



GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
MICHIGAN OFFICE OF ADMINISTRATIVE HEARINGS AND RULES  
SUZANNE SONNEBORN  
EXECUTIVE DIRECTOR

MARLON I. BROWN, DPA  
ACTING DIRECTOR

United States Steel,  
Petitioner,

MICHIGAN TAX TRIBUNAL

v

MOAHR Docket Nos. 21-002192  
and 21-002199

Cities of Ecorse and River Rouge,  
Respondents,

Presiding Judge  
Patricia L. Halm

and  
Michigan Department of Treasury,  
Intervening Respondent.

### **SUMMARY OF PREHEARING CONFERENCE**

#### **SCHEDULING ORDER**

#### **NOTICE OF IN-PERSON HEARING**

A Prehearing Conference was held in this matter on October 30, 2023. Steven Schneider, Stewart Mandell, Daniel Stanley, and Derek Girton, attorneys, and Lisa McShea and Henry Ibinson appeared on behalf of Petitioner. Seth O'Loughlin, attorney, appeared on behalf of Respondents, and Matthew Hodges, attorney, appeared on behalf of Intervening Respondent. A scheduling order has been established and a hearing has been set for:

HEARING DATE:	August 12, 2024, through August 21, 2024, as necessary.
HEARING TIME:	9:00 a.m.
HEARING LOCATION:	611 W. Ottawa, 2 <sup>nd</sup> 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.

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 City of Ecorse's Board of Review (BOR):

Parcel Number: 34-008-99-0014-710

Year	TCV	AV	TV
2021	\$20,953,800	\$10,476,900	\$10,476,900
2022	\$20,953,800	\$10,476,900	\$10,476,900

Parcel Number: 34-007-14-0075-000

Year	TCV	AV	TV
2021	\$1,825,000	\$912,500	\$912,500
2022	\$1,825,000	\$912,500	\$912,500

Parcel Number: 34-007-14-0035-002

Year	TCV	AV	TV
2021	\$1,761,400	\$880,700	\$880,700
2022	\$1,761,400	\$880,700	\$880,700

Parcel Number: 34-008-99-0014-007

Year	TCV	AV	TV
2021	\$1,609,600	\$804,800	\$804,800
2022	\$1,609,600	\$804,800	\$804,800

Parcel Number: 34-008-99-0014-004

Year	TCV	AV	TV
2021	\$1,283,800	\$641,900	\$641,900
2022	\$1,283,800	\$641,900	\$641,900

Parcel Number: 34-008-99-0014-009

Year	TCV	AV	TV
2021	\$1,129,800	\$564,900	\$564,900
2022	\$1,129,800	\$564,900	\$564,900

Parcel Number: 34-004-99-0009-702

Year	TCV	AV	TV
2021	\$952,600	\$476,300	\$476,300
2022	\$952,600	\$476,300	\$476,300

Parcel Number: 34-007-14-0051-000

Year	TCV	AV	TV
2021	\$552,200	\$276,100	\$276,100
2022	\$552,200	\$276,100	\$276,100

Parcel Number: 34-004-99-0007-000

Year	TCV	AV	TV
2021	\$552,000	\$276,000	\$276,000
2022	\$552,000	\$276,000	\$276,000

Parcel Number: 34-007-014-0076-000

Year	TCV	AV	TV
2021	\$423,200	\$211,600	\$211,600
2022	\$423,200	\$211,600	\$211,600

Parcel Number: 34-004-99-0009-701

Year	TCV	AV	TV
2021	\$348,400	\$174,200	\$21,797
2022	\$348,400	\$174,200	\$22,516

Parcel Number: 34-005-07-0015-301

Year	TCV	AV	TV
2021	\$323,000	\$161,500	\$161,500
2022	\$323,000	\$161,500	\$161,500

Parcel Number: 34-008-99-0009-002

Year	TCV	AV	TV
2021	\$206,400	\$103,200	\$79,497
2022	\$206,400	\$103,200	\$82,120

