City of Troy
500 W. Big Beaver
Troy, MI 48084
248.524.3300
troymi.gov

March 30, 2015

Haiyan Pang
5330 Clearview
Troy, MI 48098-2428

Re: 2014 Taxable Value increase

Mrs. Pang,

I have reviewed your letter concerning the 2014 Taxable Value increase due to the adding of a finished basement to the record for the above referenced property. I have spoken of this matter with the City Assessor, and reviewed the records for the years up to and beyond 2014.

While it is true that a Tax Tribunal judge determined a fair value for your home, based on appraisals that included a finished basement, it is also true that no finished basement was ever added to you record. This is clear from the actual records.

Each year the Assessing cycle starts with no preconceptions, and a new value is arrived at for each year.

After your 2013 appeal, the appraiser noted that the basement finish was not on the record, after all this time, and then added it for the 2014 year. At some point in time this had to be done. It was done for the 2014 assessment. As it was new to the record, it is exempt from the capping process of Proposal A, and increased your Taxable Value above the inflationary index.

The time to appeal this action would have been at the 2014 Board of Review.

If this correction had been done in 2010, as it should have been, you would have had the increase in Taxable Value for an additional 4 years. In reality, you have seen a benefit from not having this on the record earlier.

These types of oversights are corrected each and every year. I see no abuse of power in the actions of the Assessor or his staff.

Sincerely,

Brian Kischnick
City Manager

BK/bt/g/my documents/kischnick/03.30.15 – Letter to Haiyan Pang – 2014 Taxable Value Increase

March 25, 2015

City Manager
City of Troy, Michigan

Dear Mr. Brain Kischnick,

My name is Haiyan Pang, a resident of 5330 Clearview Dr, Troy. I am writing this letter to report that the City Assessor's Office abused their power to increase my property tax. The following is the evidence.

October 2006, I bought my house at $280,000

February 2007, I got the taxable value of $170,530, much higher than half of the purchase price

March 2007, I appealed at the Troy City Board of Review. The city appraiser Linda McMasters came to inspect my house after the appeal from inside to outside, including the finished basement.

July 2007, I appealed at the Michigan Tax Tribunal. I provided two Home Inspection Reports from two different companies, which indicate that my house has a finished basement. Linda McMasters also stated that she had inspected my house.

In 2009, the Michigan Tax Tribunal judge made the final judgment about my house's taxable value for 2007, 2008, and 2009. Neither the City Assessor's Office nor I appealed the judgment.

February 2013, City Assessor's Office increased my property tax to $126,630. Their assessable value is much higher than those of my two appraisals.

March 2013, I appealed at the Troy City Board of Review.

July 2013, I appealed at the Michigan Tax Tribunal. The city appraiser, Linda McMasters, provided her appraisal, which indicated that my house has a finished basement (copy attached). The judge asked her whether she wanted to increase my property tax. She said "no".

December 2013, the Michigan Tax Tribunal judge made the final judgment for the 2013 taxable value of my house. Neither the City Assessor's Office nor I appealed the judgment.

February 2014, the City Assessor's Office increased my property taxable value to 4.8%, which violates Michigan State law; the property taxable value cannot be increased over the "cap" (1.59%).

My neighbors got a 1.59% increase that year, but I got a 4.8% increase. This is unfair. The city assessor, Leger Licari's explanation is that they added a finished basement to my property. My house has had a finished basement before I bought it. Since 2007, every year's taxable value has been based on the house with the finished basement. The judge of the Michigan Tax Tribunal has made the judgment of my house taxable value for 2007, 2008, 2009, and 2013. The judgment was based on the evidence and appraisals the city appraiser Linda McMasters and I provided. There has been no new construction since 2007. The City Assessor's Office shouldn't add the finished basement to my house and increase my property tax in 2014. They should update their record and the city's system after they received The Michigan Tax Tribunal's decision each time.

As a city assessor, Leger Licari doesn't do his job, which is guiding and monitoring his staff to update the record and the city's system correctly, but rather, he leads the City Assessor's Office to abuse power against property owners. It is obvious that they use their positions and power against a homeowner who didn't agree with their decision and appealed at the Michigan Tax Tribunal. For my case, they increased the taxable value much more in 2008 and 2009 after I appealed in 2007. In 2014 they even violated Michigan State law and increased the taxable value over the "cap" after I appealed in 2013.

