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# STATE OF MICHIGAN

# COURT OF APPEALS

DE ANN BENETTI,

Petitioner-Appellant,

v

CITY OF DETROIT,

Respondent-Appellee.

UNPUBLISHED
January 09, 2026
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No. 372991
Tax Tribunal
LC No. 24-003346

Before: GADOLA, C.J., and REDFORD and RICK, JJ.

PER CURIAM.

Petitioner, De Ann Benetti, appeals as of right the Michigan Tax Tribunal's order dismissing her claim challenging her 2024 property tax assessment; the order also denied her motion for reconsideration of the Tax Tribunal's earlier order dismissing her challenge to her 2023 property tax assessment. We affirm.

## I. FACTS

Petitioner owns real property at 3539 Concord in Detroit. On February 15, 2024, petitioner's representative wrote a letter to the City of Detroit's Office of the Assessor, requesting review and adjustment of the taxable value of the property for 2023 and 2024. The letter explained that petitioner had purchased the property in 2023, that petitioner had not received a property tax assessment notice for 2023, and that she first learned of the property tax assessment when she received the 2023 summer tax bill for the property. The letter argued that the true cash value of the property should be adjusted from $321,800 to $91,270.

Petitioner's protest was heard by the City's 2024 March Board of Review with regard to the 2024 tax assessment. The Board of Review reduced the state equalized value (SEV) and taxable value of the property for 2024 to $104,700.

On May 23, 2024, petitioner filed a petition with the Tax Tribunal seeking review of the property tax assessment for the property for 2023 and 2024. The Tax Tribunal dismissed in part petitioner's claims, stating in relevant part:

> The Tribunal has reviewed the file in the above-captioned case and finds that Petitioner is appealing assessments for prior tax years and the Tribunal has no authority over those assessments under MCL 205.735a, as the petition was not timely filed. Further, the Tribunal also has no authority over those assessments, as the facts alleged do not establish that the assessments were the result of a clerical error (i.e., "an error of a transpositional, typographical, or mathematical nature") or a mutual mistake of fact (i.e., "an erroneous belief, which is shared and relied on by both parties"). Rather, the facts alleged indicate a valuation dispute that does not involve the correction of a clerical error or mutual mistake of fact. [Citations omitted]

The Tax Tribunal dismissed petitioner's claim related to the 2023 tax assessment, but permitted the appeal to continue with regard the 2024 tax assessment.

Petitioner moved for reconsideration by letter to the Tax Tribunal requesting that the 2023 property tax assessment be reduced to $104,700, the amount to which the 2024 Board of Review reduced the property assessment for 2024. The Tax Tribunal denied petitioner's motion for reconsideration and dismissed petitioner's petition in its entirety. The Tax Tribunal held that it did not have jurisdiction over plaintiff's claim regarding the 2023 property assessment because petitioner did not timely protest the property tax assessment to the March 2023 Board of Review, and because the claim otherwise did not involve a clerical error or a mutual mistake of fact. The Tax Tribunal also dismissed petitioner's claim regarding the 2024 property tax assessment, finding that petitioner's valuation of the property was in agreement with the reduced property assessment established by the 2024 Board of Review, and thus no matter remained in controversy regarding the 2024 assessment. Petitioner now appeals.

## II. DISCUSSION

Petitioner contends that the Tax Tribunal erred by finding that it did not have jurisdiction over her challenge to the 2023 property tax assessment. We disagree.

Our review of a decision of the Michigan Tax Tribunal is limited. *Mich Props, LLC v Meridian Twp*, 491 Mich 518, 527; 817 NW2d 548 (2012). Absent fraud, we review a decision of the Tax Tribunal for a misapplication of the law or the adoption of a wrong principle. *Liberty Hill Housing Corp v City of Livonia*, 480 Mich 44, 49; 746 NW2d 282 (2008). We deem the findings of the Tax Tribunal to be conclusive if supported by "competent, material, and substantial evidence on the whole record." *Id*., citing Const 1963, art 6, § 28. When analyzing whether the Tax Tribunal properly interpreted and applied the statutes governing its jurisdiction, our review is limited to "determining whether the Tax Tribunal committed an error of law in its interpretation and application of the statutes," which is a question of law subject to our de novo review. *New Covert Generating Co, LLC v Twp of Covert*, 334 Mich App 24, 45; 964 NW2d 378 (2020).

