



GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
LANSING

MARLON I. BROWN, DPA  
DIRECTOR

Polo Village LLC,  
Petitioner,

MICHIGAN TAX TRIBUNAL

v

MTT Docket No. 24-001886

City of Mt. Pleasant,  
Respondent,

Presiding Judge  
Kari L. Miles

**SHOW CAUSE HEARING SUMMARY**  
**PREHEARING CONFERENCE SUMMARY**  
**SCHEDULING ORDER**

**NOTICE OF VIDEO CONFERENCE DEFAULT HEARING**

The prehearing conference scheduled for September 10, 2025, commenced as a show cause hearing given Respondent's failure to file and exchange its valuation disclosure as required by the Prehearing General Call and Order of Procedure (PHGC) issued in this case. A prehearing conference was held immediately upon completion of the show cause hearing. Brian E. Etzel appeared on behalf of Petitioner. Joshua D. Beard appeared on behalf of Respondent.

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

HEARING DATE:	November 3 and November 7, 2025
HEARING TIME:	9:00 a.m.
TEAMS HEARING LINK:	<a href="#">Join the meeting now</a> <b>Dial in by phone</b> +1 248-509-0316, 858815574# United States, Troy
PARTICIPANTS' GUIDE:	<a href="https://bit.ly/34fBXnN">https://bit.ly/34fBXnN</a>

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.

### **SHOW CAUSE HEARING SUMMARY**

Pursuant to Tax Tribunal Rule (TTR) 251(8): “If a party fails to comply with the order scheduling the prehearing conference or a prehearing general call order, the prehearing conference must commence as a show cause hearing to provide the party with an opportunity to justify their failure to comply with the order.” The PHGC was issued on October 1, 2024. As provided by that PHGC, Respondent was required to file and serve its valuation disclosure and prehearing statement by May 6, 2025. Respondent failed to file and serve its valuation disclosure as required by the PHGC. Therefore, a show cause hearing was held.

Submission of valuation disclosures is governed by TTR 241(1), which provides that “[a] party’s valuation disclosure in a property tax contested case must be submitted to the tribunal and the opposing parties as ordered by the tribunal.”

In this case, the PHGC expressly stated that “[v]aluation disclosures will not be admitted into evidence unless disclosed and furnished in accordance with this Order (even though admissible) except upon a finding of good cause by the Tribunal.” Because Respondent did not submit a valuation disclosure as ordered by the PHGC, Respondent violated TTR 241(1).

At the show cause hearing, Respondent had the burden of proof to show good cause as to why it violated the PHGC order by failing to file and exchange its valuation disclosure. During the show cause hearing, Respondent explained that the intent was to submit a property record card but due to miscommunication it was not filed.

The Tribunal finds that Respondent did not abide by the deadlines established in the PHGC. The PHGC gave Respondent adequate notice that valuation disclosures not filed and exchanged by the deadline would not be admitted at hearing except upon a finding of good cause. Having conducted a show cause hearing, the Tribunal finds that Respondent has not shown good cause to extend the deadline to file and serve a valuation disclosure. Accordingly, the hearing scheduled in this case will proceed as a default hearing in which Respondent is precluded from presenting any testimony, offering any evidence, and examining Petitioner’s witnesses, as provided by TTR 203(e).

### **PREHEARING CONFERENCE SUMMARY**

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

At the prehearing conference, Petitioner confirmed the information and contentions set forth in the prehearing statement and the Tribunal incorporates them by reference.

#### **II. PENDING MOTIONS OR DISCOVERY:**

A. Motions: None pending at this time.

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 Petitioner's prehearing statement shall NOT be permitted to give testimony, unless, for good cause shown, the Tribunal permits the testimony to be taken.

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. October 20, 2025 is the final date for Petitioner to file and serve a final exhibit list. **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. October 20, 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.

There will be no adjournment absent a showing of extenuating circumstances. Further, failure to appear will result in Petitioner being held in default, as provided by TTR 237.

Entered: September 10, 2025

By Kari L. Miles

## 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](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>1</sup>

**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.

**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.

---

<sup>1</sup> See TTR 237.

**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](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 provided by those parties, attorneys, or authorized representatives.

By: Tribunal Clerk