

STATE OF MICHIGAN
COURT OF APPEALS

DENNIS DUBUC,

Plaintiff-Appellant,

v

GREEN OAK TOWNSHIP,

Defendant-Appellee.

UNPUBLISHED

June 27, 1997

No. 194641

MTT

LC No. 211310

Before: Reilly, P.J., and Hood and Murphy, JJ.

MEMORANDUM.

Plaintiff appeals as of right an order of the Michigan Tax Tribunal denying his request for a reduction in the assessed value of his property. We affirm.

I

Plaintiff argues that the tribunal erred when it refused his request for a reduction in the assessed value of his property. Plaintiff claims that certain court orders barring occupancy of plaintiff's property have reduced the true value of that property. We disagree.

"[T]he standard of review to be applied to a decision of the Tax Tribunal is deferential." *Colonial Townhouses Cooperative v Lansing*, 171 Mich App 593, 596; 431 NW2d 237 (1988). This Court "may not grant the . . . requested relief on appeal unless the decision below resulted from fraud, errors of law, or the adoption of wrong principles." *Id.*

Plaintiff's argument is premised on appraisals of his property. The tribunal refused to consider those appraisals because plaintiff, contrary to the requirements of the notice of hearing, failed to provide them to the tribunal and to defendant at least ten days before the hearing. The record on appeal consists of only those exhibits which the tribunal accepted below. Exhibits not accepted below may not be considered on appeal. See *Banta v Serban*, 370 Mich 367, 368 n 1; 121 NW2d 854 (1963); *People v DeJonge*, 179 Mich App 225, 236 n 1; 449 NW2d 899 (1989). Thus, because the tribunal refused to consider the appraisals, we likewise will not consider them, and there is no basis for plaintiff's argument.

Because plaintiff fails to demonstrate that the tribunal's decision "resulted from fraud, errors of law, or wrong principles," the decision below must be affirmed. *Colonial Townhouses, supra*, 596.

II

Plaintiff next argues that the tribunal should have accepted the appraisals and that, even without them, the value of the property is obviously reduced by the court orders barring occupancy. We disagree.

Plaintiff provides no authority for the notion that the requirements set forth in the notice of hearing simply could be ignored. Further, he provides no argument for the notion that this Court simply should overlook the fact that he had the burden of proof. MCL 205.737(3); MSA 7.650(37)(3).

Affirmed.

/s/ Maureen Pulte Reilly

/s/ Harold Hood

/s/ William B. Murphy