Parcel Number: 34-008-99-0003-000

Year	TCV	AV	TV
2021	\$148,200	\$74,100	\$44,904
2022	\$148,200	\$74,100	\$46,385

Parcel Number: 34-008-99-0014-711

Year	TCV	AV	TV
2021	\$131,800	\$65,900	\$25,654
2022	\$131,800	\$65,900	\$26,500

Parcel Number: 34-008-99-0004-001

Year	TCV	AV	TV
2021	\$129,600	\$64,800	\$35,692
2022	\$129,600	\$64,800	\$36,869

Parcel Number: 34-007-14-0044-000

Year	TCV	AV	TV
2021	\$98,000	\$49,000	\$23,214
2022	\$98,000	\$49,000	\$23,980

Parcel Number: 34-007-14-0043-000

Year	TCV	AV	TV
2021	\$71,200	\$35,600	\$23,106
2022	\$71,200	\$35,600	\$23,868

Parcel Number: 34-007-14-0053-000

Year	TCV	AV	TV
2021	\$49,400	\$24,700	\$21,192
2022	\$49,400	\$24,700	\$21,891

Parcel Number: 34-008-99-0001-000

Year	TCV	AV	TV
2021	\$33,400	\$16,700	\$7,736
2022	\$33,400	\$16,700	\$7,991

Parcel Number: 34-008-99-0014-005

Year	TCV	AV	TV
2021	\$23,600	\$11,800	\$6,210
2022	\$23,600	\$11,800	\$6,414

Parcel Number: 34-007-14-0048-000

Year	TCV	AV	TV
2021	\$22,800	\$11,400	\$9,734
2022	\$22,800	\$11,400	\$10,055

Parcel Number: 34-007-14-0047-000

Year	TCV	AV	TV
2021	\$15,000	\$7,500	\$6,388
2022	\$15,000	\$7,500	\$6,598

Parcel Number: 34-007-14-0054-000

Year	TCV	AV	TV
2021	\$14,200	\$7,100	\$6,084
2022	\$14,200	\$7,100	\$6,284

Parcel Number: 34-008-99-0006-000

Year	TCV	AV	TV
2021	\$14,000	\$7,000	\$3,346
2022	\$14,000	\$7,000	\$3,456

Parcel Number: 34-007-14-0052-000

Year	TCV	AV	TV
2021	\$12,800	\$6,400	\$5,475
2022	\$12,800	\$6,400	\$5,655

Parcel Number: 34-007-14-0050-000

Year	TCV	AV	TV
2021	\$12,200	\$6,100	\$5,272
2022	\$12,200	\$6,100	\$5,445

Parcel Number: 34-007-14-0049-000

Year	TCV	AV	TV
2021	\$12,000	\$6,000	\$5,171
2022	\$12,000	\$6,000	\$5,341

Parcel Number: 34-007-14-00045-000

Year	TCV	AV	TV
2021	\$11,200	\$5,600	\$4,765
2022	\$11,200	\$5,600	\$4,922

Parcel Number: 34-007-14-0046-000

Year	TCV	AV	TV
2021	\$7,200	\$3,600	\$3,042
2022	\$7,200	\$3,600	\$3,142

Parcel Number: 34-012-99-0003-000

Year	TCV	AV	TV
2021	\$3,400	\$1,700	\$69
2022	\$3,400	\$1,700	\$71

Parcel Number: 34-013-04-0060-001

Year	TCV	AV	TV
2021	\$1,200	\$600	\$69
2022	\$1,200	\$600	\$71

- B. The true cash value (TCV), assessed value (AV), and taxable value (TV) for each parcel and tax year at issue as established by the City of River Rouge's Board of Review (BOR):

Parcel Number: 82-50-002-99-0007-000

Year	TCV	AV	TV
2021	\$8,507,600	\$4,253,800	\$4,253,800
2022	\$8,401,800	\$4,200,900	\$4,200,900

Parcel Number: 82-50-003-99-0003-000

Year	TCV	AV	TV
2021	\$1,037,200	\$518,600	\$518,600
2022	\$1,024,400	\$512,200	\$512,200

Parcel Number: 82-50-003-99-0010-701

Year	TCV	AV	TV
2021	\$848,000	\$424,400	\$424,400
2022	\$848,000	\$424,400	\$424,400

