

STATE OF MICHIGAN
DEPARTMENT OF LICENSING & REGULATORY AFFAIRS
MICHIGAN ADMINISTRATIVE HEARING SYSTEM
MICHIGAN TAX TRIBUNAL

Marsha Rudolph Adams,
Petitioner,

v

MTT Docket No. 354629

Township of Clark,
Respondent.

Tribunal Judge Presiding
Steven H. Lasher

OPINION AND JUDGMENT

INTRODUCTION

Petitioner, Marsha Rudolph Adams, appeals ad valorem property tax assessments levied by Respondent, Township of Clark, against Petitioner's 1/6th ownership interest in Parcel Nos. 49-003-433-001-00 and 49-003-434-012-00 for the 2008, 2009, 2010 and 2011 tax years. Michael S. Ashton, attorney, represented Petitioner, and Christina M. Deeren-Thompson, Assessor, represented Respondent.

A hearing on this matter was held on October 7, 2011. Petitioner's witnesses were Christina M. Deeren-Thompson, Assessor, Clark Township, (called as an adverse witness by Petitioner) and Joseph Stakoe, Northern Appraisal. Respondent's only witness, Christina M. Deeren-Thompson, assessor for Clark Township, did not separately testify as a witness for Respondent.

Based on the evidence, testimony and case file, the Tribunal finds that Petitioner has met her burden of proof in establishing the subject property's true cash value, and further finds the true cash values ("TCV"), the state equalized values ("SEV"), and the taxable values ("TV") of

the subject property for the years under appeal are as follows:

Parcel Number: 49-003-433-001-00

	TCV	SEV	TV
2008	\$77,769	\$38,884	\$38,884
2009	\$82,973	\$41,486	\$40,594
2010	\$68,431	\$34,215	\$34,215
2011	\$62,666	\$31,333	\$31,333

Parcel Number: 49-003-434-012-00

	TCV	SEV	TV
2008	\$135,064	\$67,532	\$67,532
2009	\$120,193	\$60,096	\$60,096
2010	\$124,169	\$62,084	\$59,915
2011	\$121,917	\$60,958	\$60,933

Note: the taxable value of the subject property was uncapped for the 2008 tax year; the applicable inflation rates for calculating taxable value are 4.4% for 2009, -.3% for 2010 and 1.7% for 2011.

PETITIONER’S CONTENTIONS

Petitioner contends that the evidence presented in this case strongly supports a determination that the true cash value of the subject property as determined by Respondent is substantially over-stated. Petitioner further contends that the primary issue in this case is whether the subject land (essentially a 23-acre parcel comprising the point of Marquette Island, an island located in Lake Huron) should be valued on a per front foot basis or on an acreage basis. Petitioner contends that only by valuing the subject property on a per acre basis is a “fair, true cash value of the property” determined. (Transcript, p. 9.)

As determined by Petitioner’s appraiser, the TCV, SEV and TV for the subject property for the tax years at issue should be:

Parcel Number: 49-003-433-001-00

	TCV	SEV	TV
2008	\$74,907	\$37,453	\$37,453
2009	\$79,886	\$39,943	\$39,101
2010	\$65,884	\$32,942	\$32,942
2011	\$60,530	\$30,265	\$30,265

Parcel Number: 49-003-434-012-00

	TCV	SEV	TV
2008	\$130,093	\$65,046	\$65,046
2009	\$115,721	\$57,860	\$57,860
2010	\$119,548	\$59,774	\$57,686
2011	\$117,786	\$58,893	\$58,666

PETITIONER'S ADMITTED EXHIBITS

P-1 Professional Qualifications of Joseph C. Stakoe, Real Estate Appraiser and Consultant.

P-2 Copy of letter of transmission from Joseph Stakoe, dated March 25, 2011.

P-3 Summary Appraisal Report from Joseph Stakoe, dated March 25, 2011.

P-4 Respondent's 2007 tax records for subject parcel.

P-5 Respondent's 2008 tax records for subject parcel.

P-6 Respondent's 2009 tax records for subject parcel.

P-7 Respondent's 2010 tax records for subject parcel.

P-8 Respondent's 2011 tax records for subject parcel.

P-10 Real estate listing for 1561 S. Big LaSalle.

