



Board of Review Minutes – July Meeting – per [MCL 211.53b](#)

When: Tuesday, July 22, 2025
9:00 a.m.

Where: Hillsdale City Hall
2nd Floor Conference Room
97 N Broad St
Hillsdale, MI 49242

Call to Order and Pledge of Allegiance - 8:59 A.M. by Chair Laycock.

Roll Call by Secretary Jaeger:

D. Kerry Laycock – Chair - Present

Becki Jaeger – Secretary - Present

Dennis L. Wainscott – Regular Member - Present

Richard D. Smith - Alternate - Present

Kimberly Thomas, MAAO - Assessor (Advisory Only – Not a voting member) - Present

Olivia C. Smith, MCAO - Appraiser (Support Staff – Not a voting member) – In office and available for support, but did not attend the meeting.

Approval of Agenda – Motion to approve by Jaeger, supported by Wainscott, passed unanimous

Public Comment on Agenda Items:

Rebecca E. (Steel) Blank appeared as power of attorney for Petitioner J25-001 to answer questions and provide additional information on petitioner's and other household members' current situations. Her husband was also in attendance but did not speak.

Consent Agenda – Motion to approve by Wainscott, supported by Jaeger, passed unanimous.

[March 2025 Board of Review Minutes](#)

[2025 STC Bulletins](#)

Communications & Petitions:

Email from Brett Boyd thanking us for the adjustment at the March Board of Review.

Board of Review Minutes – July Meeting – per MCL 211.53b

Petitions J25-001 thru J25-010 presented and acted upon as evidenced by attached forms 4031 *July/December Board of Review Affidavit*. Forms 4031 and L-4035a to be a permanent part of these minutes. The 2025 July BOR Change Summary Report is also attached and may be used in place of the Affidavits for abbreviated minutes for publication.

Old Business – none.

New Business (not including petitions) – none.

Assessor Report:

STC Audit – not scheduled for current year

MTT Appeals

25-000552-TT Chase Residence LLC

25-002640-TT Mark & Miranda Parker

STC Appeals

154-(pending) MUVIQ USA LLC – To be submitted by the Assessor. On hold for Concurrence or Disagreement from taxpayer, will be submitted and processed as Non-Concurrence if no response within 30 days.

General Public Comment – none.

Meeting Recessed 10:08 a.m. by Chair Laycock.

The next meeting of the City of Hillsdale Board of Review is tentatively scheduled for Tuesday, December 9, 2025 at 9:00 a.m.

Respectfully Submitted,

Becki Jaeger, Secretary

Becki Jaeger, Secretary

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DB: 2026

Year Parcel Number	Petition	Class	School	Assessed Value	Taxable Value	PRE/MBT	Transfer	Assessed Value	Corrected Taxable Value	Corrected PRE/MBT	Corrected Transfer
2025 006-426-355-14	J25-001	401	30020	52,400	26,182	100.000	0.000	52,400	0	100.000	0.000
POVERTY EXEMPTION											
EWING, ROBERT W											
83 E HALLETT ST HILLSDALE, MI 49242											
83 E HALLETT ST HILLSDALE, MI 49242											
2025 006-123-457-04	J25-002	401	30020	106,600	106,600	0.000	100.000	106,600	53,948	0.000	0.000
BENZING, JOHN H											
311 RIVER ST HILLSDALE, MI 49242											
502 W CANEEL DR TECUMSEH, MI 49286											
2025 006-327-478-20	J25-003	401	30020	103,000	49,613	100.000	0.000	103,000	42,613	100.000	0.000
TV ADDITIONS FOR OMITTED IN ERROR											
BURGEE, DAVID & JUDITH A											
96 S HOWELL ST HILLSDALE, MI 49242											
96 S HOWELL ST HILLSDALE, MI 49242											
2025 006-426-402-16	J25-004	401	30020	70,000	70,000	0.000	100.000	70,000	18,736	0.000	0.000
UNCAPPED IN ERROR - TRANSFER OF RESIDENTIAL PROPERTY TO IMMEDIATE FAMILY, NOT USED FOR ANY COMMERCIAL PURPOSE.											
PRICE-HARMON, MELODY											
267 E SOUTH ST HILLSDALE, MI 49242											
4838 MULLIKEN RD CHARLOTTE, MI 48813											
2025 006-900-100-26	J25-005	251	30020	90,000	90,000	100.000	0.000	100	100	100.000	0.000
PFS MAILED TO OLD ADDRESS (FROM MEIWER LIST) - FILED STATEMENT AFTER CLOSE OF MBOR.											
BETTER MADE SNACK FOODS, INC											
3600 W CARLETON RD HILLSDALE, MI 49242											
10148 GRATIOT AVE DETROIT, MI 48213											
2025 006-900-269-50	J25-006	003	30020	90,000	90,000	100.000	0.000	0	0	100.000	0.000
SUBMITTED AMENDED PERSONAL PROPERTY STATEMENT - ALL ASSETS REPORTED FOR THIS PARCEL DISPOSED OF AS OF 12/31/2024.											
WELLS FARGO											
VARIOUS RETIRED HILLSDALE, MI 49242											
PO BOX 193 MINNEAPOLIS, MN 55480-0193											

