

STATE OF MICHIGAN
COURT OF APPEALS

PETER KARMANOS,

Plaintiff-Appellant,

v

CITY OF ORCHARD VILLAGE, a/k/a CITY OF
ORCHARD LAKE VILLAGE,

Defendant-Appellee.

UNPUBLISHED

August 2, 1996

Nos. 180417, 180701
LC Nos. 180595, 180596,
180597, 181104

Before: White, P.J., and Smolenski, and R.R. Lamb, *JJ.

PER CURIAM.

Plaintiff appeals by right from four Michigan Tax Tribunal judgments in which the Tribunal denied revisions to the 1993 and 1994 assessments of plaintiff's four lots on Cass Lake in the City of Orchard Lake Village. We affirm.

Plaintiff owns three contiguous lots on Cass Lake in the City of Orchard Lake Village and a residential lot that has no lake frontage across the road from the three lake lots. The center lot of the lake front lots, 4740 Dow Ridge, has plaintiff's residence on it (hereinafter the "house lot"). The property consists of 1.23 acres with a multi-level home containing 4,837 square feet of living space and a partial basement. The house has four full baths, two half-baths and two fireplaces. There is a three-car detached garage, a second two-car detached garage, a carport and a greenhouse. The property also has 178 feet of frontage on Cass Lake. In 1993, defendant assessed the house lot at a state equalized value (SEV) of \$519,600. Plaintiff contended that the true cash value of the property was \$830,400, and that because the SEV may not exceed fifty percent of true cash value, defendant's assessment exceeded the property's actual value. Defendant contended that the true cash value of the property exceeded \$1,600,000. Plaintiff also appealed defendant's 1994 assessed value of \$557,600. At the time of judgment, the 1994 average level of assessment had not yet been determined so this amount was still subject to the process of equalization.

* Circuit judge, sitting on the Court of Appeals by assignment.

In 1993, defendant assessed the lot to the left of the house lot at an SEV of \$246,600. Plaintiff contended that the true cash value of the property was \$394,560. Again, because the SEV may not exceed fifty percent of true cash value, plaintiff asserted that defendant's assessment exceeded the property's actual value. Defendant contended that the true cash value of the property was \$780,000 and sought to have the assessment increased to \$325,000. The lot is .86 acres and has 105 feet of lake frontage. The assessment was not changed.

The lot to the right of the house lot is a 1.03-acre residential parcel, with 108 feet of lake frontage, improved only with a driveway. Defendant assessed the property at an SEV of \$248,100, but plaintiff contended that the true cash value of the property was \$410,000. Defendant asserted that the true cash value of the property was \$800,000 based on comparison properties, that the assessment was not too high, but, rather, should be increased to at least \$327,000. The Tribunal concluded that the property's true cash value in 1993 and 1994 was \$496,200 and determined that there should be no revision of defendant's assessment.

Defendant assessed the lot across the road from the three lake lots at a 1993 SEV of \$114,900. The lot is 3.38 acres and contains a storage shed and concrete pad. Plaintiff contended that the lot's true cash value was \$183,840, and that the assessed SEV was therefore excessive. Defendant contended that the true cash value of the property was over \$230,000. The Tribunal ordered that the 1993 assessment would not be revised and that the 1994 assessment should reflect its conclusion regarding the property's true cash value.

Plaintiff asserted that an examination of comparable properties established that his parcels were overassessed, that the comparison properties used by defendant were not truly comparable, and that property values in the area were decreasing and plaintiff overpaid for the property. Plaintiff's arguments were rejected.

Plaintiff first argues that the findings of fact and conclusions of law are inadequate. We disagree. Our review of Tax Tribunal decisions is limited to a determination of whether they are supported by competent and substantial evidence, and whether the Tribunal made a legal error or adopted a wrong legal principle. *Meadowlanes Limited Dividend Housing Ass'n v City of Holland*, 437 Mich 473, 482-483; 437 NW2d 636 (1991). In this case, the Tribunal made separate findings of fact and conclusions of law for each property as required by statute. MCL 205.751; MSA 7.650(51). The findings of fact in each case included the properties' location, size and some description, as well as assessments made and sought. In addition, each of the opinions discussed the evidence each party provided. Then, in each case, the Tribunal set forth its conclusions of law and indicated that it was adopting defendant's proposed methods in determining the true cash value of the properties, finding them superior and more persuasive than plaintiff's proposed methods. There is no indication that the Tribunal automatically accepted defendant's methods. But, rather, it appears the Tribunal adopted them after making a determination that they were better supported and more persuasive. Accordingly, the Tribunal satisfied the requirements of *Jones & Laughlin Steel Corp v City of Warren*, 193 Mich App

348, 355; 483 NW2d 416 (1992), making an independent determination of the true cash value of the property.

Plaintiff next argues that the Tribunal's findings were not based on competent, material and substantial evidence. Plaintiff argues that the Tribunal should have given his evidence more weight. The weight given to particular evidence is not within the ambit of this Court's review of Tax Tribunal decisions, as long as the Tribunal decision was supported by competent and substantial evidence. *Meadowlanes, supra*. The Tribunal based its decisions on defendant's competent and substantial evidence, including appropriate comparison properties, testimony regarding the impact of demolitions, previous assessments and assessor testimony. Therefore, we will not substitute our judgment for the Tribunal's regarding the weight given to the evidence each side presented.

Affirmed.

/s/ Helene N. White

/s/ Michael R. Smolenski

/s/ Richard R. Lamb