NOTES:

|  |  |  |
| --- | --- | --- |
| {%tr for item in allinfo %} | | |
| {%tc for col in item %} | {{ col }} | {%tc endfor %} |
| {%tr endfor %} | | |

PROPERTY INFO:

|  |  |  |
| --- | --- | --- |
| {%tr for item in propinfo %} | | |
| {%tc for col in item %} | {{ col }} | {%tc endfor %} |
| {%tr endfor %} | | |

City of Detroit – Board of Review

Coleman A. Young Municipal Center

2 Woodward Ave., Suite 824

Detroit, MI 48226

**Re:** Protest of Property Tax Assessment

Homeowner: {{ owner }}

Parcel Identification: {{ pin }}  
{{ address }}

Board of Review:

This protest is submitted on behalf of {{ formal\_owner }} by [HIS/HER] authorized representative, the Property Tax Appeal Project (“PTAP”) at the Coalition for Property Tax Justice. (See attached: Representation Agreement)

According to {{ formal\_owner }}’s Notice of Assessment, {{ pin }} has an assessed value of {{ current\_sev }}. This means that the Assessment Division calculates that {{ pin }} has a fair market value of {{ current\_faircash }}. Const 1963, art 9, § 3 (requiring that municipalities assess property at no more than 50 percent of their true cash value).

This assessment is inaccurate. Given the sales price of comparable properties, {{ formal\_owner }}’s property has a market value of {{ contention\_faircash }} and the assessed value should be no more than {{ contention\_sev }}.

Here is the relevant data on {{ formal\_owner }}’s property:

|  |  |  |
| --- | --- | --- |
| **{%tc for col in target\_labels %}** | **{{ col }}** | **{%tc endfor %}** |
| {%tr for item in target\_contents %} | | |
| {%tc for col in item %} | {{ col }} | {%tc endfor %} |
| {%tr endfor %} | | |

Here is the relevant data on the comparable properties:

|  |  |  |
| --- | --- | --- |
| **{%tc for col in comp\_labels %}** | **{{ col }}** | **{%tc endfor %}** |
| {%tr for item in comp\_contents %} | | |
| {%tc for col in item %} | {{ col }} | {%tc endfor %} |
| {%tr endfor %} | | |

PTAP’s algorithm searches all Detroit sales from January 1st, 2021 to December 31st, 2023 marked arms-length by the Detroit Assessment Division. All comparable properties have the same exterior type, basement, and garage as the subject property. The comparable properties also have approximately the same number of rooms, square feet, and are a similar age as the subject property. To calculate the contention value for {{ formal\_owner }}’s property, PTAP averaged the sales prices of the comparable properties, this average was then divided in half.

The Michigan Constitution requires that properties be assessed at no more than 50% of their market value. Given that the true market value of {{ pin }} is {{ contention\_faircash }}, the assessed value should be no more than {{ contention\_sev }}.

The sales approach, which determines a property’s value by the sales of similar properties, is a more precise way to determine property values than the assessor’s cost to construct approach. The cost approach is a complicated multi-step approach that includes potential for error at each of the following steps: when depreciating the cost of the building, when localizing costs using the county multiplier, when drawing Economic Condition Factor (“ECF”) zones, and when localizing costs using ECF ratios. The sales approach avoids these pitfalls by evaluating how market forces are acting upon actual properties in using sales prices as the basis for valuation.

{% if show\_depreciation %}

**Incorrect Depreciation of {{** address **}}**

The City of Detroit has incorrectly depreciated {{ address }} by determining its Effective Age as {{ effective\_age }} with a Corresponding Percent Condition of {{ percent\_good }}. Due to {{ address }}’s condition evidenced in Appendix 1 and 2 below, the City should have rated the condition of the home as “{{ damage\_level }},” with a Corresponding Percent Condition of {{ damage\_midpoint }}. As a result, the assessed value of {{ address }} was improperly inflated pursuant to the depreciation standards outlined in Volume I of the 2014 Assessor’s Manual. Therefore, we are seeking a reduction of the assessed value of {{ address }}, in accordance with a change in Effective Age to {{ new\_effective\_age }}.

{% endif %}

{% if economic\_obsolescence %}

The City of Detroit should also reduce the assessed value of {{ address }} because of its economic obsolescence. Due to the description provided in Appendix 1 of the property’s surrounding conditions, the assessed value of {{ address }} should be further reduced as a result of impairment in its utility and/or desirability caused by factors outside the property’s boundaries.

{% endif %}

Sincerely,

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Property Tax Appeal Project, Coalition for Property Tax Justice**

Legal Representative

**{% if economic\_obsolescence or show\_depreciation %}**

**Appendix 1**

The damage to {{ address }} is described as the following:

{{ damage }}

**{% if show\_depreciation and has\_images %}**

**Appendix 2**

Photos of the damage described Appendix 1 are below.

{% for image in images %}

{{ image }}

{% endfor %}

{% endif %}

**{% endif %}**