STATE OF MICHIGAN

COURT OF CLAIMS

REUNION PROPERTIES LLC,

Plaintiff,

v Case No. 26-000115-MT

MICHIGAN DEPARTMENT OF TREASURY, Hon. Michael J. Riordan

Defendant.
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ORDER DENYING 7/14/26 SECOND MOTION TO SET ASIDE DISMISSAL

On June 23, 2026, the Court dismissed plaintiff's action and closed the case based on plaintiff's failure to timely respond to the June 3, 2026 Order to Show Cause. On June 29, 2026, the Court denied plaintiff's motion to set aside the dismissal, noting that the attached complaint did not comply with MCL 600.6431(2)(d). The dismissal was without prejudice to plaintiff filing a new action in this Court.

On July 14, 2026, plaintiff filed a second motion to set aside the dismissal along with a properly verified amended complaint. This is essentially a motion for reconsideration of the Court's denial of a motion for reconsideration. Court of Claims Local Court Rule 2.119(F)(3) governs motions for reconsideration as follows:

> Generally, and without restricting the discretion of the court, a motion for rehearing or reconsideration which merely presents the same issues ruled on by the court, either expressly or by reasonable implication, will not be granted. The moving party must demonstrate a palpable error by which the court and the parties have been misled and show that a different disposition of the motion must result from correction of the error.

Plaintiff has not demonstrated a palpable error made by the Court, that the Court was misled, or that the Court misled plaintiff and its counsel. As stated in plaintiff's June 25, 2026 motion to set aside the order of dismissal and reinstate this case, counsel missed the deadline to respond to the Court's Order to Show Cause because he only "occasionally checked emails" and "emails were missed." Counsel then misinterpreted MCL 600.6431 and this Court's Order to Show Cause, providing an amended complaint that did not comply with the legislatively determined verification requirements. Plaintiff contends it will suffer extreme prejudice if the order of dismissal is not set aside because the 90-day window to challenge a final tax determination has expired. Trial courts have "considerable discretion in granting reconsideration to correct mistakes, to preserve judicial economy, and to minimize costs to the parties." *Sanders v McLaren-Macomb*, 323 Mich App 254, 264-265; 916 NW2d 305 (2018) (quotation marks and citation omitted). The Court finds no ground to go beyond the court rule and employ equitable principles in this matter.

The motion to set aside the dismissal is DENIED.

This is a final order.

Date: July 16, 2026

Michael J. Riordan
Judge, Court of Claims