

**NORTHFIELD TOWNSHIP**  
**Board of Review**  
**Minutes**  
**March 6, 13, 15, and 16, 2018**

Board of Review Members:  
Terry Webb, Chair  
Scott Chisholm, Secretary  
Robert Erickson  
Chris Salata, Alternate

Also present at various times:  
Township Supervisor Marlene Chockley  
Township Assessor Tom Monchak  
Assessing & Building Assistant Mary Bird  
Recording Secretary Lisa Lemble  
Petitioners

Board of Review members Erickson, Chisolm, and Webb, and alternate Salata were present for all proceedings with exceptions noted. The Chair opened a Call to the Public at the beginning and end of each day's proceedings; no public were present.

**Tuesday, March 6, 2018**

Webb called the meeting to order at 9:03 A.M. Erickson and Chisholm were absent. Alternate Salata was present.

- ▶ **Motion:** Webb moved, Salata supported, that Erickson serve as Chair and primary speaker  
**Motion carried 2—0.**
- ▶ **Motion:** Webb moved, Salata supported, that Chisolm serve as Secretary.  
**Motion carried 2—0.**

The Board discussed with the Assessor the county ratios and their meaning to the assessment process.

Monchak:

- delivered the Assessment Roll and Certification to the Board.
- notified the Board of dates, times, and length of each hearing (15 minutes per appeal).
- discussed with the Board:
  - that appeals by an Agent of Owner must have written authorization from the owner.
  - the annual re-inventory project.
  - land values, ECF for the Township (including maps and tables).
  - market sales.
  - the Consumer Price Index (CPI).
  - Poverty Exemption Guidelines and Procedure (deferred to the July meeting), and
  - Disabled Veteran Exemption Guidelines and Procedures.
  - Board of Review procedures:
    - Responsibilities of the Chair
    - Responsibilities of the Secretary
    - Responsibilities of the remaining member
    - Responsibilities of the alternate member
    - Safety—options, actions if there is an issue.

Monchak also reviewed with the Board:

- The State Tax Commission Bulletins
- The Michigan Tax Tribunal cases
- The Board of Review Guide.

Monchak answered questions from Board of Review members about the information provided.

- ▶ **Motion:** Webb moved, Salata supported, to adjourn the meeting at 12:00 P.M. **Motion carried 2—0.**

**Tuesday, March 13, 2018**

Chair Erickson called the meeting to order at 9:04 A.M. Webb, Chisholm, and Salata were also present.

- ▶ **Motion:** Erickson moved, Webb supported, to approve the minutes of the December Board of Review.  
**Motion carried 3—0.**
- ▶ **Motion:** Erickson moved, Chisholm supported, that Webb serve as Chair. **Motion carried 3—0.**

The Board heard appeals on Petitions 1 through 19 and deliberated over petitions.

- ▶ **Motion:** Webb moved, Chisholm supported, that the meeting be adjourned at 5:00 P.M.  
**Motion carried 3—0.**

**Thursday, March 15, 2018**

Chair Webb called the meeting to order at 1:00 P.M.

The Board heard appeals on Petitions 20 through 35 and deliberated over petitions.

Chisholm left at 5:15 P.M. after the Board heard Petitions 20 through 28 and deliberated on Petitions 20 through 26.

- ▶ **Motion:** Webb moved, Erickson supported, that Salata serve as Secretary.  
**Motion carried 3—0.**
- ▶ **Motion:** Erickson moved, Webb supported, that the meeting be adjourned at 9:05 P.M.  
**Motion carried 3—0.**

**Friday, March 16, 2018**

Chair Webb called the meeting to order at 9:04 A.M. Erickson was also present.

The Board reviewed Petitions 36 through 47 and deliberated over petitions.

- ▶ **Motion:** Webb moved, Erickson supported, that Erickson serve as Secretary.  
**Motion carried 2—0.**
- ▶ **Motion:** Erickson moved, Webb supported, that the meeting be adjourned at 12:15 P.M.  
**Motion carried 2—0.**

## Petitions

### Petition #1

Name: Ken Prizgint

Parcel: B-02-09-200-005

Address: 1361 Seven Mile Rd

Appeal Reason: Incorrect Assessment

Support Documentation Provided: Petitioner presented list of homes sold in the area with the price and square footage.

Notes: Prizgint said he believes the property is overvalued due to other homes in the area being sold at lower prices. Upon further discussion, petitioner pointed out inaccuracies in the record card. There was only one bathroom instead of two and one vent fan, no vented hood, and a deck had been removed. He also presented a code enforcement violation on an adjoining property that was inadvertently attributed to his property.

Board of Review Action: Denied. Reviewed document provided. Petitioner was asked to call the assessor to visit the property and confirm the errors in the record.

