STATE OF MICHIGAN

COURT OF APPEALS

DAVID ROBERT FISHER and JANICE FISHER, Petitioners-Appellants,	UNPUBLISHED February 4, 2014
v	No. 310921 Tax Tribunal
CITY OF ANN ARBOR, Respondent-Appellee.	LC No. 00-401305

DAVID ROBERT FISHER and JANICE H. FISHER, Petitioners-Appellants,	
v	No. 313363 Tax Tribunal
TOWNSHIP OF WHITE RIVER, Respondent-Appellee.	LC No. 00-426367

Before: SAWYER, P.J., and BECKERING and SHAPIRO, JJ.

PER CURIAM.

In these consolidated cases, we consider tax assessments for two properties owned by petitioners, David and Janice Fisher. In Docket No. 310921, petitioners appeal by right the May 30, 2012 final order and judgment of the Michigan Tax Tribunal that determined the value of petitioners' residential rental property in Ann Arbor, Michigan for the tax year 2011. In Docket No. 313363, petitioners appeal by right the October 23, 2012 final order and judgment of the Tax Tribunal that determined the value of petitioners' property in White River Township for the tax years 2011 and 2012. Because the Tax Tribunal's rulings were supported by competent, material, and substantial evidence, and because petitioners have failed to establish a violation of their due-process rights, we affirm.

Our review of Tax Tribunal decisions is limited. "Absent fraud, this Court's review of a Tax Tribunal decision is limited to determining whether the tribunal made an error of law or adopted a wrong legal principle." *Meijer, Inc v Midland*, 240 Mich App 1, 5; 610 NW2d 242

(2000). Any factual findings must be upheld unless they are "not supported by competent, material, and substantial evidence." *Id.* "Substantial evidence must be more than a scintilla of evidence, although it may be substantially less than a preponderance of the evidence." *Id.* Where questions of statutory interpretation are involved in the Tax Tribunal's decision, our review is de novo. *Mapleview Estates, Inc v Brown City*, 258 Mich App 412, 413-414; 671 NW2d 572 (2003). However, statutes exempting taxation are narrowly construed in favor of the taxing authority, and we generally defers to the "Tax Tribunal's interpretation of a statute that it is charged with administering and enforcing." *Moshier v Whitewater Twp*, 277 Mich App 403, 409; 745 NW2d 523 (2007) (citations omitted). At the same time, we will not allow a "strained construction adverse to the Legislature's intent." *Id.* Whether the Tax Tribunal has jurisdiction presents a question of law subject to review de novo. *Kasberg v Ypsilanti Twp*, 287 Mich App 563, 566; 792 NW2d 1 (2010). The application of a legal doctrine, such as collateral estoppel, is also reviewed de novo. *Estes v Titus*, 481 Mich 573, 579; 751 NW2d 493 (2008).

II. DOCKET NO. 310921

The property at issue in this case is a residential rental property located in Ann Arbor, near the University of Michigan campus. In March of 2010, petitioners purchased the property at a bank foreclosure sale for $157,251. The previous owner of the property was a family member. For the tax year 2011, the Tax Tribunal determined that the property should be valued as follows: true cash value (TCV): $400,000, state equalized value (SEV): $200,000, and taxable value (TV): $200,000. Petitioners disagree, contending the property should have been valued as follows: TCV: $180,000, SEV: $90,000, and TV: $90,000.

In Michigan, property is assessed at 50 percent of its TCV. Const 1963, art 9, § 3; MCL 211.27a(1). TCV is synonymous with "fair market value." *WPW Acquisition Co v City of Troy*, 250 Mich App 287, 298; 646 NW2d 487 (2002); see also MCL 211.27(1). Although none are mandatory, the three most common approaches to determining TCV are: capitalization of income, sales comparison, and cost less depreciation. *Great Lakes Div of Nat'l Steel Corp v City of Ecorse*, 227 Mich App 379, 390; 576 NW2d 667 (1998). A petitioner bears the burden of establishing a property's TCV. MCL 205.737(3). However, the Tax Tribunal must make its own, independent determination of TCV. *Great Lakes Div of Nat'l Steel Corp*, 227 Mich App at 390.