I request that the City Manager and City Council make a thorough investigation and correct the wrong property tax for my house. Please let me know if you need further information. I am looking forward to getting your response soon.

Sincerely,

Haiyan Pang

Respondent's Sales Comparison Report

Docket #0456474
Haiyan Pang vs. City of Troy
5330 Clearview
Troy, MI. 48098
88-20-07-428-006

Linda M. McMasters
Appraiser, City of Troy
500 W. Big Beaver
Troy, MI. 48084
524-524-3591
L.Susalla@troymi.gov

SUBJECT:

5330 Clearview
Troy, Mi. 48098

Year Built: 1983
Square Footage: 2,429

11/2013

arcel Number: 88-20-07-428-006 Jurisdiction: CITY OF TROY County: OAKLAND Printed on

antor	Grantee	Sale Price	Sale Date	Inst. Type	Terms of Sale	Liber & Page	Verified By	
IRVA RELOCATION LLC	ZHANG, ZHIQIANG & PANG, H	280,000	11/10/2006	WD	17-NotUsed	38407-447	SelectSource	10
ING, YAQIANG & XIAOBING	SIRVA RELOCATION LLC	280,000	06/04/2005	WD	17-NotUsed	38399-675	SelectSource	0.0
IAO	MING	338,000	01/27/2003	WD	1-ValidSale	28224-040	SelectSource	100.0

roperty Address

330 CLEARVIEW

wner's Name/Address

HANG, ZHIQIANG
ANG, HAIYAN
330 CLEARVIEW
ROY MI 48098-2428

ax Description

2N, R11E, SEC 7 CHELSEA VILLAGE SUB NO 2
OT 124

omments/Influences

Class: 401 RES IMP | Zoning: R-1B

School: TROY

P.R.E. 100% 11/11/2006

MAP #: 88-20-07-428-006

2013 Est TCV 262,227 TCV/TFA: 107.96

Building Permit(s)	Date	Number	Amount

X Improved | Vacant

	Public Improvements
	Dirt Road
	Gravel Road
X	Paved Road
X	Storm Sewer
X	Sidewalk
X	Water
X	Sewer
X	Electric
X	Gas
X	Curb
	Street Lights
X	Standard Utilities
	Underground Utils.

	Topography of Site
X	Level
X	Rolling
	Low
	High
	Landscaped
	Swamp
	Wooded
	Pond
	Waterfront
	Ravine
	Wetland
	Flood Plain

Who	When	What
003	06/01/1991	INSPECTED

Land Value Estimates for Land Table 07C.07C

Description	Frontage	Depth	* Factors * Front	Depth	Rate	%Adj.	Reason	Value
	85.00	138.00	1.0000	1.0000	0	100		0
Flat Value:								110,500
85 Actual Front Feet, 0.27 Total Acres							Total Est. Land Value =	110,500

Year	Land Value	Building Value	Assessed Value	Board of Review	Tribunal/ Other	Taxable Value
2013	55,250	75,860	131,110	131,110M		129,660C
2012	55,250	71,380	126,630			126,630S
2011	55,250	72,680	127,930			125,340C
2010	55,250	68,000	123,250			123,250S

The Equalizer. Copyright (c) 1999 - 2009.
Licensed To: City of Troy, County of
Oakland, Michigan

*** Information herein deemed reliable but not guaranteed***

Building Type
- Single Family
- Mobile Home
- Town Home
- Duplex
- A-Frame

Wood Frame

Building Style: COLONIAL

Yr Built 1983 | Remodeled 0

Condition for Age: Good

Room List
- Basement
- 1st Floor
- 2nd Floor
- 4 Bedrooms

(1) Exterior
- Wood/Shingle
- Aluminum/Vinyl
- Brick
- Insulation

(2) Windows
- Many / Avg. / Few
- X Large / Avg. / Small
- Wood Sash
- Metal Sash
- Vinyl Sash
- Double Hung
- Horiz. Slide
- Casement
- Double Glass
- Patio Doors
- Storms & Screens

(3) Roof
- Gable / Hip / Flat
- Gambrel / Mansard / Shed
- Asphalt Shingle

Chimney: Brick

(3) Roof (cont.)
- Eavestrough
- Insulation
- 0 Front Overhang
- 0 Other Overhang

(4) Interior
- X Drywall / Paneled
- Plaster / Wood T&G

Trim & Decoration: Ex | X Ord | Min

Size of Closets: Lg | X Ord | Small

Doors | Solid | X H.C.

