STATE OF MICHIGAN

COURT OF APPEALS

CHRISTOPHER MARTIN, Petitioner-Appellant,	UNPUBLISHED August 4, 2005
v	No. 252615 Tax Tribunal
CITY OF LIVONIA, Respondent-Appellee.	LC No. 00-293090

Before: Zahra, P.J., and Gage and Murray, JJ.

PER CURIAM.

Petitioner appeals as of right from a Michigan Tax Tribunal judgment that determined the true cash value, assessed value, and taxable value of his residential property for the tax years 2002 and 2003. We affirm. This case is being decided without oral argument pursuant to MCR 7.214(E).

In the absence of fraud, this Court reviews a decision of the Tax Tribunal to determine whether the tribunal erred in applying the law or adopted a wrong legal principle. *Danse Corp v Madison Heights*, 466 Mich 175, 178; 644 NW2d 721 (2002). The tribunal's factual findings are conclusive "if supported by competent, material, and substantial evidence on the whole record." *Id*. (citation and internal quotation marks omitted). Issues concerning the interpretation and application of statutes are questions of law that this Court decides de novo. *Id.*

Petitioner first argues that the Tax Tribunal erred when it considered the 2003 tax year in his appeal because his petition referred only to the 2002 tax year and, according to petitioner, he stated at the hearing that he was there only for that year. Petitioner relies on MCL 205.737(5)(b), which provides:

> If the residential property and small claims division of the tribunal has jurisdiction over a petition, the appeal for each subsequent year for which an assessment has been established *shall be added automatically to the petition.* The residential property and small claims division shall automatically add to an appeal of a final determination of a claim for exemption of a principal residence or of qualified agricultural property each subsequent year in which a claim for exemption of that principal residence or that qualified agricultural property is denied. However, upon leave of the tribunal, the petitioner or respondent may request that any subsequent year be *excluded* from appeal at the time of the hearing on the petition. [Emphasis added.]

Petitioner declined to file a transcript of the Tax Tribunal proceeding, and it is not apparent from the existing record that petitioner requested that 2003 be excluded from the appeal. Regardless, petitioner is not entitled to relief because he has not shown that he was prejudiced by the tribunal's consideration of the 2003 tax year. MCL 211.99; *Crawford v State of Michigan*, 208 Mich App 117, 124; 527 NW2d 30 (1994) ("Under MCL 211.99 . . . a harmless-error-type analysis applies to nonprejudicial irregularities in form or substance . . . ."). The record discloses that the tribunal granted petitioner relief with respect to 2003 by eliminating the increase to the true cash value determined by respondent for that year. The error, if any, was harmless.

Petitioner next argues that the tribunal made a mistake of fact in stating that the property has a two-car garage. He claims that placement of two cars inside the structure would be impossible because of the size of the garage door. However, petitioner has not shown that the designation of a structure as a "two-car garage" depends upon access rather than size of the structure. Moreover, petitioner presented no evidence that the restricted access detracts from the probative value of the comparable sales presented by respondent. Because he has not shown that the tribunal's finding was in error or was prejudicial, he is not entitled to relief.

Petitioner next contends that the tribunal "erred in not believing various Livonia city employees had engaged in fraud." He argues that respondent's employees failed to enforce ordinances and that the owner of the parking lot abutting his property breached a contract with respondent. However, petitioner does not explain why the alleged failure by respondent's employees to act on alleged ordinance violations by his neighbor or individuals on his neighbor's property is a valid consideration for determining the true cash value of his property. Petitioner apparently wanted the tribunal to penalize respondent until it enforced its ordinances. But the Legislature did not authorize the tribunal to manipulate the determination of the true cash value of a property in order to pressure a taxing authority to rectify real or perceived injustices.

Finally, petitioner argues that the tribunal erred in not reducing the value of his property to its 1996 level. Petitioner's choice of the 1996 level stems from his contention that in 1996 the owner of the neighboring parking lot agreed with respondent that it would comply with ordinances if it were permitted to build an addition to its school. According to petitioner, because there was no compliance, no increase in the assessment is reasonable.

Petitioner's argument is unconvincing. He offered no evidence that the value of his property had not changed in more than five years. His beliefs regarding the perceived unfairness of his neighbor's alleged failure to comply with its obligations and respondent's alleged inaction to force compliance are immaterial to the determination. His complaints are inadequate to meet his burden of proving the true cash value of his property. *Professional Plaza, LLC v Detroit*, 250 Mich App 473, 475-476; 647 NW2d 529 (2002) (petitioner bears the burden of proving the true cash value of the property).

Affirmed.

/s/ Brian K. Zahra
/s/ Hilda R. Gage
/s/ Christopher M. Murray