Contrary to petitioners' arguments, the Tax Tribunal made its own independent determination of value and its conclusions were supported by competent, material, and substantial evidence. The Tax Tribunal reviewed the property record card, maps showing the relative locations of comparable properties, descriptions of comparable properties, records documenting petitioners' purchase of the property, and student rental records for Ann Arbor properties. These various documents supported the two analyses of value that respondent presented to the Tax Tribunal. The first analysis, a sales- or market-based approach, compared the property to three similar properties located within four to six blocks. Based on this approach, the home had a TCV of $360,000. The second method, an income based approach designed to value the property based on market rents, compared the property to three similar rental properties, arriving at a gross rent multiplier (GRM) of 8.36 and ultimately a TCV of $411,312. The Tax Tribunal determined these analyses to be "competent, credible and reliable evidence of value" and chose to combine the approaches, opining that: "the most reliable indicator of the

property's true cash value for [2011] is the sales comparison approach, with support from the income approach." Based on this determination, the Tax Tribunal found the property's TCV to be $400,000, a well-supported conclusion based on the evidence. See *Great Lakes Div of Nat'l Steel Corp*, 227 Mich App at 398.

Nevertheless, petitioners present this Court with alternative estimations of value and arguments regarding valuation factors that they claim the Tax Tribunal failed to consider. Contrary to petitioners' arguments, the Tax Tribunal was not required to adopt a specific valuation method or to adopt petitioners' theories of valuation, *id*. at 389-390, and the Tax Tribunal had sound reasons for rejecting the approaches championed by petitioners.

First, petitioners offer arguments of value premised on their purchase price of $157,251. However, the Tax Tribunal correctly recognized that purchase price is not presumptively the property's TCV, MCL 211.27(5), and because the previous owner was a family member, the Tax Tribunal had reason to question whether the purchase price was indicative of TCV. See MCL 211.27(1); *Huron Ridge LP v Ypsilanti Twp*, 275 Mich App 23, 28; 737 NW2d 187 (2007). Further, the property was ultimately purchased at a foreclosure sale conducted by auction, and MCL 211.27(1) specifies that TCV constitutes the price that could be obtained "at private sale," not including auctions or forced sales. Thus, the Tax Tribunal properly rejected the purchase price as indicative of TCV.

Second, petitioners presented the Tax Tribunal with a bank-certified appraisal dated February 6, 2012 that valued the property at $370,000. The Tax Tribunal declined to consider the appraisal because it had not been timely filed and its admission would prejudice respondent, who had no opportunity to review, verify, or respond to the appraisal.[1] See Mich Admin Code R 792.10287; *Kok v Cascade Charter Twp*, 255 Mich App 535, 544; 660 NW2d 389 (2003).

Third, petitioners contend that the use of an 8.36 GRM ignored losses on the property as demonstrated by tax returns from the previous owners and failed to take into account numerous other factors affecting the property's actual income potential such as the property's location, condition, vacancy rate, and bedroom size. Petitioners also contend that portions of the gross rent must be expended on costs not necessarily incurred by other landlords, e.g., utilities, internet, cable television, and big-screen televisions. Given the Tax Tribunal's authority to determine the credibility and weight to afford the evidence presented, *President Inn Props, LLC v Grand Rapids*, 291 Mich App 625, 636; 806 NW2d 342 (2011), we find no error in the Tax

[1] On appeal, petitioners describe alleged settlement negotiations between petitioners and the City Assessor, claiming the City Assessor agreed to an adjournment and suggesting that the Tax Tribunal's subsequent denial of petitioners' motion to adjourn prevented them from providing a certified appraisal at the hearing within the time requirements established by the Tax Tribunal. However, the Tax Tribunal record is devoid of any indication that the settlement negotiations described by petitioners occurred or that respondent agreed to an adjournment. In other words, the record does not support petitioners' factual allegations and there is nothing in the record to suggest that the Tax Tribunal abused its discretion by denying petitioners' motion to adjourn.

