the form of a narrative appraisal report prepared by Michael Rende.
8. Petitioner's appraiser has appraised Tullymore, Bay Harbor, Crooked Tree, Ravines, Twin Lakes, Orchards, Cherry Creek, Sycamore, Tanglewood, Hartland Glen, Coyote Creek, Genesee, Bay Pointe, Oxford Hills, Paint Creek, Pine Lake, Pine Trace, Castle Creek, Devils Ridge, Solitude, Tyrone Hills, Dunham Hills and Lakes at Whitmore golf courses.<sup>10</sup>
9. Petitioner considered all three approaches to value but only developed the sales and income approaches.
10. Respondent submitted a valuation disclosure prepared by Jeff Miller. In other words, he did not prepare an appraisal report.
11. Respondent's appraisal report considered all three approaches to value but only the sales comparison approach was developed.
12. Respondent's income approach was set off in the addendum portion of its valuation disclosure.
13. Respondent's income approach concludes to a going-concern value. In other words, Respondent did not deduct the value of business intangibles or personal property to arrive at a TCV for the real property.
14. Respondent's highest and best use analysis did not include consideration of a single-family dwelling located on the subject property.<sup>11</sup>
15. Respondent has assessed five golf courses in its township but didn't use this data or information for the analysis of the subject property.<sup>12</sup>
16. The Rogue golf course, Meadow Lane golf course, Grand Rapids Country Club, Braeside golf course and Boulder Creek golf course were all closed but Respondent did not cite any of this market data in its valuation disclosure.<sup>13</sup>
17. Neither party rendered a feasibility study or discounted cash flow analysis for the subject's use as single-family residential development.

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<sup>9</sup> Tr, Day 1, pp 175-176 and 329.

<sup>10</sup> Tr, Day 1, pp 66-68. Petitioner also points to his summary list of golf courses which includes west Michigan golf courses. (Tr, Day 1, 228-230)

<sup>11</sup> Tr, Day 2, p 362-364.

<sup>12</sup> Tr, Day 2, p 370.

<sup>13</sup> Tr, Day 2, pp 376, 377, 379, 380.

## 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>14</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>15</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>16</sup>

The Michigan Supreme Court has determined that “[t]he concepts of ‘true cash value’ and ‘fair market value’ . . . are synonymous.”<sup>17</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>18</sup> The Tribunal is not bound to accept either of the parties' theories of valuation.<sup>19</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

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<sup>14</sup> See MCL 211.27a.

<sup>15</sup> Const 1963, art 9, sec 3.

<sup>16</sup> MCL 211.27(1).

<sup>17</sup> *CAF Investment Co v Michigan State Tax Comm*, 392 Mich 442, 450; 221 NW2d 588 (1974).

<sup>18</sup> *Alhi Dev Co v Orion Twp*, 110 Mich App 764, 767; 314 NW2d 479 (1981).

<sup>19</sup> *Teledyne Continental Motors v Muskegon Twp*, 145 Mich App 749, 754; 378 NW2d 590 (1985).

case.”<sup>20</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>21</sup>

A proceeding before the Tax Tribunal is original, independent, and de novo.<sup>22</sup> The Tribunal's factual findings must be supported “by competent, material, and substantial evidence.”<sup>23</sup> “Substantial evidence must be more than a scintilla of evidence, although it may be substantially less than a preponderance of the evidence.”<sup>24</sup>

“The petitioner has the burden of proof in establishing the true cash value of the property.”<sup>25</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>26</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>27</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

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<sup>20</sup> *Meadowlanes Ltd Dividend Housing Ass'n v Holland*, 437 Mich 473, 485; 473 NW2d 636 (1991).

<sup>21</sup> *Jones & Laughlin Steel Corp v City of Warren*, 193 Mich App 348, 356; 483 NW2d 416 (1992).

<sup>22</sup> MCL 205.735a(2).

<sup>23</sup> *Dow Chemical Co v Dep't of Treasury*, 185 Mich App 458, 462-463; 462 NW2d 765 (1990).

<sup>24</sup> *Jones & Laughlin Steel Corp*, *supra* at 352-353.

<sup>25</sup> MCL 205.737(3).

<sup>26</sup> *Jones & Laughlin Steel Corp*, *supra* at 354-355.

<sup>27</sup> MCL 205.737(3).



approach.<sup>28</sup> “The market approach is the only valuation method that directly reflects the balance of supply and demand for property in marketplace trading.”<sup>29</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>30</sup> Regardless of the valuation approach employed, the final valuation determined must represent the usual price for which the subject would sell.<sup>31</sup>

Regarding Respondent’s income approach, the analysis was only partially developed and was set off in the addendum portion of the valuation disclosure.<sup>32</sup> Specifically, Respondent relied on the subject’s financial statements to derive an income analysis without an application to the specific market.<sup>33</sup> Overall, the income elements were not supported by market data. Moreover, Respondent only concludes to a going-concern value in the belief that the subject is most valuable as a residential development. Respondent’s placement and development elicits no confidence in this approach. For these reasons, no weight or credibility is given to Respondent’s income approach in the determination of market value for the subject.