Parcel Number: 82-50-003-99-0001-000

Year	TCV	AV	TV
2021	\$317,200	\$158,600	\$158,600
2022	\$313,200	\$156,600	\$156,600

Parcel Number: 82-50-003-99-0005-000

Year	TCV	AV	TV
2021	\$161,200	\$80,600	\$80,600
2022	\$159,200	\$79,600	\$79,600

Parcel Number: 82-50-003-99-0002-701

Year	TCV	AV	TV
2021	\$154,600	\$77,300	\$77,300
2022	\$152,600	\$76,300	\$76,300

Parcel Number: 82-50-003-99-0004-000

Year	TCV	AV	TV
2021	\$94,000	\$47,000	\$47,000
2022	\$92,800	\$46,400	\$46,400

Parcel Number: 82-50-003-99-0009-702

Year	TCV	AV	TV
2021	\$36,200	\$18,100	\$15,547
2022	\$36,200	\$18,100	\$16,060

Parcel Number: 82-50-003-99-0007-000

Year	TCV	AV	TV
2021	\$20,800	\$10,400	\$8,994
2022	\$20,800	\$10,400	\$9,290

Parcel Number: 82-50-002-99-0005-000

Year	TCV	AV	TV
2021	\$18,800	\$9,400	\$5,775
2022	\$18,800	\$9,400	\$5,965

- II. A. The parties' contentions of TCV, state equalized value (SEV), and TV for each parcel located in the City of Ecorse, for each tax year at issue:

Parcel Number: 34-008-99-0014-710

	Petitioner			Respondent		
Year	TCV	SEV	TV	TCV	SEV	TV
2021	\$16,708,038	\$8,354,019	\$8,354,019	\$42,504,979	\$21,252,490	\$10,476,900
2022	\$17,988,347	\$8,994,174	\$8,994,174	\$42,701,156	\$21,350,578	<b>\$10,476,900<sup>1</sup></b>

<sup>1</sup> During the Prehearing Conference, the Tribunal questioned some of the 2023 TVs listed on Respondent's Prehearing Statement. These TVs are bolded. If, in fact, these TVs are not correct, Respondent was instructed to file an amended Prehearing Statement with the correct TV contentions.

Parcel Number: 34-007-14-0075-000

	Petitioner			Respondent		
Year	TCV	SEV	TV	TCV	SEV	TV
2021	\$1,455,210	\$727,605	\$727,605	\$3,702,030	\$1,851,015	\$912,500
2022	\$1,566,720	\$783,360	\$783,360	\$3,719,116	\$1,859,558	<b>\$912,500</b>

Parcel Number: 34-007-14-0035-002

	Petitioner			Respondent		
Year	TCV	SEV	TV	TCV	SEV	TV
2021	\$1,404,496	\$702,248	\$702,248	\$3,573,016	\$1,786,508	\$880,700
2022	\$1,512,121	\$756,060	\$756,060	\$3,589,507	\$1,794,754	<b>\$880,700</b>

Parcel Number: 34-008-99-0014-007

	Petitioner			Respondent		
Year	TCV	SEV	TV	TCV	SEV	TV
2021	\$1,283,455	\$641,727	\$641,727	\$3,265,089	\$1,632,545	\$804,800
2022	\$1,381,804	\$690,902	\$690,902	\$3,280,158	\$1,640,079	<b>\$804,800</b>

Parcel Number: 34-008-99-0014-004

	Petitioner			Respondent		
Year	TCV	SEV	TV	TCV	SEV	TV
2021	\$1,023,670	\$511,835	\$511,835	\$2,604,200	\$1,302,100	\$641,900
2022	\$1,102,112	\$551,056	\$551,056	\$2,616,220	\$1,308,110	<b>\$641,900</b>

Parcel Number: 34-008-99-0014-009

	Petitioner			Respondent		
Year	TCV	SEV	TV	TCV	SEV	TV
2021	\$900,874	\$450,437	\$450,437	\$2,291,810	\$1,145,905	\$564,900
2022	\$969,907	\$484,953	\$484,953	\$2,302,387	\$1,151,194	<b>\$564,900</b>

