



**BOARD OF REVIEW MINUTES  
2024 MARCH MEETING – MCL 211.30**

**ORGANIZATIONAL MEETING**

**Location:** Hillsdale City Hall, 2<sup>nd</sup> Floor Conference Room, 97 N Broad St, Hillsdale, MI 49242  
**Date/Time:** Tuesday, March 5, 2024 – 9:00 AM

Per MCL 211.29, the organizational meeting of the City of Hillsdale Board of Review met on the Tuesday after the first Monday in March. 2023 Chair Laycock called the meeting to order at 9:01 AM. The Pledge of Allegiance was recited.

**Roll Call**

D. Kerry Laycock – PRESENT  
Dennis L. Wainscott – PRESENT  
Becki Jaeger – PRESENT  
Jeffrey Cooley – PRESENT  
Alternate – VACANT  
Kimberly Thomas, MAAO, Assessor (advisory only) – PRESENT  
Olivia Smith, MCAO, Appraiser (support staff) – ABSENT (EXCUSED)

**Assessing District Required Board of Review Training Report Form 5731**

P.A. 660 of 2018 requires the State Tax Commission audit to ensure that support staff and Boards of Review are participating in training. Beginning in 2022, Board of Review members are required to complete Board of Review training at least once every two (2) years in order to meet audit requirement. Proof of completion and the required form 5731 should be attached to the Board of Review’s Certification of the Assessment Roll and maintained with the local unit records. Certificates of completion and signed form 5731 are attached to the Board of Review’s Certification of the Assessment Roll.

**Election of 2024 Chair and Secretary**

Motion by Wainscott to elect Laycock as Chair and Jaeger as Secretary through December 2024. Second by Cooley. Motion carried.

**Approval of Agenda**

Motion by Cooley to approve the agenda as presented. Second by Jaeger. Motion carried.

**Public Comment on Agenda Items**

None – no public present

**Correspondence**

- State Tax Commission (STC) Bulletins and Guidelines were sent out to the Board by Assessor Thomas as they were made available.

- Assessor Report
  - The City of Hillsdale Passed the Public Act 660 Assessment Roll Audit with a perfect score. The next audit is slated for 2028.
  - There are currently no Michigan Tax Tribunal (MTT) or State Tax Commission (STC) appeals.
- Other Correspondence – None

**Old Business**

A motion by Jaeger to approve the minutes from the December 2023 Board of Review. Second by Cooley. Motion carried.

**New Business**

- Assessor Thomas turned over the 2024 Assessment Roll to the Board
- The Board reviewed the 2024 Equalization, Land Value, and Economic Condition Factor (ECF) studies.
- The Board reviewed the 2024 Poverty Exemption Guideline Resolution as approved by the Hillsdale City Council.
- The Board reviewed the March Taxpayer Appeal procedures. The details of these procedures can be viewed on the March Board of Review Agenda.

<b>Petition #</b>	<b>Petitioner's Name</b>	<b>Parcel Number</b>	<b>Appearance</b>	<b>BOR Decision</b>
M24-001	Peel, Everett	006-126-176-06	Letter	Poverty Exemption Granted

**General Public Comment – limit to three (3) minutes per person**

None – no public present

**Recess**

Per MCL 211.30, the Board of Review must meet on the second Monday in March. This meeting must start not earlier than 9:00 AM and not later than 3:00 PM. The Board of Review must meet on additional day during the week of the second Monday in March (with at least 3 hours of the required sessions after 6:00 PM).

The Board of Review will reconvene at 9:00 AM on Monday, March 11, 2024 in the 2<sup>nd</sup> Floor Conference Room of City Hall for taxpayer appeals.

**APPEAL HEARINGS – DAY 1**

**Location:** Hillsdale City Hall, 2<sup>nd</sup> Floor Conference Room, 97 N Broad St, Hillsdale, MI 49242

**Date/Time:** Monday, March 11, 2024 – 9:00 AM – 3:00 PM

Per MCL 211.30, the City of Hillsdale Board of Review met on the second Monday in March to hear taxpayer appeals. Chair Laycock called the meeting to order at 9:01 AM. The Pledge of Allegiance was recited.

