



GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
LANSING

ORLENE HAWKS  
DIRECTOR

Lakeview Hills Golf Club, LTD,  
Petitioner,

MICHIGAN TAX TRIBUNAL

v

MOAHR Docket No. 21-002830

Lexington Township,  
Respondent.

Presiding Judge  
Patricia L. Halm

**SUMMARY OF PREHEARING CONFERENCE**

**SCHEDULING ORDER**

**NOTICE OF VIDEO CONFERENCE HEARING**

A Prehearing Conference on this matter was held on September 14, 2022. Fred Gordan, Attorney, appeared on behalf of Petitioner. Seth O'Loughlin, Attorney, appeared on behalf of Respondent. A scheduling order has been established and a video conference hearing, held via Microsoft Teams, has been set for:

HEARING DATE:	February 21, 2023, through February 24, 2023.
HEARING TIME:	9:00 a.m.
TEAMS HEARING LINK:	<u><a href="#">Click here to join the meeting</a></u> <u>+1 248-509-0316,,52841598#</u> United States, Pontiac
PARTICIPANTS' GUIDE:	<u><a href="https://bit.ly/34fBXnN">https://bit.ly/34fBXnN</a></u>

This hearing is open to the public and this notice is provided under the Open Meetings Act. Any participant in the hearing or member of the public wishing to attend this hearing must click on the link above to gain access to the hearing.

This is an important legal document. Please have someone translate the document.

Este es un documento legal importante. Por favor, haga traducir este documento.

এটি একটি গুরুত্বপূর্ণ আইনি দলিল, অনুগ্রহ করে কেউ দলিলটিকে অনুবাদ করুন।

هذا هو وثيقة قانونية هامة يرجى لديك شخص تترجم الوثيقة.

Ito ay isang mahalagang legal na dokumento. Mangyari lamang na magkaroon ng isang tao isalin ang dokumento.

MICHIGAN OFFICE OF ADMINISTRATIVE HEARINGS AND RULES  
MICHIGAN TAX TRIBUNAL · 611 W. OTTAWA ST., LANSING, MI 48933 · 517-335-9760  
PO BOX 30232, LANSING, MI 48909 · Other Carriers: 2407 N GRAND RIVER AVE, LANSING, MI 48906

## PREHEARING CONFERENCE SUMMARY

### I. VALUATION INFORMATION:

- A. The true cash value (TCV), assessed value (AV), and taxable value (TV) for each parcel and tax year at issue as established by the Board of Review:

Parcel Number: 76-150-035-100-020-00

Year	TCV	AV	TV
2021	\$1,370,800	\$685,400	\$683,788
2022	\$1,439,200	\$719,600	\$706,353

- B. The parties' contentions of TCV, state equalized value (SEV), and TV for each parcel and tax year at issue:

Parcel Number: 76-150-035-100-020-00

Year	Petitioner			Respondent		
	TCV	SEV	TV	TCV	SEV	TV
2021	\$508,916 <sup>1</sup>	\$254,458	\$254,458	\$1,370,800	\$685,400	\$683,788
2022	\$736,230	\$368,115	\$368,115 <sup>2</sup>	\$1,439,200	\$719,600	\$706,353

- C. Amounts in dispute for the tax years at issue:

Parcel Number: 76-150-035-100-020-00

Year	SEV	TV
2021	\$430,942	\$429,330
2022	\$351,485	\$338,238

### II. TAX INFORMATION:

The property's taxes have been paid for the tax years at issue.

### III. FACTUAL STATEMENT OF CLAIMS:

- A. Classification of property:

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<sup>1</sup> The Tribunal notes that the 2021 and 2022 TCVs are not consistent with those presented in Petitioner's appraisal as the appraisal also includes Parcel No. 150-026-400-010-01, which is not under appeal in this case.

<sup>2</sup> The Tribunal notes that this TV exceeds that which would result from the application of the 2022 inflation multiplier (1.033). However, the Petition does not assert that there was an addition in the 2022 tax year.

Parcel Number	Classification
76-150-035-100-020-00	Commercial

B. Highest and best use (H&BU) for the tax years at issue:

Tax Years	H&BU
2021 & 2022	Golf Course & Resort

- C. The property's TCV and TV are at issue for each tax year under appeal.
- D. Petitioner's claims or counterclaims: The subject property is over-assessed, and its assessment exceeds 50% of its TCV.
- E. Respondent's claims or counterclaims: The subject property is accurately assessed at 50% of its TCV.