PETITIONER'S WITNESSES

Christina Deeren-Thompson

Christina Deeren-Thompson, Assessor, Clark Township, was called by Petitioner as an adverse witness. Ms. Thompson testified that she became the assessor for Clark Township in October, 2009 and has approximately four years of assessing experience. Ms. Thompson further testified (Transcript, pp. 10 – 43) that:

1. Exhibit R-1 is a sales study identifying real property sales in Clark Township during 2006, 2007 and 2008, includes sales of both mainland and island properties, and was not prepared by the witness.
2. Twelve of the sales listed on Exhibit R-1 are sales of island properties.
3. Most of the sales of island properties listed on Exhibit R-1 were sales from 2006 and 2007 and were not used by the witness in determining the true cash value of the subject property for the 2010 and 2011 tax years (the years for which she was Respondent's assessor).
4. The true cash value of the subject property was determined to be \$4,498,080 for 2010 and \$4,163,880 for 2011.
5. The Strongs Island property identified in Exhibit R-1 is two parcels comprising an entire island of approximately 100 acres, with approximately 6,100 feet of water frontage, with improvements, which sold for \$1,735,000 in January, 2006.
6. Based on the Strongs Island sale, the subject property "may be over assessed . . . may be high." (Transcript, p. 29.) "An adjustment would be appropriate." (Transcript, p. 35.)
7. For 2010, the subject property was assessed consistent with the values determined by the prior assessor.
8. For 2011, the unimproved parcel was assessed on the basis of 3,375 front feet at a rate of \$400 per front foot.
9. For 2011, the improved parcel was assessed on the basis of 1,600 front feet at

\$900 per front foot and 1,600 front feet at \$700 per front foot.

10. For 2011, the reduction in per front foot rates was not based on sales studies, but was based on a general understanding of the market decline experienced in the township.
11. The Tribunal's decision in *Linda Noyes Qualified Personal Residence Trust v Clark Township*, MTT Docket No. 324628, September, 2011, to value a large island parcel using a per acre methodology can be distinguished from this appeal because the property in *Noyes* was subject to a "huge conservancy easement that runs through part of her property." (Transcript, p. 37.)

Joseph Stakoe

Joseph Stakoe, a licensed general real estate appraiser and a Level 3 assessor with the State of Michigan, was Petitioner's valuation expert. He testified that he has been an appraiser since 1992 and has been the assessor for the City of Mackinaw Island since 1988.

Mr. Stakoe testified that he was requested by Petitioner to prepare an appraisal (Exhibit P-3) to determine the true cash value of the subject parcels as of December 31, 2007, December 31, 2008, December 31, 2009 and December 31, 2010 (Transcript, p. 46, 47).

Mr. Stakoe further testified (Transcript, pp. 44 – 98) that:

1. The subject property is two parcels, one of which is improved, comprising approximately 23 acres, with approximately 6,575 feet of water frontage, with a highest and best use as resort/recreational.
2. ". . . I believe that the front foot rate for a large parcel, particularly an island property that has - - that is surrounded by water, that applying a front foot rate to the total perimeter of the island is excessive" (Transcript, p. 55.)

3. “. . . the acreage method, if the acres are derived from similar island sales with similar waterfront characteristics surrounded by water, for the most part, that would be the most appropriate unit of measure.” (Transcript, p. 55.)
4. The Tribunal’s decision in *Noyes* to value that large acreage parcel on a per acre basis rather than on a front foot basis was not based on the existence of a conservation easement on the property, as a “conservation easement is a restriction on the use of the property and has an effect on value, not the unit of how you measure it and compare it to other values.” (Transcript, p. 57.)
5. Because the subject property is not income-producing property, only the cost and market approaches to value were considered in appraising the subject property.
6. In applying the cost approach for the 2008 tax year, land values were determined using a market analysis of several sales, both vacant and improved, applying the extraction method to improved sales, and then valuing the improvements on a conservative replacement cost basis.
7. In applying the market approach for the 2008 tax year, four sales of island properties with substantial acreage were identified, with adjustments made for market conditions, location, size, lake frontage, improvements, functional utility, and age.
8. The cost and market approaches were given equal weight in determining the true cash value of the subject properties for the 2008 tax year.
9. In determining the true cash value for tax years 2009, 2010 and 2011, a percentage reduction in value was applied to the prior year based on a negative

county-wide adjustment determined by county equalization based on sales studies.