Parcel Number: 34-004-99-0009-702

	Petitioner			Respondent		
Year	TCV	SEV	TV	TCV	SEV	TV
2021	\$759,579	\$379,790	\$379,790	\$1,932,358	\$966,179	\$476,300
2022	\$817,785	\$408,892	\$408,892	\$1,941,277	\$970,639	<b>\$476,300</b>



Parcel Number: 34-007-14-0051-000

	Petitioner			Respondent		
Year	TCV	SEV	TV	TCV	SEV	TV
2021	\$440,311	\$220,155	\$220,155	\$1,120,143	\$560,072	\$276,100
2022	\$474,051	\$237,025	\$237,025	\$1,125,313	\$562,657	<b>\$276,100</b>

Parcel Number: 34-004-99-0007-000

	Petitioner			Respondent		
Year	TCV	SEV	TV	TCV	SEV	TV
2021	\$440,151	\$220,076	\$220,076	\$1,119,737	\$559,869	\$276,000
2022	\$473,879	\$236,940	\$236,940	\$1,124,905	\$562,453	<b>\$276,000</b>

Parcel Number: 34-007-14-0076-000

	Petitioner			Respondent		
Year	TCV	SEV	TV	TCV	SEV	TV
2021	\$337,449	\$168,725	\$168,725	\$858,465	\$429,233	\$211,600
2022	\$363,307	\$181,654	\$181,654	\$862,427	\$431,214	<b>\$211,600</b>

Parcel Number: 34-004-99-0009-701

	Petitioner			Respondent		
Year	TCV	SEV	TV	TCV	SEV	TV
2021	\$277,805	\$138,903	\$21,797	\$88,431	\$44,216	\$21,797
2022	\$299,093	\$149,547	\$22,516	\$88,839	\$44,420	\$22,516

Parcel Number: 34-005-07-0015-301

	Petitioner			Respondent		
Year	TCV	SEV	TV	TCV	SEV	TV
2021	\$257,552	\$128,776	\$128,776	\$655,209	\$327,605	\$161,500
2022	\$277,288	\$138,644	\$138,644	\$658,233	\$329,117	<b>\$161,500</b>

Parcel Number: 34-008-99-0009-002

	Petitioner			Respondent		
Year	TCV	SEV	TV	TCV	SEV	TV
2021	\$164,578	\$82,289	\$79,497	\$322,521	\$161,261	\$79,497
2022	\$177,190	\$88,595	\$82,120	\$324,009	\$162,005	\$82,120

Parcel Number: 34-008-99-0003-000

	Petitioner			Respondent		
Year	TCV	SEV	TV	TCV	SEV	TV
2021	\$118,171	\$59,085	\$44,904	\$182,176	\$91,088	\$44,904
2022	\$127,226	\$63,613	\$46,385	\$183,017	\$91,509	\$46,385

Parcel Number: 34-008-99-0014-711

	Petitioner			Respondent		
Year	TCV	SEV	TV	TCV	SEV	TV
2021	\$105,094	\$52,547	\$25,654	\$104,079	\$52,040	\$25,654
2022	\$113,147	\$56,574	\$26,500	\$104,559	\$52,280	\$26,500

Parcel Number: 34-008-99-0004-001

	Petitioner			Respondent		
Year	TCV	SEV	TV	TCV	SEV	TV
2021	\$103,340	\$51,670	\$35,692	\$144,803	\$72,402	\$35,692
2022	\$111,259	\$55,629	\$36,869	\$145,471	\$72,736	\$36,869

Parcel Number: 34-007-14-0044-000

	Petitioner			Respondent		
Year	TCV	SEV	TV	TCV	SEV	TV
2021	\$78,143	\$39,071	\$23,214	\$94,180	\$47,090	\$23,214
2022	\$84,131	\$42,065	\$23,980	\$94,614	\$47,307	\$23,980

Parcel Number: 34-007-14-0043-000

	Petitioner			Respondent		
Year	TCV	SEV	TV	TCV	SEV	TV
2021	\$56,773	\$28,387	\$23,106	\$93,741	\$46,871	\$23,106
2022	\$61,124	\$30,562	\$23,868	\$94,174	\$47,087	\$23,868