Respondent’s sales comparison approach and adjustment grid are a conventional presentation for a comparative analysis. However, closer scrutiny shows

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<sup>28</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>29</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>30</sup> *Antisdale*, *supra* at 277.

<sup>31</sup> See *Meadowlanes Ltd Dividend Housing Ass’n v Holland*, 437 Mich 473, 485; 473 NW2d 636 (1991).

<sup>32</sup> The Tribunal was unable to follow the assessor’s reasoning for placing his income approach in the addendum portion of the valuation disclosure. (Tr, Day 2, pp 326 and 449) Likewise, the reference to a “hybrid” analysis was not supported by any professional or authoritative sources and looks to be borne out of a creative, subjective and arbitrary inclination.

<sup>33</sup> Tr, Day 2, p 334.

inconsistencies, omissions and misrepresentations. For example, the grid lacks line-item entries for such elements as exposure to market (days on market), size/acreage, road frontage/access and existing improvements. An abbreviated adjustment grid is not meaningful to a comparative analysis. Next, specific write-ups or descriptive accounts for each sale was not included in the valuation disclosure. Reference to a detailed section for each property would give understanding and meaning to the assessor's considerations and analyses. Third, no adjustments were made for differences in acreage. Given the potential number of lots based on zoning, differences in acreage would require adjustments. Respondent's adjustment grid gives the impression that there are no market differences between a 251 acre parcel and a 115 acre parcel. Moreover, there was no analysis of the comparables' multiple parcels. Fourth, the adjustment for the difference in school district was the result of residential lots within the same subdivision. This residential data was not presented in any detail within Respondent's valuation disclosure. The Tribunal is unable to ascertain the physical characteristics (i.e. lot dimensions, street frontage, cul-de-sac, site slope for walk-out basement) for these residential lots aside from the difference in school district. The assumption that school district alone drives market value is not convincing.

Extensive testimony for the complexities and nuances was not to be found in Respondent's comparative analysis, adjustment grid or limited narration. The details surrounding Respondent's two comparable sales go far beyond the simplistic adjustment grid presented by the assessor. For example, sale 1 (Kuttshill) had an initial signed purchase agreement as of 2016 but did not close until April 2018 (when the buyer became the actual owner of the property). Further, this sale had a contemplated

zoning change, an extensive work-out for entitlements and an alleged public protest from a neighborhood group. Sale 2 (11 Mile Road) was a former golf course and was adjusted for having a rural residential zoning. From the difference in the comparables' zoning, Respondent derived an adjustment. The alleged paired sales analysis<sup>34</sup> for the zoning adjustment of 50% comes from Respondent's two sales.<sup>35</sup> Testimony revealed that these sales are not identical in all regards except for the difference in zoning. Consistency between testimonial and documentary evidence creates logical persuasion in the defense and support of one's conclusion of value.<sup>36</sup> The assessor's statement belies the results of its comparative analysis. "Again, being a valuation disclosure I was just trying to give a synopsis of what I believe and what my opinion is and what my experience is in the market that I'm operating in."<sup>37</sup> A valuation disclosure proclaimed not to be an appraisal report only accentuated the limitations of Respondent's contentions. Lastly, Respondent's analysis for a single-family development did not consider a market absorption for any number of lots or units per acre for a projected time period. Therefore, for these reasons, Respondent's sales comparison approach is given no weight or credibility in the determination of market value for the subject property.

Petitioner's analysis and development of the income and sales comparison approaches to value are relevant as the subject is a 27-hole golf course that is income producing and competes with comparable golf course venues in west Michigan.

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<sup>34</sup> Appraisal Institute, *The Dictionary of Real Estate Appraisal* (Chicago, 6<sup>th</sup> ed, 2015), p 167.

<sup>35</sup> Tr, Day 2, pp 445-447.

<sup>36</sup> Tr, Day 2, pp 409-411, 417-421, 423-425.

<sup>37</sup> Tr, Day 2, p 386.

From Petitioner's sales comparison approach, an analysis was developed on the basis of rounds per hole of \$40,000 to \$45,000.<sup>38</sup> Petitioner admits this simplistic comparative analysis of 36 golf courses is only a check on the income approach. As acknowledged, the comparable sales were not presented in an adjustment grid. The comparable sales were developed in part for a trend analysis. In the final reconciliation, Petitioner gives no weight to this approach to value. Therefore, the Tribunal gives no weight or credibility to this approach in the independent determination of market value for the subject property.

