

STATE OF MICHIGAN
COURT OF APPEALS

ACI HOLDINGS, INC., f/k/a ARCTIC
COLISEUM, INC.,

UNPUBLISHED
June 17, 2008

Petitioner-Appellant,

v

TOWNSHIP OF SYLVAN,

No. 278263
Tax Tribunal
LC No. 00-321886

Respondent-Appellee.

Before: Whitbeck, P.J., and O’Connell and Kelly, JJ.

O’CONNELL, J. (*concurring*).

I agree with the outcome of the majority opinion. I write separately, however, because to the extent this appeal involves an attack on the consent judgments, this Court has no jurisdiction.

Only an “aggrieved party” may file for appeal. MCR 7.203(A). “[T]hat party must be aggrieved by some act of the court . . . and not by the party’s own action. Thus, a party who enters into a consent judgment . . . is not an aggrieved party and has no further right of appeal.” 7 Martin, Dean & Webster, Michigan Court Rules Practice, Rule 7.203 P 139. This Court has previously rejected a party’s claim of appeal after a consent judgment was entered into in a tax case. See *Field Enterprises v Dept of Treasury*, 184 Mich App 151, 153; 457 NW2d 113 (1990) (noting that in the case history the defendant’s original claim of appeal “was rejected by this Court because defendant was not an aggrieved party under the terms of the consent judgment” and that the appeal did not proceed until the consent judgment was amended to preserve their right to appeal). Because the present case involves petitioner’s attempt to appeal from consent judgments, I would find that petitioner is not an aggrieved party such that this Court is without jurisdiction to hear the appeal.

Moreover, the plain language of MCL 205.745 states that an order entered by the tax tribunal based on the written consent of the parties “is not appealable.” The language could not be clearer, and no exceptions are listed. Petitioner was precluded from appealing the consent judgments, either before the tax tribunal or in this Court.

I would affirm the decision of the Tax Tribunal.

/s/ Peter D. O’Connell