- ▶ **Motion:** Webb moved, Erickson supported, to deny the petition due to the fact that the petitioner did not provide sufficient data to support a valuation change, and suggest that the petitioner contact the Assessing Department for an appointment to update the physical characteristics of the property.  
**Motion carried 3—0.**

### Petition #2

Name: Margaret Swager

Parcel: B-02-08-120-025

Address: 9016 Pine Cove Drive

Appeal Reason: Taxable value too high.

Support Documentation Provided: None

Notes: Petitioner did have an appointment, but withdrew the appeal once the process was explained.

Board of Review Action: No appeal.

- ▶ **Motion:** Erickson moved, Webb supported, that the appeal be denied due to the applicant failing to appear and no information being provided.  
**Motion carried 3—0.**

### Petition #3

Name: United Technical Holdings, LLC represented by Robert Dines

Parcel: B-02-21-300-019

Address: 1081 E North Territorial

Appeal Reason: Incorrect assessment

Support Documentation Provided: Petitioner provided a statement describing the problems with the heat pump and roof.

Notes: Realtor told the Petitioner, Rob Dines, that the value was too high for the area. Owner believes that they overpaid for the property. There are many building problems that have been identified since the building was purchased two years ago. Petitioner asked for his taxes to be reduced so that he could grow his business. Erickson noted that the taxable value only increased 2%. Petitioner noted that the roof needs maintenance and the heat pump system needs to be replaced. Petitioner claimed \$100,000 cost for replacement.

Board of Review Action: Denied. Petitioner was asked to have the assessor confirm the condition of the building.

- ▶ **Motion:** Webb moved, Erickson supported, that the appeal be denied. Recent sales data does not support a valuation change and petitioner did not provide specific data to support a valuation change.  
**Motion carried 3—0.**

### Petition #4

Name: Karlon McMullen

Parcel: B-02-05-381-017

Address: 9062 Forest Drive

Appeal Reason: Incorrect assessment

Support Documentation Provided: None

Notes: Petitioner said the value is high based on existing blight in the neighborhood. Petitioner paid \$50,000 for the cottage. The home is not a 3 bedroom home. There is a wood shed, but not a metal one, and the driveway is not paved. This is a five room home—kitchen, study, bathroom, bedroom, living room.

Board of Review Action: Denied. Asked petitioner to have the assessor come out to verify the driveway and the lack of other bedrooms.

- ▶ **Motion:** Erickson moved, Webb supported, that the appeal be denied and suggest to the petitioner to contact the assessing department for an appointment to update the physical characteristics of the property.  
**Motion carried 3—0.**

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**Petition #5**

Name: Kevin and Emily May  
Parcel: B-02-34-100-008  
Address: 2955 Tepeyac Hill Drive  
Appeal Reason: Incorrect assessment  
Support Documentation Provided: Petitioner provided a listing of taxes paid since the purchase in 2015.  
Notes: Petitioner believes the taxable value has been adjusted much higher than all his neighbors and has caused his property taxes to rise \$2700 for one year. Petitioner states that he has less property than all his neighbors but pays \$3000 more per year annually. The petitioner stated that the information in the property card was accurate with the exception of the property being on a gravel road.  
Board of Review Action: Denied. The Board reviewed the document provided.

- ▶ **Motion:** Erickson moved, Chisholm supported, that the appeal be denied because petitioner did not provide specific data to support a valuation change. **Motion carried 3—0.**

**Petition #6**

Name: Susan Bandy  
Parcel: B-02-03-200-011  
Address: 9838 Spencer Rd  
Appeal Reason: Veteran's exemption  
Support Documentation Provided: 5107 State Tax Commission Exemption Affidavit and November 10, 2017, Veterans Affairs statement of benefits.  
Notes: The Board reviewed the application.  
Board of Review Action: Assessed and taxable value reduced to zero based on disabled veteran exemption.

- ▶ **Motion:** Chisholm moved, Erickson supported, that the disabled veteran's exemption for 2018 be approved. **Motion carried 3—0.**

**Petition #7**

Name: David Frank Brown  
Parcel: B-02-08-120-030  
Address: 9006 Pine Cove Drive  
Appeal Reason: Veteran's exemption  
Support Documentation Provided: 5107 State Tax Commission Exemption Affidavit and November 10, 2017, Veterans Affairs statement of benefits.  
Notes: The Board reviewed the application.  
Board of Review Action: Assessed and taxable value reduced to zero based on disabled veteran exemption.

- ▶ **Motion:** Chisholm moved, Erickson supported, that the disabled veteran's exemption for 2018 be approved. **Motion carried 3—0.**

**Petition #8**

Name: Thomas J. Malotke  
Parcel: B-02-11-400-013  
Address: 3603 Six Mile Rd  
Appeal Reason: Veteran's exemption  
Support Documentation Provided: 5107 State Tax Commission Exemption Affidavit and November 10, 2017, Veterans Affairs statement of benefits.  
Notes: The board reviewed the application.  
Board of Review Action: Assessed and taxable value reduced to zero based on disabled veteran exemption.