Parcel Number: 34-007-14-0053-000

	Petitioner			Respondent		
Year	TCV	SEV	TV	TCV	SEV	TV
2021	\$39,390	\$19,695	\$19,695	\$85,976	\$42,988	\$21,192
2022	\$42,409	\$21,204	\$21,204	\$86,373	\$43,187	\$21,891

Parcel Number: 34-008-99-0001-000

	Petitioner			Respondent		
Year	TCV	SEV	TV	TCV	SEV	TV
2021	\$26,632	\$13,316	\$7,736	\$31,385	\$15,693	\$7,736
2022	\$28,673	\$14,337	\$7,991	\$31,530	\$15,765	\$7,991

Parcel Number: 34-008-99-0014-005

	Petitioner			Respondent		
Year	TCV	SEV	TV	TCV	SEV	TV
2021	\$18,818	\$9,409	\$6,210	\$25,194	\$12,597	\$6,210
2022	\$20,260	\$10,130	\$6,414	\$25,310	\$12,655	\$6,414

Parcel Number: 34-007-14-0048-000

	Petitioner			Respondent		
Year	TCV	SEV	TV	TCV	SEV	TV
2021	\$18,180	\$9,090	\$9,090	\$39,491	\$19,746	\$9,734
2022	\$19,573	\$9,787	\$9,787	\$39,673	\$19,837	\$10,055

Parcel Number: 34-007-14-0047-000

	Petitioner			Respondent		
Year	TCV	SEV	TV	TCV	SEV	TV
2021	\$11,961	\$5,980	\$5,980	\$25,916	\$12,958	\$6,388
2022	\$12,877	\$6,439	\$6,439	\$26,036	\$13,018	\$6,598

Parcel Number: 34-007-14-0054-000

	Petitioner			Respondent		
Year	TCV	SEV	TV	TCV	SEV	TV
2021	\$11,323	\$5,661	\$5,661	\$24,683	\$12,342	\$6,084
2022	\$12,190	\$6,095	\$6,095	\$24,797	\$12,399	\$6,284

Parcel Number: 34-008-99-0006-000

	Petitioner			Respondent		
Year	TCV	SEV	TV	TCV	SEV	TV
2021	\$11,163	\$5,582	\$3,346	\$13,575	\$6,788	\$3,346
2022	\$12,019	\$6,009	\$3,456	\$13,637	\$6,819	\$3,456

Parcel Number: 34-007-14-0052-000

	Petitioner			Respondent		
Year	TCV	SEV	TV	TCV	SEV	TV
2021	\$10,206	\$5,103	\$5,103	\$22,212	\$11,106	\$5,475
2022	\$10,989	\$5,494	\$5,494	\$22,315	\$11,158	\$5,655

Parcel Number: 34-007-14-0050-000

	Petitioner			Respondent		
Year	TCV	SEV	TV	TCV	SEV	TV
2021	\$9,728	\$4,864	\$4,864	\$21,389	\$10,695	\$5,272
2022	\$10,473	\$5,237	\$5,237	\$21,487	\$10,744	\$5,445

Parcel Number: 34-007-14-0049-000

	Petitioner			Respondent		
Year	TCV	SEV	TV	TCV	SEV	TV
2021	\$9,569	\$4,784	\$4,784	\$20,979	\$10,490	\$5,171
2022	\$10,302	\$5,151	\$5,151	\$21,076	\$10,538	\$5,341

Parcel Number: 34-007-14-0045-000

	Petitioner			Respondent		
Year	TCV	SEV	TV	TCV	SEV	TV
2021	\$8,931	\$4,465	\$4,465	\$19,332	\$9,666	\$4,765
2022	\$9,615	\$4,807	\$4,807	\$19,421	\$9,711	\$4,922

Parcel Number: 34-007-14-0046-000

	Petitioner			Respondent		
Year	TCV	SEV	TV	TCV	SEV	TV
2021	\$5,741	\$2,871	\$2,871	\$12,341	\$6,171	\$3,042
2022	\$6,181	\$3,091	\$3,091	\$12,398	\$6,199	\$3,142

Parcel Number: 34-012-99-0003-000

	Petitioner			Respondent		
Year	TCV	SEV	TV	TCV	SEV	TV
2021	\$2,711	\$1,356	\$69	\$280	\$140	\$69
2022	\$2,919	\$1,459	\$71	\$281	\$141	\$71

