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STATE OF MICHIGAN  
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
LANSING

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MTT 2023-8

**HOLIDAY CLOSURES**  
**NEW STIPULATION FORMS**  
**MICHIGAN TAX TRIBUNAL PERSONNEL CHANGES**  
**RECENT CASE LAW OF INTEREST**

**Holiday Closures:**

The MTT office will be closed on Monday, June 19, 2023, in observance of Juneteenth. Regular office hours will resume on Tuesday, June 20, 2023.

The MTT office will also be closed on Tuesday, July 4, 2023, in observance of Independence Day. Regular office hours will resume on Wednesday, July 5, 2023.

**New Stipulation Forms:**

The forms for Stipulation for Entry of Consent Judgment have been revised to eliminate confusion as to how to complete the form when there is a partial stipulation. In addition, to streamline stipulation processing, a new form has been created to utilize when the stipulation is submitted with a Motion to Amend Subsequent Tax Year. These forms are available on both the Tribunal's Entire Tribunal and Small Claims pages of our website.

**Tribunal Personnel Changes:**

The MTT congratulates and bids a fond farewell to Administrative Law Specialist Jessica Kelly. Ms. Kelly has accepted a position with the Social Security Administration. Ms. Kelly's contribution to the MTT has been significant and appreciated. She will be greatly missed.

**Recent Case Law of Interest**

*Michele A. Forbes v City of Ann Arbor*, unpublished opinion per curiam of the Court of Appeals, issued May 11, 2023 (Docket No. 361648). (AFFIRMED).

Michele Forbes ("Petitioner") appeals the Tribunal's determination of the valuation of the subject property for the 2021 tax year. Petitioner makes several arguments as follows:

the Tribunal erred in denying her motion to amend the petition to include the 2019 and 2020 tax years; the Tribunal's decision was not supported by competent, material, and substantial evidence; and the Tribunal erred by failing to account for losses from fire damage in calculating the taxable value (TV) of the subject property for the 2021 tax year. In 2018 the subject property was damaged by a fire and thereafter was uninhabitable. In 2019, Petitioner appealed the assessment of the subject property to the March Board of Review (BOR) for the City of Ann Arbor ("Respondent"), at which time the BOR reduced the assessed value and TV of the subject property. In March 2021, Petitioner appealed the 2021 assessment to the March BOR, and then appealed the BOR decision to the Tribunal. Petitioner moved to include the subject property's valuation for the 2019 and 2020 tax years on the basis of "newly discovered evidence, a clerical error, or a mutual mistake of fact." The Court of Appeals ("the Court") upheld the Tribunal's decision, finding that Petitioner failed to invoke the jurisdiction of the Tribunal for the 2019 and 2020 tax years under MCL 205.735a, noting that if an assessment for a particular tax year is not protested to the BOR and appealed to the Tribunal via a timely petition, the Tribunal lacks jurisdiction to consider challenges to that tax year. As it relates to the valuation of the subject property, though Petitioner contends that the Tribunal failed to properly take into account the fire damage to the subject property, the Court held that the Tribunal's valuation determinations were supported by competent, material, and substantial evidence, and that Petitioner offered no evidence to support her assertion that the subject property should be valued at zero because it was uninhabitable. As it relates to the Tribunal's alleged failure to account for losses from fire damage in calculating the TV of the subject property for 2021, the Court found that the fire occurred in 2018 and the losses were accounted for in the following year's assessment. Further, there was no transfer of ownership or additional losses to the subject property in 2020, such that a further adjustment of the TV of the subject property would be warranted. Therefore, the Tribunal correctly determined that it did not have jurisdiction over the assessment of the subject property for the 2019 and 2020 tax years, and further did not commit an error of law in making its valuation determinations for the subject property for the 2021 tax year.