Tribunal rejection of petitioners' claims, which the Tax Tribunal characterized as speculative and insufficiently documented.

Moreover, "while all relevant circumstances that tend to affect property value should be considered in the valuation process, there is no rule of law that requires the Tax Tribunal to quantify every possible factor affecting value." *Great Lakes Div of Nat'l Steel Corp*, 227 Mich App at 398-399 (citation omitted). It is readily apparent that the GRM on which the Tax Tribunal relied was calculated based on comparison to comparable rental properties in a similar location and the Tax Tribunal was not required to "quantify every possible factor" differentiating petitioners' property from these comparables.

Fourth, petitioners argue that the Tax Tribunal impermissibly ignored the property's value under a cost-less-depreciation method of valuation. This argument fails because, as noted above, the Tax Tribunal made an independent determination that the market approach and income analysis approach offered the most accurate valuation under the circumstances. It was not required to adopt petitioners' depreciation arguments. *Great Lakes Div of Nat'l Steel Corp*, 227 Mich App at 389-390.

Fifth, petitioners contend the Tax Tribunal's determination of value violated the Mathieu-Gast Home Improvement Act, MCL 211.27(2), which provides, in relevant part: "The assessor shall not consider the increase in true cash value that is a result of expenditures for normal repairs, replacement, and maintenance in determining the true cash value of property for assessment purposes until the property is sold." Petitioners assert that MCL 211.27(2) entitles them to nonconsideration of $153,210. Petitioners submitted their request for the nonconsideration for the 2011 tax year on December 5, 2011. However, the record does not establish when, or even if, those repairs occurred. According to the Tax Tribunal's opinion, at the hearing on February 7, 2012, rather than testifying about completed repairs, petitioner David Fisher testified that the property "*is* in terrible condition." He stated that "the garage doors don't work, the basement is unfinished, the carport is dilapidated and there are numerous other needed repairs, as detailed on the Mathieu-Gast form." The appraiser testified that permits for the work had not been "pulled," meaning that there was no record of the work in question being completed. The Form 865 L-4293 submitted by petitioners to request nonconsideration had not been completed by an assessor to document the home's value before and after repairs, and it did not provide any indication regarding when, or if, the claimed repairs occurred. Absent work on the property and expenditures thereon, there can be no "increase in true cash value that is a result of expenditures for normal repairs, replacement, and maintenance" and petitioners were not entitled to nonconsideration under MCL 211.27(2). Moreover, even if, as petitioners maintain, some of these repairs were completed by December of 2011, "tax day" for the 2011 year was December 31, 2010. MCL 211.2(2); *Tatham v Birmingham*, 119 Mich App 583, 590; 326 NW2d 568 (1982). Petitioners have offered no evidence of repairs occurring on or before the assessment of the property that would have been relevant to the property's value for the 2011 tax year and, thus, there could be no increase in value attributable to these repairs that would be entitled to nonconsideration under MCL 211.27(2) for the tax year 2011. Further, the appraiser expressly testified that she employed a method of valuation under which "the TCV is *not* increased when repairs are done . . . ." Thus, there is no merit to petitioners' claim that the Tax Tribunal impermissibly increased their TCV based on normal repairs, replacements, and maintenance, contrary to MCL 211.27(2).

