

STATE OF MICHIGAN
COURT OF APPEALS

BY LO OIL COMPANY,

Plaintiff-Appellee,

v

DEPARTMENT OF TREASURY, MARK A.
MURRAY, REX PIERCE, and DAVID WAGG,

Defendants-Appellants.

UNPUBLISHED

May 22, 2001

No. 230731

St. Clair Circuit Court

LC No. 99-001800-CZ

Before: Neff, P.J., and Fitzgerald and Markey, JJ.

PER CURIAM.

Defendants appeal by leave granted the circuit court order granting plaintiff's motion for reconsideration and denying defendants' motion for change of venue. The trial court originally granted defendants' motion for change of venue from the St. Clair Circuit Court to the Court of Claims in plaintiff's action alleging statutory and constitutional violations arising out of defendants' tax audit of plaintiff. We reverse and remand for entry of an order transferring venue of this case back to the Court of Claims.

Defendants argue that their motion for change of venue on convenience grounds under MCR 2.222 was improperly denied because the subject matter of this action arose in Ingham County and a majority of the parties, witnesses, and counsel are in Ingham County. A change of venue decision and a reconsideration decision are reviewed for an abuse of discretion. *Hunter v Doe*, 61 Mich App 465, 467; 233 NW2d 39 (1975); *Kokx v Bylenga*, 241 Mich App 655, 658-659; 617 NW2d 368 (2000). The facts in the present case weigh in favor of defendants. Most involved counsel are in Ingham County, only one of nine witnesses on plaintiff's witness list is in St. Clair County, and defendants' records that are evidence of the audit are at their main offices in Ingham County. *Brown v Hillsdale Co Rd Comm*, 126 Mich App 72, 79; 337 NW2d 318 (1983); *Hickman v General Motors Corp*, 177 Mich App 246, 251-252; 441 NW2d 430 (1989).

Furthermore, because defendants' principal office is in Ingham County and part of this cause of action arose there, venue is proper in Ingham County. *Lorencz v Ford Motor Co*, 439 Mich 370, 375; 483 NW2d 844 (1992). MCL 600.1615; MSA 27A.1615 requires that suits against a government agency be instituted in the county of the agency's main office if the claim arose there. In addition, MCL 205.22(1); MSA 7.657(22)(1) allows taxpayers to appeal decisions to the Court of Claims. Therefore, as a result of the facts and relevant law, venue in

Ingham County was convenient and proper for all concerned under MCR 2.222, and the lower court's original grant of defendants' motion was not in error. Consequently, it was an abuse of discretion for the trial court to grant plaintiff's motion for reconsideration and subsequently deny defendants' motion for change of venue because the trial court committed no palpable error in its original decision granting the motion. *Hunter, supra* at 467; *Kokx, supra* at 658-659.

Reversed and remanded for entry of an order transferring venue to the Court of Claims.
We do not retain jurisdiction.

/s/ Janet T. Neff
/s/ E. Thomas Fitzgerald
/s/ Jane E. Markey