IV. PENDING MOTIONS OR DISCOVERY:

- A. Motions: None pending at this time.
- B. Discovery: Discovery is closed unless otherwise stated below.

V. VIDEO CONFERENCE HEARING INFORMATION:

The parties and the Tribunal have determined the above-captioned case shall be conducted via video conference.

The Tribunal has determined the hearing in the above-captioned case shall be conducted as a video conference proceeding. Although video conference proceedings via *Microsoft Teams* are generally set up using email addresses, the Tribunal has provided a "Teams Hearing Link" that can be utilized by participants (i.e., attorneys or agents, witnesses, the court reporter, etc.) to "join" the hearing **and the parties or their attorneys or agents are required to provide that link to their participants** so that they can **timely** "join the hearing."

The Tribunal has also provided a link to *MOAHR MTT Guide for Participants for the Conducting of Entire Tribunal Video Conference Hearings*. Participants **should review** the Guide **prior to the hearing**, as participants **are required to comply** with the requirements of the *Guide*, as said requirements will facilitate the conducting and transcription of the scheduled hearing. The **parties or their attorneys or agents** are also **required** to provide the link to the *MOAHR MTT Guide for Participants to their participants* so that they are **aware of and can comply with** those requirements.

### SCHEDULING ORDER

- I. **February 7, 2023** is the final date for the parties to submit their witness and exhibit lists **and** exhibits, with the exception of rebuttal witnesses and exhibits, to the Tribunal by **e-filing or email** and the opposing party or parties by **email**. For the exhibit list, the parties **must use** the form prescribed by the Tribunal. The exhibit list and exhibits **shall be submitted** as provided in the **MOAHR MTT Guide for Participants**. An exhibit will **not** be admitted into evidence unless the exhibit is disclosed and furnished in accordance with this Order (even though admissible) **except** upon a finding of good cause by the Tribunal. The exhibits may be submitted separately or in a single document **provided** that the single document or PDF is **bookmarked** so that each exhibit can be easily accessed.
  
- II. **February 7, 2023** is the final date for Petitioner to notify the Tribunal in writing of the name and telephone number of the court reporter retained by the parties to transcribe the hearing, as provided in the **MOAHR MTT Guide for Participants**.

Failure to comply with this Order may result in the dismissal of the case or the conducting of a show cause or default hearing, as provided by TTR 231.<sup>3</sup>

IT IS SO ORDERED.

By

Patricia L. Haem

Date Entered: September 20, 2022

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<sup>3</sup> See also MCL 205.732.

### HEARING INFORMATION – PLEASE READ IMMEDIATELY

**GENERAL INFORMATION:** An impartial hearing will be conducted in accordance with the Michigan Administrative Hearing Rules (R 792.10101-R 792.11289) and the Michigan Administrative Procedures Act, MCL 24.201 *et seq.* The Michigan Rules of Evidence and the Michigan Court Rules may be applicable. A party is expected to exercise proper respect and courtesy toward other parties, witnesses and administrative law judges, which includes attending the hearing on time, silencing cell phones, and dressing in appropriate clothing for in-person hearings.

**REPRESENTATION:** A party may be represented by an attorney or other authorized representative of the party's own choosing and at the party's own expense. The Michigan Office of Administrative Hearings and Rules does not recommend or appoint attorneys.

**WITNESSES:** Parties may present witnesses, if any, identified in the Prehearing Statements, to testify under oath or affirmation at the hearing, subject to cross-examination by the opposing party, and questions by the administrative law judge.