**Roll Call**

D. Kerry Laycock – PRESENT  
Dennis L. Wainscott – PRESENT  
Becki Jaeger – PRESENT  
Jeffrey Cooley – ABSENT (EXCUSED)  
Alternate – VACANT  
Kimberly Thomas, MAAO, Assessor (advisory only) – PRESENT  
Olivia Smith, MCAO, Appraiser (support staff) – PRESENT

**Appeals**

<b>Petition #</b>	<b>Petitioner’s Name</b>	<b>Parcel Number</b>	<b>Appearance</b>	<b>BOR Decision</b>
M24-002	RSM Property Management LLC	006-327-433-10	In-person	Assessment Affirmed
M24-003	Mortgage Management LLC	006-126-105-16	In-person	Assessment Affirmed
M24-004	Sandahl, Mitchell Devin	006-126-101-08	Letter	Taxable Value Recalculated
M24-005	Hillsdale MHP LLC	006-900-137-51	Letter	Late File Form 5076 Accepted
M24-006	State Farm Insurance	006-900-506-01	Letter	Late File Form 5076 Accepted
M24-007	Hillsdale Auto Sales LLC	006-900-525-00	Letter	Late File Form 5076 Accepted
M24-008	Tristate Investmet LLC	006-126-180-08	Letter	Taxable Value Recapped
M24-009	Tristate Investmet LLC	006-126-181-01	Letter	Taxable Value Recapped
M24-010	Tristate Investmet LLC	006-126-181-18	Letter	Taxable Value Recapped
M24-011	Tristate Investmet LLC	006-126-181-19	Letter	Taxable Value Recapped
M24-012	Murnen, Kyle J & Courtney E	006-123-455-16	Letter	Assessment Affirmed
M24-013	McCarty, Linda & Bearman, Norman	006-126-276-02	In-person	Assessment Affirmed

**Recess**

Chair Laycock called the meeting to recess at 3:00 PM. The Board of Review will reconvene at 3:00 PM on Tuesday, March 12, 2024 in the 2<sup>nd</sup> Floor Conference Room of City Hall for the second day of taxpayer appeals.

**APPEAL HEARINGS – DAY 2**

**Location:** Hillsdale City Hall, 2<sup>nd</sup> Floor Conference Room, 97 N Broad St, Hillsdale, MI 49242  
**Date/Time:** Tuesday, March 12, 2024 – 3:00 PM – 9:00 PM

Per MCL 211.30, The Board of Review must meet on additional day during the week of the second Monday in March (with at least 3 hours of the required sessions after 6:00 PM). Chair Laycock called the meeting to order at 3:00 PM. The Pledge of Allegiance was recited.

**Roll Call**

D. Kerry Laycock – PRESENT  
Dennis L. Wainscott – PRESENT  
Becki Jaeger – PRESENT  
Jeffrey Cooley – ABSENT (EXCUSED)  
Alternate – VACANT

Kimberly Thomas, MAAO, Assessor (advisory only) – PRESENT  
Olivia Smith, MCAO, Appraiser (support staff) – PRESENT

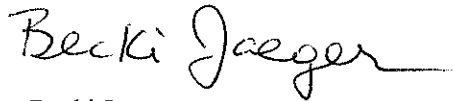
**Appeals**

<b>Petition #</b>	<b>Petitioner's Name</b>	<b>Parcel Number</b>	<b>Appearance</b>	<b>BOR Decision</b>
M24-014	Venture Property Investors LLC	006-222-377-06	In-person	Assessment Affirmed
M24-004	Sandahl, Mitchell Devin	006-126-101-08	In-Person	Assessment Affirmed
M24-015	Whalen, Janet	006-215-301-09	In-person	Assessment Affirmed
M24-016	Mystic Car Care LLC	006-015-300-29	In-person	Assessment Affirmed
M24-017	Three Meadows No 1 HOA	006-327-340-23	In-person	Assessed Value Adjusted
M24-018	Sawyer, Michael Sean	006-222-452-18	In-person	Assessment Affirmed
M24-019	Snook, Daniel	006-426-306-10	In-person	Assessment Affirmed
M24-020	Snook, Daniel	006-227-252-12	In-person	Taxable Value Corrected
M24-021	Snook, Daniel	006-227-252-45	In-person	Assessment Affirmed

