STATE OF MICHIGAN

COURT OF APPEALS

CEDAR RUN DEVELOPMENT, L.L.C., Petitioner-Appellant,	UNPUBLISHED February 15, 2002
v	No. 223640 Michigan Tax Tribunal
CITY OF WILLIAMSTON, Respondent-Appellee.	LC No. 00-256105 AFTER REMAND

Before: O'Connell, P.J., and Sawyer and Smolenski, JJ.

PER CURIAM.

This case returns to us after remand to the Tax Tribunal. In our first opinion, we remanded with instructions that the Tax Tribunal consider and address petitioner Cedar Run Development L.L.C.'s arguments regarding the applicability of MCL 211.34d(1)(c)(*i*), and whether respondent City of Williamston's assessor accounted for the increase in value attributable to platting when determining the taxable value of the subject property for 1998 and 1999. On remand, we affirm.

Petitioner's main argument on appeal focused on whether the City of Williamston's assessor acted in contravention of MCL 211.34d(1)(c)(*i*) in assessing the taxable value of the subject property by factoring into the taxable value the increase in value of the property due to platting. In a well-reasoned two-page written opinion and judgment on remand entered January 2, 2002, the Tribunal concluded that MCL 211.34d(1)(c)(*i*) was inapplicable on the present facts. Specifically, the Tribunal found that the City of Williamston's assessor did not impermissibly increase the property's taxable value for the 1998 and 1999 tax years due to the platting of the property in 1996. On the basis of the reasoning set forth in the Tribunal's January 2, 2002, written judgment, which we adopt as our own, we find petitioner's argument on appeal to be without merit.

Petitioner further argues that the Tax Tribunal erred in accepting respondent's method of valuation in determining the true cash value of the property. "It is the duty of the Tax Tribunal to select the [valuation] approach which provides the most accurate valuation under the circumstances of the individual case." *Antisdale v Galesburg*, 420 Mich 265, 277; 362 NW2d 632 (1984). A review of the Tribunal's November 8, 1999, written opinion indicates that it independently determined the subject property's true cash value. *Great Lakes Division of Nat'l Steel Corp v Ecorse*, 227 Mich App 379, 389; 576 NW2d 667 (1997). Consequently, we are not persuaded that the Tribunal made an error of law or misapplied a legal principle to the extent that

its decision should be disturbed on appeal. *Meijer v Midland*, 240 Mich App 1, 5; 610 NW2d 242 (2000).

Finally, we reject petitioner's assertion that the Tribunal erred in placing the burden of proof on petitioner to establish the subject property's true cash value. It is well settled that in proceedings before the Tax Tribunal, the petitioner bears the burden of establishing true cash value. MCL 705.737(3); *Great Lakes*, *supra* at 389. Further, a review of the record belies petitioner's claim that the Tribunal conclusively placed respondent in default.[1] Specifically, in an October 21, 1999, written judgment, the Tribunal stated that it "did not place Respondent in default [on September 21, 1999], rather, [it] proceeded with the duly scheduled hearing on the file, pertaining to Respondent's evidence, as the Tribunal would if the Respondent was *in essence* in Default." (Emphasis in original.)

Affirmed.

/s/ Peter D. O'Connell
/s/ David H. Sawyer
/s/ Michael R. Smolenski

[1] An order holding respondent in default is not present in the Tax Tribunal's file.