- ▶ **Motion:** Chisholm moved, Erickson supported, that the disabled veteran's exemption for 2018 be approved. **Motion carried 3—0.**

**Petition #9**

Name: Ryan Christman  
Parcel: B-02-16-210-018  
Address: 7829 Turnberry  
Appeal Reason: Veteran's exemption  
Support Documentation Provided: 5107 State Tax Commission Exemption Affidavit and November 10, 2017, Veterans Affairs statement of benefits.  
Notes: The board reviewed the application.  
Board of Review Action: Assessed and taxable value reduced to zero based on disabled veteran exemption.

- ▶ **Motion:** Chisholm moved, Erickson supported, that the disabled veteran's exemption for 2018 be approved. **Motion carried 3—0.**

**Petition #10**

Name: Ryan Christman  
Parcel: B-02-16-210-818  
Address: 7829 Turnberry  
Appeal Reason: Veteran's exemption  
Support Documentation Provided: 5107 State Tax Commission Exemption Affidavit and November 10, 2017, Veterans Affairs statement of benefits.  
Notes: The board reviewed the application.  
Board of Review Action: Assessed and taxable value reduced to zero based on disabled veteran exemption.

- ▶ **Motion:** Chisholm moved, Erickson supported, that the disabled veteran's exemption for 2018 be approved. **Motion carried 3—0.**

**Petition #11**

Name: Edwin Hotz  
Parcel: B-02-25-200-012  
Address: 4294 Lyndon Lane  
Appeal Reason: Veteran's exemption  
Support Documentation Provided: 5107 State Tax Commission Exemption Affidavit and November 10, 2017, Veterans Affairs statement of benefits.  
Notes: The board reviewed the application.  
Board of Review Action: Assessed and taxable value reduced to zero based on disabled veteran exemption.

- ▶ **Motion:** Chisholm moved, Erickson supported, that the disabled veteran's exemption for 2018 be approved. **Motion carried 3—0.**

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**Petition #12**

Name: Mark Zielinski  
Parcel: B-02-05-328-020  
Address: 9411 Main Street  
Appeal Reason: Veteran's exemption  
Support Documentation Provided: 5107 State Tax Commission Exemption Affidavit and February 27, 2018, Veterans Affairs statement of benefits.  
Notes: The board reviewed the application.  
Board of Review Action: Assessed and taxable value reduced to zero based on disabled veteran exemption.

- ▶ **Motion:** Chisholm moved, Erickson supported, that the disabled veteran's exemption for 2018 be approved. **Motion carried 3—0.**

**Petition #13**

Name: Erik Benedikt  
Parcel: B-02-25-400-018  
Address: 5770 Pontiac Trail  
Appeal Reason: Incorrect assessment  
Support Documentation Provided: The petitioner provided three sales transactions he believed were comparable.  
Notes: Petitioner claims that the residence on the property is a 1,390 sq. ft. home. Other properties of similar square footage, acreage, and configuration have SEV/taxable values well below the 2018 assessment of \$247,000. The 95% taxable value change from 2016-2017 was unexpected and increased the financial burden. The property was uncapped after the sale and the taxable value was increased to current rate.  
Board of Review Action: Denied. The petitioner did not provide sufficient data to support a valuation change.

- ▶ **Motion:** Erickson moved, Webb supported, that the appeal be denied due to uncapping of taxable value. **Motion carried 3—0.**

**Petition #14**

Name: Winter Farms, LLC  
Parcel: B-02-28-300-001  
Address: 1531 E Northfield Church  
Appeal Reason: The property is a qualified agricultural property.  
Support Documentation Provided: The petitioner submitted the PA 260 form for recapping the qualified agricultural property.  
Notes:  
Board of Review Action: Motion to recap the taxable value to the rate for prior agricultural usage. The 2018 assessed value will revert from \$246,700 to \$100,948.

- ▶ **Motion:** Webb moved, Chisholm supported, that the appeal be approved to recap the property to the 2017 assessment of \$100,948. **Motion carried 3—0.**

**Petition #15**

Name: David and Wrai Barrows  
Parcel: B-02-16-210-010  
Address: 7917 Turnberry  
Appeal Reason: Assessed and taxable values  
Support Documentation Provided: Petitioner provided another sale in the same neighborhood with which to compare the assessment.  
Notes: Petitioner believes that upon review, similar properties have a lower assessment, true cash value, and taxable value.  
Board of Review Action: Denied.

- ▶ **Motion:** Erickson moved, Webb supported, that the appeal be denied. The Board reviewed the documents provided and affirmed the assessment. **Motion carried 3—0.**

**Petition #16**

Name: Marlin Leasing  
Parcel: B-99-20-051-400  
Address: Various locations throughout the township.  
Appeal Reason: Small business exemption for personal property.  
Support Documentation Provided: Petitioner provided form 5076 showing the personal property value falls below \$80,000 threshold.  
Notes:  
Board of Review Action: Approved.

