



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS

MARLON I. BROWN, DPA
DIRECTOR

Bruce Benz, Stephanie Benz,
Petitioners,

MICHIGAN TAX TRIBUNAL

v

MTT Docket No. 23-001242

Ann Arbor Township,
Respondent.

Presiding Judge
Marcus L. Abood

SUMMARY OF STATUS CONFERENCE

SCHEDULING ORDER

NOTICE OF IN-PERSON HEARING

On April 21, 2025, the Tribunal conducted a status conference with the parties to discuss the deadlines in the above-captioned case. Jason Long appeared (telephonically) on behalf of Petitioner. Seth O'Loughlin appeared (telephonically) on behalf of Respondent. The parties requested 120 days to prepare valuation disclosures and prehearing statements. More specifically, the parties requested 60 days to prepare a joint stipulation of facts and then a subsequent 60 days to submit valuation disclosures and prehearing statements. Further, the parties have requested 45 days for post valuation discovery.

A scheduling order has been established for the special assessment appeal and a hearing has been set for:

HEARING DATE:	November 5, 6, 7, and 10, 2025
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.

The Tribunal has considered the parties' positions and the case file and finds that scheduling this appeal into the latter part of 2025 is warranted. The parties have shown good cause and granting the requested deadlines will facilitate the efficient administration of justice by providing the parties additional time to conduct post valuation discovery, engage in settlement negotiations, and prepare their cases for hearing. Therefore,

IT IS ORDERED that the parties shall file a stipulation of facts pertaining to the case at hand. The joint stipulation of facts shall be submitted on or before June 30, 2025.

IT IS FURTHER ORDERED that the parties shall file and exchange their valuation disclosures by September 2, 2025. Valuation 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.

IT IS FURTHER ORDERED that the parties shall file and exchange their prehearing statements by September 2, 2025. Witnesses will not be allowed to testify unless disclosed in the Prehearing Statement and the Prehearing Statement is furnished in accordance with this Order except upon a finding of good cause by the Tribunal. Failure to file the Prehearing Statement will result in holding a party or parties in default, as provided by TTR 237.


IT IS FURTHER ORDERED that "Pre-Valuation Disclosure" discovery is CLOSED on September 2, 2025, which means all discovery has been requested, all motions to compel have been filed and resolved, and all requested or ordered discovery has been exchanged by that date. Discovery relative to the valuation disclosure prepared for purposes of litigating this case or the valuation expert that prepared that valuation disclosure is not permitted during "Pre-Valuation Disclosure" discovery.

IT IS FURTHER ORDERED that "Post-Valuation Disclosure" discovery is CLOSED on October 15, 2025, which means all discovery has been requested, all motions to compel have been filed and resolved, and all requested or ordered discovery has been exchanged by that date. "Post-Valuation Disclosure" discovery is limited to the opposing party's valuation disclosure, the opposing party's valuation expert, and the witnesses identified in the opposing party's prehearing statement.

IT IS FURTHER ORDERED that October 22, 2025, is the final date to file and serve upon the opposing party(ies) and the Tribunal a final exhibit list and to furnish the opposing party(ies) 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.

IT IS FURTHER ORDERED that October 22, 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.

Entered: April 23, 2025

By _____

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. 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.¹

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

¹ See TTR 321.

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_Internet_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.

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

Mailing Address: P.O. Box 30232, Lansing, MI 48909

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