

STATE OF MICHIGAN
COURT OF APPEALS

KATUB MESIWALA,

Petitioner-Appellant,

v

TOWNSHIP OF WEST BLOOMFIELD,

Respondent-Appellee.

UNPUBLISHED

February 8, 2005

No. 250425

Tax Tribunal

LC No. 00-289704

Before: Hoekstra, P.J., and Cavanagh and Borrello, JJ.

MEMORANDUM.

Petitioner appeals as of right from a decision of the Michigan Tax Tribunal denying his request for a poverty exemption under MCL 211.7u. The Tax Tribunal agreed with respondent that petitioner did not qualify for the exemption because the true cash value of his home (\$589,240 for 2002) exceeded the \$250,000 limit established by respondent's guidelines. The tribunal rejected petitioner's contention that the limit should not apply because federal and state tax liens on the property exceeded \$900,000. We affirm. This case is being decided without oral argument pursuant to MCR 7.214(E).

Although petitioner presents two questions for this Court's review, he fails to present any authority or legal analysis in support of his assertions that respondent's \$250,000 limitation is not enforceable under Michigan law or that the tribunal erred by not considering his "zero equity position."

[A] mere statement without authority is insufficient to bring an issue before this Court. It is not sufficient for a party "simply to announce a position or assert an error and then leave it up to this Court to discover and rationalize the basis for his claims, or unravel and elaborate for him his arguments, and then search for authority either to sustain or reject his position." [*Wilson v Taylor*, 457 Mich 232, 243; 577 NW2d 100 (1998), quoting *Mitcham v Detroit*, 355 Mich 182, 203; 94 NW2d 388 (1959).]

Petitioner also argues that the Tax Tribunal did not "seriously consider" his argument that respondent did not consistently enforce its guidelines for the poverty exemption. This argument is not preserved because it is not raised in the statement of the questions presented. MCR 7.212(C)(5); *Preston v Dep't of Treasury*, 190 Mich App 491, 498; 476 NW2d 455 (1991). In any event, the tribunal's opinion and judgment indicates that the tribunal recognized petitioner's

argument; the fact that the tribunal was not persuaded does not show that the tribunal did not seriously consider the argument. Further, although petitioner asserts that he has evidence that respondent does not enforce the \$250,000 limitation uniformly, he does not identify what evidence he has.

Finally, petitioner's brief mentions that he is disabled, and in his reply brief he seeks to establish that, as an individual who is permanently disabled, he qualifies for an exception to respondent's \$250,000 true cash value maximum. Again, any issue regarding petitioner's disability is not preserved because it is not raised in the statement of questions presented. MCR 7.212(C)(5). Further, petitioner did not assert disability as a basis for the poverty exemption in his petition challenging the board of review's determination. We reject petitioner's belated attempt to inject this issue at this stage.

Because petitioner has not shown that the tribunal erred in its decision, he is not entitled to relief.

Affirmed.

/s/ Joel P. Hoekstra

/s/ Mark J. Cavanagh

/s/ Stephen L. Borrello