- ▶ **Motion:** Webb moved, Erickson supported, that the appeal be approved. Petitioner provided sufficient data to support a reducing the 2018 assessment from \$13,500 to \$0. **Motion carried 3—0.**

**Petition #17**

Name: Coca-Cola  
Parcel: B-99-20-014-200  
Address: Various locations  
Appeal Reason: The business no longer has any equipment in Northfield Township.  
Support Documentation Provided: Form 4175 and a statement that the business no longer has any equipment in Northfield Township.  
Notes:  
Board of Review Action: Approved.

- ▶ **Motion:** Webb moved, Chisholm supported, that the appeal be approved and the 2018 assessed value be reduced from \$8,800 to \$0. **Motion carried 3—0.**

**Petition #18**

Name: Northfield Estates  
Parcel: B-99-20-021-000  
Address: 133 Emerald Circle  
Appeal Reason: Personal property value is less than \$80,000 threshold.  
Support Documentation Provided: Form 5076  
Notes:  
Board of Review Action: Approved.

- ▶ **Motion:** Webb moved, Chisholm supported, that the 2018 personal property assessed value be reduced from \$3,800 to \$0. **Motion carried 3—0.**

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**Petition #19**

Name: M & R Service  
Parcel: B-99-20-053-900  
Address: 175 Barker Rd  
Appeal Reason: Business closed  
Support Documentation Provided: L-4035 and L-4175 and Letter

Notes: Accepted late filing of Form L-4175 and letter on March 6, 2016 with post mark date of February 20, 2018 stating out of business as of January 2017. Sale pending.

Board of Review Action: Approved.

- ▶ **Motion:** Erickson moved, Webb supported, that the personal property assessment and tentative taxable value be reduced to \$0 based on accepted late filing of Form L-4175. **Motion carried 2—0.**

**Petition #20**

Name: Andrew Copp  
Parcel: B-02-19-200-021  
Address: 1340 W. North Territorial Road  
Appeal Reason: Incorrect assessment  
Support Documentation Provided: Square footage information and comparables.

Notes: Copp said the square footage of 4,450 and a finished basement of 1,900 listed online is incorrect. He said this may be due to (a) second floor kneewall area being counted as square footage and (b) a vaulted area of the first floor being counted as second floor space. He said the actual square footage is 3,603 (1,889 on the first floor, which is correct in the Township's records, and 1,714 on the second floor, excluding the kneewall area), and the basement is not 100% finished. He said 471 of the 1,857 sq. ft. is unfinished, leaving 1,386 sq. ft. of livable space.

He said he purchased the home for \$480,000 two years ago, but he filed the transfer affidavit about six months late in 2016. He said the original sale of \$1.1 million in 1987 included 20 acres of land, but he purchased only 10 acres and the house. He said he bought the property from a bank following foreclosure.

Copp also said he believes the value of the house is \$700,000 based on comparables.

Board of Review Action: Denied.

- ▶ **Motion:** Webb moved, Erickson supported, that the appeals of the value and the physical characteristics be denied and suggest that the petitioner contact the Assessing Department for an appointment to update the physical characteristics of the property. **Motion carried 3—0.**

**Petition #21**

Name: Michael O'Connell  
Parcel: B-02-24-400-001  
Address: 6795 Dixboro Road  
Appeal Reason: Incorrect assessment  
Support Documentation Provided: Photographs of original house and comparables.

Notes: O'Connell said this 100 acres is about 85% farmed. Monchak confirmed the property is now classified as residential, rather than the previous developmental. Copp said the original pre-war 825 sq. ft. house is not livable because the furnace has been removed and the well septic field have been closed. He said for recently sold homes near him he calculated a value of \$109 sq. ft. without the land included, and \$2,875/acre for land.

Board of Review Action: Monchak noted that about \$6,500 of the assessed is for the original, unlivable house. The Board reviewed the assessed value of the land and improvements compared to the comparables provided.

- ▶ **Motion:** Erickson moved, Webb supported, that the assessment be affirmed and the appeal be denied based on a review of documents provided. **Motion carried 3—0.**

**Petition #22**

Name: Kenneth Johnson  
Parcel: B-02-17-284-023  
Address: 633 Six Mile Road  
Appeal Reason: Incorrect assessment  
Support Documentation Provided: None.

Notes: Johnson said he knew the valuation would increase due to uncapping, and he knows it is not eligible for a homestead exemption. He said he paid \$90,000 and put \$30,000 and additional labor into it. Johnson verified the information about the house in the Township's records is correct. The 2018 assessed value is \$87,500.

Board of Review Action: Approved in part. The Board considered the purchase price, and labor and materials invested in the renovation, and lake access.