**Recess**

Chair Laycock called the meeting to recess at 9:06 PM. The Board of Review will reconvene at 9:00 AM Tuesday, July 16, 2024 in the 2<sup>nd</sup> Floor Conference Room of City Hall to correct qualified errors and any other business authorized by Michigan's General Property Tax Act.

Respectfully submitted,



Becki Jaeger  
2024 Board of Review Secretary

2<sup>nd</sup> Floor Conference Room  
Hillsdale City Hall  
97 N Broad Street  
Hillsdale, MI 49242

Board of Review Agenda  
City of Hillsdale  
March Meeting – MCL 211.30

Tuesday, March 5, 2024  
Monday, March 11, 2024  
Tuesday, March 12, 2024  
[www.cityofhillsdale.org](http://www.cityofhillsdale.org)

1. 9:00 a.m. Tuesday following First Monday in March - Call To Order
2. Pledge of Allegiance
3. Roll Call
  - a. D. Kerry Laycock
  - b. Dennis L. Wainscott
  - c. Becki Jaeger
  - d. Jeffrey Cooley, Alternate
  - e. (vacant) (alternate)
  - f. Assessor, Kimberly Thomas MAAO (Advisory only – not a voting member)
  - g. Assessing Appraiser, Olivia Jones MCAO (Support staff)
4. **Assessing District Required Board of Review Training Report form 5731**
5. **Election of chair & secretary** (thru December meeting)
6. Approval of Agenda
7. Public Comments on Agenda Items – limit to 3 minutes per person
8. Correspondence
  - a. STC Bulletins & Guidelines
  - b. Assessor's Report
    - i. Audit of Minimum Assessing Requirements (AMAR)
    - ii. Michigan Tax Tribunal (MTT)/State Tax Commission (STC) appeals
  - c. Other Correspondence
9. Old Business
  - a. Approval of Minutes of previous meeting (December)
10. New Business
  - a. 2024 Assessment Roll turned over to BOR by Assessor
  - b. Equalization, Land Value, and ECF studies reviewed
  - c. 2024 Poverty Exemption Guideline Resolution
  - d. Taxpayer Appeal procedures
    - i. QUORUM
      1. At least 2 members must be in attendance to have a quorum
      2. If 2 or more members notify the assessor in advance that they are not available to attend, 1 or more alternate may be asked to attend.
      3. MCL 211.32 - If from any cause a quorum shall not be present at any meeting of the board of review, it shall be the duty of the supervisor (ASSESSOR), or, in his absence, any other member of the board present, to notify each absent member to attend at once, and it shall

be the duty of the member so notified to attend without delay. If from any cause the second meeting of such board of review herein provided for is not held at the time fixed therefor, then and in that case it shall meet on the next Monday thereafter, and proceed in the same manner and with like powers as if such meeting had been held as hereinbefore provided.

ii. OPEN MEETINGS ACT (OMA)/FREEDOM OF INFORMATION ACT (FOIA)