RESPONDENT'S CONTENTIONS

Respondent contends that the true cash, assessed and taxable values determined by Respondent for the subject property for the tax years at issue should be affirmed by the Tribunal because the per front foot method of valuing lake frontage has been historically and consistently applied by the township and is an appropriate method to use in valuing the subject property, given the quality of the water frontage, accessibility, and view.

RESPONDENT'S ADMITTED EXHIBITS

R-1 Sales Report.

R-2 Property record cards for parcel 49-003-433-001-00.

R-3 Property record cards for parcel 49-003-434-012-00.

R-5 Photographs of subject parcels.

R-7 Land Value Map of Marquette Island.

RESPONDENT'S WITNESSES

As discussed above, Respondent's assessor, Christina Deeren-Thompson, was called by Petitioner as an adverse witness. When provided an opportunity by the Tribunal Judge to present additional testimony at the time Respondent's case was presented, Ms. Thompson provided no further testimony. Respondent presented no other witnesses.

FINDINGS OF FACT

1. The subject property consists of two contiguous parcels of property located on Marquette Island, Clark Township, Michigan.
2. Marquette Island is one of thirty-six (36) small islands located along the Lake Huron

shoreline on the southeastern tip of the Upper Peninsula of Michigan.

3. Petitioner owns a 1/6th interest in each of the subject parcels.
4. The subject property (1/6th interest) was assessed for the tax years at issue as follows:

Parcel Number: 49-003-433-001-00

	TCV	SEV	TV
2008	\$324,000	\$162,000	\$162,000
2009	\$243,000	\$121,500	\$121,500
2010	\$227,764 ¹	\$113,882	\$106,742
2011	216,000	\$108,000	\$108,000

Parcel Number: 49-003-434-012-00

	TCV	SEV	TV
2008	\$469,400	\$234,700	\$234,700
2009	\$441,000	\$220,500	\$220,500
2010	\$441,000 ²	\$220,500	\$206,675
2011	\$477,980	\$238,990	\$210,188

5. Parcel 49-003-433-001-00 is an unimproved parcel with approximately 3,375 feet of frontage on Lake Huron.
6. Parcel 49-003-434-012-00 is an improved parcel with approximately 3,200 feet of frontage on Lake Huron.³
7. Parcel 49-003-434-012-00 is improved with a one story single family residence with 4,228 square feet of living area and other improvements.
8. The size of the subject site (which includes both parcels) is approximately 23 acres.

¹ The 2010 March Board of Review reduced the true cash value of the subject property from \$243,000 to \$227,764.

² The 2010 March Board of Review reduced the true cash value of the subject property from \$506,680 to \$441,000.

³ Respondent's assessment records reflect 2,600 feet of water frontage for tax years 2008 and 2009, increasing to 3,200 front feet for the 2010 and 2011 tax years. Respondent is unable to explain the discrepancy, but agrees that the correct front footage for this parcel is 3,200 feet.

9. For parcel 49-003-433-001-00, Respondent determined the true cash value of this unimproved parcel based on a front foot rate of \$600 for 2008, \$450 for 2009 and 2010, and \$400 for 2011.
10. For parcel 49-003-434-012, Respondent determined the true cash value of the subject land based on a front foot rate of \$1,000 for 2008, \$950 for 2009, \$950 for 1,600 feet of frontage and \$750 for the remaining 1,600 feet of frontage for 2010, and \$900 for 1,600 feet of frontage and \$700 for the remaining 1,600 of frontage for 2011.
11. For parcel 49-003-434-012, the subject improvements were valued using the mass appraisal cost-less-depreciation approach.
12. Respondent did not provide any evidentiary support for land values assigned to the subject property.
13. Respondent testified that, based on the Strongs Island sale, the subject property may be over assessed.
14. In determining a per acre value of \$40,300 for the subject property, Petitioner's cost approach to value for the 2008 tax year identified four sales used to determine land value:
 - a. Strongs Island, a 100-acre island, improved with a cottage, boat house, and deep water dock and storage buildings, sold in January, 2006 for \$1,735,000.
 - b. A 55.31-acre vacant parcel with 7,482 feet of waterfront located on Marquette Island was actively market for sale for \$1.9 million.
 - c. Long Island, a 17-acre island, improved with a cottage, storage building and deep water pier, sold in December, 2006 for \$975,000.
 - d. Saltonstall Island, an 18.8-acre island, improved with a cottage and deep water pier,

with approximately 4,000 feet of lakefront, sold in July, 2008 for \$550,000.

