

STATE OF MICHIGAN
COURT OF APPEALS

BROADCASTING PARTNERS, INC.,

UNPUBLISHED

Petitioner-Appellee,

v

No. 181517

Michigan Tax Tribunal

CITY OF OAK PARK,

LC No. 204449

Respondent-Appellant

Before: White, P.J., and Holbrook, Jr. and G. S. Buth*, JJ.

WHITE, J. (dissenting).

The tax tribunal's orders denying respondent's motion for summary disposition and denying respondent's motion for reconsideration do not state the reasons for denial, except to the extent that the latter order states:

The tribunal having given due consideration to the Motion, the response, and the fact that MCL 211.53a may have some applicability to this case, therefore..."

Nowhere does the tribunal indicate that it accepts petitioner's or rejects respondent's construction of the statute. The tribunal simply concluded that genuine issues remained. Under the circumstances, I would not affirm or reverse, but would remand either for an opinion addressing the merits of the motion, or for further proceedings without prejudice to the respondent's seeking review of the issue if the tribunal actually decides the issue in petitioner's favor.

/s/ Helene N. White

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