(5) Floors
- Kitchen: Tile
- Other: Plywood
- Other: Tile

(6) Ceilings

(7) Excavation
- Basement: 1265 S.F.
- Crawl: 0 S.F.
- Slab: 6 S.F.
- Height to Joists: 0.0

(8) Basement
- Conc. Block
- 10 Poured Conc.
- Stone
- Treated Wood
- X Concrete Floor

(9) Basement Finish
- Recreation SF
- Living SF
- Walkout Doors
- No Floor SF

(10) Floor Support
- Joists: 2X10, 16O.C.
- Unsupported Len:
- Cntr.Sup: Steel Beams

(11) Heating/Cooling
- X Gas / Wood
- Oil / Coal
- Elec. / Steam
- Forced Air w/o Ducts
- Forced Air w/ Ducts
- Forced Hot Water
- Electric Baseboard
- Elec. Ceil. Radiant
- Radiant (in-floor)
- Electric Wall Heat
- Space Heater
- Wall/Floor Furnace
- X Forced Heat & Cool
- Heat Pump
- No Heating/Cooling
- Central Air
- Wood Furnace

(12) Electric
- 200 Amps Service

No./Qual. of Fixtures: X Ex. | Ord. | Min

No. of Elec. Outlets: Many | X Ave. | Few

(13) Plumbing
- Average Fixture(s)
- 2 3 Fixture Bath
- 1 2 Fixture Bath
- Softener, Auto
- Softener, Manual
- Solar Water Heat
- No Plumbing
- Extra Toilet
- 1 Extra Sink
- Separate Shower
- 2 Ceramic Tile Floor
- Ceramic Tile Wains
- Ceramic Tub Alcove
- Vent Fan

(14) Water/Sewer
- Public Water
- Public Sewer
- Water Well
- 1000 Gal Septic
- 2000 Gal Septic

Lump Sum Items:

(15) Built-ins
- Appliance Allow.
- Cook Top
- 1 Dishwasher
- 1 Garbage Disposal
- Bath Heater
- Vent Fan
- Hot Tub
- Unvented Hood
- 1 Vented Hood
- Intercom
- Jacuzzi Tub
- Jacuzzi repl.Tub
- Oven
- Microwave
- Standard Range
- Self Clean Range
- Sauna
- Trash Compactor
- Central Vacuum
- Security System

(15) Fireplaces
- Interior 1 Story
- Interior 2 Story
- 2nd/Same Stack
- Two Sided
- 1 Exterior 1 Story
- Exterior 2 Story
- Prefab 1 Story
- Prefab 2 Story
- Heat Circulator
- 1 Raised Hearth
- Wood Stove
- Direct-Vented Ga

Class: BC
Effec. Age: 30
Floor Area: 2429
Total Base Cost: 196,016 — CntyMult X 1.390
Total Base New : 272,462 — E.C.F.
Total Depr Cost: 190,723 — X 0.796
Estimated T.C.V: 151,727

(16) Porches/Decks

Area	Type
84	CPP
324	Treated Wood

(17) Garage
- Year Built: 1983
- Car Capacity:
- Class: BC
- Exterior: Brick
- Brick Ven.: 0
- Stone Ven.: 0
- Common Wall: 1 Wall
- Foundation: 42 Inch
- Finished ?: Yes
- Auto. Doors: 0
- Mech. Doors: 0
- Area: 463
- % Good: 0
- Storage Area: 0
- No Conc. Floor: 0

Bsmnt Garage:

Carport Area:
Roof:

Stories	Exterior	Foundation	Rate	Bsmnt-Adj	Heat-Adj	Size	Cost
2	Story Siding/Bric	Basement	128.91	0.00	3.70	252	33,418
2	Story Siding/Bric	Basement	128.91	0.00	3.70	757	100,386
1	Story Brick	Slab	87.66	-13.64	1.85	6	455
1	Story Brick	Basement	87.66	0.00	1.85	256	22,915
1	Story Siding	Overhang	42.47	0.00	0.00	117	4,969
2	Story Siding	Overhang	85.89	0.00	0.00	16	1,374

