



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

MARLON I. BROWN, DPA
DIRECTOR

Dolgencorp LLC,
Petitioner,

MICHIGAN TAX TRIBUNAL

v

MTT Docket No. 23-002353

Sanilac Township,
Respondent.

Presiding Judge
Patricia L. Halm

SHOW CAUSE HEARING SUMMARY

PREHEARING CONFERENCE SUMMARY

SCHEDULING ORDER

NOTICE OF DEFAULT HEARING

A Show Cause Hearing was held in this matter on October 30, 2024, given Respondent's failure to timely file and exchange its valuation disclosure and prehearing statement, as required by the October 16-31, 2024 Prehearing General Call and Order of Procedure. A prehearing conference was held immediately upon completion of the Show Cause Hearing. Kelsea Melcher, attorney, appeared on behalf of Petitioner. Arthur Schlichting, assessor, appeared on behalf of Respondent.

DEFAULT HEARING DATE:	February 28, 2025
HEARING TIME:	9:00 a.m.
TEAMS HEARING LINK:	Join the meeting now Dial in by phone +1 248-509-0316 , 860852689# United States, Troy
PARTICIPANTS' GUIDE:	https://bit.ly/34fBXnN

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.

A scheduling order has been established and a video default hearing, held via Microsoft Teams, has been set for:

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.

SHOW CAUSE HEARING SUMMARY

A Show Cause Hearing was held given Respondent's failure to file and exchange its valuation disclosure and Prehearing Statement, as required by the October 16-31, 2024 Prehearing General Call and Order of Procedure (PHGC). Pursuant to the PHGC, the parties were required to file and serve these documents by June 20, 2024. Respondent filed and served the documents on October 16, 2024.

Respondent explained that it did not timely submit its valuation disclosure and Prehearing Statement because it: (1) questioned whether Petitioner had standing to bring the appeal; (2) questioned whether Petitioner's representative could bring the appeal because he is not an attorney and was acting as an attorney; and (3) Respondent's assessor had health issues in May and June, 2024. Respondent did not bring these issues to the Tribunal's attention or file a motion requesting additional time.

Having considered Respondent's explanation, the Tribunal finds that Respondent failed to show good cause to offer its valuation disclosure for admission into evidence. Further, the Tribunal finds that Respondent failed to show good cause to offer witnesses to testify at hearing.

Given Respondent's failure to demonstrate good cause, the hearing in this matter will be a default hearing. Pursuant to Tax Tribunal Rule 203(b), default hearing is defined as "a hearing at which the defaulted party is precluded from presenting any testimony, offering any evidence, and examining the other party's witnesses." Respondent, being the defaulted party, will, however, be allowed to cross examine Petitioner's witnesses and to present rebuttal evidence.

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: 212-270-000-009-00

Year	TCV	AV	TV
2023	\$1,464,400	\$732,200	\$732,200

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

Parcel Number: 212-270-000-009-00

Year	Petitioner			Respondent		
	TCV	SEV	TV	TCV	SEV	TV
2023	\$675,000	\$337,500	\$337,500			

C. Amounts in dispute for the tax year at issue between the values established by the BOR and Petitioner's contentions:

Parcel Number: 212-270-000-009-00

Year	SEV	TV
2023	\$394,700	\$394,700

II. TAX INFORMATION:

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

III. FACTUAL STATEMENT OF CLAIMS:

A. The parties' contention of highest and best use (H&BU) for the tax year at issue:

Party	H&BU
Petitioner	Retail

Party	H&BU
Respondent	

B. The property's TCV and TV are at issue for each tax year under appeal.

C. Petitioner's claims or counterclaims: The assessed and taxable values levied against the subject property exceed 50% of the property's fair market value.

D. Respondent's claims or counterclaims:

IV. PENDING MOTIONS OR DISCOVERY:

A. Motions: None pending at this time.

B. Discovery: Discovery is closed unless otherwise stated below.

V. WITNESSES:

A. As provided by TTR 237, a person, other than a rebuttal witness, who is NOT identified as a witness in the prehearing statement, shall NOT be permitted to give testimony, unless, for good cause shown, the Tribunal permits the testimony to be taken.

B. Witnesses will testify under oath or affirmation at the hearing and are subject to cross-examination by the opposing party and questioning by the administrative law judge.

VI. VIDEO CONFERENCE HEARING INFORMATION:

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

A link to the ***MTT Guide for Participants for the Conducting of Entire Tribunal Hearings as Video Conference Proceedings*** is provided above. Participants are encouraged to review this Guide prior to hearing and are **required** to comply with the requirements of the Guide, as said requirements will facilitate the conducting of the scheduled hearing.

The Tribunal's [Remote Witness Instructions](#) must also be reviewed by any witnesses who may be called at hearing.

A. The property's TCV and TV are at issue for each tax year under appeal.

B. Petitioner's claims or counterclaims: The assessed and taxable values levied against the subject property exceed 50% of the property's fair market value.

C. Respondent's claims or counterclaims:

SCHEDULING ORDER

- I. February 14, 2025 is the final date for Petitioner to file and serve upon Respondent and the Tribunal a final exhibit list and to furnish Respondent with a copy of each exhibit. **Petitioner must use the**

form prescribed by the Tribunal. 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.

II. February 14, 2025

is the date by which Petitioner must notify the Tribunal in writing of the name and telephone number of the court reporter retained by the parties to transcribe the hearing.

Failure to comply with this Order will result in holding the non-complying party in default and may result in the dismissal of the case or a show cause hearing, as provided by TTR 231.¹

By Patricia L. Haem

Entered: November 1, 2024

¹ See also MCL 205.732.

HEARING INFORMATION – PLEASE READ IMMEDIATELY

GENERAL INFORMATION: An impartial hearing will be conducted in accordance with the Michigan Tax Tribunal Rules (R 792.10201-R 792.10297) 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 Tribunal does not recommend or appoint attorneys.

WITNESSES: Petitioner may present witnesses, if any, identified in its prehearing statement, to testify under oath or affirmation at the hearing, subject to cross-examination by the opposing party, and questions by the administrative law judge. Respondent may present rebuttal witnesses.

EXHIBITS: Petitioner 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. 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.²

WITHDRAWAL: If Petitioner no longer wants to continue with the appeal, Petitioner may submit a written request to withdraw the case. 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 stipulation, once submitted, will be reviewed and, if accepted, the Tribunal will issue a consent judgment.

² See TTR 321.

FAILURE TO APPEAR: Petitioner's failure to timely appear or otherwise participate in the hearing will result in adjournment of the hearing and Petitioner being held in default. Petitioner 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.

REASONABLE ACCOMMODATIONS: 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 Tribunal by telephone at (517) 335-9760, or complete and submit an accommodation request form located [here](#).

An individual requiring a foreign language interpreter for effective participation in a hearing, should contact the Tribunal by telephone at (517) 335-9760, or complete and submit an accommodation request form located [here](#).

All requests must be filed 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 [here](#).

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 Tribunal 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
611 W. Ottawa St., Lansing, MI 48933
U.S. Postal Mailing Address: PO BOX 30232, Lansing, MI 48909
Other Carriers (UPS, FedEx, DHL):
2nd Floor MTT, 2407 N. Grand River Avenue, Lansing, MI 48906
Phone: (517) 335-9760
E-Mail: taxtrib@michigan.gov
Website: 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.

PROOF OF SERVICE

I certify that a copy of the foregoing was sent on the entry date indicated above to the parties or their attorneys or authorized representatives, if any, utilizing either the mailing or email addresses on file, as provided by those parties, attorneys, or authorized representatives.

By: Tribunal Clerk