

STATE OF MICHIGAN  
COURT OF APPEALS

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FRANK THIEL,

Petitioner-Appellant,

v

CITY OF GRAND RAPIDS,

Respondent-Appellee.

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UNPUBLISHED  
December 4, 2003

No. 241525  
Michigan Tax Tribunal  
LC No. 00-283731

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

MEMORANDUM.

Petitioner appeals as of right an order of the Michigan Tax Tribunal (MTT) affirming the valuation placed on his property by respondent. We affirm.

Respondent mailed petitioner a valuation for certain property. The envelope carried a postmark date of January 3, 2002. Petitioner challenged the valuation before the MTT's Small Claims Division. At a hearing on January 17, 2002 petitioner, who represented himself, inquired as to whether respondent's valuation was mailed in a timely fashion. The hearing officer found that the mailing complied with 1996 AACS, R 205.1342(2) (Rule 342), which provides that a copy of a valuation disclosure or other evidence to be submitted in support of a party's contentions regarding the value of property must be served on the opposing party no less than fourteen days prior to the scheduled date of the hearing. The MTT determined that the valuation was timely mailed and upheld respondent's valuation of petitioner's property. The MTT denied respondent's request for rehearing.

Our review of a decision of the MTT is limited to determining whether the MTT erred as a matter of law or adopted an erroneous legal principle. We accept the MTT's factual findings as final if those findings are supported by competent, material, and substantial evidence. *Skybolt Partnership v Flint*, 205 Mich App 597, 599-600; 517 NW2d 838 (1994).

Petitioner argues that the MTT erred by affirming respondent's valuation of his property and that the evidence did not support the MTT's finding that respondent complied with Rule 342(2) because respondent's valuation did not arrive at his home until January 7, 2002. We disagree. Rule 342(1) provides that the MTT may admit and give probative effect to evidence of a type commonly relied upon by reasonably prudent persons. Rule 342(2) provides that evidence to be offered in support of a party's position at a hearing must be served on the opposing party not less than fourteen days before the scheduled date of the hearing. Service on a party is made

by mailing the paper to the address stated in the party's pleadings. MCR 2.107(C). Service by mail is complete at the time the paper is mailed. MCR 2.107(C)(3).

The evidence presented to the MTT showed that respondent's valuation was mailed to petitioner's address on January 3, 2002.<sup>1</sup> The MTT was entitled to rely on the postmark on the envelope to conclude that the valuation was mailed on January 3, 2002. Rule 342(1). The MTT's conclusion that respondent complied with Rule 342(2) was supported by the requisite evidence; thus, we accept that finding of fact as final and uphold the MTT's decision. *Skybolt, supra*.

Affirmed.

/s/ Christopher M. Murray  
/s/ Hilda R. Gage  
/s/ Kirsten Frank Kelly

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<sup>1</sup> Petitioner asserts that a postal service employee informed him that the printed date of January 4, 2002 under the postmark on respondent's envelope indicated that the envelope entered the mail system on that date. Petitioner did not present this evidence to the MTT.