Other Additions/Adjustments	Rate	Size	Cost
(1) Exterior			
Brick Veneer	8.80	48	422
(13) Plumbing			
3 Fixture Bath	3525.00	1	3,525
2 Fixture Bath	2350.00	1	2,350
Extra Sink	710.00	1	710
Ceramic Tile Floor	705.00	2	1,410
(15) Built-Ins & Fireplaces			
Dishwasher	790.00	1	790
Garbage Disposal	285.00	1	285
Vented Hood	465.00	1	465
Fireplace: Exterior 1 Story	4925.00	1	4,925
Fireplace: Raised Hearth	315.00	1	315
(16) Porches			
CPP, Standard	17.10	84	1,436
(16) Deck/Balcony			
Treated Wood,Standard	7.40	324	2,398
(17) Garages			
Class:BC Exterior: Brick Foundation: 42 Inch (Finished)			
Base Cost	34.38	463	15,918
Common Wall: 1 Wall	-2450.00	1	-2,450

Phy/Ab.Phy/Func/Econ/Comb.%Good= 70/100/100/100/70.0, Depr.Cost = 190,723
ECF (07C CHELSEA VILLAGE 1-3, MERIHILL 1)0.796 => TCV of Bldg: 1 = 151,727

** Information herein deemed reliable but not guaranteed***

FEATURE	SUBJECT	COMPARABLE # 1		COMPARABLE # 2		COMPARABLE # 3		COMPARABLE # 4		COMPARABLE # 5		COMPARABLE # 6	
Sidwell	88-20-07-428-006	88-20-07-428-024		88-20-08-304-002		88-20-08-303-019		88-20-07-452-011		88-20-07-428-005		88-20-07-428-004	
Address	5339 Clearview	5331 Capri		5470 Cheltenham		5341 Cheltenham		2372 Claymont		5348 Clearview		5366 Clearview	
Proximity to Subject	Chelsea Village Sub, Lot 124	Chelsea Village Sub, Lot 139		Chelsea Village Sub, Lot 185		Chelsea Village Sub, Lot 210		Chelsea Village Sub, Lot 43		Chelsea Village Sub, Lot 125		Chelsea Village Sub, Lot 126	
Verification source:		WARRANTY DEED		WARRANTY DEED		WARRANTY DEED		WARRANTY DEED		WARRANTY DEED		WARRANTY DEED	
Sale Price		$270,000		$260,000		$382,000		$320,000		$432,000		$400,000	
Sale Price /Sq Ft.		$113		$105		$133		$119		$162		$157	
Value Adjustments:		DESCRIPTION	+ (-) Adjustment	DESCRIPTION	+ (-) Adjustment	DESCRIPTION	+ (-) Adjustment	DESCRIPTION	+ (-) Adjustment	DESCRIPTION	+ (-) Adjustment	DESCRIPTION	+ (-) Adjustment
Sale Date		9/9/2012		5/31/2012	$ -	11/21/2012	$ -	1/8/2013	$ -	7/12/2013	$ -	7/25/2013	$ -
Site Size	2/ Acre	.31 Acre	$ -	.32 Acre	$ -	.39 Acre	$ -	.44 Acre	$ -	.29 Acre	$ -	.31 Acre	$ -
Use/Bldg Style	Brk/fr Colonial	Brk/Fr Colonial	$ -	Brk/fr Colonial	$ -	Brk/fr Colonial	$ -	Brk/fr Colonial	$ -	Brk/fr Colonial	$ -	Brk/fr Colonial	$ -
Quality of Construction	Good	Good	$ -	Good	$ -	Good	$ -	Good	$ -	Good	$ -	Good	$ -
Age (year built)	1983	1983	$ -	1987	$ -	1984	$ -	1979	$ -	1979	$ -	1980	$ -
Location	Interior Lot	Interior Lot	$ -	Backs MR	$ 13,000	Interior Lot	$ -	Interior Lot	$ -	Interior Lot	$ -	Interior Lot	$ -
Bedrooms	4	4	$ -	4	$ -	4	$ -	4	$ -	4	$ -	4	$ -
Bathrooms	2.5	2.5	$ -	2.5	$ -	2.5	$ -	2.5	$ -	2.5	$ -	2.5	$ -
Gross living area $30	2,439	2,400	$ -	2,475		2,875	$ (13,400)	2,680	$ (7,500)	2,660	$ (6,900)	2,547	$ (3,500)
Foundation	Basement	Basement	$ -	Basement	$ -	Basement	$ -	Basement	$ -	Basement	$ -	Basement	$ -
Basement finish	YES	NO	$ 10,000	NO	$ 10,000	YES	$ -	YES	$ -	YES	$ -	YES	$ -
Garage/Carport	2 Car Attached	2 Car Attached	$ -	2 Car Attached	$ -	2 Car Attached	$ -	2 Car Attached	$ -	2 Car Attached	$ -	2 Car Attached	$ -
Porch, patio, deck, fireplace	Pch / Deck / FP	Pch / Patio / FP	$ -	Pch/Patio/FP	$ -	Pch/Deck/FP	$ -	Pch/Deck/FP	$ -	Pch/Deck/FP	$ -	Pch/Deck/FP	$ -
Central Air	Yes	Yes	$ -	Yes	$ -	Yes	$ -	Yes	$ -	Yes	$ -	Yes	$ -
UPDATES / OTHER													
	Net Adjustments		$ 10,000		$ 23,000		$ (13,400)		$ (7,500)		$ (6,900)		$ (3,500)
	Net Adjustment %		3.70%		8.85%		-3.51%		-2.34%		-1.60%		-0.88%
	Gross Adjustments		$ 10,000		$ 23,000		$ 13,400		$ 7,500		$ 6,900		$ 3,500
	Gross Adjustment %		3.70%		8.85%		3.51%		2.34%		1.60%		0.88%
	Indicated Value After Adjustments		$ 280,000		$ 283,000		$ 368,600		$ 312,500		$ 425,100		$ 396,500

