



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

MARLON I. BROWN, DPA
DIRECTOR

Penney Property Sub Holdings LLC,
Petitioner,

MICHIGAN TAX TRIBUNAL

v

MTT Docket No. 24-000968

City of Kentwood,
Respondent.

Presiding Judge
Patricia L. Halm

SUMMARY OF STATUS CONFERENCE
ORDER ADJOURNING IN-PERSON HEARING
NOTICE OF VIDEO CONFERENCE HEARING
REVISED SCHEDULING ORDER

A status conference was held in this matter on January 23, 2026. Seth O'Loughlin, attorney, appeared on behalf of Petitioner. Toby Koenig, attorney, appeared on behalf of Respondent. During the status conference, the Tribunal discussed with the parties the option of changing the January 26, 2026 hearing from an in-person hearing to a virtual hearing given the probability of extreme weather during the scheduled hearing dates. Ultimately, it was agreed that the hearing should be held virtually instead of in-person. Therefore, a video conference hearing, held via Microsoft Teams, has been set for:

HEARING DATE:	January 26, 2026, through January 29, 2026
HEARING TIME:	9:00 a.m.
TEAMS HEARING LINK:	https://teams.microsoft.com/meet/21445569647300?p=53CUjuSx98Zg1jshQW Dial in by phone: 1 248-509-0316 Phone ID: 659 867 31#
PARTICIPANTS' GUIDE:	https://bit.ly/34fBXnN

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.

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.

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 these 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.

REVISED SCHEDULING ORDER

Finally, because the hearing has been changed from in-person to virtual, it is necessary for the parties to submit their exhibits as set forth below. Given the short time frame, the Tribunal requests that the parties e-file their exhibits, if possible. Exhibits must be filed before the hearing may commence on January 26, 2026.

Therefore,

IT IS ORDERED that the in-person hearing scheduled for January 26, 2026, is ADJOURNED.

Failure to comply with this order will result in holding the non-complying party in default and may result in the dismissal of the case or a show cause or default hearing, as provided by TTR 237.¹

By Patricia L. Haem

Date: January 23, 2026

¹ 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: Parties shall submit their exhibit lists and exhibits, with the exception of rebuttal exhibits, to the MTT by e-filing or email and all other parties by email on or before the date specified for the filing and exchange of exhibit lists and exhibits in the order scheduling the hearing (i.e., prehearing conference or status conference summary). Exhibits submitted by email shall be submitted as PDF documents.

- Exhibits shall be separately marked (i.e., P-1, P-2, R-1, R-2, etc.) and properly paginated to facilitate their review during the hearing.
- Exhibits shall be submitted separately (i.e., separate e-filings or separate email attachments) or in a single PDF document. If a party submits a single PDF document with multiple exhibits, the party shall bookmark each separate exhibit within the PDF document. If a party neglects to bookmark each separate exhibit in the PDF document, it will not be considered until that party bookmarks each separate exhibit in the PDF document (i.e., a revised and bookmarked PDF document) except upon a finding of good cause by the Tribunal.

If the exhibit list and exhibits are e-filed, the exhibits shall be designated as "Exhibits (proposed) for Hearing," as provided in the e-filing site's drop down for filing designations.

If the exhibit list and exhibits are emailed, the parties **shall utilize** the following email address for the MTT: taxtrib@michigan.gov **unless** a different email address is provided in the order scheduling the hearing. **As for the parties,** each party shall provide an email address to all other parties for use in the emailing of exhibit lists, exhibits including rebuttal exhibits, if any, and other documents indicated herein. The email address or addresses shall be provided **in advance** of the date specified for the filing of exhibit lists and exhibits in the order scheduling the hearing.

The docket number of the case (i.e. MTT Docket No. 19-001234, etc.) **and the name of the Presiding Judge** shall be included in the subject line of the emails with a reference to the filing of an exhibit list and exhibits.

Parties shall, **in advance of the hearing,** provide their witnesses with copies of all exhibits that each witness would need for his or her direct testimony.

REBUTTAL WITNESSES: With respect to rebuttal exhibits, the rebuttal exhibit or exhibits, if any, shall be marked (i.e., P-1, P-2, R-1, R-2, etc.), properly paginated, and emailed to the MTT and all other parties prior to the offering of the rebuttal exhibit or exhibits for admission.

The rebuttal exhibit or exhibits shall be submitted as PDF documents and emailed to the MTT and all other parties utilizing the above-noted email addresses for the MTT and the email address or addresses provided by those parties.

If the rebuttal exhibit or exhibits are admitted, the attorney or agent that offered the witness testifying with respect to the rebuttal exhibit or exhibits **shall** email the exhibit or exhibits to that witness

The docket number of the case and the name of the Presiding Judge shall be included in the subject line of the emails with a reference to the filing of rebuttal exhibits.

The emailing of such exhibits **may require a brief recess** to facilitate the receipt of the rebuttal exhibit or exhibits by the Presiding Judge, the opposing party or parties, and, if appropriate, the witness that will be testifying with respect to the exhibit or exhibits.

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.²

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.

² See TTR 237.

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 provided by those parties, attorneys, or authorized representatives.

By: Tribunal Clerk