**EXHIBITS:** The parties shall submit exhibits pursuant to the Guide for Participants.

**COURT REPORTER:** The parties shall not only provide a court reporter to transcribe the hearing but shall also provide an electronic copy of the hearing transcript to the Tribunal by e-mailing it to [taxtrib@michigan.gov](mailto:taxtrib@michigan.gov). The costs attributable to the court reporter shall be shared equally by the parties. If the parties fail to pay the costs of the transcript to the court report prior to the submission of the transcript to the Tribunal, the court reporter may report this to the Tribunal with the submission of the transcript. As a result, the party or parties who failed to pay the costs associated with the transcript may be held in default.<sup>4</sup>

**WITHDRAWAL:** If Petitioner no longer wants to continue with the appeal, Petitioner may submit a written request to withdraw the case. Respondent must concur with the withdrawal. The request must be submitted to the Tribunal and served on Respondent at least 14 days before the hearing. Respondent may file a concurrence or objection to the request within 7 days of the service of the request on that party. If Respondent does not timely submit a concurrence or objection to the request will be deemed to be a concurrence to the request. If the request is granted, the case will be dismissed. If a request is not granted or the Tribunal has not notified you that it has been granted, you are required to attend the hearing.

**SETTLEMENT:** Parties may submit a written agreement settling a case (i.e., stipulation). The stipulation must be on a form made available by the tribunal or shall be in a written form that is in substantial compliance with the tribunal's form and be signed by the parties' attorneys or authorized representatives, if they have attorneys or authorized representatives, or by the parties, if they do not have attorneys or authorized representatives. There is a \$50 fee for the filing of the stipulation. If the stipulation with appropriate filing fee is received by the Tribunal or the parties email a copy of the signed stipulation to the Tribunal by 4:30 p.m. on the business day immediately preceding the day of the scheduled hearing, the hearing may be adjourned. Parties that email a copy of a signed stipulation to the Tribunal for purposes of adjourning a hearing are also required to submit the original signed stipulation with appropriate filing fee. The

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<sup>4</sup> See TTR 321.

stipulation, once submitted, will be reviewed and, if accepted, the Tribunal will issue a consent judgment.

**FAILURE TO APPEAR:** The failure of a party to timely appear or otherwise participate in a hearing will result in adjournment of the hearing and the holding of that party in default. The defaulted party will be given an opportunity to show good cause for the failure to appear. Failure to respond or show good cause may result in dismissal of the case or the conducting of a default hearing.

**REASONABLE ACCOMMODATION:** All hearings are conducted in a barrier-free location in compliance with the Americans with Disabilities Act. An individual requiring reasonable accommodation for effective participation in a hearing, including accessible documentation such as braille, large print, electronic or audio reader, should contact the MOAHR by telephone at (517) 335-9760, or complete and submit an accommodation request form at [https://www.michigan.gov/documents/lara/Disability\\_Accommodation\\_FORM\\_v1\\_2\\_464017\\_7.d](https://www.michigan.gov/documents/lara/Disability_Accommodation_FORM_v1_2_464017_7.d) [oc](#) within five (5) days of receipt of the Notice of Hearing to ensure availability of accommodation.

Hearing participants and observing members of the public who need assistance with speech or hearing may also participate in a telephonic or virtual hearing by dialing 7-1-1 and using the Michigan Relay service. More information about this service may be found at [https://www.michigan.gov/mpsc/0,9535,7-395-93308\\_93325\\_93425\\_94040\\_94041---,00.html](https://www.michigan.gov/mpsc/0,9535,7-395-93308_93325_93425_94040_94041---,00.html).

**PRIVACY OF INFORMATION:** In order to conduct a comprehensive and fair hearing, a party's private or confidential information, such as health or financial information, may be disclosed to the Tribunal and other parties and their attorneys or representatives. The MOAHR will use the private information solely for purposes related to the hearings process. A party may file a motion to request that a public hearing be closed in part or file a motion for protective order to deem certain information private and confidential in order to afford that information special protection.

**CONTACT INFORMATION:**

**Michigan Tax Tribunal**  
**U.S. Postal Mailing Address:** 611 W. Ottawa St., Lansing, MI 48933  
**Overnight Carrier Address (UPS, FedEx, DHL Deliveries):**  
2nd Floor MOAHR, 2407 N. Grand River Avenue, Lansing, MI 48906  
Phone: (517) 335-9760  
E-Mail: [taxtrib@michigan.gov](mailto:taxtrib@michigan.gov)  
Website: [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib)  
E-Filing: <https://eFiling.apps.lara.state.mi.us>  
Office Hours: 8:00 a.m. – 5:00 p.m., our office is closed from 12:00 p.m. – 1:00 p.m.