Petitioners also argue that use of normal repairs, replacements, and maintenance to increase the property's TCV violated MCL 211.27a(2), which petitioners refer to as the "Headlee limitation." However, MCL 211.27a(2) does not govern normal repairs and maintenance; such claims for nonconsideration are governed by MCL 211.27(2). The cap described in MCL 211.27a(2) is an inflation-rate based cap that relates directly to the 1994 enactment of Proposal A and that applies only so long as the property remains owned by the same party. Petitioners have not explained what value was "uncapped" in 2011. Moreover, petitioners purchased the property in 2010 and, consequently, the "capped" value of the property, if any, could be "uncapped" in 2011. See *Mich Props, LLC v Meridian Twp*, 491 Mich 518, 528-531; 817 NW2d 548 (2012); MCL 211.27a(3).

Petitioners also contend that the Tax Tribunal erred in dismissing their claims relating to the 2010 tax assessment. Under MCL 205.735a(3), when an assessment dispute involves the valuation of property, "the assessment *must* be protested before the board of review before the Tax Tribunal acquires jurisdiction over the dispute . . . ." Petitioners concede they did not protest the 2010 assessment before the March Board of Review, and, while petitioners attempted to protest before the July Board of Review, their requests for reevaluation of the property's value went beyond the "qualified errors" or specified exemptions to which the July Board of Review's powers are limited. MCL 211.53b(1), (3); *Int'l Place Apartments-IV v Ypsilanti Twp*, 216 Mich App 104, 109; 548 NW2d 668 (1996). Thus, because the matter was not protested before the Board of Review, the Tax Tribunal lacked jurisdiction and properly dismissed petitioners' claims relating to 2010. See *Electronic Data Sys Corp v Twp of Flint*, 253 Mich App 538, 544; 656 NW2d 215 (2002). Contrary to petitioners' claims, because the dismissal was for lack of jurisdiction, and not as a sanction, the Tax Tribunal was not required to consider the factors described in *Vicencio v Ramirez*, 211 Mich App 501; 536 NW2d 280 (1995).

We also reject petitioners' contention that the Tax Tribunal could review the 2010 tax year under *Mich Props, LLC*, 491 Mich at 518. In that case, our Supreme Court explained that the Board of Review and the Tax Tribunal can, and indeed must, correct errors in valuation to bring taxable values into compliance with the General Property Tax Act (GPTA). *Id.* at 532-533, 543-544. This authority includes the power to correct "errors of law pertaining to taxable values that have carried over from previous years." *Id.* at 536, 543-544. However, this power is "limited to adjusting a current year's taxable value to prevent previous errors from running in perpetuity against the current taxpayer." *Id.* at 533. Because the relief available under *Mich Props, LLC* allows correction of previous errors only so far as they impact the current and subsequent tax years, in this case the year 2011, it does not render dismissal of petitioners' 2010 petition improper. Further, petitioners have not identified an error carried over from previous years that needs to be corrected. Consequently, petitioners are not entitled to relief under *Mich Props, LLC*.

III. DOCKET NO. 313363

Petitioners also own a residential property in White River Township. The home suffered considerable damage following a storm in 1999, necessitating repairs and stabilization efforts. Beginning in 2005, petitioners undertook further repairs and alterations to the home, including the construction of a two-story addition. Related to these repairs, in the 2008 tax year, petitioners received nonconsideration in the amount of $36,000 under MCL 211.27(2).

Petitioners appealed their 2008 assessment to the Tax Tribunal, which concluded that, beyond normal repairs, the addition added a total of $82,450 in value to the property, for an increase in the property's TV of $41,225. See MCL 211.27a(2); MCL 211.34d(1)(b)(iii). Ultimately, the Tax Tribunal established the property's TCV, SEV, and TV for the years 2008, 2009, and 2010. Following an unsuccessful motion for reconsideration, petitioners appealed by right to this Court, and we affirmed. *Fisher v White River Twp*, unpublished opinion per curiam of the Court of Appeals, issued April 12, 2012 (Docket No. 303159). In 2011, petitioners again protested the property's assessment and appealed to the Tax Tribunal, maintaining that their 2008 appeal continued to form the basis for their 2011 appeal and seeking adjustment of the property's TV as of 2008. The Tax Tribunal determined it lacked jurisdiction over the 2008, 2009, and 2010 tax years and adopted respondent's contentions of value for 2011 and 2012. In the instant appeal, petitioners continue to argue that the underlying errors in the 2008 assessment render the 2011 and 2012 assessments incorrect, and again seek correction of the earlier assessments.