- ▶ **Motion:** Erickson moved, Webb supported, that the assessed and taxable values be reduced to \$80,000 (building value \$60,000 and land value \$20,000) to adjust the assessment to better reflect market value. **Motion carried 3—0.**

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**Petition #23**

Name: Cablesight, Inc.,  
Parcel: B-02-18-185-002  
Address: Coyle Road (Vacant)  
Appeal Reason: Incorrect assessment  
Support Documentation Provided: Comparables and Email from DEQ

Notes: Kristi Fitzgerald, an employee of Cablesight, said the company purchased two lots in 2015, and relied on information from the Township that they were buildable, but the State Department of Environmental Quality (DEQ) has informed them that the land is so is highly regulated due to being within 500 feet of a lake. She provided valuations per acre about similar wetland property to support her estimate of lower values. She said these parcels were purchased at auction (\$6,600 each), and no other bids were submitted.

Board of Review Action: The Board noted the email from the DEQ indicates a permit will be required for construction, but does not indicate whether a permit is likely to be granted or not. It was noted that both parcels are classed for assessing as residential and zoned General Commercial.

The Board noted the email from the DEQ indicates a permit will be required for construction, but does not indicate whether a permit is likely to be granted or not. It was noted that both parcels are classed for assessing as residential and zoned General Commercial.

Board of Review Action: Approved in part.

- ▶ **Motion:** Erickson moved, Webb supported, to reduce the true cash value to \$25,000 and to reduce the assessed value and taxable value from \$17,800 to \$12,500 to better reflect market value.  
**Motion carried 3—0.**

**Petition #24**

Name: Cablesight, Inc.  
Parcel: B-02-18-180-005  
Address: Coyle Road (Vacant)  
Appeal Reason: Incorrect assessment  
Support Documentation Provided: Comparables and email from DEQ

Notes: Kristi Fitzgerald, an employee of Cablesight, said the company purchased two lots in 2015, and relied on information from the Township that they were buildable, but the State Department of Environmental Quality has informed them that the land is so is highly regulated due to being within 500 feet of a lake. She provided valuations per acre about similar wetland property to support her estimate of lower values. She said these parcels were purchased at auction (\$6,600 for both), and no other bids were submitted.

The Board noted the email from the DEQ indicates a permit will be required for construction, but does not indicate whether a permit is likely to be granted or not. It was noted that both parcels are classed for assessing as residential and zoned General Commercial.

Board of Review Action: Approved in part.

- ▶ **Motion:** Erickson moved, Webb supported, to reduce the true cash value to \$10,000 and to reduce the assessed value and taxable value from \$6,200 to \$5,000 to better reflect market value.  
**Motion carried 3—0.**

**Petition #25**

Name: Maxine Harrison  
Parcel: B-02-08-240-020  
Address: 8822 Main Street  
Appeal Reason: Taxable Value  
Support Documentation Provided: None

Notes: Harrison said the proposed valuation will increase her taxes by over \$100/month. Monchak reviewed her assessment notice with her which showed an increase in taxable value of only \$1,434, which would be an increase in taxes of about \$60 for the year.

Board of Review Action: Denied.

- ▶ **Motion:** Webb moved, Chisholm supported, to affirm the assessment and deny the petition as petitioner did not provide specific data to support a valuation change. **Motion carried 3—0.**

**Petition #26**

Name: Mark Vashon  
Parcel: B-02-08-368-014  
Address: 8032 Main Street (Vacant)  
Appeal Reason: Incorrect assessment  
Support Documentation Provided: Comparables

Notes: Vashon said he paid \$19,900 in an arms-length transaction and presented comparables, which he agreed are not lakefront properties. He said this is across the road from the expressway, and there was risk involved in the purchase because of the history of the adjacent parcel being unbuildable, so the fair market value is closer to \$25,000 rather than the \$75,000 indicated by the \$34,700 assessment.

The Board noted that the 64 feet of lake frontage at the \$817/ft. value cited by the petitioner would equal an assessed value of about \$26,000.

Board of Review Action: Approved in part.

- ▶ **Motion:** Erickson moved, Webb supported, to adjust the taxable and assessed values to \$15,000 to adjust the assessment to better reflect market value.  
**Motion carried 3—0.**

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**Petition #27**

Name: Brian St. Charles  
Parcel: B-02-07-100-006  
Address: Jennings Road (Vacant)  
Appeal Reason: Assessed and Taxable values  
Support Documentation Provided: Aerial with topographic information and comparables

Notes: Dale Brewer appeared for the property owner. He said the property was purchased on 1/5/16 for \$60,000 in an arms-length sale, and of the 25 acres 23.4 are classified as wetland by GIS surveys and are unusable. He said he is not contesting the value of the building. He requested that the assessed and taxable values be based on a true cash value of \$70,686.

