

Daniel Patru
25239 Andover Dr.
Dearborn Heights, MI 48125
Tel. 734-274-9624
Email. dpatru@gmail.com

9/6/2018

Assessor
3355 South Wayne Road
Wayne, MI 48184
734-722-2000 Ext 1014
Email: assessing@ci.wayne.mi.us

Re. Evidence for MTT Docket No. 16-001828

Dear Assessor:

Enclosed is evidence for the Michigan Tax Tribunal hearing for docket number 16-001828 (for 5073 Winifred) scheduled for October 5, 2018.

- 1) Michigan Dept of Treasury, STC Form 865 (formerly L-4293)
- 2) Spreadsheet showing repairs.
- 3) MLS data sheet for 5073 Winifred.
- 4) MLS history for 5073 Winifred.
- 5) STC Bulletin No. 7 of 2014.
- 6) City of Wayne Certification Guideline (retrieved from http://www.ci.wayne.mi.us/pdfs2009/city_certification_guideline_july_2009.pdf on 9/6/2018)

According to the MLS, this property was first listed for sale on April 3, 2013. It went pending three times but didn't close until I bought it in July 2015. This is evidence that the property sold for its fair market value, taking into account its condition.

At the time of sale, the property needed repairs. Most of the repairs were required by the City of Wayne. See the City of Wayne Certification Guideline for background. These repairs were normal repairs and thus under the Mathieu Gast Act (MCL 211.27(2)) are not to be considered when calculating the assessed value. Form 865 and the spreadsheet showing the repairs show how the repairs fit within the specific categories of the act.

Form 865 and the spreadsheet show values for each of the repairs. These values reflect the cost to the homeowner to perform the repairs. However, STC Bulletin 7 of 2014 indicates that the value of the repairs should be calculated by performing before and after appraisals. (STC

Bulletin 7 of 2014 page 2 items 3 and 4) In other words, the value of a repair is not its cost to the homeowner but its effect on the house's value.

I am not arguing that the City's assessment of my house is wrong. My argument is that the city's assessment is an "after-repair" appraisal which takes into consideration normal repairs performed after I bought the house. The "before-repair" value of the house is evidenced by its sale price after it was professionally marketed on the MLS over a span of two years. The difference between the before and after values is the value of the repairs which cannot be considered in the assessment.

Sincerely,

/s/ Daniel Patru