1. per STC Q&A, work of a local BOR does not meet any of the requirements to go into closed session under the OMA
2. All documents submitted to the BOR are subject to FOIA - It is the responsibility of the petitioner to redact any sensitive information prior to submission to the BOR

iii. APPEARANCE

1. Appeals may be submitted in person or in writing.
2. Appearance may be made by someone other than the property owner on their behalf, but must be accompanied by a letter of authorization signed by the owner.
3. Exemption applications must be signed by the person(s) claiming the exemption.
4. All petitioners should be encouraged to appear in person to answer questions from the BOR.
5. Every person appearing in person or in writing before the board must complete and sign page 1 form L-4035 **Petition to Board of Review** as a record of their appeal (page 2 to be completed by the BOR as a record of their decision)

iv. ASSESSOR'S RESPONSIBILITIES

1. The Assessor or their authorized representative shall attend all BOR meetings to provide administrative support
2. The Assessor is not in attendance at the BOR to argue in support or opposition of an appeal, and should refrain from commenting unless asked by the BOR
3. Petitioners may make arrangements to meet with the Assessor prior to their appearance to answer questions and review their assessment; except for specific exemptions, the assessor cannot make changes to the assessment roll without BOR/STC/MTT order after the first Monday in March

2<sup>nd</sup> Floor Conference Room  
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Board of Review Agenda  
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4. The Assessor does not have the authority to override a BOR decision, but the Assessor represents the City in all MTT appeals so may be required to defend decisions made by the BOR
5. The Assessor shall provide to the BOR and petitioner a copy of the property record card printed from current year database

v. IN-PERSON APPEALS

1. Appointments recommended
  - a. 15-minute blocks
  - b. Scheduled by Assessing Department
  - c. Walk-ins to be given next available appointment time
2. Petitioner should check in with Assessing Department at least 5 minutes prior to appointed time.
3. Petitioner may ask the Assessing Department to make a copy of any documentation in support of appeal – taxpayer is responsible for redacting sensitive information
4. At appointed time, chair will call petitioner to appear
5. Petition and all supporting documentation is to be provided to the secretary for recording and inclusion in the meeting minutes
6. BOR chair to determine expiration of time given to present appeal
7. BOR may ask questions or request additional documentation from petitioner or assessor

vi. WRITTEN PETITIONS

1. Presented with all documentation provided by the petitioner
2. BOR may request additional information from the Assessor in response to or to verify petitioner's information
3. BOR may contact the petitioner by phone or email with questions or to request additional documentation

vii. DECISIONS

1. BOR may make their decision at the time the appeal is presented or may table the matter for further discussion and consideration
2. In the event of a tie vote if only 2 BOR members in attendance, an alternate may be asked to cast a deciding vote based on the evidence submitted

11. General Public Comments – limit to 3 minutes per person

12. Recess

13. Reconvene 9:00 a.m. Second Monday of March

- a. Petitions

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- b. General Public Comments – limit to 3 minutes per person
- 14. Recess 3:00 p.m.
- 15. Reconvene 3:00 p.m. Tuesday following Second Monday of March
  - a. Petitions
  - b. Schedule additional date & time for completion of business if needed (special meeting - post 18-hours in advance)
  - c. General Public Comments – limit to 3 minutes per person
- 16. Recess 9:00 p.m.
- 17. Reconvene if needed and Recess upon completion of business, no later than first Monday in April

Next meeting(s) tentatively scheduled for 9:00 a.m. Tuesday following Third Monday in July and/or Tuesday following second Monday in December to correct qualified errors and any other business authorized by Michigan's General Property Tax Act



## Board of Review Log

(required by State Tax Commission Bulletin 17 of 2007)

State Tax Commission Bulletin 17 of 2007 states that board of review minutes must include a log: "A log should be kept that identifies the hearing date, the petition number, the petitioner's name, the parcel number, the type of appearance, type of appeal and action of the board of review.