Given our previous decision in *Fisher*, unpub op at 3-4, collateral estoppel bars petitioners' attempts to relitigate the correctness of the earlier assessments. *Leahy v Orion Twp*, 269 Mich App 527, 530; 711 NW2d 438 (2006). "Collateral estoppel bars relitigation of an issue in a new action arising between the same parties or their privies when the earlier proceeding resulted in a valid final judgment and the issue in question was actually and necessarily determined in that prior proceeding." *Id.* For example, in *Leahy*, the petitioner argued that his 2003 tax assessment was incorrect because it had been computed based on his 2002 TV, which he argued was erroneous. The *Leahy* panel concluded that the 2002 assessment served as the starting point for 2003, and that collateral estoppel barred relitigation of the correctness of the 2002 tax year because the petitioner had obtained a final decision on the 2002 assessment. *Id.* at 530-531. Similarly, in this case, petitioners challenged the earlier tax assessments culminating in a decision by this Court issued on April 12, 2012. See *Fisher*, unpub op at 1. This litigation provided them a full and fair opportunity to litigate the accuracy of the earlier assessments. Petitioners have not sought leave to appeal to the Supreme Court, and the time for such an application has expired. MCR 7.302(C)(2)(b). This Court's previous decision thus stands as the final order in the case, and collateral estoppel bars relitigation of the accuracy of the 2008, 2009, and 2010 assessments. *Leahy*, 269 Mich App at 530-531. As in *Leahy*, the 2010 assessment thus appropriately serves as the starting point for the 2011 assessment. *Id.* at 531.

Petitioners mistakenly rely on the rule announced in *Mich Props, LLC*, 491 Mich at 518, where, as discussed above, the Supreme Court recognized that the March Board of Review and the Tax Tribunal can correct past errors in valuation to bring taxable values into compliance with the GPTA. *Id.* at 532-533, 543-544. However, in *Mich Props, LLC*, unlike the present case, the parties had not previously sought review of the prior tax years and had not previously litigated the accuracy of those assessments. Indeed, the Court discussed this distinction, addressing *Leahy*, and determined it had been appropriately decided on collateral estoppel grounds. *Mich Props, LLC*, 491 Mich at 533 n 18. Consequently, *Mich Props, LLC* is inapplicable and collateral estoppel bars relitigation on the propriety of the 2008 through 2010 assessments. See *Leahy*, 269 Mich App at 530-531.

Having rejected petitioners' claims premised on the earlier tax assessments, we conclude that the Tax Tribunal made an independent determination of the property's value for the years 2011 and 2012. For the tax year 2011, the Tax Tribunal calculated a TCV of $164,200, an SEV

of $82,100, and a TV of $67,135. For the tax year 2012, the Tax Tribunal calculated a TCV of $136,600, an SEV $68,300, and a TV of $68,300.

In arriving at these values, the Tax Tribunal concluded that petitioners failed to support their contended TCV with a reliable valuation approach, explaining that the properties offered by petitioners as comparisons were not in fact comparable because they were substantially smaller, had an older effective age, and were subject to different classifications, factors that petitioners failed to account for through the application of market-derived adjustments. In contrast, respondent presented a cost-less-depreciation approach, which the hearing referee concluded was reliable and supported the values offered by respondent. Further, in its final opinion and judgment, the Tax Tribunal opined that respondent's comparables used in its sales analysis were more relevant than those provided by petitioners and ultimately "sufficiently similar to the subject property to support the assessments on the roll for each of the tax years at issue." Thus, the Tax Tribunal made an independent determination supported by competent, material, and substantial evidence. While petitioners disagree with the Tax Tribunal, they have not shown that the Tribunal made an error of law or adopted a wrong legal principle.[2] See *Meijer, Inc*, 240 Mich App at 5.

