

STATE OF MICHIGAN
COURT OF APPEALS

CHERON INDUSTRIES,

Plaintiff-Appellant,

v

TOWNSHIP OF MACKINAW,

Defendant-Appellee.

UNPUBLISHED

December 10, 1996

No. 190942

LC No. 190803

Before: Sawyer, P.J., and Bandstra and H.A. Koselka,* JJ.

PER CURIAM.

Plaintiff appeals as of right from the Michigan Tax Tribunal Small Claims Division's September 11, 1995, order affirming defendant's assessment of plaintiff's property and the tax tribunal's November 15, 1995, denial of plaintiff's request for rehearing. We reverse and remand.

Plaintiff first argues that the tribunal erred in affirming defendant's assessment of the subject property without making an independent factual finding of the property's true cash value and failing to explicitly state its findings of fact and conclusions of law. We agree. The tribunal's opinion demonstrates that it merely affirmed defendant's assessment because it found plaintiff's evidence unpersuasive. Even if the tribunal correctly determined that plaintiff's proofs were unpersuasive, the tribunal is still required to make an independent determination of the true cash value of the property and may not automatically accept defendant's assessment. *Jones & Laughlin v Warren*, 193 Mich App 348, 355; 483 NW2d 416 (1992).

Defendant argues that the tribunal did, in fact, make an independent determination of true cash value because it affirmatively stated true cash value as \$1,447,800 in the opinion. However, this value is the same as originally assessed by defendant and the opinion clearly relies on the tribunal's determination that plaintiff had not met its burden of proof and therefore "affirmed" defendant's assessment. Remand is necessary when the tribunal merely affirms the assessment as placed on the rolls by the assessing authority. *First City Corp v Lansing*, 153 Mich App 106, 114; 395 NW2d 26

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

(1986). On remand, the tribunal must make its own findings of fact and arrive at a legally supportable true cash value. *Jones, supra* at 193 Mich App 355.

Plaintiff also argues that the tribunal erred in not using the income-capitalization approach to determine the true cash value of the property at issue. Initially, we note that because the tribunal failed to adequately state the findings relied on to determine the property's true cash value, appellate review of this argument is precluded. *Oldenburg v Dryden*, 198 Mich App 696, 700; 499 NW2d 416 (1993). However, we do not agree that the tribunal must employ any specific method in determining true cash value. The tribunal may utilize any method, or a combination of methods, which is recognized as accurate and reasonably related to fair market valuation. *CAF Investment Co v Tax Comm*, 392 Mich 442, 450 n 2; 221 NW2d 588 (1974); *Meadowlanes Limited Dividend Housing Ass'n v City of Holland*, 437 Mich 473, 485; 473 NW2d 636 (1991); *Jones, supra* at 193 Mich App 356.

Reversed and remanded for action in accordance with this opinion. We do not retain jurisdiction.

/s/ David H. Sawyer
/s/ Richard A. Bandstra
/s/ Harvey A. Koselka