

STATE OF MICHIGAN
COURT OF APPEALS

FLORIN GHERGHINIS,

Petitioner-Appellant,

v

CITY OF FARMINGTON HILLS,

Respondent-Appellee.

UNPUBLISHED
March 26, 2013

No. 308147
Tax Tribunal
LC No. 00-387209

Before: MURRAY, P.J., and MARKEY and WHITBECK, JJ.

MEMORANDUM.

Petitioner appeals by right the tax tribunal's final opinion and judgment regarding the 2010 and 2011 taxable value of his real property. We affirm.

Review of a tax tribunal's valuation finding is limited to fraud, error of law, or adoption of wrong legal principles. Const 1963, art 6, § 28; *Jones & Laughlin Steel Corp v City of Warren*, 193 Mich App 348, 352; 483 NW2d 416 (1992). The tribunal's factual findings are final if supported by competent, material, and substantial evidence on the whole record. *Id.*

The petitioner has the burden of proof in establishing a property's true cash value. MCL 205.737(3). The tax tribunal uses its expertise to determine a property's true cash value. *Jones and Laughlin Steel Corp*, 192 Mich App at 353. The Legislature in MCL 211.27 did not provide a specific method of calculating true cash value, and sales comparison is an appropriate method. *Antisdale v City of Galesburg*, 420 Mich 265, 275-276, n 1; 362 NW2d 632 (1984).

Petitioner argues that respondent's sales comparison failed to consider certain factors relevant to the subject property and comparable properties' values; however, these considerations are best left to the tribunal's expertise. See *Jones & Laughlin Steel*, 192 Mich App at 353. Petitioner does not allege fraud or cite any errors of law. The tribunal's findings were supported by competent, material, and substantial evidence; therefore, we should not substitute our judgment for that of the tribunal. *Id.* at 355-356.

Petitioner does identify an apparent factual error in the referee's analysis of petitioner's sales comparison appraisal in the proposed opinion. The referee indicated that petitioner did not identify the type of sale for two comparable properties; however, the appraisal at issue did identify the sales as arm's-length transactions. Regardless, the proposed and final opinions did not indicate that this factor alone changed the valuation of the subject property, which was

supported by the evidence in its entirety. This is insufficient grounds to reverse the tribunal's valuation decision. See Const 1963, art 6, § 28; *Jones & Laughlin Steel*, 193 Mich App at 352.

Finally, petitioner claims that the tribunal erroneously deemed his purchase to have been a "distress transaction" because the seller was a widow. The purchase price an owner paid for property is not the presumptive true cash value because many factors might result in this not being the property's usual price. MCL 211.27(5); *Antisdale*, 420 Mich at 278. Although the proposed opinion mentioned that the seller was a widow, there is no indication that the tribunal assumed the sale price was not the true cash value affected by or based on the seller's widowhood.

We affirm.

/s/ Christopher M. Murray

/s/ Jane E. Markey

/s/ William C. Whitbeck