15. In determining the value of the subject improvements using the cost less depreciation approach, Petitioner applied Marshall & Swift Cost Valuation information to the subject property, determined physical depreciation to be 70% for the building and 75% for site improvements, and determined functional obsolescence of 10% based primarily on the seasonal use of the subject property.
16. Petitioner determined a true cash value for the subject property of \$1,182,000 for the 2008 tax year using the cost approach.
17. In determining the true cash value of \$1,277,000 for the subject property for 2008 using the sales comparison approach, Petitioner's appraiser identified four comparable sales, including the Strongs Island sale identified above. In addition, the following sales were identified:
 - a. Long Island, a 17-acre island, improved with a cottage, steel seawall, deep water yacht basin, storage shed and helicopter pad, sold in October, 2010 for \$1,050,000.
 - b. Peck Island, a 40-acre island, improved with a cottage and storage building and deep water pier, sold in October, 2006 for \$900,000.
 - c. A 96.7-acre parcel on Burnt Island, improved with a cottage, dock, and guest cottage, sold in October, 2006 for \$1.8 million.
18. Petitioner's appraiser gave equal weight to the cost approach and the sales approach in determining the true cash value of the subject property for the 2008 tax year to be \$1,230,000.
19. For tax years 2009, 2010 and 2011, Petitioner's appraiser reduced the prior years' value by the percentage county-wide decline in value determined by the Mackinac County

Equalization Department.⁴

20. The highest and best use of the subject property is resort/recreational.

ISSUES AND CONCLUSIONS OF LAW

The assessment of real and personal property in Michigan is governed by the constitutional standard that such property shall not be assessed in excess of 50% of its true cash value.

The legislature shall provide for the uniform general ad valorem taxation of real and tangible personal property not exempt by law. The legislature shall provide for the determination of true cash value of such property; the proportion of true cash value at which such property shall be uniformly assessed, which shall not...exceed 50%.... Const 1963, art 9, sec 3.

The Michigan Legislature has defined "true cash value" to mean:

...the usual selling price at the place where the property to which the term is applied is at the time of assessment, being the price that could be obtained for the property at private sale, and not at auction sale except as otherwise provided in this section, or at forced sale. MCL 211.27(1); MSA 7.27(1).

The Michigan Supreme Court has determined that "true cash value" is synonymous with "fair market value." See *CAF Investment Co v State Tax Commission*, 392 Mich 442, 450; 221 NW2d 588 (1974).

Under MCL 205.737(1); MSA 7.650(37)(1), the Tribunal must find a property's true cash value in determining a lawful property assessment. *Alhi Development Co v Orion Twp*, 110 Mich App 764, 767; 314 NW2d 479 (1981). The Tribunal is not bound to accept either of the parties' theories of valuation. *Teledyne Continental Motors v Muskegon Twp*, 145 Mich App 749, 754; 377 NW2d 908 (1985). The Tribunal may accept one theory and reject the other, it may reject both theories, or it may utilize a combination of both in arriving at its determination. *Meadowlanes Limited Dividend Housing Association v City of Holland*, 437 Mich 473, 485- 486;

⁴ 4.54% for 2009, 5.20% for 2010, and 4.16% for 2011.

473 NW2d 636 (1991).

A proceeding before the Tax Tribunal is original, independent, and de novo. MCL 205.735(1); MSA 7.650(35)(1). The Tribunal's factual findings are to be supported by competent, material, and substantial evidence. *Antisdale v City of Galesburg*, 420 Mich 265, 277; 362 NW2d 632 (1984); *Dow Chemical Co v Department of Treasury*, 185 Mich App 458, 462-463; 452 NW2d 765 (1990). Substantial evidence must be more than a scintilla of evidence, although it may be substantially less than a preponderance of the evidence. *Jones and Laughlin Steel Corp v City of Warren*, 193 Mich App 348, 352-353; 483 NW2d 416 (1992).

