

GRETCHEN WHITMER
GOVERNOR

# STATE OF MICHIGAN DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS

MARLON I. BROWN, DPA DIRECTOR

Landy Land LLC, Petitioners. MICHIGAN TAX TRIBUNAL

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MTT Docket No. 25-000871

City of Detroit, Respondent.

Presiding Judge
Marcus L. Abood

## SUMMARY OF STATUS CONFERENCE

### SCHEDULING ORDER

#### NOTICE OF VIRTUAL DEFAULT HEARING

On November 3, 2025, the Tribunal conducted a status conference with the parties to discuss the deadlines in the above-captioned case. Laura Hallahan appeared (telephonically) on behalf of Petitioner. Respondent failed to appear for the scheduled status conference.

A default hearing has been scheduled to commence in the above-captioned case via video conference, held via Microsoft Teams, for:

DATE:	January 30, 2026
TIME:	9:00 a.m.
TEAMS LINK:	Join the meeting now Meeting ID: 294 906 421 806 66 Passcode: d6zB3kD7 Dial in by phone +1 248-509-0316,,397369595# United States, Troy
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 يرجي لديك شخص تترجم الوثيقة.

Ito ay isang mahalagang legal na dokumento. Mangyari lamang na magkaroon ng isang tao isalin ang dokumento.

IT IS ORDERED that Petitioner shall conduct and complete all discovery by December 4, 2025.

IT IS FURTHER ORDERED that Petitioner shall file its valuation disclosure by January 2, 2026. 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 Petitioner shall file its prehearing statement by January 2, 2026. 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 ORDRED that January 16, 2026, 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 January 16, 2026, 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.

By Marcus Lalbord

Entered: November 6, 2025

#### **HEARING INFORMATION – READ BEFORE THE HEARING**

**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:** You may have an attorney or anyone else of your choice represent you at the hearing. The Tribunal does not recommend or appoint representatives for you and will not pay for your representative.

**WITNESSES:** Petitioner may present witnesses, if any, identified in the Prehearing Statement, to testify under oath or affirmation at the hearing, subject to cross-examination by the opposing party, and questions by the administrative law judge.

**EVIDENCE**: Respondent is, given its default status, precluded from submitting any testimony and evidence as to the subject property's true cash value. However, Respondent may cross-examine Petitioner's witnesses and may provide rebuttal evidence and testimony.

**EXHIBITS**: The parties shall bring one (1) copy of all proposed exhibits to the hearing. The parties will be required to submit to the Tribunal by email or e-file all exhibits offered into evidence after the hearing has closed. Any party that is unable to submit offered exhibits to the Tribunal by email or e-filing may bring two (2) identical copies of all proposed exhibits 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.<sup>1</sup>

**REASONABLE ACCOMMODATIONS:** All hearings are conducted in a barrier-free location in compliance with the Americans with Disabilities Act. An individual requiring

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<sup>&</sup>lt;sup>1</sup> See TTR 237.

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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 <a href="here">here</a>.

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
U.S. Postal Mailing Address: 611 W. Ottawa St., Lansing, MI 48933
Overnight Carrier Address (UPS, FedEx, DHL Deliveries):
2nd Floor MTT, 2407 N. Grand River Avenue, Lansing, MI 48906

2nd Floor MTT, 2407 N. Grand River Avenue, Lansing, MI 48906 Phone: (517) 335-9760

E-Mail: <a href="mailto:taxtrib@michigan.gov">taxtrib@michigan.gov</a>
Website: <a href="mailto:www.michigan.gov/taxtrib">www.michigan.gov/taxtrib</a>
E-Filing: <a href="mailto:https://eFiling.apps.lara.state.mi.us">https://eFiling.apps.lara.state.mi.us</a>

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