Hearing Date	Petition No.	Petitioner	Parcel No.	Appeal (W/P)	Appeal Type	Action Date	BOR Action	Appl. Forms Att.
03/05/2024	M24-001	PEEL, EVERETT	006-126-176-06	W	Letter Appeal	03/05/2024	EXEMPT	
03/11/2024	M24-002	RSM PROPERTY MANAGEMENT, LL	006-327-433-10	P		03/11/2024	AFFIRM	
03/11/2024	M24-003	MORTGAGE MANAGEMENT LLC	006-126-105-16	P		03/11/2024	AFFIRM	
03/11/2024	M24-004	SANDAHL, MITCHELL DEVIN	006-126-101-08	P		03/11/2024	MEASUR	
03/11/2024	M24-005	HILLSDALE MHP LLC	006-900-137-51	W	Letter Appeal	03/11/2024	EXEMPT	
03/11/2024	M24-006	STATE FARM INSURANCE	006-900-506-01	W	Letter Appeal	03/11/2024	EXEMPT	
03/11/2024	M24-007	HILLSDALE AUTO SALES LLC	006-900-525-00	W	Letter Appeal	03/11/2024	EXEMPT	
03/11/2024	M24-008	TRISTATE INVESTMET LLC	006-126-180-08	W	Letter Appeal	03/11/2024	CAPERR	

Local unit retains original. File log and minutes with local unit clerk (MCL 211.33)  
Copy sent to County Equalization department by May 1

**Board of Review Log**  
*(required by State Tax Commission Bulletin 17 of 2007)*

State Tax Commission Bulletin 17 of 2007 states that board of review minutes must include a log: "A log should be kept that identifies the hearing date, the petition number, the petitioner's name, the parcel number, the type of appearance, type of appeal and action of the board of review.

Hearing Date	Petition No.	Petitioner	Parcel No.	Appeal (W/P)	Appeal Type	Action Date	BOR Action	Appl. Forms Att.
03/11/2024	M24-009	TRISTATE INVESTMET LLC	006-126-181-01	W	Letter Appeal	03/11/2024	CAPERR	
03/11/2024	M24-010	TRISTATE INVESTMET LLC	006-126-181-18	W	Letter Appeal	03/11/2024	CAPERR	
03/11/2024	M24-011	TRISTATE INVESTMET LLC	006-126-181-19	W	Letter Appeal	03/11/2024	CAPERR	
03/11/2024	M24-012	MURNEN, KYLE J & COURTNEY E	006-123-455-16	W	Letter Appeal	03/11/2024	AFFIRM	
03/11/2024	M24-013	MCCARTY, LINDA	006-126-276-02	P		03/11/2024	AFFIRM	
03/12/2024	M24-014	VENTURE PROPERTY INVESTORS	006-222-377-06	P		03/12/2024	AFFIRM	
03/12/2024	M24-015	WHALEN, DAVID & JANET	006-215-301-09	P		03/12/2024	AFFIRM	
03/12/2024	M24-016	MYSTIC CAR CARE LLC	006-015-300-29	P		03/12/2024	AFFIRM	

Local unit retains original. File log and minutes with local unit clerk (MCL 211.33)  
 Copy sent to County Equalization department by May 1

## Board of Review Log

*(required by State Tax Commission Bulletin 17 of 2007)*

State Tax Commission Bulletin 17 of 2007 states that board of review minutes must include a log: "A log should be kept that identifies the hearing date, the petition number, the petitioner's name, the parcel number, the type of appearance, type of appeal and action of the board of review.

Hearing Date	Petition No.	Petitioner	Parcel No.	Appeal (W/P)	Appeal Type	Action Date	BOR Action	Appl. Forms Att.
03/12/2024	M24-017	THREE MEADOWS NO 1 HOA	006-327-340-23	P		03/12/2024	VALUE	
03/12/2024	M24-018	SAWYER, MICHAEL SEAN	006-222-452-18	P		03/12/2024	AFFIRM	
03/12/2024	M24-019	WATSON, JAMES W	006-426-306-10	P		03/12/2024	AFFIRM	
03/12/2024	M24-020	LEMUNYON, FRANCES ESTATE	006-227-252-12	P		03/12/2024	MATH	
03/12/2024	M24-021	LEMUNYON, FRANCES ESTATE	006-227-252-45	P		03/12/2024	AFFIRM	

Local unit retains original. File log and minutes with local unit clerk (MCL 211.33)  
Copy sent to County Equalization department by May 1