STATE OF MICHIGAN COURT OF APPEALS

DAV-ID TWO, L.L.C.,

Petitioner-Appellant,

UNPUBLISHED May 31, 2011

V

No. 296882 Tax Tribunal LC No. 00-334258

CITY OF HARPER WOODS and COUNTY OF WAYNE,

Respondents-Appellees.

Before: MARKEY, P.J., and FITZGERALD and SHAPIRO, JJ.

MEMORANDUM.

Petitioner appeals by right an order of the Michigan Tax Tribunal denying its motion to set aside a default and dismissing petitioner's appeal of a property tax assessment. We affirm.

In light of petitioner's willful noncompliance with the Tax Tribunal's orders, the tribunal did not abuse its discretion by dismissing the petition. *Prof Plaza, LLC v Detroit*, 250 Mich App 473, 475; 647 NW2d 529 (2002). Petitioner's answers to the interrogatories, which were filed *after* the tribunal granted respondents' motion to compel, were blatantly nonresponsive to the interrogatory questions. Rather than dismissing the petition at that time, the tribunal gave petitioner another chance when it entered the default and allowed petitioner the opportunity to answer the questions, provide the requested documents, and file a motion to set aside the default. However, the tribunal determined that petitioner again did not fully answer the questions and did not provide all of the documents. This case does not involve an isolated, inadvertent failure to comply with a discovery request. It involves a party's deliberate decision to disregard the discovery rules and the tribunal's orders because the party believed the discovery requests were oppressive. The tribunal's decision to enforce its authority to sanction petitioner's noncompliance with its orders was within the range of reasonable and principled outcomes under the circumstances. *Casey v Auto Owners Ins Co*, 273 Mich App 388, 404; 729 NW2d 277 (2006). Accordingly, there was no abuse of discretion.

We affirm. As the prevailing party Respondents-Appellees may tax costs pursuant to MCR 7.219.

/s/ Jane E. Markey /s/ E. Thomas Fitzgerald /s/ Douglas B. Shapiro