Board of Review Action: Approved

- ▶ **Motion:** Webb motioned, Erickson supported to change the land value from \$6827 to \$2000 per acre and to leave the home value unchanged. SEV reduced from \$97,000 to \$35,400, and true value reduced from \$96,280 to \$35,400. Petitioner provided sufficient data to support a valuation change. Suggest that Petition make an appointment with the assessing department to update the physical characteristics of the property. **Motion carried 2—0.**

**Petition #28**

Name: Sparrow & Thornberry  
Parcel: B-02-29-200-006  
Address: 6350 Whitmore Lake Road  
Appeal Reason: Incorrect assessment  
Support Documentation Provided: Aerial and comparables

Notes: Dale Brewer appeared for the property owners. He said the site is zoned AR--Agricultural and is occupied by Broadscape landscaping. He asked that the assessed value be reduced from \$232,200 to \$138,771.

Board of Review Action: Approved in part. Assessed value reduced; taxable value unchanged.

- ▶ **Motion:** Webb moved, Erickson supported, to reduce the assessed value of the land to \$150,000 and the total assessed value from \$232,200 to \$173,900 to better reflect the market. **Motion carried 3—0.**

**Petition #29**

Name: David Pata  
Parcel: B-02-21-400-009  
Address: 1665 E. North Territorial Road  
Appeal Reason: Incorrect assessment  
Support Documentation Provided: Comparables

Notes: Pata said he bought the property in 2014 for \$161,000 when the SEV was \$101,000, and he has been making improvements. He said he lives in one of the two houses on the property, so there is a 65% homestead exemption. He provided comparisons in the area and asked that the true cash value be set at \$180,000 rather than \$246,500 per the \$122,752 assessment. It was noted that a collapsed outbuilding which was removed before he purchased the property is still included in the assessment.

Board of Review Action: Approved in part. Assessed value be reduced to reflect removal of the agricultural building.

- ▶ **Motion:** Erickson moved, Webb supported, that the assessed value be reduced by \$2,600 from \$141,500 to \$138,900, and the taxable value be reduced by \$2,231 from \$122,752 to \$120,474 to reflect the removal of the agricultural building. **Motion carried 3—0.**

**Petition #30**

Name: Douglas and Laurel Kennedy  
Parcel: B-02-22-100-008  
Address: 7105 Sutton Road  
Appeal Reason: Incorrect assessment  
Support Documentation Provided: Comparables.

Notes: Mr. Kennedy said he purchased a portion of his uncle's property in November, 2016, for \$350,000, and he asked why the SEV increased so much. The Board noted the assessment includes a pool which the applicants said was removed five years ago. Monchak explained that since the property transfer was between blood relatives the property was uncapped, so although the SEV is increasing to \$206,900 the taxable value was adjusted only to \$113,332 by the 2.1% CPI. The Board noted that if the assessment is reduced by the value of the pool the SEV would be very close to the \$400,000 market value Kennedy is requesting.

Board of Review Action: Approved in part. Reduce the assessed value by \$2,000 TO \$204,900 and the taxable value by \$1,111 TO \$112,197.

- ▶ **Motion:** Erickson moved, Salata supported, that the assessed value be reduced by \$2,000 TO \$204,900 and the taxable value by \$1,111 TO \$112,197 to reflect the removal of the pool. **Motion carried 3—0.**

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**Petition #31**

Name: John L. Kennedy Trust  
Parcel: B-02-23-200-006  
Address: Sutton Road (Vacant)  
Appeal Reason: Incorrect assessment  
Support Documentation Provided: None.  
Notes: The Board reviewed the taxable and assessed values of the property with Gladys Kennedy. Monchak explained that a 100% homestead exemption is applied to this property because it is contiguous to the homestead in the same ownership.  
Board of Review Action: Denied.

- ▶ **Motion:** Erickson moved, Salata supported, to affirm the assessment and deny the petition.  
**Motion carried 3—0.**

**Petition #32**

Name: John L. Kennedy Trust  
Parcel: B-02-23-200-007  
Address: Sutton Road (Vacant)  
Appeal Reason: Incorrect assessment  
Support Documentation Provided: None.  
Notes: The Board reviewed the taxable and assessed values of the property with Gladys Kennedy. Monchak explained that a homestead exemption has not been applied to this property.  
Board of Review Action: Denied.

- ▶ **Motion:** Erickson moved, Webb supported, to affirm the assessment and deny the petition.  
**Motion carried 3—0.**

**Petition #33**

Name: John L. Kennedy Trust  
Parcel: B-02-23-300-002  
Address: Sutton Road (Vacant)  
Appeal Reason: Incorrect assessment  
Support Documentation Provided: None.  
Notes: The Board reviewed the taxable and assessed values of the property with Gladys Kennedy.  
Board of Review Action: Denied.

