



GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
LANSING

MARLON I. BROWN, DPA  
DIRECTOR

Green Ridge Holdings LLC,  
Petitioner,

MICHIGAN TAX TRIBUNAL

v

MTT Docket No. 23-000614

City of Walker,  
Respondent.

Presiding Judge  
Mark Perry

ORDER GRANTING JOINT MOTION FOR PARTIAL WITHDRAWAL

ORDER OF PARTIAL DISMISSAL

ORDER GRANTING JOINT MOTION TO ADJOURN

REVISED NOTICE OF HEARING

A scheduling order has been established and a hearing has been set for:

HEARING DATE:	November 18, 2024
*The hearing shall continue on November 19 & 20, 2024, and November 22, 2024 if necessary.	
HEARING TIME:	9:00 a.m.
HEARING LOCATION:	611 W. Ottawa, 2 <sup>nd</sup> Floor, Lansing, Michigan 48933.

On October 23, 2024, the parties filed a joint motion requesting that the Tribunal permit Petitioner to withdraw its appeal of Parcel Nos. 41-13-01-151-027, 41-13-01-301-002, and 41-13-01-302-001. The parties also ask the Tribunal to clarify that this action shall not affect the admissibility of Petitioner's valuation evidence. On the same date, the parties also filed a motion requesting that the hearing dates be revised to reflect the third date of the subject hearing would be held on November 20, 2024.

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.

The Tribunal has considered the motions and the case file and finds that “a petition may be withdrawn upon a motion filed by the petitioner before the answer or first responsive motion has been filed with the tribunal. Once the answer or first responsive motion has been filed, a petition may be withdrawn upon motion filed by petitioner only if the other parties do not object to the withdrawal for substantive reasons.”<sup>1</sup> As such, and inasmuch as Respondent concurs with Petitioner’s request to withdraw its appeal of Parcel Nos. 41-13-01-151-027, 41-13-01-301-002, and 41-13-01-302-001, the Tribunal finds good cause to grant the request and dismiss those parcels from the appeal. The Tribunal shall not rule on the admissibility of exhibits at this juncture; however, it notes that there is no Tribunal or Michigan evidence rule prohibiting the admissibility of relevant evidence filed in compliance with the prehearing general call.<sup>2</sup>

The Tribunal further finds that the parties have shown good cause to grant the motion to adjourn, and as a result, the Tribunal shall enter a revised notice of hearing. Therefore,

IT IS ORDERED that the Joint Motion for Partial Withdrawal is GRANTED.

IT IS FURTHER ORDERED that this case is DISMISSED with respect to Parcel Nos. 41-13-01-151-027, 41-13-01-301-002, and 41-13-01-302-001. This appeal shall continue for Parcel Nos. 41-13-01-151-008, 41-13-01-151-009, and 41-13-01-151-018.

IT IS FURTHER ORDERED that the Joint Motion to Adjourn is GRANTED.

IT IS FURTHER ORDERED that the Notice of Hearing is REVISED as indicated herein. The parties shall still otherwise comply with the Scheduling Order issued on August 26, 2024.

Entered: October 24, 2024  
bw/jcr

By 

### **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

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<sup>1</sup> TTR 231(4).

<sup>2</sup> See TTR 255 and Michigan Rules of Evidence 402.

### 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 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 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

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<sup>3</sup> See TTR 231.

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 Tribunal by telephone at (517) 335-9760, or complete and submit an accommodation request form at <https://www.michigan.gov/taxtrib/-/media/Project/Websites/taxtrib/ET-Sample-Petitions-and-Forms/Disability-Accommodation-Form.pdf?rev=0b4e75a81f1e4cd186b0fcf956fe9f4c&hash=679AB1FBC0EFE783181CD8637BFEF027> 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 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  
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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