Year Parcel Number	Comments	Owner/Prop. Addr./Mail Addr.	Petition /Docket	Class	School	Assessed Value	Taxable Value	PRE/MBT	Transfer	Corrected Assessed Value	Corrected Taxable Value	Corrected PRE/MBT EX	Corrected Transfer
2025 006-900-442-01	AMENDED PERSONAL PROPERTY STATEMENT TO REFLECT THE INSURED VALUE OF THE PROPERTY.	ST JOE'S PIZZA	J25-007	251	30020	90,000	90,000	100.000	0.000	40,000	40,000	100.000	0.000
92 N BROAD ST A HILLSDALE, MI 49242													
92 N BROAD ST A HILLSDALE, MI 49242													
2025 006-900-516-00	PERSONAL PROPERTY ADDED FROM DBA, ESTIMATED. PER RESIDENT AT MAILING ADDRESS, NOT AT THIS LOCATION.		J25-008	003	30020	90,000	90,000	100.000	0.000	0	0	100.000	0.000
2024 006-900-516-00	PERSONAL PROPERTY ADDED FROM DBA, ESTIMATED. PER RESIDENT AT MAILING ADDRESS, NOT AT THIS LOCATION.	MOTHER'S FAVORITE	J25-009	003	30020	90,000	90,000	100.000	0.000	0	0	100.000	0.000
113 FAIRVIEW ST HILLSDALE, MI 49242													
113 FAIRVIEW ST HILLSDALE, MI 49242													
2025 006-900-532-00	AMENDED PERSONAL PROPERTY STATEMENT	ZEILER, ALEXIS THERESA	J25-010	251	30020	90,000	90,000	100.000	0.000	3,950	3,950	100.000	0.000
350 HILLSDALE ST HILLSDALE, MI 49242													
3051 W CARD RD HILLSDALE, MI 49242													
										376,050	159,347		

*Winter PRE Change

THE BOARD OF REVIEW OF CITY OF HILLSDALE, HILLSDALE COUNTY, MICHIGAN HEREBY AFFIRMS THAT THE ABOVE INFORMATION IS CORRECT TO THE BEST OF OUR KNOWLEDGE

Signatures of Board of Review Members

Member

Becki Joeger

Member

Dan Van

Member

Member

Member

Member

Dated

7-22-25

Member

Member

Member

Member

ADJUSTMENT REPORT
BLOCK: JULY BOR: TAXABLE VAL - JULY BOR: TAXABLE VAL, INDEX: ADJUSTMENT INFO
SPEC. POPULATION: AD VALOREM-SPECIAL ACTS
REAL & PERSONAL PROPERTY
ALL ADJUSTMENTS
FILTER ADJUSTMENT TYPES BY: JBOR
SUMMER SEASON