Petitioners continue to maintain that their property was overvalued and, as proof, they offer figures representing their home's value for 2013. Contrary to petitioners' assertion, the property's valuation for the 2013 tax year is not necessarily dispositive of the property's value one or two years before, and the document certainly does not demonstrate an error of law or adoption of a wrong legal principle by the Tax Tribunal.

Petitioners also contend that only the "True Cash Value method described in the State of Michigan Residential Assessors Manual" could be used to assess the value of the property because the property was in a state of construction for the years 2008 through 2012. From petitioners' argument, it is not entirely clear what method petitioners believe the assessor should have employed. There are numerous acceptable approaches for calculating TCV. See *Great Lakes Div of Nat'l Steel Corp*, 227 Mich App at 390. Moreover, MCL 211.10e does not require the use of any specific method, but instead demonstrates a legislative intent that the assessor's manual is to be used "as a guide." *Danse Corp v Madison Hts*, 466 Mich 175, 182; 644 NW2d 721 (2002). In any event, at the hearing, the assessor testified that she followed the assessor's manual when valuing the property. The hearing referee found this testimony credible, and,

[2] As part of their 2011 petition, petitioners also maintained an adjoining parcel of vacant land owned by petitioners had been overvalued by the assessor. As with the residential property, the Tax Tribunal reasonably concluded that petitioner failed to support their contention of value with a reliable valuation approach, whereas respondent's cost-less-depreciation approach, conducted in conformity with the state assessor's manual, provided the best evidence of value. This independent determination was supported by competent, material, and substantial evidence. There was no error of law or adoption of a wrong legal principle in the Tax Tribunal's decision. See *Meijer, Inc*, 240 Mich App at 5.

accordingly, contrary to petitioners' claim, the evidence shows that the assessor abided by MCL 211.10e.

Petitioners also continue to maintain they were not given credit for the $36,000 Mathieu-Gast nonconsideration amount. As discussed above, petitioners received nonconsideration of $36,000 in 2008. *Fisher*, unpub op at 3. Nothing in the record indicates that in years after 2008 the property's TCV was impermissibly increased by the $36,000 nonconsidered amount. MCL 211.27(2). Contrary to petitioners' argument, no provision required the assessor to subtract an additional $36,000 each year from the property's assessment, and petitioners have not explained how respondent's assessment departed from the formulas for calculating TV or SEV. See MCL 211.27a(2)(a); MCL 205.737(2).

Petitioners next argue that they were double-taxed on the basis of a stock certificate that they claim represents a share in land owned by the San Juan Association. They argue that the stock was used to increase the value of the residential property and, because the land owned by the San Juan Association is also taxed, value equal to the stock certificate is being double-taxed. Petitioners cite no legal authority in support of this argument. Moreover, the argument is unpersuasive and factually unsubstantiated. Despite their claim that property valued at $25,000 is being double-taxed, the only proof they offered before the Tax Tribunal was a stock certificate with a face value of $25. Petitioners also failed to provide any evidence to suggest that the stock certificate had been used as a factor to determine the assessed value of their real property. Thus, petitioners are not entitled to relief on this basis.

Petitioners also assert several due-process arguments. Both the United States and Michigan constitutions prevent the taking of property without due process of law. Const 1963, art 1, § 17; US Const, Am V. An owner of real property has a significant interest in property, entitling him or her to due process protection with respect to the assessment and collection of taxes. *Brandon Twp v Tomkow*, 211 Mich App 275, 282-283; 535 NW2d 268 (1995). Generally, due process requires notice of the nature of the proceedings, an opportunity to be heard in a meaningful time and manner, and an impartial decision-maker. *Cummings v Wayne Co*, 210 Mich App 249, 253; 533 NW2d 13 (1995).