"The petitioner has the burden of establishing the true cash value of the property...." MCL 205.737(3). This burden encompasses two separate concepts: (1) the burden of persuasion, which does not shift during the course of the hearing; and (2) the burden of going forward with the evidence, which may shift to the opposing party. *Jones and Laughlin*, pp. 354-355. However, "[t]he assessing agency has the burden of proof in establishing the ratio of the average level of assessment in relation to true cash values in the assessment district and the equalization factor that was uniformly applied in the assessment district for the year in question." MCL 205.735(3).

The three most common approaches to valuation are the capitalization of income approach, the sales comparison or market approach, and the cost-less-depreciation approach. *Meadowlanes*, at 484-485; *Pantlind Hotel Co v State Tax Commission*, 3 Mich App 170; 141 NW2d 699 (1966), *aff'd* 380 Mich 390 (1968). The market approach is the only appraisal method that directly reflects the balance of supply and demand for property in marketplace trading. *Antisdale*, p. 278. The Tribunal is under a duty to apply its own expertise to the facts of the case to determine the appropriate method of arriving at the true cash value of the property,

utilizing an approach that provides the most accurate valuation under the circumstances.

Antisdale, p. 277. The Tribunal finds that the appropriate method of determining the true cash value of the subject property for the tax years at issue is the sales comparison approach.

The Tribunal finds that application of the income approach in this matter is not appropriate.

Given the substantial portion of the overall value of the subject parcels that is attributable to land, the Tribunal also finds that the cost-less-depreciation approach is not appropriate to determine the true cash value of the subject property for the tax years at issue. Further, the cost-less-depreciation approach is applicable to newly constructed property, which clearly is not applicable to the subject property. The cost approach values a property based on a comparison with the cost to build a new or substitute property, presumably taking into consideration market influences. In the instant case, Respondent's assessor valued the subject improvements on a mass appraisal basis, relying upon (1) cost data derived from State Tax Commission manuals, (2) a county multiplier provided by the State Tax Commission that adjusts the STC's Cost Manual to each individual county (but not to individual properties), and (3) an ECF that is supposed to further adjust the cost of the improvements to the neighborhood or specific class or type of property, but which, instead, was 1.0 for 2009, 2010 and 2011, which reflects the unavailability of comparable sales. Further, Respondent failed to adequately provide any reasonable basis for its determination of land values, other than a reliance on prior year values, reduced to reflect declining market conditions by some unknown methodology.

Similarly, the Tribunal generally rejects Petitioner's reliance on the cost approach, given the age of the subject improvements, which required depreciation factors of 70% and more. More importantly, the Tribunal finds that Petitioner's failure to identify sufficient, credible

vacant land sales, relying instead on certain improved land sales, that are adjusted using an “extraction method,” further exacerbates the lack of credibility present in Petitioner’s cost approach to value. Finally, Petitioner has failed to provide any substantive support for a ten percent functional obsolescence adjustment for the “seasonal” use of the subject property.

As stated above, the Tribunal finds that the sales comparison approach is the appropriate methodology to use in valuing the subject property for the tax years at issue. The Tribunal has considered the parties’ testimony and evidence with respect to whether the subject land should be valued based on a per front foot or on a per acre basis, and finds that a per acre analysis is most appropriate. Here, Respondent has provided no evidence to support its valuation of the subject land on a per front foot basis. On the other hand, Petitioner’s appraiser has identified several factors to consider, including parcel size, and redundancy in water frontage, to support his contention that this 23-acre parcel should be valued on a per acre basis.⁵

In reaching its determination of the true cash values of the subject parcels for the tax years at issue, the Tribunal has considered all of the comparable sales identified and used by Petitioner’s appraiser. However, because Petitioner’s methodology focused on determining a true cash value for the subject property as of December 31, 2007, the Tribunal has given no weight to the appraiser’s comparable 2, the sale of the Long Island property in late October 2010.⁶ After a thorough review of the remaining comparable sales identified by Petitioner’s appraiser, as well as the adjustments made for market conditions, location, site size, lake frontage, and improvements, as well as Respondent’s failure to discredit any of the comparable

⁵ Although Petitioner has cited the Tribunal decision in *Noyes* in support of its contention that the subject parcels should be valued on a per acre basis, the Tribunal has not relied on that decision, given separate and distinct issues raised in that case, as well as the Tribunal’s conclusion that it was relying on Petitioner’s per acre analysis primarily because Respondent had failed to present any evidence upon which to make a determination regarding valuation on a per front foot basis.

