

STATE OF MICHIGAN
COURT OF APPEALS

ROBERT SLADE,

Petitioner-Appellant,

v

ATLAS TOWNSHIP,

Respondent-Appellee.

UNPUBLISHED

November 10, 2009

No. 288071

Michigan Tax Tribunal

LC No. 00-313914

Before: Stephens, P.J., and Cavanagh and Owens, JJ.

MEMORANDUM.

Petitioner appeals as of right from the Michigan Tax Tribunal's order establishing the true cash value (TCV), state equalized value (SEV), and the taxable value (TV) of his property for 2005, 2006, and 2007. We affirm. This appeal has been decided without oral argument pursuant to MCR 7.214(E).

Petitioner argues that the Tribunal made three findings of fact not supported by the evidence and failed to make an independent determination of the true cash value, committing legal error. We disagree.

In the absence of fraud, our review of a decision by the Tax Tribunal is limited to determining whether the Tribunal erred in applying the law or adopted a wrong principle; its factual findings are conclusive if supported by competent, material, and substantial evidence on the whole record. Const 1963, art 6, § 28; *Continental Cablevision v Roseville*, 430 Mich 727, 735; 425 NW2d 53 (1988). Substantial evidence must be more than a scintilla of evidence, although it may be substantially less than a preponderance of the evidence. *Jones & Laughlin Steel Corp v Warren*, 193 Mich App 348, 352-353; 483 NW2d 416 (1992). The burden of proof is on the petitioner to establish the true cash value of the property. MCL 205.737(3).

The Tribunal did not err legally and had sufficient evidence from which to determine the true cash value of petitioner's property. For one, it had a copy of petitioner's mortgage for \$2,400,000, and photographs of the outside of the home that showed how much was still to be completed. Petitioner refused to let the assessor inside the home; a fair inference from that is that the inside was basically complete. As for the equipment, the Tribunal had a valuation by respondent dated February 19, 2006, that identified much more than \$10,000 of equipment. The

elevator alone was valued at \$24,000. Even though the Tribunal did not discuss how the difference in equipment valuation affected its determination, if it assumed the interior was basically complete it would not be hard to find respondent's figure the more accurate. As for "superadequacy," although petitioner's appraiser noted that most homes in the area are less than \$200,000 in price, he did not explain why that would affect the market value of a large, executive home. In addition, petitioner's appraiser conceded that, "[t]hose on the lake are typically higher in value than that." The Tribunal did not err when it concluded that petitioner had identified features that *might* affect the value but did not provide specific information on how the value was decreased by too much land and an overbuilt house.

Affirmed.

/s/ Cynthia Diane Stephens

/s/ Mark J. Cavanagh

/s/ Donald S. Owens