



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

MARLON I. BROWN, DPA
DIRECTOR

MK Oakland Mall LLC,
Petitioner,

MICHIGAN TAX TRIBUNAL

v

MTT Docket No. 24-001352

City of Troy,
Respondent.

Presiding Judge
Jason C. Grinnell

SUMMARY OF PREHEARING CONFERENCE

SCHEDULING ORDER

NOTICE OF HEARING

ORDER REQUIRING PAYMENT OF TAXES

A prehearing conference on this matter was held on October 28, 2025. Attorneys Stewart Mandell and Daniel Stanley appeared on behalf of Petitioner and attorney Lori Bluhm appeared on behalf of Respondent. A Scheduling Order has been established and a hearing is set for:

HEARING DATE:	Monday, May 18, 2026, through Friday, May 22, 2026
HEARING TIME:	9:00 a.m.
HEARING LOCATION:	611 W. Ottawa, 2 nd Floor, Lansing, Michigan 48933

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.

PREHEARING CONFERENCE SUMMARY

I. VALUATION INFORMATION, TAX INFORMATION, AND FACTUAL STATEMENT OF CLAIMS:

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

Parcel Number: 88-20-35-400-036

Year	TCV	AV	TV
2024	\$44,582,660	\$22,291,330	\$16,537,500
2025	\$40,050,040	\$20,025,020	\$17,050,160

Respondent contends the subject property is properly assessed. Respondent relies on the 2024 and 2025 property record cards, land value analysis, economic condition factor analysis, and mortgage documents to support the current assessment values.

Petitioner contends the subject property is over assessed and the TCV should be approximately half of what it is currently assessed. Petitioner submitted an appraisal as evidence in support of its case for tax years 2024 and 2025.

Parcel Number: 88-20-35-400-036

Year	TCV	AV	TV
2024	\$23,800,000	\$11,900,000	\$11,900,000
2025	\$16,800,000	\$8,400,000	\$8,400,000

II. PENDING MOTIONS OR DISCOVERY:

A. Motions: None pending at this time. Petitioner may need to file a motion to amend its witnesses if respective counsel are unable to agree on the modification of Petitioner's witnesses list.

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

III. WITNESSES:

A. As provided by TTR 241, 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.

At the prehearing, Petitioner's counsel informed the parties that one of its listed experts unexpectedly passed away after Petitioner filed its prehearing statement,

and Petitioner may need to amend its witness list prior to hearing.

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

SCHEDULING ORDER

- I. January 20, 2026 is the final date to file and serve upon the opposing party and the Tribunal a final exhibit list and to furnish the opposing party with a copy of each exhibit. **The parties 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. January 20, 2026 is the 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.

ORDER REQUIRING PAYMENT OF TAXES

The Tribunal has considered the file in this case and finds that Petitioner has outstanding ad valorem taxes due relating to the subject property. MCL 205.743(1) states that “[i]f the date set by law for the payment of taxes has passed, the tribunal shall not make a final decision on the entire proceeding until the taxes are paid. This requirement may be waived at the tribunal’s discretion.”

The Tribunal finds that Petitioner has not shown good cause to justify the waiver of payment of the 2024 winter taxes in the amount of \$216,000 and the 2025 summer taxes in the amount of \$626,365, and as such, Petitioner is required to pay the outstanding taxes as of today’s date for a total of \$842,365.

Therefore,

IT IS ORDERED that Petitioner must pay the outstanding property taxes for the winter tax year of 2024 and summer tax year of 2025 and submit written notice to the Tribunal that payment in the amount of \$842,365, has been made at least 60 days prior to the hearing scheduled to take place in this case.

Failure to comply with this order may result in holding the non-complying party in default or the dismissal of the case or the conducting of a show cause or default hearing, as provided by TTR 237.¹

Date Entered: November 10, 2025
jcg

By

A handwritten signature in blue ink, appearing to be "J. S.", written over a horizontal line.

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: 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. 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 237.

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 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