STATE OF MICHIGAN

COURT OF CLAIMS

DAVID ULMER and KATHRYN ULMER,

Plaintiffs,

v

Case No. 26-000073-MT

MICHIGAN DEPARTMENT OF TREASURY, INDIVIDUAL INCOME TAX DIVISION,

Hon. Michael F. Gadola

Defendant.
_____ /

ORDER OF DISMISSAL FOR LACK OF JURISDICTION

Plaintiffs filed a complaint in this Court on April 9, 2026, to appeal from a January 9, 2026, notice of refund adjustment of their Michigan Individual Income Tax return for tax year 2024. The notice of refund adjustment provided by defendant, the Michigan Department of Treasury, stated that it was a final determination and provided options for appeal, including: (1) request an informal conference with defendant within 60 days; and (2) file an appeal with the Court of Claims within 90 days. See MCL 205.21a; MCL 205.22(1).

It is clear from plaintiffs' complaint that plaintiffs chose to appeal the notice of refund adjustment by requesting an informal conference with Treasury. Plaintiffs' complaint states that on February 28, 2026, they sent, by certified mail, a letter to Treasury requesting an informal conference. The letter was confirmed delivered on March 6, 2026. Plaintiffs state in their complaint that as of date of their complaint, April 9, 2026, just 34 days after Treasury's receipt of their request for an informal conference, that they had not yet received a response to their request

for an informal conference. Plaintiffs have not, however, stated that they withdrew their request for an informal conference.

A court must entertain a challenge to its jurisdiction at any time. *O'Connell v Dir of Elections*, 316 Mich App 91, 100; 891 NW2d 240 (2016). The Court also retains the obligation to raise the issue sua sponte to ensure that it has jurisdiction over a particular action. *Id.*; *Yee v Shiawassee Co Bd of Comm'rs*, 251 Mich App 379, 399; 651 NW2d 756 (2002). Because plaintiffs' appeal of the refund adjustment is pending with Treasury, the Court does not have jurisdiction over this matter. For this reason, plaintiffs' complaint is DISMISSED.

If plaintiffs are aggrieved by Treasury's decision following the informal conference, they can seek review of Treasury's decision to the Tax Tribunal within 60 days, or to this Court within 90 days after the decision. MCL 205.22(1).

IT IS SO ORDERED. This is a final order that closes the case.

Date: April 10, 2026

Hon. Michael F. Gadola
Chief Judge, Court of Claims