



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

MARLON I. BROWN, DPA
DIRECTOR

Jim Saros Agency Inc,
Petitioner,

MICHIGAN TAX TRIBUNAL

v

MTT Docket No. 23-002623

City of Grosse Pointe,
Respondent.

Presiding Judge
Jason C. Grinnell

SUMMARY OF PREHEARING CONFERENCE

SCHEDULING ORDER

NOTICE OF VIDEO CONFERENCE HEARING

ORDER SETTING ASIDE DEFAULT OF PETITIONER

A show cause hearing and prehearing conference in this matter was held on March 11, 2025. Attorney Paul O'Neill appeared on behalf of Petitioner, and attorney Kelsea Melcher appeared on behalf of Respondent. A Scheduling Order was discussed and agreed upon, and a video conference hearing, held via Microsoft Teams, is set for:

HEARING DATE:	Monday, November 3, 2025, through Wednesday, November 5, 2025
HEARING TIME:	9:00 a.m.
TEAMS HEARING LINK:	Join the meeting now Dial in by phone +1 248-509-0316 227 675 884#
PARTICIPANTS' GUIDE:	https://bit.ly/34fBXnN

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.

PREHEARING CONFERENCE SUMMARY

I. SHOW CAUSE HEARING

- A. The prehearing conference commenced as a show cause hearing due to Petitioner's failure to file and exchange its valuation disclosure and prehearing statement by November 4, 2024. It is undisputed that Petitioner's former attorney, Fred Gordon, unexpectedly passed away in March 2024. After Mr. Gordon's passing, attorney Paul O'Neill took over Mr. Gordon's pending cases. The record reflects that respective counsel filed a Joint Motion to Extend in June 2024, which the Tribunal granted, making valuation disclosures and prehearing statements due on or before November 4, 2024. After Mr. Gordon's passing, Mr. O'Neill setup a new professional corporation and new e-mail address to which Mr. Gordon's e-mails were supposed to be automatically forwarded to.¹ However, on or about June 13, 2024, the internet domain associated with Mr. Gordon's e-mail address expired resulting in Mr. O'Neill not receiving any pleadings or notices from the Tribunal or Respondent's counsel.² Importantly, Mr. O'Neill provided evidence that Mr. Gordon e-mailed Respondent's counsel a memo and copy of Petitioner's appraisal in January 2024, months prior to the original valuation disclosure deadline of July 22, 2024.³
- B. Given the unique facts and circumstances involved in this case and for the reasons outlined above, the Tribunal finds that Petitioner has shown good cause to offer its valuation disclosure for admission into evidence at hearing.
- C. Likewise, the Tribunal finds that Petitioner has shown good cause to admit its prehearing statement; thus, Petitioner may offer its listed witnesses to testify.
- D. Accordingly, the Tribunal finds good cause to justify the admission of Petitioner's valuation disclosure and witnesses because there has been no real prejudice to Respondent.

II. VALUATION INFORMATION, TAX INFORMATION, AND FACTUAL STATEMENT OF CLAIMS

- 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: 82-37-003-0020-001

Year	TCV	AV	TV
2023	\$2,054,800	\$1,027,400	\$935,730

¹ See Tax Docket Lookup line #31, Petitioner's Motion for Reconsideration, filed November 29, 2024.

² *Id.*

³ *Id.*

At the prehearing conference, the parties confirmed the information and contentions set forth in their respective prehearing statements.

Petitioner contends the subject property is over assessed. Petitioner submitted an appraisal valuing the property as leased fee and contends the value of the property should be reduced as follows:

Parcel Number: 82-37-003-0020-001

Year	TCV	AV	TV
2023	\$1,300,000	\$650,000	\$650,000

Respondent contends the subject property is under assessed. Respondent submitted an appraisal valuing the property as fee simple and contends the value of the property should be increased as follows:

Parcel Number: 82-37-003-0020-001

Year	TCV	AV	TV
2023	\$2,130,000	\$1,065,000	\$935,730

III. PENDING MOTIONS OR DISCOVERY:

A. Motions: None pending at this time.

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

IV. 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, are subject to cross-examination by the opposing party, and to questions by the administrative law judge.

V. 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.

SCHEDULING ORDER

- I. October 20, 2025 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. October 20, 2025 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 SETTING ASIDE DEFAULT OF PETITIONER

On January 27, 2025, the Tribunal held Petitioner in default and ordered Petitioner to appear for a prehearing conference to show good cause why it did not timely file its valuation disclosure and prehearing statement. For the reasons outlined in the Prehearing Conference Summary portion of this order, the Tribunal finds that Petitioner has shown good cause to set aside the default.

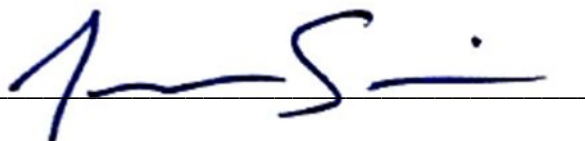
Therefore,

IT IS ORDERED that the default entered against Petitioner on January 27, 2025, is SET ASIDE.

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 231.⁴

Date Entered: July 11, 2025
jcg

By



⁴ 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.⁵

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 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.

⁵ See TTR 321.

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 provide by those parties, attorneys, or authorized representatives.

By: Tribunal Clerk