

**STATE OF MICHIGAN**  
**COURT OF APPEALS**

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THOMAS V. CAVISTON,

Plaintiff-Appellant,

v

TOWNSHIP OF SUPERIOR,

Defendant-Appellee.

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UNPUBLISHED

December 20, 1996

No. 184260

Michigan Tax Tribunal

LC No. 206197

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

PER CURIAM.

Plaintiff appeals as of right from an opinion and judgment of the Small Claims Division of the Michigan Tax Tribunal, which affirmed plaintiff's residential property tax assessment to reflect a true cash value of \$290,200 for 1994. We affirm.

Contrary to plaintiff's argument, the tribunal's use of the cost-less-depreciation method of assessment was appropriate, see *Antisdale v City of Galesburg*, 420 Mich 265, 276 n 1; 362 NW2d 632 (1984), and its independent finding of true cash value was supported by competent, material, and substantial evidence. See *Meadowlanes Limited Dividend Housing Ass'n v City of Holland*, 437 Mich 473, 482-483; 473 NW2d 636 (1991). In hearings before the Small Claims Division of the tax tribunal, the burden of proof is on the taxpayer to establish the true cash value of his or her property. MCL 205.737(3); MSA 7.650(37)(3). Here, plaintiff introduced no evidence to refute the cost of the land and only provided the tribunal with a partial listing of the building costs for his house. As noted by the tribunal, plaintiff's evidence regarding the pipeline easement and percability of the parcel was wholly inadequate. Thus, the tribunal properly found that plaintiff had failed to meet his burden of proof to refute the assessor's estimated costs under the cost-less-depreciation approach. Accordingly, after reviewing the administrative record, we conclude that the tribunal's decision was supported by competent, material, and substantial evidence.

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

Affirmed.

/s/ Henry W. Saad

/s/ Donald E. Holbrook, Jr.

/s/ George S. Buth