-----REAL PROP. (NET CHANGE)-----

	ORIGINAL	JULY BOR	DEC BOR	TRIBUNAL	STC	TREASURY	SPLIT	OTHER	ASSESSOR	COUNTY	RSC/FCLS	WIN PRE	FINAL	DIFF
TAXABLE	252,395	115,297	0	0	0	0	0	0	0	0	0	0	115,297	-137,098
SEV	332,000	332,000	0	0	0	0	0	0	0	0	0	0	332,000	0
PRE/MBT TAXABLE	75,795	42,613	0	0	0	0	0	0	0	0	0	0	42,613	-33,182
NON PRE/MBT TAXABLE	176,600	72,684	0	0	0	0	0	0	0	0	0	0	72,684	-103,916
(S) CITY OPERATING	2,966.25	1,355.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,355.01	-1,611.24
(S) CITY STREETS	593.21	270.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	270.97	-322.24
(S) CITY SINK FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(S) CITY PUBLIC SFTY	238.54	108.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	108.96	-129.58
(S) CITY 2021 STREET	841.54	384.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	384.42	-457.12
(S) CITY 2021 LEAF	120.21	54.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	54.90	-65.31
(S) LIBRARY	237.26	108.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	108.38	-128.88
(S) COUNTY ALLOCATED	1,213.33	554.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	554.26	-659.07
(S) STATE EDUC TAX	1,514.36	691.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	691.76	-822.60
(S) SCHOOL OPERATING	1,482.92	610.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	610.32	-872.60
(S) SCHOOL BLDG/SITE	269.88	123.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	123.29	-146.59
(S) HILLSDALE ISD	32.87	15.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.01	-17.86
(S) HILLSDALE SPC ED	369.06	168.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	168.58	-200.48
(S) HILLSDALE VOC ED	184.53	84.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	84.28	-100.25
(S) SCHOOL OPER FC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(S) TOTAL SPECLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(S) ADMIN FEE	100.64	45.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45.30	-55.34
(S) TOTAL TAXES	10,164.60	4,575.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,575.44	-5,589.16

-----PERS PROP. (NET CHANGE)-----

	ORIGINAL	JULY BOR	DEC BOR	TRIBUNAL	STC	TREASURY	SPLIT	OTHER	ASSESSOR	COUNTY	RSC/FCLS	WIN PRE	FINAL	DIFF
TAXABLE	450,000	44,050	0	0	0	0	0	0	0	0	0	0	44,050	-405,950
SEV	450,000	44,050	0	0	0	0	0	0	0	0	0	0	44,050	-405,950
PRE/MBT TAXABLE	450,000	44,050	0	0	0	0	0	0	0	0	0	0	44,050	-405,950
NON PRE/MBT TAXABLE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(S) CITY OPERATING	5,288.60	517.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	517.69	-4,770.91
(S) CITY STREETS	1,057.65	103.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	103.52	-954.13
(S) CITY SINK FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(S) CITY PUBLIC SETY	425.30	41.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41.62	-383.68
(S) CITY 2021 STREET	1,500.40	146.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	146.87	-1,353.53
(S) CITY 2021 LEAF	214.30	20.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.97	-193.33
(S) LIBRARY	423.00	41.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41.40	-381.60
(S) COUNTY ALLOCATED	2,163.30	211.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	211.75	-1,951.55
(S) STATE EDUC TAX	2,700.00	264.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	264.30	-2,435.70
(S) SCHOOL OPERATING	1,078.65	105.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	105.57	-973.08
(S) SCHOOL BLDG/SITE	481.20	47.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47.09	-434.11
(S) HILLSDALE ISD	58.60	5.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.73	-52.87
(S) HILLSDALE SPC ED	658.00	64.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	64.40	-593.60
(S) HILLSDALE VOC ED	329.00	32.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32.19	-296.81
(S) SCHOOL OPER FC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(S) TOTAL SPECLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(S) ADMIN FEE	163.80	16.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.04	-147.76
(S) TOTAL TAXES	16,541.80	1,619.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,619.14	-14,922.66

ADJUSTMENT REPORT

BLOCK: JULY BOR: TAXABLE VAL - JULY BOR: TAXABLE VAL, INDEX: ADJUSTMENT INFO
SPEC. POPULATION: AD VALOREM+SPECIAL ACTS
REAL & PERSONAL PROPERTY
ALL ADJUSTMENTS
FILTER ADJUSTMENT TYPES BY: JBOR
SUMMER SEASON

[illegible]