

STATE OF MICHIGAN
COURT OF APPEALS

MAHAVIR OZA and VAIJANTHI OZA,
Petitioners-Appellants,

UNPUBLISHED
April 19, 2011

v

TOWNSHIP OF WEST BLOOMFIELD,
Respondent-Appellee.

No. 296228
Tax Tribunal
LC No. 00-325983

Before: O'CONNELL, P.J., and K. F. KELLY and RONAYNE KRAUSE, JJ.

PER CURIAM.

Petitioners appeal as of right from the Tax Tribunal's final opinion and judgment establishing the property tax values of petitioners' residential property for tax years 2006, 2007, and 2008. The Tribunal established the true cash values (TCV) of the property at \$810,000 for the 2006 tax year, \$912,000 for the 2007 tax year, and \$2,035,568 for the 2008 tax year. We affirm.

In the absence of fraud, this Court reviews a decision of the Tax Tribunal to determine whether the tribunal erred in applying the law or adopted a wrong legal principle. *Danse Corp v City of Madison Hts*, 466 Mich 175, 178; 644 NW2d 721 (2002). The tribunal's factual findings are conclusive if supported by competent, material, and substantial evidence on the whole record. *Id.* "Failure to base a decision on competent, material, and substantial evidence constitutes an error of law requiring reversal." *Meijer, Inc v City of Midland*, 240 Mich App 1, 5; 610 NW2d 242 (2000).

Petitioners assert that the Tax Tribunal erroneously modified the 2006 TCV proposed by the administrative law judge (ALJ) on the basis of its own evaluation of the credibility of their testimony, despite not having personally observed them testify. Petitioners assert that the tribunal committed an error of law by modifying the proposed judgment on this basis, without conducting a rehearing to enable it to determine for itself whether their testimony was credible.

Petitioners' argument is premised on an inaccurate characterization of the Tax Tribunal's ruling. The tribunal's decision was not based on any credibility determination. Instead, the tribunal found that the actual purchase price for the property was a more reliable indication of the property's value, and that petitioners' testimony alone was insufficient to show that they failed to act prudently and knowledgeably in negotiating the purchase price. Even if petitioners are correct that the tribunal's ruling was based in part on a determination that their testimony lacked

credibility, petitioners have not cited any authority indicating that the tribunal was precluded from ruling in this manner.

[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).]

Accordingly, we reject petitioners’ first claim of error.

Petitioners also argue that the tribunal adopted a wrong legal principle when it concluded that the highest and best use of the property was as a lakeview homesite, when that use was not permissible because trees obstructed a view of the lake and permits to cut down the trees had not been issued. However, petitioners expressly informed the tribunal that highest and best use was not “a bone of contention.” “[A] party may not take a position in the trial court and subsequently seek redress in an appellate court on the basis of a position contrary to that taken in the trial court.” *Phinney v Perlmutter*, 222 Mich App 513, 544; 564 NW2d 532 (1997). Thus, petitioners are precluded from seeking relief on the ground that the ALJ, and the tribunal, erred in their consideration of the property’s highest and best use.

Even if we were inclined to examine this issue further, relief is not warranted. Petitioners assert that the tribunal “adopted a wrong principle” by accepting respondent’s valuation because it included sales comparisons for properties with a lake view, when their view of the lake was impeded by trees that they did not have permission to cut down. This argument is a factual challenge re-cast as a legal challenge to avoid the deferential standard of review. Petitioners have not established that they are entitled to relief on appeal.

Affirmed.

/s/ Peter D. O’Connell
/s/ Kristen Frank Kelly
/s/ Amy Ronayne Krause