

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

Daniel Patru,
Petitioner,

v

MTT Docket No. 16-001828

City of Wayne,
Respondent.

Tribunal Judge Presiding
Steven H. Lasher

ORDER DENYING PETITIONER'S MOTION FOR RECONSIDERATION

On February 16, 2017, Petitioner filed a motion requesting that the Tribunal reconsider the Final Opinion and Judgment entered in the above-captioned case on January 26, 2017. In the motion, Petitioner states that the Tribunal erred in failing to consider the additional documentation submitted with the exceptions and that the value is improper under MCL 211.27(2).

The Tribunal has considered the Motion and the case file and finds that Petitioner is merely restating the arguments and evidence previously presented. And despite Petitioner's assertions to the contrary, the issues raised in the Motion were considered by the Tribunal in the rendering of the Final Opinion and Judgment. Petitioner's valuation contention presumes that the purchase price is the true cash value of the subject property and any assessment exceeding the purchase price is improperly considering normal maintenance and repairs under MCL 211.27(2). However, the purchase price paid in a transfer of property is not the presumptive true cash value of the property transferred.¹ Nevertheless, evidence of the selling price of property is relevant in determining the value of property.² In order to be accepted as an indicator of value, a property must be proven to have sold "after reasonable exposure in a competitive market under all conditions requisite to a fair sale, with the buyer and seller each acting prudently, knowledgeably, and for self-interest, [with] neither . . . under undue duress."³ Here, the subject property was a bank sale. The Hearing Referee in the Proposed Opinion and Judgment specifically addressed this issue and found that Petitioner had failed to demonstrate that the purchase price was an arm's length sale and that bank sales are not common in the subject jurisdiction. Thus, the starting point from which Petitioner asks the Tribunal to value the property, is not adequately supported. In that regard, the Tribunal is unable to conclude that the valuation adopted by the Hearing Referee in the Proposed Opinion and Judgment and the Tribunal in the Final Opinion and Judgment improperly includes value for normal maintenance and repairs. This valuation was supported by both the cost and sales comparison approaches as submitted by Respondent. It was also proper for the Tribunal to disregard the untimely evidence submitted with Petitioner's exceptions as it is not in compliance with the Tribunal's rules of practice and procedure.

¹ See MCL 211.27(6).

² *Professional Plaza, LLC v City of Detroit*, 250 Mich App 473; 647 NW2d 529 (2002).

³ *Appraisal Institute: The Appraisal of Real Estate* (Chicago, Appraisal Institute, 14th ed, 2013), p. 58.

Given the above, Petitioner has failed to demonstrate a palpable error relative to the Final Opinion and Judgment that misled the Tribunal and the parties and that would have resulted in a different disposition if the error was corrected.⁴ Therefore,

IT IS ORDERED that Petitioner Motion for Reconsideration is DENIED.

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


APPEAL RIGHTS

If you disagree with the final decision in this case, you may file a claim of appeal with the Michigan Court of Appeals.

A claim of appeal must be filed with the appropriate filing fee. If the claim is filed within 21 days of the entry of the final decision, it is an "appeal of right." If the claim is filed more than 21 days after the entry of the final decision, it is an "appeal by leave."⁵ A copy of the claim must be filed with the Tribunal with the filing fee required for certification of the record on appeal.⁶ The fee for certification is \$100.00 in both the Entire Tribunal and the Small Claims Division, unless no Small Claims fee is required.⁷

Entered:
krb

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By  _____

⁴ See MCR 2.119.

⁵ See MCL 205.753 and MCR 7.204.

⁶ See TTR 213.

⁷ See TTR 217 and 267.