- ▶ **Motion:** Webb moved, Erickson supported, to affirm the assessment and deny the petition.  
**Motion carried 3—0.**

**Petition #34**

Name: Gladys Kennedy  
Parcel: B-02-22-100-009  
Address: Sutton Road (Vacant)  
Appeal Reason: Incorrect assessment  
Support Documentation Provided: Aerial photos.  
Notes: The Board reviewed the taxable and assessed values of the property with Gladys Kennedy. Kennedy said it is her intention that future use of the property be restricted to farming. The Board said if that was applied as a deed restriction it could affect the assessment of the property. It was noted a pool is shown in the assessing records, but no longer exists.  
Board of Review Action: Approved in part. Reduce the assessed value by \$3,400 to \$107,100.

- ▶ **Motion:** Erickson moved, Webb supported, that the assessed value be adjusted by \$3,400 to reduced it from \$110,500 to \$107,100 to account for the removal of the pool. **Motion carried 3—0.**

**Petition #35**

Name: Trisha Harbut  
Parcel: B-02-08-205-016  
Address: 8832 Lincoln  
Appeal Reason: Incorrect assessment  
Support Documentation Provided: Appraisal.  
Notes: Harbut said the house was appraised at \$170,000 when she bought it in 2017, which is \$40,000 less than the fair market value according to the assessment. The Board noted the assessment was \$102,800 in 2017 (fair market value of \$205,600), and after the sale the taxable value was uncapped to equal that. Harbut said the information in the assessing records about the house is correct.  
Board of Review Action: Approved. Taxable and assessed values reduced.

- ▶ **Motion:** Webb moved, Erickson supported, to reduce the taxable and assessed values from \$105,800 to \$92,500 to adjust the assessment to better reflect market value. **Motion carried 3—0.**

**Petition #36**

Name: Mary Breslin  
Parcel: B-99-20-015-600  
Address: 9545 Main Street  
Appeal Reason: Business closed and leased property vacated on May 31, 2017  
Support Documentation Provided: Form L-4035  
Notes:  
Board of Review Action: Approved.

- ▶ **Motion:** Webb moved, Erickson supported, that the personal property assessment and taxable value be reduced from \$700 to \$0 based on filing of a letter stating the business was closed. **Motion carried 2—0.**

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**Petition #37**

Name: Republic Services/Allied Waste  
Parcel: B-99-20-070-200  
Address: Various Locations  
Appeal Reason: No assets were filed on this account.  
Support Documentation Provided: Form L-4035  
Notes:  
Board of Review Action: Approved

- ▶ **Motion:** Webb moved, Erickson supported, that the personal property assessment and taxable value be changed from \$3600 to \$0 based on filing of Form L-4035. **Motion carried 2—0.**

**Petition #38**

Name: Variety Food Services  
Parcel: B-99-20-992-002  
Address: Various Locations  
Appeal Reason: Qualifies for small business property tax exemption  
Support Documentation Provided: Form L-4035  
Notes: Late filing of Form 5076 Small Business Property Tax Exemption Claim  
Board of Review Action: Accepted late filing of Form 5076. Approved.

- ▶ **Motion:** Webb moved, Erickson supported, that the personal property assessment and taxable value be changed from \$700 to \$0 based on filing of Form 5076. **Motion carried 2—0.**

**Petition #39**

Name: Chris and Martha Kapolnek  
Parcel: B-02-27-100-012  
Address: 2520 E. North Territorial Road  
Appeal Reason: The fields on this land will be used as farmland again this year  
Support Documentation Provided: L-4035  
Notes: Qualified agricultural property  
Board of Review Action: Approved.

- ▶ **Motion:** Erickson moved, Webb supported, that the exemption be changed to 100% for the agricultural property exemption. **Motion carried 2—0.**

**Petition #40**

Name: William E. Draper, III  
Parcel: B-02-19-200-025  
Address: 7245 Vintage Drive  
Appeal Reason: Incorrect assessment  
Support Documentation Provided: None  
Notes: Petitioner purchased property for \$605,000 on December 2, 2016 and maintains the 2017 taxable value should be \$302,500 or 50% of the price. Petitioner claims that the 2018 increase of 1.1% was reasonable, but believes that it should be applied to half of the 2016 sale price.  
Board of Review Action: Denied.

- ▶ **Motion:** Webb moved, Erickson supported, that the appeal be denied. Petitioner did not provide sufficient data to support a valuation change. **Motion carried 2—0.**

**Petition #41**

Name: Pitney Bowes Global Financial Services, LLC  
Parcel: B-099-20-067-300  
Address: Various Locations  
Appeal Reason: Accepted late file of Form 5076  
Support Documentation Provided: Form L-4035  
Notes: Late filing of Form 5076 Small Business Property Tax Exemption Claim  
Board of Review Action: Approved.