The Tax Tribunal is a quasi-judicial agency with exclusive jurisdiction over certain proceedings involving Michigan's property tax laws. *Id*. at 52. Our Supreme Court recently explained:

> Pursuant to MCL 205.735a(3), "[e]xcept as otherwise provided in this section or by law, for an assessment dispute as to the valuation or exemption of property, the assessment must be protested before the board of review before the tribunal acquires jurisdiction of the dispute under subsection (6)." Subsection (6), in turn, states that the jurisdiction of the [Michigan Tax Tribunal] in various types of assessment disputes, including those regarding commercial personal property, "is invoked by a party in interest, as petitioner, filing a written petition" by a specific deadline. MCL 205.735a(6). Finally, the [Michigan Tax Tribunal] has exclusive and original jurisdiction over review of a final decision of an agency, such as the Board, relating to assessment or valuation. MCL 205.731(a). [*Sixarp, LLC v Twp of Byron*, ___ Mich ___, ___; ___ NW3d ___ (2025) (Docket No. 166190); slip op at 10.]

Our Supreme Court further explained that the Tax Tribunal "has no equitable power to waive or otherwise disregard a statutory requirement or filing deadline," such as the requirement that an assessment challenge be raised first before a Board of Review, unless the petitioner demonstrates that failure to hear the challenge deprives the petitioner of the petitioner's constitutional right to due process. *Id*. at ___; slip op at 14.

In this case, in its final order the Tax Tribunal stated, in relevant part:

> In the motion [for reconsideration], Petitioner states they did not receive a 2023 assessment despite purchase date not being at issue. Petitioner became aware of the assessment amounts upon receiving the 2023 summer tax bill during summer 2023. Petitioner filed a protest and was heard by the 2024 March Board of Review (BOR). The BOR acted on 2024 but told Petitioner to appeal 2023 to the Tribunal.
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> [T]he Tribunal has no authority over the 2023 tax year under MCL 205.735a because Petitioner failed to protest the disputed assessment to the March Board of Review and file a petition with the Tribunal on or before July 31, 2023. The Tribunal also has no authority under MCL 211.53a because the facts alleged do not establish that the assessments were the result of a clerical error (i.e., "an error of a transpositional, typographical, or mathematical nature") or a mutual mistake of fact (i.e., "an erroneous belief, which is shared and relied on by both parties"). And although MCL 211.53b provides July and December boards of review with the authority to correct qualified errors, Petitioner did not appear before Respondent's July or December Board of Review or appeal an action taken by any such board.
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> Petitioner contends that they did not receive notice of the values until the arrival of tax bill in summer 2023. Even assuming Petitioner's contention to be true, Petitioner thereafter failed to file their appeal to the tribunal within 35 days of actual notice as required by MCL 205.735a(6). Instead, Petitioner filed an appeal to the 2024 March BOR. However, that BOR has no authority over the assessment for prior tax years. The Tribunal cannot accept the appeal from the 2024 March BOR as timely for a 2023 claim because the Tribunal's authority is limited to that of the

> BOR. As such, and inasmuch as the Tribunal has no equitable power to waive or otherwise disregard a statutory requirement or filing deadline, it has no authority to grant Petitioner the relief requested.
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> Given the above, Petitioner failed to demonstrate a palpable error relative to the order that misled the Tribunal and the parties and that would have resulted in a different disposition if the error was corrected.
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> The Tribunal further finds that Petitioner's motion states that the subject's 2024 value, as established by the 2024 March BOR, aligns with Petitioner's contention of value. As such, the Tribunal finds that there is no matter in controversy for the 2024 tax year, and dismissal of the 2024 appeal is appropriate. [Citations omitted]

On appeal, petitioner identifies certain exceptions to the statutory requirement that a challenge to a property tax assessment first be protested to the Board of Review, allowing instead for direct appeal to the Tax Tribunal in certain circumstances. See MCL 205.735a(4). Petitioner, however, does not demonstrate that the facts of this case fall within the statutory exceptions identified, nor is there any indication that petitioner complied with the filing requirements applicable to those exceptions, see MCL 205.735a(6), or indeed even raised this argument before the Tax Tribunal. Similarly, petitioner states the standard that the Tax Tribunal is to apply when considering a motion for reconsideration, but does not demonstrate that the Tax Tribunal in this case failed to properly consider petitioner's motion for reconsideration.

We find no error in the Tax Tribunal's determination that it lacked jurisdiction over petitioner's challenge to the 2023 tax assessment. The record indicates that petitioner did not timely protest the 2023 assessment to the Board of Review, thereby depriving the Tax Tribunal of jurisdiction under MCL 205.735a(3) and (6). See *Sixarp, LLC*, ___ Mich at ___; slip op at 15. In addition, petitioner has not demonstrated that the failure of the Tax Tribunal to exercise jurisdiction in this case deprived her of her right to due process. See *id*. at ___; slip op at 16-19. We also agree with the Tax Tribunal that the record indicates that petitioner does not dispute the reduced valuation applied to the property by the 2024 Board of Review. Because there is no dispute regarding the reduced 2024 assessment, the Tax Tribunal did not err by dismissing petitioner's claim regarding the 2024 tax assessment.

Affirmed.

/s/ Michael F. Gadola
/s/ James Robert Redford
/s/ Michelle M. Rick