From Petitioner's income approach, noted elements were presented for analysis. Historical and forecasted revenues included an 18-hole equivalent for golf rounds, driving range, golf shop and food/beverage. Comparable golf courses were reviewed from 2009 to 2012 for market trends while more current data was utilized for market supported revenues.<sup>39</sup> Respondent looked at a model for a 10-mile radius to capture demographics and an actual 18-hole equivalent rounds played.<sup>40</sup> Moreover, rack rates were discounted to arrive at a market supported price per round of golf for the subject.<sup>41</sup> Respondent's revenue analysis included the subject's banquet facilities, pro shop sales, driving range and food/beverages in the context of a public daily-fee golf course. Thus, Petitioner analyzed the subject's historical data to the market.<sup>42</sup> Moreover, Respondent

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<sup>38</sup> Pet. Exh. P-1, p 97.

<sup>39</sup> Tr, Day 1, p 64.

<sup>40</sup> Tr, Day 1, pp 61 and 168.

<sup>41</sup> Tr, Day 1, pp 192-194.

<sup>42</sup> Tr, Day 1, p 189.

admits Petitioner's appraiser applied the subject data (i.e. financial statements) to the market.<sup>43</sup>

Next, Petitioner's determination of expenses was analyzed with supported market data for application to a stabilized gross revenue stream. From the subject's operating statements, Petitioner analyzed each expense entry including payroll, management, insurance, equipment/maintenance, replacement costs, utilities, administrative costs and reserves to derive market supported expense ratios.<sup>44</sup> An indication of net operating income ("NOI") was derived from overall revenues less operating expenses was presented in a logical fashion with market support. Petitioner's research and analysis for a market supported capitalization rate from national surveys (Realtyrates, SGA), capitalization comparable sales and a band of investment. The methods for determining a capitalization rate were reasonable and persuasive. Respondent's challenges to Petitioner's overall data analysis are not more persuasive than Respondent's own lack of market data and analysis.<sup>45</sup> Therefore, Petitioner's income approach is given weight and credibility in the independent determination of market value for the subject property.

Lastly, Petitioner deducts the value of business intangibles and personal property from the going concern value to arrive at the TCV of the real property. Respondent agrees with Petitioner that business deductions must be made to arrive at a real property value for the subject property.<sup>46</sup> However, the Tribunal is not persuaded that Petitioner's theoretical application for an all-inclusive deduction from the going-concern

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<sup>43</sup> Tr, Day 2, p 476.

<sup>44</sup> Tr, Day 1, pp 76-84.

<sup>45</sup> Tr, Day 2, pp 332 and 342.

<sup>46</sup> Tr, Day 2, p 473.

value is justified. Moreover, Respondent questioned Petitioner's analysis of one-time expenditures in the context of deductions from a going-concern value.<sup>47</sup> Discussions among appraiser's peers for business asset deductions was not followed up with any authoritative references or citations.

There have been numerous methods of allocation applied to golf properties throughout the years. Each of the traditional approaches to value has been employed. Each presents a solution, but most focus on *either* personal property or tangible property but not on *both*. Each method has its flaws and shortcomings. . .<sup>48</sup>

The Tribunal accepts the personal property TCV (as taken from township records) but does not give credence to deductions for refuted business intangibles. Personal justifications without professional support do not give strength for business intangible deductions. Therefore, the subject's 2017 personal property TCV of \$327,600 is deducted from Petitioner's going concern value of \$1,175,000.

The Tribunal finds, based upon the Findings of Fact and the Conclusions of Law set forth herein, that Petitioner demonstrated that the subject property was over-assessed for 2017. In totality, Respondent's focus on single-family development for the subject property does not reach the green when its sales comparison and income approaches don't make it out of the tee box. Respondent's development of two sales is not more persuasive than Petitioner's market supported income analysis. Therefore, Petitioner's income approach to value provide the most credible and reliable evidence of market value for the subject property. The subject property's TCV, SEV, and TV for the tax year(s) at issue are as stated in the Introduction section above.

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<sup>47</sup> Tr, Day 1, pp 213-215 and Day 2, pp 349-350.

<sup>48</sup> Appraisal Institute, *Golf Property Analysis and Valuation* (Chicago, 2016) p 143.

## JUDGMENT

IT IS 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%, (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.<sup>49</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>50</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>51</sup> Responses to motions for reconsideration are prohibited and there are no oral arguments unless otherwise ordered by the Tribunal.<sup>52</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>53</sup> A copy of the claim must be filed with the Tribunal with the filing fee required for

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<sup>49</sup> See TTR 261 and 257.

<sup>50</sup> See TTR 217 and 267.

<sup>51</sup> See TTR 261 and 225.

<sup>52</sup> See TTR 261 and 257.

<sup>53</sup> See MCL 205.753 and MCR 7.204.



certification of the record on appeal.<sup>54</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>55</sup>

By Marcus L. Abood

Entered: February 21, 2019

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<sup>54</sup> See TTR 213.

<sup>55</sup> See TTR 217 and 267.