- ▶ **Motion:** Webb moved, Erickson supported, that the personal property assessment and taxable value be changed from \$6000 to \$0 based on filing of form 5076. **Motion carried 2—0.**

**Petition #42**

Name: Detroit Media Partnership, LP  
Parcel: B-99-20-100-500  
Address: Various Locations  
Appeal Reason: Small business tax exemption.  
Support Documentation Provided: Form 5076  
Notes: New business. Received affidavit to claim small business tax exemption on February 20, 2018. Location appeared not to be within Northfield Township. Received email to confirm property was 9589 Main Street which is in Northfield Township. Correcting Revision year 2018.  
Board of Review Action: Approved.

- ▶ **Motion:** Erickson moved, Webb supported, that the assessment remain at \$0 based on filing of Form 5076. **Motion carried 2—0.**

**Petition #43**

Name: Great Lakes Coca-Cola Distribution  
Parcel: B-99-20-100-600  
Address: Various Locations  
Appeal Reason: Late filing of 5076 - New Account  
Support Documentation Provided: Form 5076  
Notes: Received small business exemption on March 8, 2018 with a post date of February 20, 2018.  
Board of Review Action: Approved.

- ▶ **Motion:** Erickson moved, Webb supported, that the assessment remain at \$0 based on filing of Form 5076. **Motion carried 2—0.**

**Petition #44**

Name: Advanced Disposal Services  
Parcel: B-99-20-300-212  
Address: 1477 E North Territorial  
Appeal Reason: Late filing of L-4175 on March 5, 2018 with a post date of February 15, 2018.  
Support Documentation Provided: L-4175  
Notes:  
Board of Review Action: Approved.

- ▶ **Motion:** Webb moved, Erickson supported, that the assessed value and the tentative taxable value be changed from \$94,600 to \$82,800 based on filing of Form L-4175. **Motion carried 2—0.**

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**Petition #45**

Name: Christopher S Price, DDS  
Parcel: B-99-20-005-500  
Address: 55 Jennings Rd  
Appeal Reason: Accepted late filing of L-4175  
Support Documentation Provided: L-4175  
Notes:  
Board of Review Action: Approved.

- ▶ **Motion:** Webb moved, Erickson supported, that the personal property assessment and the tentative taxable value be changed from \$5600 to \$9200 based on filing of Form L-4175. **Motion carried 2—0.**

**Petition #46**

Name: Advanced Disposal Services  
Parcel: B-99-20-992-008  
Address: Various Locations  
Appeal Reason: Accepted late filing of L-4175  
Support Documentation Provided: Estimated L-4175  
Notes: Received L-4175 on March 5, 2018 with a post date of February 15, 2018  
Board of Review Action: Approved. Accepted late filing of L-4175

- ▶ **Motion:** Webb moved, Erickson supported, that the personal property assessment and the tentative taxable value be changed from \$170,000 to \$37,600 based on filing of Form L-4175. **Motion carried 2—0.**

**Petition #47**

Name: David Cavanaugh  
Parcel: B-02-33-200-008  
Address: Vacant E Northfield Church Road  
Appeal Reason: Qualified Agricultural Property  
Support Documentation Provided: Form 3676 pursuant to PA 260  
Notes: Cavanaugh said the land is used to raise corn, beans, and wheat.  
Board of Review Action: Approved.

- ▶ **Motion:** Webb moved, Erickson supported, that the qualified agricultural exemption remain at 100% based on filing of Form 4676 pursuant to PA 260. **Motion carried 2—0.**

**Petition #48**

Name: David Cavanaugh  
Parcel: B-02-33-100-011  
Address: Vacant Nollar Road  
Appeal Reason: Qualified Agricultural Property  
Support Documentation Provided: Form 3676 pursuant to PA 260  
Notes: Cavanaugh said the land is used to raise corn, beans, and wheat.  
Board of Review Action: Approved.

- ▶ **Motion:** Webb moved, Erickson supported, that the qualified agricultural exemption remain at 100% based on filing of Form 4676 pursuant to PA 260. **Motion carried 2—0.**

**Petition #49**

Name: JTR Properties, LLC  
Parcel: B-02-06-105-006  
Address: 9839 Main Street  
Appeal Reason: Taxable Value Too High  
Support Documentation Provided: Letter  
Board of Review Action: Denied.

- ▶ **Motion:** Erickson moved, Webb supported, to deny the petition as Petitioner did not provide sufficient data to support a valuation change. **Motion carried 2—0.**

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Prepared by Marlene Chockley, Mary Bird, and Lisa Lemble.

Corrections to the originally issued minutes are indicated as follows:  
Wording removed is ~~stricken through~~;  
Wording added is underlined.

Approved by the Board of Review on \_\_\_\_\_, 2018.

\_\_\_\_\_  
Scott Chisholm, Secretary

Official minutes of all meetings are available on the Township's website at <http://www.twp-northfield.org/>