COMPARABLE #1

5331 Capri
Year Blt: 1983
Square Footage: 2,400

Sale Price: $270,000
Sale Date: 9/9/2012

COMPARABLE #2

5470 Cheltenham
Year Blt: 1987
Square Footage: 2,475

Sale Price: 260,000
Sale Date: 5/31/2012

COMPARABLE #3

5341 Cheltenham
Year Blt: 1984
Square Footage: 2,875

Sale Price: $382,000
Sale Date: 11/21/2012

COMPARABLE #4

2372 Claymont
Year Blt: 1979
Square Footage: 2,680

Sales Price: $320,000
Sale Date: 1/8/2013

COMPARABLE #5

5348 Clearview
Year Blt: 1979
Square Footage: 2,660
***NEXT DOOR TO SUBJECT**

Sales Price: $432,000
Sale Date: 7/12/2013

COMPARABLE #6

5366 Clearview
Year Blt: 1980
Square Footage: 2,547
***2 DOORS DOWN FROM SUBJECT**

Sales Price: $400,000
Sales Date: 7/22/2013

Narrative for
MTT Docket #0456474
5330 Clearview

The subject property is a 2,429 square foot colonial style home located in the desirable northwest corner of Troy. The home was built in 1983, consists of 4 bedrooms, 2 full, 1 half Bathrooms, finished basement, 1 fireplace, and a 2 car attached garage. The subject's lot is .27 acres in size, and is situated on an interior lot. The subject is located in the **Chelsea Village Subdivision, Lot 124.**

The Subject property is surrounded by well maintained homes, with recent market values in the High $200,000 to the low $400,000 range. Additionally, this area is serviced by the Troy Schools and allows easy access to major freeways, employment center, and community amenities.

The purpose of this appraisal is the basis of Ad Valorem Taxation. The intent of this analysis is to defend the assessments at question. The burden of proof is upon the petitioner, as required by MCL 205.737 (3); however, we defend our assessment with the following analysis. This data is not mass appraisal based analysis. This data is looking at the subject as an individual property. Also, the Michigan Legislature under MCL 211.27 (1) (see appendix) defines "true cash value" to mean the usual selling price at the place where the property to which the term is applied is at the time of assessment, being the price which could be obtained for the property at private sale, and ***not at a forced sale or auction***." A sale comparison analysis was also prepared for each year at issue.

In this analysis, six comparable properties were used within the **Chelsea Village Subdivision**. All six property sales are of homes comparable in quality and age to the subject. Market based adjustments were applied to account for the pertinent differences between the subject property and the comparables. Most weight was given to comparable one through four, due to the fact the sales occurred closest to December 31st, 2012. ***Comparables five and six were added as support only due the fact the both sold in July of 2013.*** Comparable number five is the neighboring property to the subject. Comparable number six is two doors down to the subject and is the neighboring property to comparable number five.

Based on the Sales Comparison Analysis for **2013** it is the appraiser's opinion that the subject property market value is $262,220. The Current True Cash Value of the subject property is $311,000.