⁶ Similarly, the Tribunal has given no weight to Petitioner’s Exhibit P-10, a listing of a property for sale in the summer of 2011.

sales or adjustments identified by Petitioner's appraiser, the Tribunal finds that the true cash value determined by Petitioner's appraiser for the subject property for the 2008 tax year using the market approach to value is appropriate and supported by the evidence and testimony presented in this case. The Tribunal further finds that Petitioner's reliance on the percent decline in real property values determined by County Equalization for the 2009, 2010, and 2011 tax years is also appropriate.

The Tribunal finds, based upon the Findings of Fact and the Conclusions of Law set forth herein, that Petitioner did prove by a preponderance of the evidence that the subject property is assessed in excess of 50% of market value. The subject property's true cash values (TCV), state equalized values (SEV), and taxable values (TV) are as stated in the Introduction section above. The total value of the subject property (\$1,277,000 for 2008, \$1,219,000 for 2009, \$1,155,600 for 2010 and \$1,107,500 for 2011) has been allocated to each parcel consistent with the methodology used by Petitioner's appraiser.

JUDGMENT

IT IS ORDERED that the property's assessed and taxable values for the tax year at issue are MODIFIED as set forth in the Introduction section of this Final Opinion and Judgment.

IT IS FURTHER ORDERED that the officer charged with maintaining the assessment rolls for the tax years at issue shall correct or cause the assessment rolls to be corrected to reflect the property's true cash and taxable values as finally shown in this Final Opinion and Judgment within 90 days of the entry of the Final Opinion and Judgment, subject to the processes of equalization. See MCL 205.755. To the extent that the final level of assessment for a given year has not yet been determined and published, the assessment rolls shall be corrected once the final level is published or becomes known.

IT IS FURTHER ORDERED that the officer charged with collecting or refunding the affected taxes shall collect taxes and any applicable interest or issue a refund as required by this Order within 28 days of the entry of this Order. If a refund is warranted, it shall include a proportionate share of any property tax administration fees paid and of penalty and interest paid on delinquent taxes. The refund shall also separately indicate the amount of the taxes, fees, penalties, and interest being refunded. A sum determined by the Tribunal to have been unlawfully paid shall bear interest from the date of payment to the date of judgment and the judgment shall bear interest to the date of its payment. A sum determined by the Tribunal to have been underpaid shall not bear interest for any time period prior to 28 days after the issuance of the Tribunal's order. As provided in 1994 PA 254, being MCL 205.737, as amended, interest shall accrue for periods after March 31, 1985, but before April 1, 1994, at a rate of 9% per year. After March 31, 1994, but before January 1, 1996, interest rate of the 94-day discount treasury bill rate for the first Monday in each month plus 1%. As provided in 1995 PA 232, being MCL 205.737, as amended, interest shall accrue for periods after January 1, 1996 at an interest rate set each year by the Department of Treasury. Pursuant to 1995 PA 232, interest shall accrue (i) after December 31, 1995 at the rate of 6.55% for calendar year 1996, (ii) after December 31, 1996 at the rate of 6.11% for calendar year 1997, (iii) after December 31, 1997 at the rate of 6.04% for calendar year 1998, (iv) after December 31, 1998 at the rate of 6.01% for calendar year 1999, (v) after December 31, 1999 at the rate of 5.49% for calendar year 2000, (vi) after December 31, 2000 at the rate of 6.56% for calendar year 2001, (vii) after December 31, 2001 at the rate of 5.56% for calendar year 2002, (viii) after December 31, 2002 at the rate of 2.78% for calendar year 2003, (ix) after December 31, 2003 at the rate of 2.16% for calendar year 2004, (x) after December 31, 2004 at the rate of 2.07% for calendar year 2005, (xi) after December 31, 2005 at

the rate of 3.66% for calendar year 2006, (xii) after December 31, 2006 at the rate of 5.42% for calendar year 2007, and (xiii) after December 31, 2007 at the rate of 5.81% for calendar year 2008, (xiv) after December 31, 2008, at the rate of 3.31% for calendar year 2009, and (xv) after December 31, 2009, at the rate of 1.23% for calendar year 2010, (xvii) after December 31, 2010 at the rate of 1.12% for calendar year 2011.

This Order resolves all pending claims in this matter and closes this case.

MICHIGAN TAX TRIBUNAL

Entered: November 18, 2011

By: Steven H. Lasher