Parcel Number: 34-013-04-0060-001

	Petitioner			Respondent		
Year	TCV	SEV	TV	TCV	SEV	TV
2021	\$957	\$478	\$69	\$280	\$140	\$69
2022	\$1,030	\$515	\$71	\$281	\$141	\$71

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

Parcel Number: 82-50-002-99-0007-000

	Petitioner			Respondent		
Year	TCV	SEV	TV	TCV	SEV	TV
2021	\$3,723,272	\$1,861,636	\$1,861,636	\$25,681,389	\$12,840,695	\$4,253,800
2022	\$3,871,238	\$1,935,619	\$1,935,619	\$26,311,170	\$13,155,585	<b>\$4,200,900</b>

Parcel Number: 82-50-003-99-0003-000

	Petitioner			Respondent		
Year	TCV	SEV	TV	TCV	SEV	TV
2021	\$453,921	\$226,960	\$226,960	\$3,131,200	\$1,565,600	\$518,600
2022	\$472,005	\$236,003	\$236,003	\$2,888,803	\$1,444,402	<b>\$512,200</b>

Parcel Number: 82-50-003-99-0010-701

	Petitioner			Respondent		
Year	TCV	SEV	TV	TCV	SEV	TV
2021	\$371,469	\$185,735	\$185,735	\$2,563,572	\$1,281,786	\$424,400
2022	\$391,096	\$195,548	\$195,548	\$2,364,073	\$1,182,037	\$424,400

Parcel Number: 82-50-003-99-0001-000

	Petitioner			Respondent		
Year	TCV	SEV	TV	TCV	SEV	TV
2021	\$138,820	\$69,410	\$69,410	\$957,465	\$478,733	\$158,600
2022	\$144,311	\$72,155	\$72,155	\$883,464	\$441,732	<b>\$156,600</b>

Parcel Number: 82-50-003-99-0005-000

	Petitioner			Respondent		
Year	TCV	SEV	TV	TCV	SEV	TV
2021	\$70,548	\$35,274	\$35,274	\$486,616	\$243,308	\$80,600
2022	\$73,353	\$36,677	\$36,677	\$448,973	\$224,487	<b>\$79,600</b>

Parcel Number: 82-50-003-99-0002-701

	Petitioner			Respondent		
Year	TCV	SEV	TV	TCV	SEV	TV
2021	\$67,659	\$33,830	\$33,830	\$466,499	\$233,250	\$77,300
2022	\$70,312	\$35,156	\$35,156	\$430,591	\$215,296	<b>\$76,300</b>

Parcel Number: 82-50-002-99-0004-000

	Petitioner			Respondent		
Year	TCV	SEV	TV	TCV	SEV	TV
2021	\$41,138	\$20,569	\$20,569	\$283,814	\$141,907	\$47,000
2022	\$42,759	\$21,379	\$21,379	\$261,808	\$130,904	<b>\$46,400</b>

Parcel Number: 82-50-003-99-0009-702

	Petitioner			Respondent		
Year	TCV	SEV	TV	TCV	SEV	TV
2021	\$15,843	\$7,921	\$7,921	\$109,285	\$54,643	\$15,547
2022	\$16,680	\$8,340	\$8,340	\$100,824	\$50,412	\$16,060

Parcel Number: 82-50-003-99-0007-000

	Petitioner			Respondent		
Year	TCV	SEV	TV	TCV	SEV	TV
2021	\$9,103	\$4,551	\$4,551	\$63,070	\$31,535	\$8,994
2022	\$9,584	\$4,792	\$4,792	\$57,932	\$28,966	\$9,290

Parcel Number: 82-50-002-99-0005-000

	Petitioner			Respondent		
Year	TCV	SEV	TV	TCV	SEV	TV
2021	\$8,228	\$4,114	\$4,114	\$57,089	\$28,545	\$5,775
2022	\$8,662	\$4,331	\$4,331	\$52,362	\$26,181	\$5,965

- III. A. Amounts in dispute between the BOR assessments and Petitioner's contentions for the tax years at issue for the City of Ecorse properties:

Parcel Number: 34-008-99-0014-710

Year	SEV	TV
2021	\$2,122,881	\$2,122,881
2022	\$1,482,726	\$1,482,726

Parcel Number: 34-007-14-0075-000

Year	SEV	TV
2021	\$184,895	\$184,895
2022	\$129,140	\$129,140

Parcel Number: 34-007-14-0035-002

Year	SEV	TV
2021	\$178,452	\$178,452
2022	\$124,640	\$124,640

Parcel Number: 34-008-99-0014-007

Year	SEV	TV
2021	\$163,073	\$163,073
2022	\$113,898	\$113,898

Parcel Number: 34-008-99-0014-004

Year	SEV	TV
2021	\$130,065	\$130,065
2022	\$90,844	\$90,844

Parcel Number: 34-008-99-0014-009

Year	SEV	TV
2021	\$114,463	\$114,463
2022	\$79,947	\$79,947

Parcel Number: 34-004-99-0009-702

Year	SEV	TV
2021	\$96,510	\$96,510
2022	\$67,408	\$67,408

Parcel Number: 34-007-14-0051-000

Year	SEV	TV
2021	\$55,945	\$55,945
2022	\$39,075	\$39,075

Parcel Number: 34-004-99-0007-000

Year	SEV	TV
2021	\$55,924	\$55,924
2022	\$39,060	\$39,060

Parcel Number: 34-007-14-0076-000

Year	SEV	TV
2021	\$42,875	\$42,875
2022	\$29,946	\$29,946

Parcel Number: 34-004-99-0009-701

Year	SEV	TV
2021	\$35,297	\$0
2022	\$24,653	\$0

Parcel Number: 34-005-07-0015-301

Year	SEV	TV
2021	\$32,724	\$32,724
2022	\$22,856	\$22,856

Parcel Number: 34-008-99-0009-002

Year	SEV	TV
2021	\$20,911	\$0
2022	\$14,605	\$0

Parcel Number: 34-008-99-0003-000

Year	SEV	TV
2021	\$15,015	\$0
2022	\$10,487	\$0

Parcel Number: 34-008-99-0014-711

Year	SEV	TV
2021	\$13,353	\$0
2022	\$9,326	\$0

Parcel Number: 34-008-99-0004-001

Year	SEV	TV
2021	\$13,130	\$0
2022	\$9,171	\$0

Parcel Number: 34-007-14-0044-000

Year	SEV	TV
2021	\$9,929	\$0
2022	\$6,935	\$0



Parcel Number: 34-007-14-0043-000

Year	SEV	TV
2021	\$7,213	\$0
2022	\$5,038	\$0

Parcel Number: 34-007-14-0053-000

Year	SEV	TV
2021	\$5,005	\$1,497
2022	\$3,496	\$687

Parcel Number: 34-008-99-0001-000

Year	SEV	TV
2021	\$3,384	\$0
2022	\$2,363	\$0

Parcel Number: 34-008-99-0014-005

Year	SEV	TV
2021	\$2,391	\$0
2022	\$1,670	\$0

Parcel Number: 34-007-14-0048-000

Year	SEV	TV
2021	\$2,310	\$644
2022	\$1,613	\$268

Parcel Number: 34-007-14-0047-000

Year	SEV	TV
2021	\$1,520	\$408
2022	\$1,061	\$159

Parcel Number: 34-007-14-0054-000

Year	SEV	TV
2021	\$1,439	\$423
2022	\$1,005	\$189

Parcel Number: 34-008-99-0006-000

Year	SEV	TV
2021	\$1,418	\$0
2022	\$991	\$0

Parcel Number: 34-007-14-0052-000

Year	SEV	TV
2021	\$1,297	\$372
2022	\$906	\$161

Parcel Number: 34-007-14-0050-000

Year	SEV	TV
2021	\$1,236	\$408
2022	\$863	\$208

Parcel Number: 34-007-14-0049-000

Year	SEV	TV
2021	\$1,216	\$387
2022	\$849	\$190

Parcel Number: 34-007-14-0045-000

Year	SEV	TV
2021	\$1,135	\$300
2022	\$793	\$115

Parcel Number: 34-007-14-0046-000

Year	SEV	TV
2021	\$729	\$171
2022	\$509	\$51

Parcel Number: 34-012-99-0003-000

Year	SEV	TV
2021	\$344	\$0
2022	\$241	\$0

Parcel Number: 34-013-04-0060-001

Year	SEV	TV
2021	\$122	\$0
2022	\$85	\$0

B. Amounts in dispute for the tax years at issue between the BOR assessments and Petitioner's contentions for the City of River Rouge properties:

Parcel Number: 82-50-002-99-0007-000

Year	SEV	TV
2021	\$2,392,164	\$2,392,164
2022	\$2,265,281	\$2,265,281

Parcel Number: 82-50-003-99-0003-000

Year	SEV	TV
2021	\$291,640	\$291,640
2022	\$276,197	\$276,197

Parcel Number: 82-50-003-99-0010-701

Year	SEV	TV
2021	\$238,665	\$238,665
2022	\$228,852	\$228,852

Parcel Number: 82-50-003-99-0001-000

Year	SEV	TV
2021	\$89,190	\$89,190
2022	\$84,445	\$84,445

Parcel Number: 82-50-003-99-0005-000

Year	SEV	TV
2021	\$45,326	\$45,326
2022	\$42,923	\$42,923

Parcel Number: 82-50-003-99-0002-701

Year	SEV	TV
2021	\$43,470	\$43,470
2022	\$41,144	\$41,144

Parcel Number: 82-50-002-99-0004-000

Year	SEV	TV
2021	\$26,431	\$26,431
2022	\$25,021	\$25,021

Parcel Number: 82-50-003-99-0009-702

Year	SEV	TV
2021	\$10,179	\$7,626
2022	\$9,760	\$7,720

Parcel Number: 82-50-003-99-0007-000

Year	SEV	TV
2021	\$5,849	\$4,443
2022	\$5,608	\$4,498

Parcel Number: 82-50-002-99-0005-000

Year	SEV	TV
2021	\$5,286	\$1,661
2022	\$5,069	\$1,634

IV. TAX INFORMATION:

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

V. FACTUAL STATEMENT OF CLAIMS:

A. Classification of property:

Parcel Numbers	Classification
34-007-14-0035-002 and 34-007-14-0035-002	Commercial

Parcel Numbers	Classification
Remaining parcels	Industrial

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

Tax Year	H&BU
2021 and 2022	Industrial

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

D. Petitioner's claims or counterclaims: "Petitioner contends that, for the 2021 and 2022 tax years, the assessments exceed 50% of true cash value, and the taxable values exceed lawful limitations."

E. Respondent's claims or counterclaims: Respondent contends that the subject property is lawfully and uniformly assessed.

VI. PENDING MOTIONS OR DISCOVERY:

A. Motions: Petitioner indicated that it intended to file a Motion to Amend its Prehearing Statement to supplant two witnesses as these witnesses are no longer employed by Petitioner. The Tribunal indicated that, if such a motion were granted, a 60-day discovery period, limited to the new witnesses, would be permitted.

- B. Discovery: The parties indicated that the deposition of Joe Torzewski is scheduled to take place on October 31, 2023. Discovery is otherwise closed.

### **SCHEDULING ORDER**

- I. **July 29, 2024**, 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. 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. **July 29, 2024**, 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.

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>2</sup>

By

*Patricia L. Haem*

Date Entered: November 2, 2023

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<sup>2</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 bring two (2) copies of all proposed exhibits (i.e., file copy and Judge's copy) to the hearing. Each exhibit must display the docket number and exhibit number (i.e., P1, P2, R1, R2, etc.) in the upper right hand corner of the first page of each copy of each proposed exhibit. If an exhibit contains multiple pages, each page shall be numbered. The proposed exhibits must be separated into numerical order sets and indexed for easy reference.

**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>3</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

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<sup>3</sup> See TTR 321.

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.

**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\\_for\\_MOAHR\\_Interim\\_5-2.web\\_654057\\_7.pdf](https://www.michigan.gov/documents/lara/Disability_Accommodation_form_for_MOAHR_Interim_5-2.web_654057_7.pdf) 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.

**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 provide by those parties, attorneys, or authorized representatives.

By: Tribunal Clerk