



GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
LANSING

MARLON I. BROWN, DPA  
DIRECTOR

Cecilio Herrera-Zamora,  
Petitioner,

MICHIGAN TAX TRIBUNAL

v

MTT Docket No. 24-002121

Watertown Township,  
Respondent,

Presiding Judge  
Kari L. Miles

**SHOW CAUSE HEARING SUMMARY**

**PREHEARING CONFERENCE SUMMARY**

**SCHEDULING ORDER**

**NOTICE OF HEARING**

The prehearing conference on November 18, 2025, commenced as a show cause hearing given Petitioner's failure to file and serve a prehearing statement. A prehearing conference was held immediately upon completion of the show cause hearing. Marta Herrera-Zamora appeared on behalf of Petitioner. David M. Revore appeared on behalf of Respondent.

A scheduling order has been established, and a hearing has been set for:

HEARING DATE:	March 18 and 19, 2026
HEARING TIME:	9:00 a.m.
HEARING LOCATION:	611 W. Ottawa, 2 <sup>nd</sup> 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.

### **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.” In this case, Petitioner was required to file and serve a prehearing statement by July 21, 2025. Petitioner failed to file and serve a prehearing statement by that date as required. Therefore, a show cause hearing was held.

Submission of prehearing statements is governed by TTR 241(2), which provides that:

A party shall submit to the tribunal and the opposing parties a prehearing statement, as required by [TTR 251]. The prehearing statement must provide the opposing parties and the tribunal with the name and address of any person who may testify at hearing and a general summary of the subject area of their testimony. *A person who is not disclosed as a witness is not permitted to testify, unless the tribunal permits the testimony to be taken for good cause shown.*<sup>1</sup>

TTR 251(2) provides that “[e]ach party shall submit a prehearing statement as ordered by the tribunal. The prehearing statement must be signed, and on a form made available by the tribunal or in a written form that is in substantial compliance with the tribunal’s form.” Thus, by not timely submitting a prehearing statement as ordered by the Prehearing General Call and Order of Procedure (PHGC), Petitioner violated TTR 241(2) and TTR 251(2).

As for witness testimony, the PHGC, like TTR 241(2), provided explicit instructions. Specifically, the PHGC stated that “[w]itnesses 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.” TTR 259(2) provides further instruction regarding witnesses. Specifically, TTR 259(2) states that:

Without leave of the tribunal, a witness may not testify as to the value of property without submission of a valuation disclosure signed by that witness and containing that witness’ value conclusions and the basis for those conclusions . . . The expert witness may not testify as to the value of the property at issue unless the expert witness submitted a valuation disclosure signed by that expert witness.<sup>2</sup>

At the show cause hearing, Petitioner had the burden of proof to show good cause as to why they violated the PHGC order by failing to timely file and serve a prehearing statement. During the show cause hearing, Petitioner’s representative explained that

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<sup>1</sup> *Id.* (emphasis added).

<sup>2</sup> *Id.*

she is not an attorney and did not see that a prehearing statement was required or it would have been filed. Petitioner's witnesses would be the appraiser who prepared the valuation disclosure and Petitioner. Respondent's representative stated Petitioner was represented by counsel at one point and Respondent does not know what information went from the attorney to Petitioner after the representation was withdrawn. Respondent does not claim any prejudice by not receiving a prehearing statement. Respondent believes Petitioner should file a prehearing statement so the case can be set for hearing.

Having considered Petitioner's explanation and Respondent's response, the Tribunal finds that Petitioner has shown good cause to offer its witnesses to testify at the hearing. Petitioner shall file and serve a prehearing statement within seven days of the entry of this order.

### **PREHEARING CONFERENCE SUMMARY**

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

At the prehearing conference, Respondent confirmed the information and contentions set forth in its prehearing statements and the Tribunal incorporates them by reference. Further, Petitioner confirmed the following contentions of true cash value (TCV), assessed value (AV), and taxable value (TV):

Year	TCV	AV	TV
2024	\$431,000	\$215,500	\$215,500

#### **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 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.

## SCHEDULING ORDER

I. March 4, 2026

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, available [here](#).** Each proposed 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. 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. March 4, 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. The hearing transcript shall be emailed to the Tribunal within 30 days after the close of the hearing, unless ordered otherwise.

IT IS ORDERED that Petitioner shall file and serve a prehearing statement within seven days of the entry of this order.

Failure to comply with this order will result in the non-complying party being held in default and may result in the dismissal of the case or the conducting of a show cause or default hearing, as provided by TTR 237.<sup>3</sup>

Entered: November 26, 2025  
gc

By Kari L. Miles

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<sup>3</sup> See also MCL 205.732.

## 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](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>4</sup>

**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](#).

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<sup>4</sup> See TTR 237.

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.. The 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