

STATE OF MICHIGAN
COURT OF APPEALS

JACK F. SCHAPER,

Plaintiff-Appellant,

v

CITY OF ROYAL OAK,

Defendant-Appellee.

UNPUBLISHED

July 23, 1996

No. 178875

LC No. 186363

Before: Young, P.J., and Holbrook, Jr., and J. Richard Ernst,* JJ.

MEMORANDUM.

Plaintiff appeals as of right from an opinion and judgment of the Small Claims Division of the Michigan Tax Tribunal, which revised plaintiff's residential tax assessments for 1993 and 1994 to reflect a true cash value of \$150,000 and \$165,000, respectively. We affirm.

Having reviewed the administrative record, we conclude that the tribunal's decision was supported by competent, material, and substantial evidence. Although both parties submitted a comparable market analysis to the tribunal in support of their respective assertions of value, the tribunal found that neither analysis provided a fully accurate figure as to the true cash value of plaintiff's property. Based on the nine sales of comparable homes, adjusted for factors such as size of parcel, and age and size of dwelling, the tribunal independently concluded that the true cash value of plaintiff's property was \$150,000 in 1993 and \$165,000 in 1994. The tribunal's use of an adjusted market approach was appropriate, see *Antisdale v City of Galesburg*, 420 Mich 265, 276 n 1; 362 NW2d 632 (1984), and its finding of true cash value was based on competent, material, and substantial evidence. Contrary to plaintiff's claim, the 1994 assessment did not violate Const 1963, art 9, § 3.

Affirmed.

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

/s/ Robert P. Young, Jr.
/s/ Donald E. Holbrook, Jr.
/s/ J. Richard Ernst