Petitioners claim that the Tax Tribunal denied them due process by considering multiple tax years at the same hearing. However, the Tax Tribunal's actions were not a denial of due process but rather reflected compliance with statutory directives under which subsequent tax years are "automatically" added to a petition. See MCL 205.737(5)(b). Further, petitioners have not shown how consideration of the 2011 and 2012 tax years at the same hearing violated due process. They were supplied with notice of the hearing, and specifically with notice that tax years after 2011 would be considered. At the hearing, petitioners were afforded an opportunity to be heard on both the 2011 and 2012 tax years. In short, as required by due process, they received notice and an opportunity to be heard by an impartial decision-maker. *Cummings*, 210 Mich App at 253. The record also reveals that respondent timely filed its submissions in the Tax Tribunal. Further, the post-hearing procedures afforded petitioners the opportunity to move for rehearing and to challenge the hearing referee's conclusions. MCL 205.762(2); Mich Admin R 792.10289. These post-hearing opportunities also worked to ensure that due process safeguards were satisfied. See *Great Lakes Div of Nat'l Steel Corp*, 227 Mich App at 406.

Petitioners' due-process contentions also rely on Michigan's Freedom of Information Act (FOIA). In the course of proceedings before the Tax Tribunal, petitioners submitted a FOIA request to the Tax Tribunal, asking for records from White River Township. However, the Tax Tribunal was neither the FOIA coordinator nor the custodian of records for White River Township and, consequently, the Tax Tribunal's inability to fulfill petitioners' request does not establish a FOIA violation. See MCL 15.233(1), (6). Additional materials submitted by petitioners on appeal, documenting a FOIA request made to an attorney after the conclusion of the Tax Tribunal proceedings, are outside the lower tribunal record, *Sherman v Sea Ray Boats, Inc*, 251 Mich App 41, 56; 649 NW2d 783 (2002), and similarly do not demonstrate a FOIA violation. Moreover, neither petitions in the Tax Tribunal nor appeals to this Court from proceedings in the Tax Tribunal are the appropriate method for commencing a FOIA action. See MCL 15.241(5).

Petitioners also argue that the Board of Review deprived them of due process. Notwithstanding petitioners' constitutional framing of the issue, the majority of their arguments merely reiterate their claims regarding the accuracy of their assessment, the factors considered, and the methodologies used in assessing the property's value, which, as discussed, are without merit. Petitioners have not shown any errors in the assessment methodologies or conclusions that rendered the Board of Review's decision erroneous or deprived them of due process. See *Great Lakes Div of Nat'l Steel Corp*, 227 Mich App at 406 (concluding that the application of principles of law involved in valuation did not deprive a petitioner of due process). Moreover, the opportunity for de novo review by the Tax Tribunal and the ability to thereafter move for rehearing are sufficient to satisfy due process. See *Great Lakes Div of Nat'l Steel Corp*, 227 Mich App at 406.

Petitioners next argue that they were denied due process by the Board of Review because the wife of the township's "Chief Building Inspector" served as secretary of the Board of Review. Petitioners' argument does not appear in the lower court record and, from the documents presented in the Tax Tribunal, there is no indication regarding whether the individuals hold the positions petitioners attribute to them. Moreover, even if petitioners' factual allegations are accepted, MCL 211.28(2) refers to family members of "the assessor," not a Chief Building Inspector. Petitioners have not shown a violation of MCL 211.28(2) or a due-process concern. Thus, petitioners are not entitled to relief on due-process grounds.

Lastly, respondent requests actual and punitive damages under MCL 7.216(C)(1), arguing that petitioners' suit is frivolous and vexatious. Having requested sanctions in its brief without filing a motion as required by MCR 7.211(C)(8), respondent has not followed the strictures of MCR 7.216(C)(1) and its request is, therefore, denied. However, we decline the request without prejudice due to respondent's ability to later file a motion under MCR 7.211(C)(8).

Affirmed.

/s/ David H. Sawyer
/s/ Jane E. Beckering
/s/ Douglas B. Shapiro